



**Board of Directors Meeting
Special Session/Budget Hearing - 5:30 PM**

AGENDA - EXPLANATION

Thursday, June 18, 2020

Virtual Meeting

Remotely Via Zoom

Stayton, OR 97383

VISION

*We change kids' lives through a commitment to excellence,
integrity, equity, and community engagement*

NSSD MISSION STATEMENT

*Ensure students reach their highest academic and vocational
potential and develop into productive citizens*

GUIDING PRINCIPLE

Do what is best for all kids

BOARD GOALS

- 1. Offer the most comprehensive program possible for students and the appropriate staffing to support our commitment to doing what is best for all kids*
- 2. Celebrate the successes of the District and community*
- 3. Routinely monitor the effectiveness of District programs and services in order to better serve all kids*
- 4. Build and sustain dynamic relationships with stakeholders of the District through proactive communication exchanges*

The board packet is available on the District's website at www.nstantiam.k12.or.us under District>Board of Directors>Agendas/Minutes.

A Special Session for a Budget Hearing on the 2020-21 Budget will be held by the North Santiam School District Board of Directors on June 18, 2020 at 5:30 pm, prior to the Regular Session Meeting via Zoom.

CALL SPECIAL SESSION TO ORDERTC "CALL SPECIAL SESSION TO ORDER" \f tThe Special Session of the North Santiam School District's Board of Directors for the purpose of a Budget Hearing will be called to order at 5:30 pm. Due to the gathering restrictions still in place for public schools under Gov Brown's Executive Orders 2020 & 2016, this meeting is being held remotely via Zoom (link below). It is an open meeting of the Board and the public is allowed to observe. On the agenda is a place for public comment. To submit a comment regarding the budget, please email to

communications@nsantiam.k12.or.us anytime prior to 5:30 pm on June 18, 2020. Written comments may be submitted anytime prior to 4:00 pm on the same day.

Join Zoom Meeting
<https://zoom.us/j/7573759912>

Meeting ID: 757 375 9912
Password: 264994

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT/ABSENT: Mike Wagner

PLEDGE OF ALLEGIANCE: Mike Wagner

ADDED/DELETED AGENDA ITEMSTC "ADDED/DELETED AGENDA ITEMS" \f tAny changes to the board packet after posting on June 12, 2020 are noted below:

Added Agenda Items-

Added or Revised Attachments to Board Packet-•

- 4.2-2020-21 Proposed Budget, Resolutions 061820A-D & GASB Resolution 061820E
APPROVAL OF THE AGENDATC "APPROVAL OF THE AGENDA" \f t**MOTION-APPROVAL OF THE AGENDA**
Motion that the Board approves the agenda as modified.

Motion Made By:

Vote:

BUDGET HEARINGTC "BUDGET HEARING" \f t

Approval of Budget Committee MinutesTC "Approval of Budget Committee Minutes" \f tThe 2020-21 Budget Committee minutes from June 4, 2020 have been attached for the Board's review and approval. The budget message presentation (PPT) from the Superintendent and Business Director has also been included in the board meeting materials.

MOTION-APPROVAL OF BUDGET COMMITTEE MINUTES

Motion that the Board approve the Budget Committee minutes from June 4, 2020.

Motion Made By:

Vote:

Review of Budget ResolutionsTC "Review of Budget Resolutions" \f tJane Nofzier will review the proposed 2020-21 budget as approved by the NSSD Budget Committee on June 4, 2020 as well as the resolutions that the Board will be asked to approve during the Regular Session.

Public Comments and DiscussionTC "Public Comments and Discussion" \f tThis time is set aside to hear any public comments on the proposed 2020-21 NSSD Budget. To submit a comment regarding the budget, please email to communications@nsantiam.k12.or.us anytime prior to 5:30 pm on June 18, 2020. Written comments may be submitted anytime prior to 4:00 pm on the same day.

ADJOURNTC "ADJOURN" \f t

EQUAL OPPORTUNITY EMPLOYER

Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, veterans' status, or of any other persons with whom the individual associates is able to perform the essential functions of the position, with or without reasonable accommodation. This meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours prior to the meeting. If you require special accommodations, please contact Tonia Whisman at the North Santiam School District Office at 503-769-4928.



BUDGET COMMITTEE MEETING MINUTES
Online Zoom Meeting
June 4, 2020 ~ 7:00 pm

Budget Committee Members: Coral Ford, Damian Centanni, Mark Henderson, Scott Miller, Randy Forrette, Karen Odenthal, Marcus Reedy

Board Members Present: Laura Wipper, Garrett Trott, Mike Wagner, Tass Morrison, Alisha Oliver, Tod Nau, Erin Cramer

District Staff Present: Andy Gardner, Dave Bolin, Jane Nofziger, Paige Senn

1) CALL TO ORDER

The NSSD Board Chair, Mike Wagner, called the meeting to order at 7:00 pm.

2) WELCOME AND INTRODUCTIONS

All those in attendance introduced themselves and indicated their connection to the school district. Mike Wagner gave a brief overview of the purpose of the Budget Committee.

3) ELECT BUDGET COMMITTEE CHAIRPERSON

The NSSD Board Chair asked for nominations and/or volunteers to serve as the Budget Committee Chairperson. Tass Morrison nominated Karen Odenthal to serve in that capacity and the committee voted unanimously to accept her appointment as Committee Chairperson.

4) SUPERINTENDENT'S MESSAGE

Superintendent Andy Gardner, presented his message to the committee. He shared that the 2020-21 Budget Adoption occurs in a period of uncertainty due to the COVID-19 pandemic. Both the NSSD and the State of Oregon have reserves, but neither can sustain current service levels indefinitely. The new Corporate Activity Tax/Student Investment Account adds a separate complexity. He shared a chart with Oregon's income forecast and talked about how Oregon's reserves can help. The focus of the Student Investment Act/CAT Tax was to allow schools to increase priority services for students by adding programs, but does not prohibit School Districts from moving current programs into the new fund. The early estimate was \$1.7 million for NSSD, but the number does not reflect actual revenue, which is now diminished. The new District staffing will focus on students' emotional and behavioral support but the positions are on hold as we await a possible Special Session of the Legislature later in June (2020).

The contingency planning proposed reflects NSSD's possible responses to how the State will use the SIA funds, and how much of the State's reserves will be used. Additional staffing in the General Fund could include a Stayton High School Counselor, a Stayton Middle School Behavior Specialist, a Stayton Elementary School Behavior Specialist, a Sublimity School First Grade Teacher, 4 additional Classified positions and 1 part time special education support for Stayton High School. The Special Revenue Fund increased due to Measure 98/High School Success Program and is budgeted at full funding level; trainings, curriculum, CTE supplies, etc. will be cut as necessary. School Improvement Account is budgeted at 80% funding level of \$1.4 Million. Full Time Employees (FTE) in this fund have not been hired. The plan is to utilize this fund to support FTE cuts that may occur in the General Fund.

The Preschool Program is budgeted at full funding level but we are unsure of the grant award or funding availability. Federal Cares Act Relief Fund is budgeted at an estimated funding level of \$340,000 and will support expenditures incurred due to the school closure such as additional cleaning requirements and safety supplies.

The Superintendent also shared information on the Stayton High School Lighting System Replacement which is projected to cost \$370,000. The annual energy savings will equal \$47,465 with a payback time period of 3.48 years. Deferred Maintenance projects were discussed including the work done on the Sublimity gym. The full presentation has been included in the board packet for the June 18, 2020 budget hearing.

5) BUDGET PRESENTATION

Business Director, Jane Nofziger, presented an overview of the 2020-21 budget (all committee members received a binder with all budgetary documents in the week prior to the meeting). She overviewed the changes for 2019-20 due to the COVID-19 pandemic-related school closure. The ending general fund balance increased from \$2.3 million to \$2.8 million. Transportation costs decreased by \$55,000/month, substitute costs decreased by approximately \$50,000/month, coaching costs were decreased, training costs were not expended, all purchases were frozen except for essential expenditures and the girls' softball field work was delayed. She went over the Reserves Supporting Sustainability which totals \$6,599,770. She presented 3 scenarios detailing what would happen depending on the budget cuts from the state. She talked about PERS (Public Employees Retirement System) and what the projection looks like in 2020-21. An overview of the Food Service Program and what it could look like going forward was given. The full presentation has been included in the board packet for the June 18, 2020 budget hearing.

6) DISCUSSION

Laura Wipper commented on the use of online curriculum for math and how helpful the online component as been. There was discussion on the upcoming new textbook adoption. Erin Cramer inquired about ADM (Average Daily Membership) as it relates to attendance calculation and state funding. Mr. Gardner stated the number is frozen through the Pandemic Crisis and Mrs. Nofziger further explained the formula for calculating ADM funding. Coral Ford had several questions including what the Permanent Tax Rate was and it was stated it will not change. She questioned why the Fees budget was reduced. Mrs. Nofziger explained that we no longer collect activity/sports fees from students. She questioned why the ESD Transit budget was down and Mrs. Nofziger noted that it is dependent on the dollars received from WESD. She questioned the decrease in budget for Teen Parents. It was noted by Mrs. Nofziger that in 19-20 we were only paying for child care for two children. She also wondered why the Supplemental Retiree Benefits budget has decreased so much over the years. The program was eliminated in 2011-12 and each year the expense has decreased. She asked about Alternative Education and Mr. Gardner explained the Cottage was used for online credit recovery and serves 5-15 students a day and some students from the main building come over for tutoring.

7) CALL FOR MOTION

Coral Ford made a motion that the Budget Committee of the North Santiam School District approves the 2020-21 Budget of \$42,619,745. Furthermore, that the Budget Committee approve the permanent rate tax of \$4.3973 per \$1,000 of assessed value be assessed in support of the General Fund and a tax levy of \$1,620,813 be approved for the debt service fund for the purpose of the 2012 Construction Bond debt owed by the school district. Scott Miller seconded the motion and the budget committee voted unanimously to approve.

8) Adjourn

The Committee Chairperson acknowledged there is no need for an additional Budget Committee meeting and adjourned at 8:25 pm.

PROPOSED BUDGET 2020-2021



AGENDA
Budget Committee Meeting
JUNE 4, 2020

- 1. Call to Order – Board Chair
- 2. Welcome and Introductions – Board Chair
- 3. Elect Budget Committee Chairman – Board Chair
- 4. Superintendent’s Message – Andy Gardner
- 5. Budget Presentation – Jane Nofziger
- 6. Discussion – Led by Committee Chair
- 7. Call for Motion – Committee Chair
- 8. Next Meeting Date – Committee Chair
 - 6/11/19 If Necessary
- Adjourn

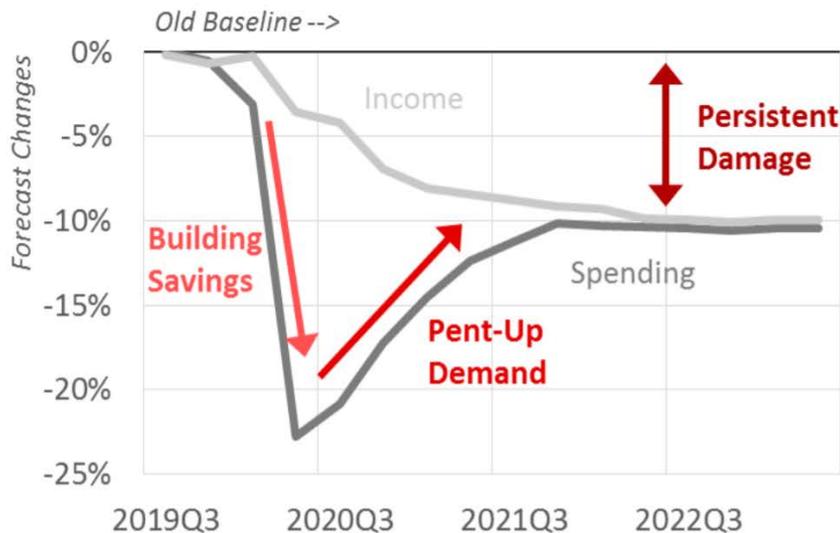
Superintendent's Budget Message 2020-21

- 2020-21 Budget Adoption occurs in a period of uncertainty
- Oregon Economic Forecast projects a return to Fall 2019 economic levels in 2024
- Both the NSSD and the State of Oregon have reserves, but neither can sustain current service levels indefinitely
- The new Corporate Activity Tax/Student Investment Account adds a separate complexity

Oregon's Income Forecast Illustrates the overall economic picture

Spending and Income Revised Lower

Changes from Previous Forecast



Source: Oregon Office of Economic Analysis

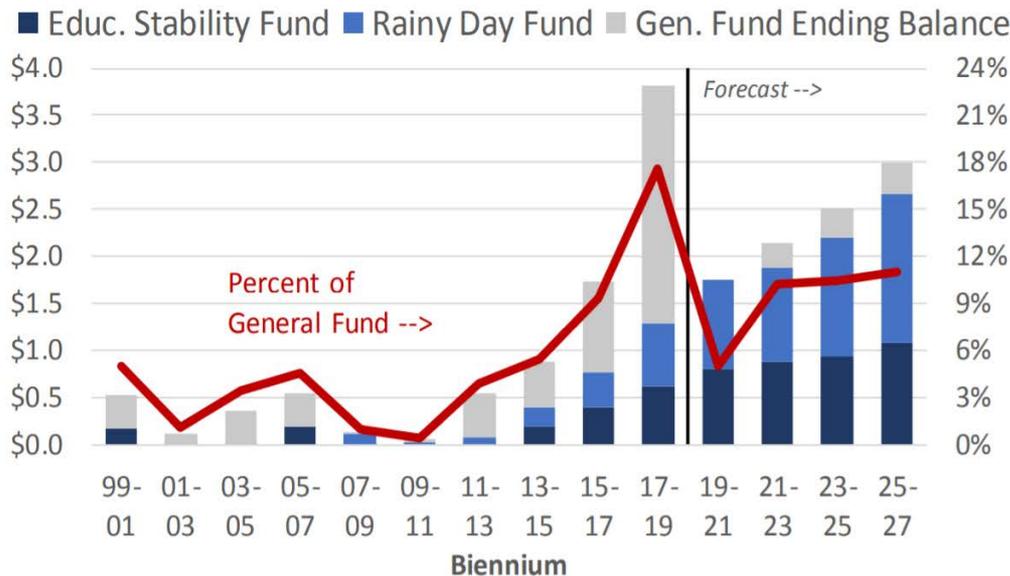
Corporate Activity Tax Revenue Changes (\$ million)

2019-21	-\$414.1
2021-23	-\$599.0
2023-25	-\$489.1



Oregon's Reserves can help

Oregon Budgetary Reserves (billions)



Source: Oregon Office of Economic Analysis

Effective Reserves (\$ millions)

	April 2020	End 2019-21
ESF	\$708	\$800
RDF	\$878	\$949
Reserves	\$1,586	\$1,750
% of GF	8.1%	9.0%

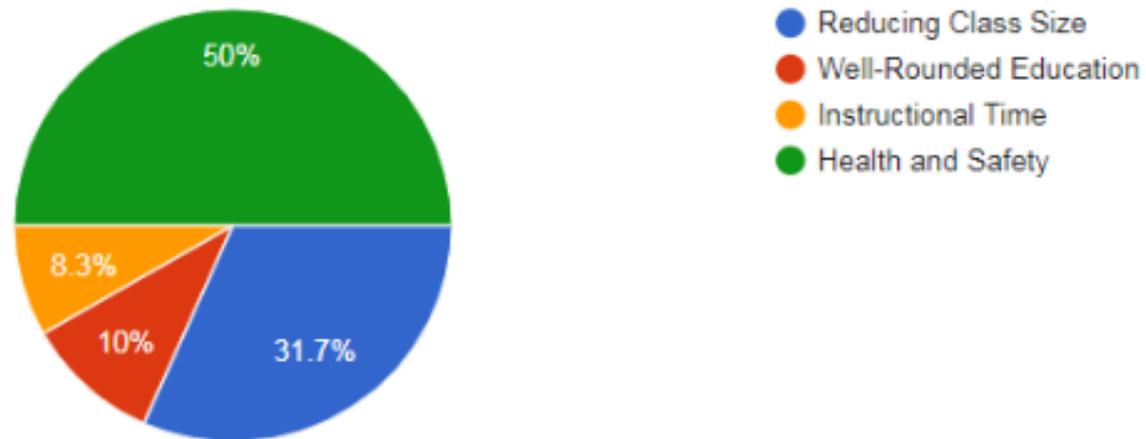
The Student Investment Account/CAT Tax

- Passed by the Governor in the 2019 Session
- Represented a year's work by a legislative task force
- Focus of the Act was to allow school to increase priority services for students by adding programs
- Did not prohibit School Districts from moving current program into new fund
- Early estimate was \$1.7 million for NSSD, but the number did not reflect actual revenue, which is now diminished
- As a new tax, it is unknown what the tax will generate in revenue, adding more uncertainty

SIA Input from Staff (Admin, Teachers, Classified)

Please identify the category of greatest importance.

60 responses



Student Investment Account, cont'd

- New District Staffing is focused on student's emotional and behavioral support
- Positions are on hold as we await possible Special Session of the Legislature later in June
- The contingency planning proposed tonight reflect the NSSD's possible responses to how the State will use the SIA funds, and how much of the State's reserves will be used.
- The District's long-term plan will be a direct result of balancing within the limits of the GF and the SIA

- **ADDITIONAL FTE IN THE GENERAL FUND**

- Stayton High School
 - Counselor (If funding allows – move to Measure 98)
- Stayton Middle School
 - Behavior Specialist (If funding allows – move to Student Success Act)
- Stayton Elementary School
 - Behavior Specialist (If funding allows – move to Student Success Act)
- Sublimity School
 - Addition of First Grade Teacher (Modular Classroom added)
- 4 Additional Classified Positions
 - 2 moved from the IDEA Grants, 1 moved from the Title I Grant
 - 1 part time special education support for Stayton High School

Sublimity Housing Development



Special Revenue Fund Increased This Year Due to the Following

- **Measure 98 – High School Success Program**
 - Budgeted at full funding level
 - Trainings, curriculum, CTE supplies, etc. will be cut as necessary
- **School Improvement Account**
 - Budgeted at 80% funding level of \$1.4 Million
 - FTE in this fund have not been hired
 - It is our plan to utilize this fund to support FTE cuts that may occur in the general fund
 - Expenditures are prioritized at various funding levels
- **Preschool Program**
 - Budgeted at full funding level – unsure of grant award or funding availability
- **Federal Cares Act Relief Fund**
 - Budgeted at an estimated funding level of \$340,000 – will support expenditures incurred due to school closure such as additional cleaning requirements and safety supplies

High School Success \$\$ In Action



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STAYTON HIGH SCHOOL LIGHTING SYSTEM REPLACEMENT

• PROJECT COST	\$370,000
• Energy Trust of Oregon Incentive	\$106,000
• Oregon Dept. of Energy Incentive	\$120,000
• Capital Projects Facility Fund	\$144,000
• ANNUAL ENERGY SAVINGS	\$ 47,465
• PAYBACK TIME PERIOD EQUALS	3.48 YEARS
• TOTAL AVAILABLE SB1149 DOLLARS	\$320,000
• CURRENT DOLLARS IN THE SB1149 FUND	\$180,000

Deferred Maintenance Project



2020-2021 Proposed Budget Review

The changes of 2019-20 due to school closure

- Ending general fund balance increased from \$2.3 Million to \$2.8 Million
 - Transportation costs decreased by \$55,000/month
 - Substitute costs decreased by appx. \$50,000/month
 - Coaching costs were decreased
 - Training costs were not expended
 - All purchases were frozen except for essential expenditures
 - Delayed turf girls softball field

Reserves Supporting Sustainability

- General Fund Beginning Fund Balance - \$2,800,000
- Sub Fund 201 – Board Rainy Day Reserve - \$570,000
- Sub Fund 202 – Textbook Reserve - \$515,000
- Sub Fund 249 – SB1149/Energy Conservation \$\$ - \$179,770
- Sub Fund 310 – PERS Bond Debt Service - \$1,400,000
 - \$200,000 transfer into the general fund is planned
- Sub Fund 448 – Excise Tax - \$810,000
- Sub Fund 610 – Unemployment Reserve - \$325,000

- TOTAL - \$6,599,770

Scenario 1 – Funding Cut \$100 Million

- A funding cut of basic school support by the State =

For each \$100,000,000 cut at the state level, the district revenue is cut by appx. \$359,000

For the first scenario – increase use of beginning fund balance by \$359,000

Beginning fund balance is increased from \$2,055,000 to \$2,414,000

No change to expenditures

Scenario 2 – Funding Cut \$200 Million

- Equals \$717,000 Cut To Our Basic School Support Funding

For the second scenario – increase use of beginning fund balance by \$717,000

Beginning fund balance is increased from \$2,055,000 to \$2,772,000

If we receive School Improvement Funds – move FTE into that fund and preserve some of the BFB

Scenario 3 – Funding Cut \$300 Million

- Equals \$1,076,000 Cut To Our Basic School Support Funding
 - For the third scenario – increase use of beginning fund balance by \$717,000 to \$2,755,000
 - If School Improvement Funds Are Available – move FTE into that fund to preserve beginning fund balance
 - If not, delay hiring of one behavior specialist – appx \$100,000 savings
 - Cut facility improvement expenditures by \$100,000
 - Move up to \$300,000 from PERS Reserves into the general fund

3 YEAR PROJECTED LOOK AT RESOURCES AND EXPENDITURES

\$300 MILLION CUT AT THE STATE LEVEL

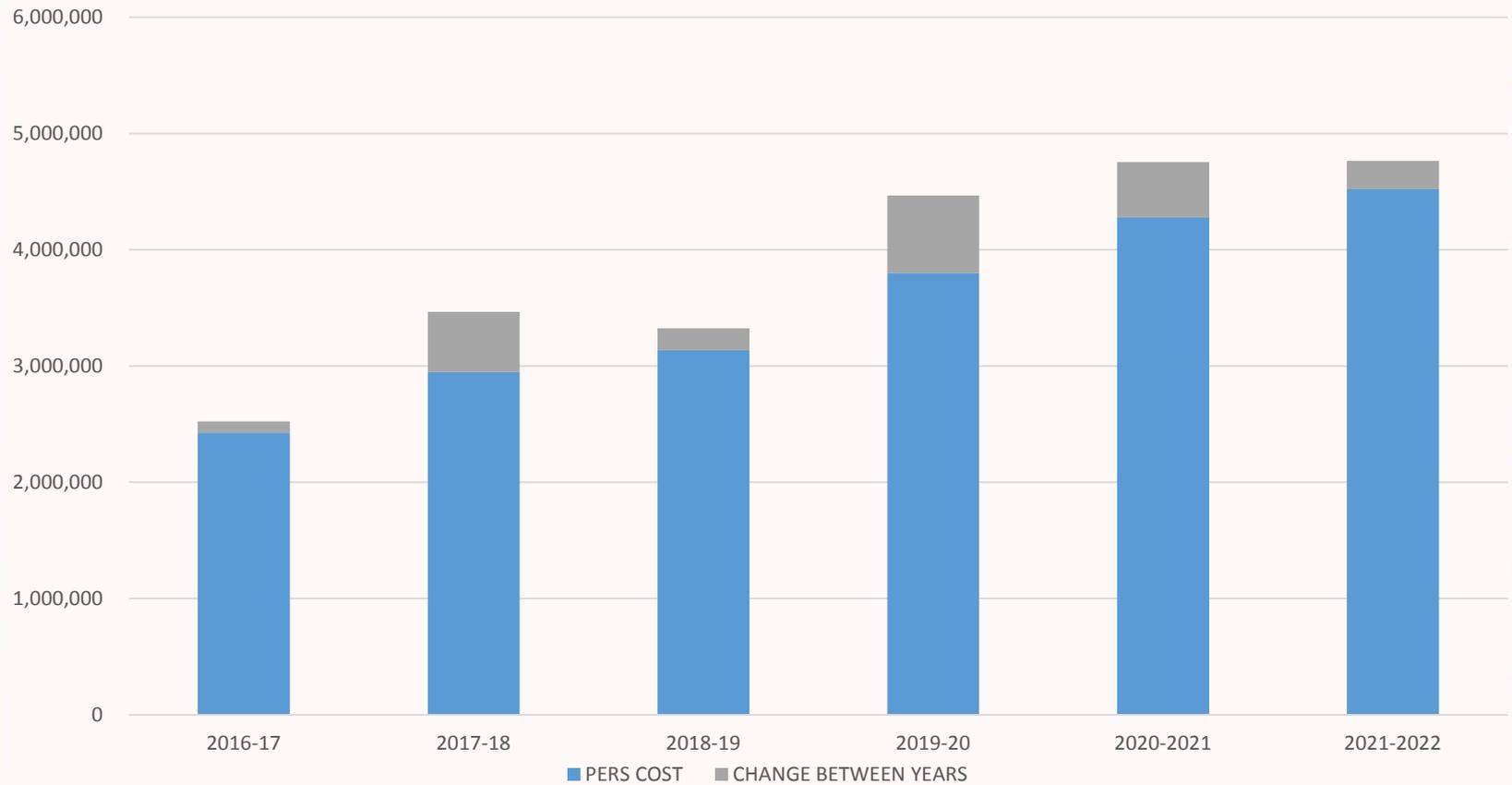
DESCRIPTION	2019-20 PROJECTION	2020-2021 PROJECTION	2021-2022 PROJECTION	2022-2023 PROJECTION
RESOURCES				
BEGINNING FUND BALANCE	2,000,000	2,800,000	1,800,000	1,800,000
PROPERTY TAXES	6,300,000	6,480,000	6,674,400	6,874,632
STATE SCHOOL FUND	16,546,356	14,108,929	15,459,077	16,045,616
RESERVES	0	400,000	400,000	400,000
OTHER GENERAL FUND RESOURCES	929,814	1,110,160	1,110,160	1,110,160
TOTAL RESOURCES	25,776,170	24,899,089	25,443,637	26,230,408
EXPENDITURES				
SALARY AND BENEFIT EXPENDITURES	18,968,509	20,456,066	20,842,287	21,620,300
ALL OTHER EXPENDITURES	3,906,626	4,313,023	4,963,023	5,563,522
TOTAL PROJECTED EXPENDITURES	22,875,135	24,769,089	25,805,310	27,183,822
PROJECTED ENDING FUND BALANCE	2,901,035	130,000	(361,673)	(953,414)

3 YEAR PROJECTED LOOK AT RESOURCES AND EXPENDITURES

\$150 MILLION CUT AT THE STATE LEVEL FOR 2021-2023

DESCRIPTION	2019-20	2020-2021	2021-2022	2022-2023
	PROJECTION	PROJECTION Fully Funded	PROJECTION 150 MILLION CUT	PROJECTION
RESOURCES				
BEGINNING FUND BALANCE	2,000,000	2,800,000	2,523,000	1,284,245
PROPERTY TAXES	6,300,000	6,480,000	6,674,400	6,874,632
STATE SCHOOL FUND	16,546,356	16,619,511	15,999,577	16,584,116
RESERVES	0	0	500,000	500,000
OTHER GENERAL FUND RESOURCES	929,814	1,392,578	1,392,578	1,392,578
TOTAL RESOURCES	25,776,170	27,292,089	27,089,555	26,635,571
EXPENDITURES				
SALARY AND BENEFIT EXPENDITURES	18,968,509	20,456,066	20,842,287	21,350,300
ALL OTHER EXPENDITURES	3,906,626	4,313,023	4,963,023	5,563,023
TOTAL PROJECTED EXPENDITURES	22,875,135	24,769,089	25,805,310	26,913,323
PROJECTED ENDING FUND BALANCE	2,901,035	2,523,000	1,284,245	(277,752)

DISTRICT PERS



Food Service Program

- 2019-20 Beginning Fund Balance – (\$9,825)
- 2019-20 Projected Ending Balance – (90,000)
- Going Forward - ????
 - Serving breakfast and lunch through the summer
 - The 2020-21 budget provides for:
 - Increased summer program federal resources
 - Increased food costs
 - Increased labor costs
 - Food Shortages
 - Serving both on-line students and in class students
 - Service to students in the classroom to avoid crowded cafeteria's



Questions?

AGENDA

Budget Committee Meeting

June 4, 2020

- 1. Call to Order – Board Chair
- 2. Welcome and Introductions – Board Chair
- 3. Elect Budget Committee Chairman – Board Chair
- 4. Superintendent’s Message – Andy Gardner
- 5. Budget Presentation – Jane Nofziger
- 6. Discussion – Led by Committee Chair
- 7. Call for Motion – Committee Chair
- 8. Next Meeting Date – Committee Chair
 - 6/11/19 If Necessary

- Adjourn

BUDGET COMMITTEE MOTION

- The Budget Committee of the North Santiam School District Approves the 2020-21 Budget as Follows:

- TOTAL BUDGET \$42,619,745

- Furthermore, the Budget Committee approves the permanent rate tax of \$4.3973 per \$1,000 of assessed value be assessed in support of the General Fund. A tax levy of \$1,620,813 be approved for the debt service fund for the purpose of the 2012 Construction Bond debt owed by the school district.

- Budget Committee Chair

Date:

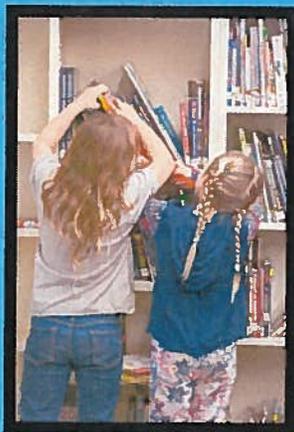
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- Budget Officer

Date:

- _____

PROPOSED BUDGET FISCAL YEAR 2020-2021





North Santiam School District

North Santiam School District 29J
 Fiscal Year 2020-21
Proposed Budget
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North Santiam School District
Budget Committee 2020 - 2021

BOARD MEMBERS

Garrett Trott
1339 Wilshire Drive
Stayton, OR 97383

Erin Cramer
1920 N. Evergreen
Stayton, OR 97383

Alisha Oliver
481 Goldenleaf Ct
Lyons, OR 97358

Tod Nau
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Tass Morrison
PO Box 384
Sublimity, OR 97385

Mike Wagner
PO Box 400
Lyons, OR 97358

Laura Wipper
41526 Kingston Lyons Drive
Stayton, OR 97383

BUDGET COMMITTEE

Scott Miller – June 2020
41239 Manitau Rd.
Stayton, OR 98383 -

Macus Reedy – June 2021
281 Goldenleaf Ct
Lyons OR 97358

Coral Ford – June 2022
40141 Cole School Road
Scio OR 97374

Mark Henderson – June 2020
210 Shaff Rd. SE
Stayton, OR 97383

Damian Centanni – June 2020
866 Sunrise Drive
Stayton, OR 97383

Karen Odenthal – June 2021
1240 E Jefferson Street
Stayton OR 97383

Randy Forette – June 2024
343 Heather St NW
Sublimity, OR 97385



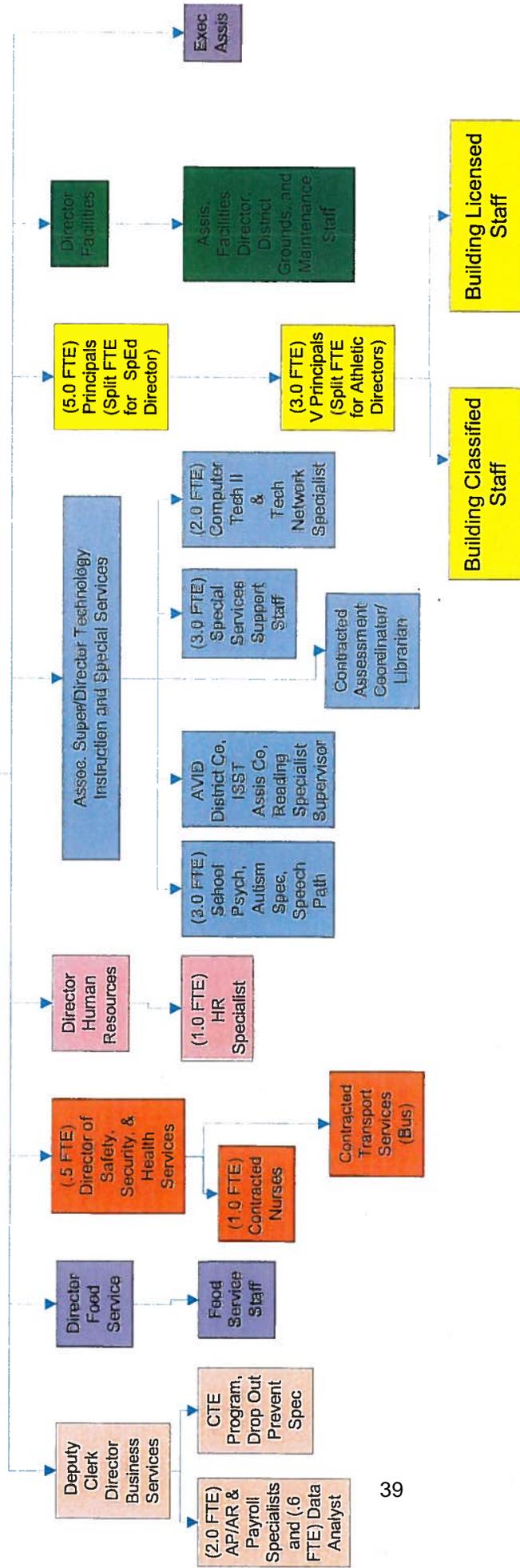
North Santiam School District

2020-21 DISTRICT BUDGET CALENDAR

February 20, 2020	<i>School Board Meeting 6:00 PM</i> Budget Calendar Discussion Location: SES Multi-Purpose Room
March 19, 2020	<i>School Board Meeting 6:00 PM</i> Approve Budget Calendar Budget Committee Member Discussion Approve Budget Committee Members Location: District Office
April 16, 2020	<i>School Board Meeting 6:00 PM</i> Review Revised Budget Calendar
May 13, 2020	<i>Publish First Notice of Budget Meeting in Local Newspaper and on the District Website</i>
June 4, 2020	<i>Budget Committee Meeting 7:00 PM</i> Elect Budget Committee Officers, Budget Assumptions, Revenue Update, Proposed Budget, Budget Message
June 5, 2020	<i>Publish Notice of Budget Hearing</i>
June 11, 2020	<i>Budget Committee Meeting 6:00 PM (if requested)</i> District presents information in response to questions Approval of Budget and Tax Levies
June 18, 2020	<i>Budget Hearing 5:30 District Office</i> <i>School Board Meeting 6:00 PM</i> Budget Hearing/Board Adopts Budget and Tax Levies

SCHOOL BOARD

SUPERINTENDENT



NSSD ORGANIZATION CHART
2020-21



North Santiam School District

Goals 2019-2022

VISION

**WE CHANGE KIDS' LIVES... THROUGH A COMMITMENT TO EXCELLENCE,
INTEGRITY, EQUITY AND COMMUNITY ENGAGEMENT**

MISSION STATEMENT

**ENSURE STUDENTS REACH THEIR HIGHEST ACADEMIC AND VOCATIONAL POTENTIAL AND
DEVELOP INTO PRODUCTIVE CITIZENS**

GUIDING PRINCIPLE

DO WHAT IS BEST FOR ALL KIDS

DISTRICT GOALS

1. ENSURE THAT EACH STUDENT HAS THE OPPORTUNITY TO ACHIEVE EXCELLENCE THROUGH MEASURABLE PROGRESS AND PERSONAL GROWTH EACH YEAR
2. PROVIDE SUSTAINABLE, QUALITY FACILITIES AND PROMOTE POSITIVE SCHOOL CLIMATES
3. PROMOTE STUDENT AND STAFF INVOLVEMENT IN THE COMMUNITY AND INVOLVE THE COMMUNITY IN OUR SCHOOLS
4. RECRUIT, DEVELOP, VALUE, AND RETAIN HIGH QUALITY STAFF

BOARD GOALS

1. OFFER THE MOST COMPREHENSIVE PROGRAM POSSIBLE FOR STUDENTS AND THE APPROPRIATE STAFFING TO SUPPORT OUR COMMITMENT TO DOING WHAT IS BEST FOR ALL KIDS
2. CELEBRATE THE SUCCESSES OF THE DISTRICT & COMMUNITY
3. ROUTINELY MONITOR THE EFFECTIVENESS OF DISTRICT PROGRAMS AND SERVICES IN ORDER TO BETTER SERVE ALL KIDS
4. BUILD AND SUSTAIN DYNAMIC RELATIONSHIPS WITH STAKEHOLDERS OF THE DISTRICT THROUGH PROACTIVE COMMUNICATION EXCHANGE

ROLE OF THE BUDGET COMMITTEE

Budget Committee Handbook Oregon Department of Education

The committee shall hear the budget message, receive the budget document, hear patrons, and announce the time for their meetings. Minutes of the meeting shall be kept and made available upon request. Notification of the first meeting of the Budget Committee is required in a newspaper of general circulation. The committee process is then to review the budget as proposed and make needed changes.

The budget committee may request any information for the preparation or revision of the budget document from any officer of any employee of the district. It may request the attendance of any employee at its meetings. Such request by the Budget Committee should be made through the superintendent and/or budget officer.

The Budget Committee does not approve new personnel, employee contracts, or salary schedules, nor does it negotiate salary contracts. However, the Budget Committee may request the adopted salary schedules, negotiated contracts and other materials having a fiscal impact on the budget document for review. Through its authority, the Budget Committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

The role of the Budget Committee is not to directly establish or eliminate specific educational programs or services. State standards and the establishment of budget parameters by the Board of Directors give the budget officer and the administrative staff general guidelines for budget development. The budget office then prepares a budget that reflects state requirements and the Board's parameters. It is the proposed budget, which the Budget Committee considers during the meeting. It is, of course, likely that the financial parameters established when the Budget Committee sets the tax levy will either increase or decrease the estimated resources, which may reduce certain programs or provide funding for additional programs. Public participation at Budget Committee meeting may influence Budget Committee decisions in either direction.

By the time the Budget Committee receives the budget message and the budget documents, many hours of work have been put into budget development. The budget office appointed by the Board coordinates these efforts with faculty, staff and other administrators.

The Budget Committee shall approve the budget document as submitted by the budget officer or as subsequently revised by the committee. Their approval sets a maximum spending level for the year. It also specifies the property tax amount or rate for all funds in the approved budget.

After budget approval, the Budget Committee's duties cease. The Board holds the hearing on the budget documents. The document presented at the hearing is the budget as recommended by the Budget Committee. The Board may make additional adjustments as necessary after the hearing; however, the amount of the estimated expenditure for each fund may not be increased more than 10 percent or \$5,000 and the total property tax to be levied may not exceed the amount shown in the budget financial summary as published with the first notice of hearing on the budget, unless the Board republished the budget summary and hold another hearing.

The Board may reconvene the Budget Committee at a later date if financial conditions in the district change. The Board can call this meeting; however law does not require it. Notices similar to the first Budget Committee meeting must be given.

North Santiam School District

General Chart of Accounts for Functions

Function Number Sort

Account #	Description
1111	Primary K-5 Instruction
1113	Elementary Athletics (co-curricular)
1121	Middle School Programs
1122	Middle/Junior High Extracurricular
1131	High School Instruction
1132	High School Athletics (Co-curricular)
1210	Talented & Gifted
1220	Students W/ Disabilities
1250	Resource Room
1272	Title 1
1280	Alternative Education
1291	ELL - English Second Language
1292	Teen Parent Program
1293	Migrant Education
1294	Youth Correction Ed
1460	Special Programs - Summer School
2103	Title 1 A
2110	Attendance & Social Work
2115	Student Safety
2120	Guidance Services
2130	Health Services
2132	Medical Services
2134	School Nurse
2150	Speech & Audiology
2190	Student Support Services
2210	Improvement / Instruction
2213	Curriculum Development
2219	Other Improv. Of Instruction
2220	Educational Media Service
2222	Library/Media Center
2230	Assessment and Testing
2240	Instructional Staff Development
2310	Board of Education
2320	Executive Administration
2410	Office of Principal
2490	Admin Support Services
2510	Dir of Business Services
2520	Fiscal Services
2524	Payroll Services
2528	Insurance - Risk Management
2529	Other Fiscal Services
2540	Operation/Maint. Plant
2541	Admin. Maintenance
2550	Student Transportation
2558	Transportation
2630	Translations
2640	Staff Services - Personnel
2645	Health Services
2649	Health Related Classified Salary
2660	Technology Services
2700	Retirement Services
3110	Food Services Direction
3120	Food Service
3300	Community Services
3330	Civic Services
3370	Nonpublic School Students Services
4150	Building Acquisition
5110	Long - Term Debt Service
5120	Short - Term Debt Retire
5200	Transfers of Funds
6110	Operating Contingency
7000	Unappropriated Funds

Description Alpha Sort

Account #	Description
2490	Admin Support Services
2541	Admin. Maintenance
1280	Alternative Education
2230	Assessment and Testing
2110	Attendance & Social Work
2310	Board of Education
4150	Building Acquisition
3330	Civic Services
3300	Community Services
2213	Curriculum Development
2510	Dir of Business Services
2220	Educational Media Service
1113	Elementary Athletics (co-curricular)
1291	ELL - English Second Language
2320	Executive Administration
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3370	Nonpublic School Students Services
2410	Office of Principal
6110	Operating Contingency
2540	Operation/Maint. Plant
2529	Other Fiscal Services
2219	Other Improv. Of Instruction
2524	Payroll Services
1111	Primary K-5 Instruction
1250	Resource Room
2700	Retirement Services
2134	School Nurse
5120	Short - Term Debt Retire
1460	Special Programs - Summer School
2150	Speech & Audiology
2640	Staff Services - Personnel
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1292	Teen Parent Program
1272	Title 1
2103	Title 1 A
5200	Transfers of Funds
2630	Translations
2558	Transportation
7000	Unappropriated Funds
1294	Youth Correction Ed

SAMPLE ACCOUNT STRING:	100	-	1111	410	600	050	000
	Fund		Function	Object	Center	Area	Sub Area

Account Classification Descriptions

The account codes are presented for used in accounting for revenue and expenditures of a school district. The codes in **bold type** face are required, except for Area of Responsibility. Non-bold codes are optional and may be used at the district's discretion.

Fund Classification / Definitions

- 100** **General Fund** - Accounts for all financial resources of the district except those required to be accounted for in another fund
- 200** **Special Revenue Funds** – Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants-in-aid; restricted tax levies. A separated fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.
- 300** **Debt Service Fund** – Account for the accumulation of resources for, and the payment of, federal long-term debt, principal and interest.
- 400** **Capital Projects Funds** - Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary fund and trust funds.) The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension project/reporting code.
- 500** **Enterprise Funds** – Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost (expenses, including depreciation and indirect cost) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Some examples of enterprise funds might include funds used for the bookstore operation, the athletic stadium and the community swimming pool. Few School Districts have activities that would require the use of Enterprise funds. Do not include Food Service or Student Body Funds here.
- 600** **Internal Service Funds** – Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, and central printing and duplicating, self-insurance fund and unemployment fund.
- 700** **Trust and Agency Funds** – Account for assets held by a district in a trustee capacity or as an agent for individuals, Private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Do not include Food Service or Student Body Funds here.

Uses of the Account Classification System

Revenue Dimensions

Source

Revenues collected by school districts are classified by major source:

1000	Local Sources
2000	Intermediate Sources
3000	State Sources
4000	Federal Sources
5000	Other Sources

Project

Districts may use additional account code dimensions to provide further classification of revenue to track receipts for a particular program, project, or school.

Sub-Categories within a major source provide additional information regarding the source of revenue. For example, local sources of revenue are recorded in sub-classifications as local property taxes levied by the school district, tuition, fees, interest earnings, etc.

Expenditure Dimensions

Function

The function describes the activity for which a service or material object is acquired. The major functions of a district are classified into seven areas:

1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses (Interagency/ Fund Transactions and Debt Services)
6000	Contingency
7000	Unappropriated Ending Fund Balance

Functions and sub-functions consist of activities that have similar operational objectives. Categories of activities in each of these divisions and subdivisions are grouped according to the principle that the activities could be combined, compared, related and mutually exclusive.

Location Operational Unit

This dimension is used to identify (1) school or (2) non-school cost centers, such as central programs or departments. Operational Unit codes are defined provide by school districts but are required for state reporting purposes because expenditures are reported at the school level rather than the district level.

Area of Responsibility (AOR)

This dimension provides additional details to the account code and is used to identify expenditures for specific curriculum areas and programs. Districts may elect to use area codes for a variety of reasons to track expenditures and manage costs.

Objects

The object is the service or commodity bought. These categories are also divided into sub-objects for more detailed accounting.

100	Payroll / Wages
200	Associated Payroll Costs
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Other Uses of Funds

Fund - Function - Object - Center Area Sub Area
100 - 2540 - 0410 - 900 050 000

North Santiam School District
2020-21 Budget Message
Superintendent Andy Gardner

The District's 2020-21 Annual Budget that the District Budget Committee will be presented this spring represents a very different fiscal plan and situation than the one the district anticipated as late as early March of this year. The abrupt impact of the Covid-19 Pandemic as well as its broad impact on the economy and state revenues have drastically altered the NSSD's spending plan for the next year. The coming year and even the next fiscal biennium (2021-23) promises more instability as our state and country battle the virus, and this year's budget reflects this uncertainty.

The State of Oregon released its Quarterly Revenue Forecast on May 20th, which shows that the economic shutdown's effects have drastically reduced the amount of income that Oregon was expecting to collect in the 2019-21 biennium. The Revenue Forecast was based on the assumption that the Coronavirus will not be contained easily or in a few months, and the projection was for Oregon's economy to not return to pre-Covid 19 levels until 2024.

The District's proposed adopted budget will be set at the \$9.0 billion funding level that the State had adopted for the 2019-21 Biennium. To be clear, the District is unlikely to expend to that level in the coming year. The total expenditure authority is less important than the District's multiple plans to spend less than that, depending on conditions. The District will be planning for scenarios at reductions of \$100 million dollar intervals to a low-end model of \$8.6 Billion (reduction of \$480 million, which would equate to a cut of \$1.75 million dollars to the NSSD). This shortfall would be equal to the loss of 20 school days or 25 teaching staff positions. Of course, the District would look to balance its budget by some combination of cut days, reducing of positions, and the use of reserves. It is important to note that the State Legislature also may take action to reduce the shortfall in the possible Special Session.

It is anticipated that Governor Brown will call the Legislature into a Special Session in June in order to address the revenue shortfall. Several options could be used, but the fact that the State now sees lower revenues in the 2021-23 biennium will necessitate a more conservative approach. The State has approximately \$1.5 billion in two reserve funds, the Education Stability Fund and the Rainy Day Fund. Another option would be to re-purpose the new Student Success Act funds (generated by the Corporate Activity Tax) and use them to backfill the general fund's hole. The NSSD's budget is based to an extent on this assumption; at this time there is only one new position planned for the SSA fund and the district will not fill the position until after a Special Session is held.

Like the State, the North Santiam School District also has reserve funds that can help to weather the current crisis. When all reserves are included, the District has approximately \$6.6 million dollars in various reserves. As the 2019-20 fiscal year ends, the District's Ending Fund Balance to carry forward into the 2020-21 Fiscal Year stands at \$2.8 million. This was made possible by the decrease in operating costs since the March 13 shutdown. It's important to remember that these reserves have been built slowly over time since the Great Recession, and so the District must be cautious about spending them quickly; this is particularly important with the forecast showing a slow recovery into 2021 and beyond.

Ultimately, the District will combine the limited use of reserves but will also be implementing cost reduction through the next calendar year in order to ensure that our program is sustainable in the out years.

The Federal Government's Cares Act will end up providing the District with additional funds to address the crisis. An early calculation showed this amount to be a little over \$300,000, and the District expects that the final number will not vary much from that estimate. These funds will be used to focus on safety in the fall, as the District prepares to have students return to school in some form. Currently the District distributed approximately 1200 Chromebooks to students for at-home use, and we anticipate some replacement costs as we recover them.

Several projects that had been planned will not be initiated during the 2020-21 school year. The District had anticipated beginning a new Pre-School Promise at Stayton Elementary School this coming year, through a grant from the Early Learning Division. The ELD, like all government agencies, is now having to re-assess its priorities, so we do not anticipate that a grant will be awarded. We anticipate a point in the future when we might re-apply. The District had also planned to assist the Booster Club with the installation of a turf infield to the softball field; this project is also now delayed. The District will be undertaking a replacement of its interior lighting at the high school this summer; the efficiencies gained will allow the district to recover the investment within five years, and a significant portion of the project can be accomplished through grants and incentives from the Oregon Department of Energy and the Energy Trust of Oregon.

The District's General Fund will have some Full-Time Employee positions added for the 2020-21 School Year. The District has added a third Counselor position to Stayton High School. There is a tentative position to add a Behavior Specialist position to Stayton Elementary, which will give SES and Stayton Middle School full-time specialists (formerly they split one position). A first-grade position has been added at Sublimity Elementary School, in anticipation of a slight increase to enrollment. There are four Classified Staff positions now in the General Fund. Two of these positions were in the IDEA (Special Education) Grant, and one was formerly in the Title I Grant; these federal grants have not increased over the years, and our employee costs have continued to go up to respond to minimum wage. This forces the District—to maintain the program at its current level—to pick up those costs in the General Fund.

As we look to the fall, there are a great many unknowns as to what school will look like. Student safety will be our top priority, but we recognize that our relationships with students are best created and maintained in our buildings. We are grateful to our NSSD Board members who, having lived through the 2011-13 Great Recession without any district reserves, have worked carefully and thoughtfully to prepare the district through the good times so that it can respond to the current crisis. As new challenges come, the District, we believe, is in good position to "Do What's Best for Kids".

2020-2021 BUDGET SUMMARY

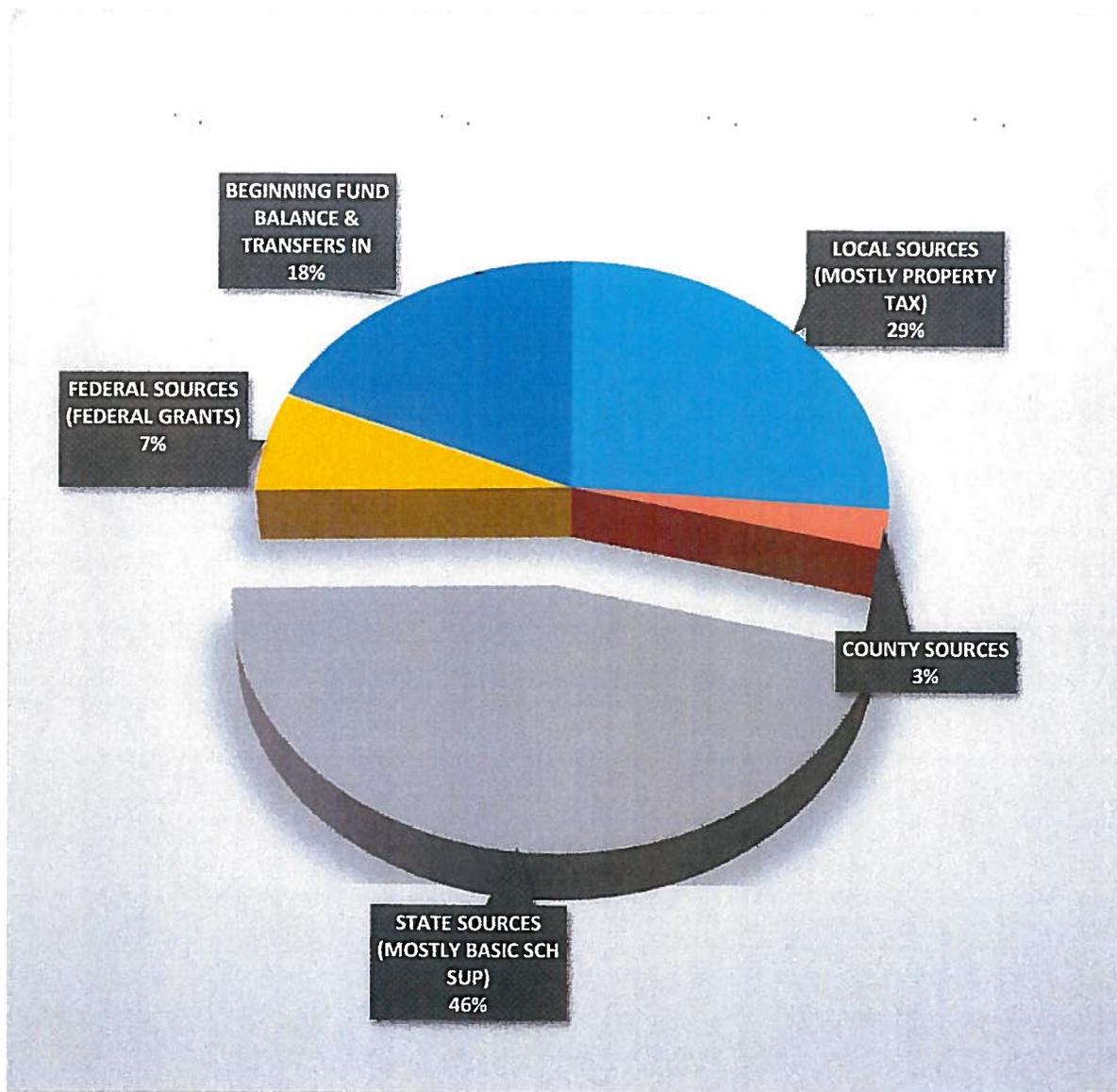
FUND NAME	2018-19 BUDGET	PROPOSED 2019-20 BUDGET	CHANGE AMOUNT	REASON FOR CHANGE
GENERAL FUND	\$25,555,200	\$26,547,089	\$991,889	Salary & Benefit Increases
SPECIAL RESOURCES GRANT FUND	\$4,665,019	\$7,704,280	\$3,039,261	Addition of Grants
FOOD SERVICE FUND	\$1,254,899	\$1,426,000	\$171,101	Addition of Services
DEBT SERVICES FUND	\$4,150,242	\$4,770,913	\$620,671	Debt Payment Increases
CAPITAL PROJECTS FUND	\$1,420,440	\$1,858,463	\$438,023	Grant and Project Increases
INTERNAL SERVICES FUND	\$365,000	\$313,000	(\$52,000)	
	<u>37,410,800</u>	<u>\$42,619,745</u>	<u>\$5,208,945</u>	

Revenue by Source for all Funds

TOTAL BUDGET

\$42,619,745

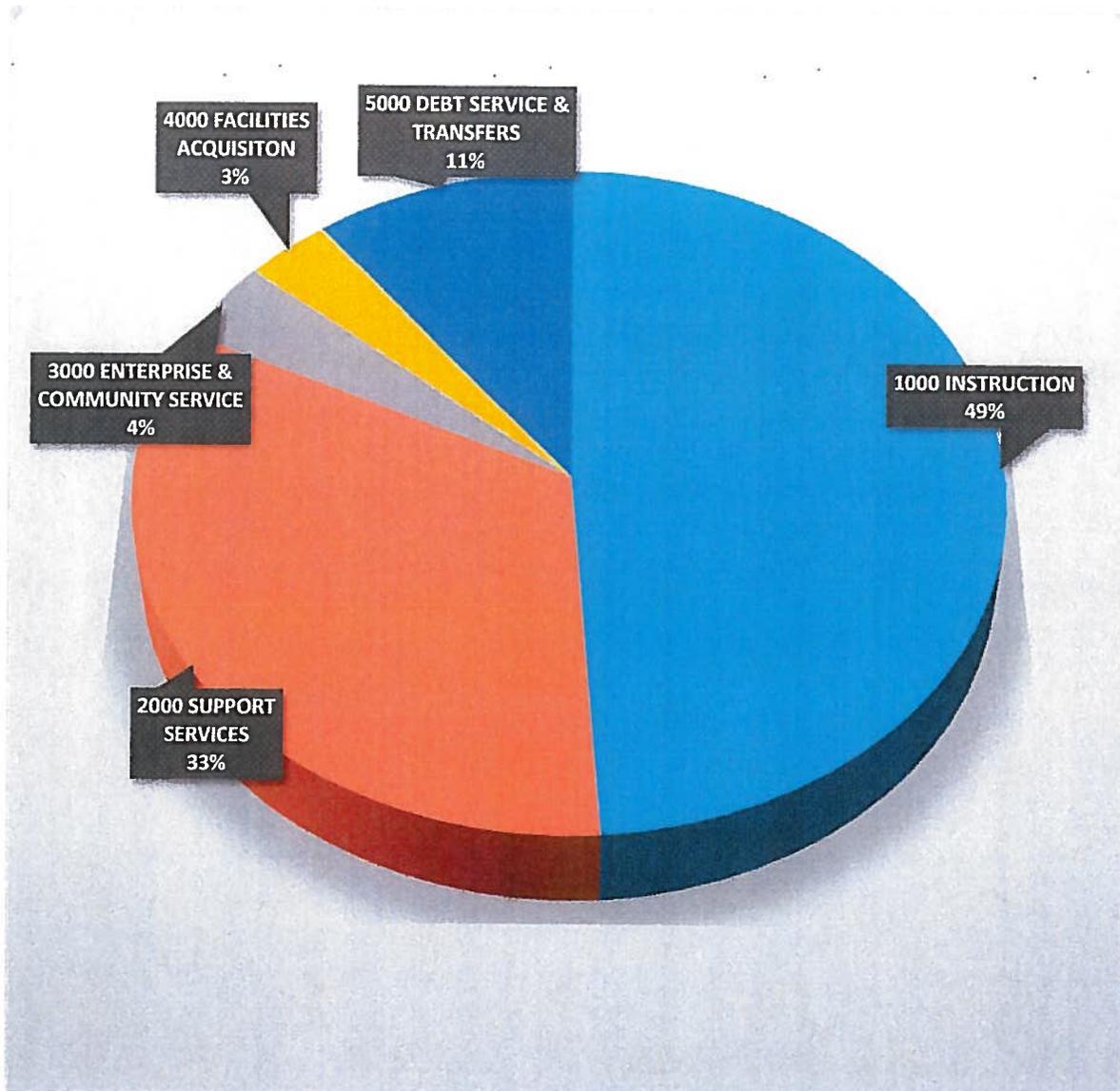
FUNCTION	REVENUE TYPE	DOLLARS RECEIVED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$11,219,460	26.32%
2000	COUNTY SOURCES	\$1,121,500	2.63%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$19,515,338	45.79%
4000	FEDERAL SOURCES (FEDERAL GRANTS)	\$2,853,734	6.70%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$7,909,713	18.56%
TOTAL		\$42,619,745	100.00%



Expenditures by Function for all Funds

TOTAL BUDGET \$42,614,745
 Less Planned Reserves \$39,017,954

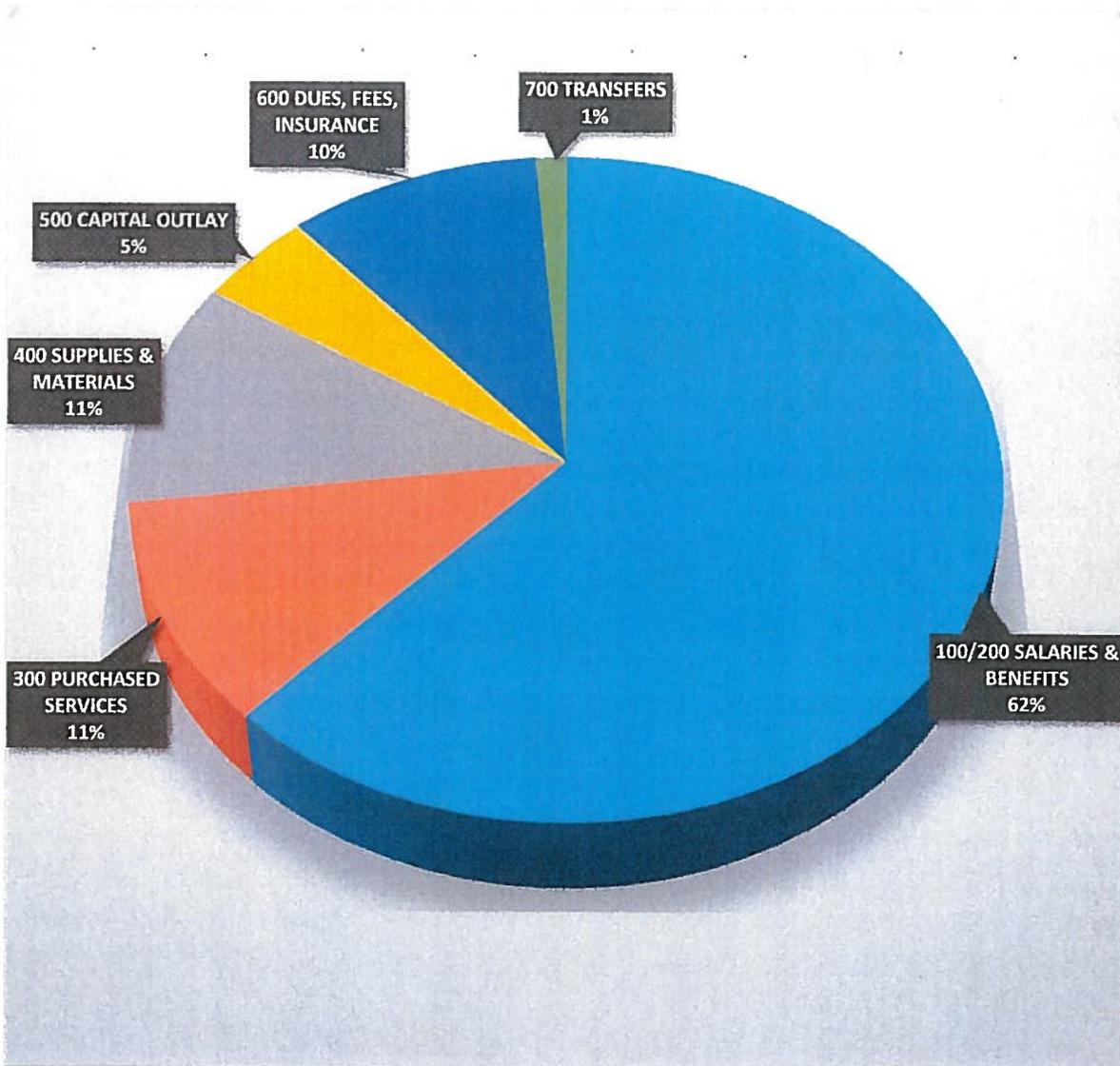
FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	INSTRUCTION	\$19,088,938	48.92%
2000	SUPPORT SERVICES	\$12,993,524	33.30%
3000	ENTERPRISE & COMMUNITY SERVICE	\$1,562,874	4.01%
4000	FACILITIES ACQUISITON	\$1,314,593	3.37%
5000	DEBT SERVICE & TRANSFERS	\$4,058,025	10.40%
TOTAL		\$39,017,954	100.00%



Expenditures by Object for all Funds

TOTAL BUDGET \$42,619,745
 Less Planned Reserves \$38,881,954

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
100/200	SALARIES & BENEFITS	\$24,138,185	62.08%
300	PURCHASED SERVICES	\$4,223,870	10.86%
400	SUPPLIES & MATERIALS	\$4,250,169	10.93%
500	CAPITAL OUTLAY	\$1,840,031	4.73%
600	DUES, FEES, INSURANCE	\$3,936,700	10.12%
700	TRANSFERS	\$493,000	1.27%
TOTAL		\$38,881,954	100.00%



Date: 2/26/2020
 To: District Business Managers
 Re: 2020-21 State School Fund Estimates

	2019-20	2020-21	2019-21 Biennium
	\$4,410,000,000	\$4,590,000,000	\$9,000,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,590,000,000
Oregon Revised Statute			
327.008(15,16)		Less Reserve Account:	(\$20,000,000)
327.859(b), 327.023(1)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.008(13)		Less Long Term Care and State Schools:	(\$11,500,000)
327.008(12)(a)(A)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(17)		Educator Advancement Fund (EAF):	(\$3,000,000)
327.008(3)		Less Small High School Grant	(\$2,500,000)
327.339		Less Charter School Closure Funds	(\$300,000)
327.008(9)		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(10)		Less Office of School Facilities:	(\$4,000,000)
327.531		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$54,602,667)
State Revenue for Formula			\$4,535,397,334
District Local Revenue:			\$2,046,029,283
ESD Local Revenue:			\$139,432,480
Local Rev. for Formula (District + ESD)			\$2,185,461,763
Total Revenue For Formula			\$6,720,859,097
District Share at 95.50%			\$6,418,420,437
ESD Share at 4.50%			\$302,438,659
Other Transfers/Deductions:			
327.008(8)		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008 (12)(a)-(B)		Less Facility Grants:	(\$3,500,000)
		Less share of EAF	(\$8,375,000)
Districts			(\$66,875,000)
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,375,000)
ESDs			(\$8,859,000)
Formula Revenue for Distribution			
School Districts			\$6,351,545,437
ESDs			\$293,579,659

Sources for 2020-21 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2017-18
Poverty Basis:	December 2019
School District Funding Ratio:	1.921058952
Transportation Grant:	\$247,274,453.40
Estimated ADMr:	576,000
Estimated ADMw:	706,000
District Accrual per ADMw:	\$517
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,645

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

**STATE SCHOOL FUND GRANT
2020-2021**

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Marion County, North Santiam SD 29J - 2143

2020-2021 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$6,480,000.00
Federal Forest Fees	=	\$10,000.00
Common School Fund	=	\$220,078.79
County School Fund	=	\$45,000.00
State Managed Timber	=	\$250,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$7,005,078.79

2020-2021 Experience Adjustment

District Average Teacher Experience	=	10.39
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.71

2020-2021 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$975,000.00
Transportation per ADMr Rank		16%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$682,500.00

2020-2021 Extended ADMw

2020-2021 ADMw 2,669.87	2019-2020 ADMw 2,679.32	Extended ADMw 2,679.32
-------------------------	-------------------------	------------------------

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.71 by \$25 then add \$4500 to the result = \$4,457.25
Then multiply \$4,457.25 by the Extended ADMw 2679.3244 and then by the funding ratio 1.921058951999 = \$22,942,090.32

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$22,942,090.32 to the Transportation Grant \$682,500.00 = \$23,624,590.32

2020-2021 State School Fund Grant

Subtract the Local Revenue \$7,005,078.79 from the Total Formula Revenue \$23,624,590.32 = \$16,619,511.52

2020-2021 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,563	Total Formula Revenue per Extended ADMw = \$8,817
Charter Schools Rate(ORS 338.155) = \$8,593	

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Best Disability Estimated Remaining Balance Due

Marion County, North Santiam SD 29J

District ID: 2143

2020-2021 Extended ADMw

North Santiam SD 29J: District total extended ADMw for funding calculations

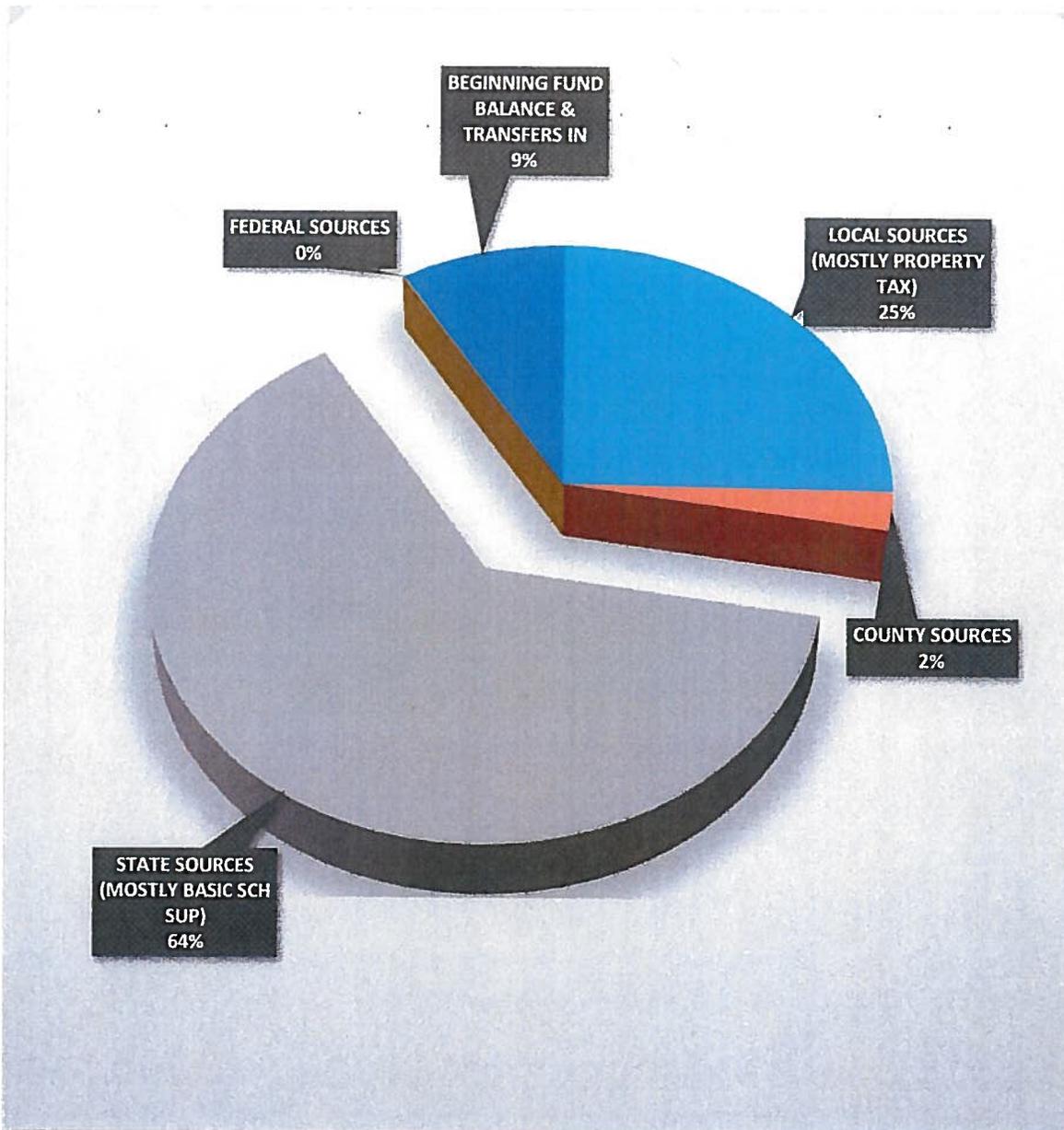
	2020-2021		2019-2020	
ADM: 2,253.00 X 1.00 =	2,253.00	2,259.54 X 1.00 =	2,259.54	
Students in ESL programs: 100.00 X 0.50 =	50.00	108.03 X 0.50 =	54.02	
Students in Pregnant and Parenting Programs: 2.00 X 1.00 =	2.00	0.00 X 1.00 =	0.00	
340 IEP Students capped at 11% of District ADM: 247.83 X 1.00 =	247.83	248.55 X 1.00 =	248.55	
Students on IEP Above 11% of ADM: 25.80 X 1.00 =	25.80	25.80 X 1.00 =	25.80	
Students in Poverty: 249.59 X 0.25 =	62.40	250.32 X 0.25 =	62.58	
Students in Foster Care and Neglected/Delinquent: 8.00 X 0.25 =	2.00	8.00 X 0.25 =	2.00	
Remote Elementary School Correction: 26.84 X 1.00 =	26.84	26.84 X 1.00 =	26.84	
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00	
	<u>2020-2021 ADMw</u> 2,669.87	<u>2019-2020 ADMw</u>	2,679.32	
	North Santiam SD 29J Extended ADMw		2,679.32	

North Santiam SD 29J Extended ADMw 2,679.32

General Fund Revenue by Source

TOTAL GENERAL FUND \$26,547,089

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$6,735,000	25.37%
2000	COUNTY SOURCES	\$647,500	2.44%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$16,899,589	63.66%
4000	FEDERAL SOURCES	\$10,000	0.04%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$2,255,000	8.49%
TOTAL		\$26,547,089	100.00%



GENERAL FUND

- The majority of the resources that comprise this fund are from the state in the form of “Basic School Support”
- For the 2020-21 year – we have been told to plan for funding cuts up to severe reduction levels
- Each cut of resources from the state general fund level represents the following:
 - \$100,000,000 at the state level = \$358,964 to North Santiam
 - \$400,000,000 at the state level = \$1,455,735 to North Santiam
- For the 2020-21 year budget – we have developed scenarios to adapt to increasing levels of school support funding cuts.

NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND

RESOURCES

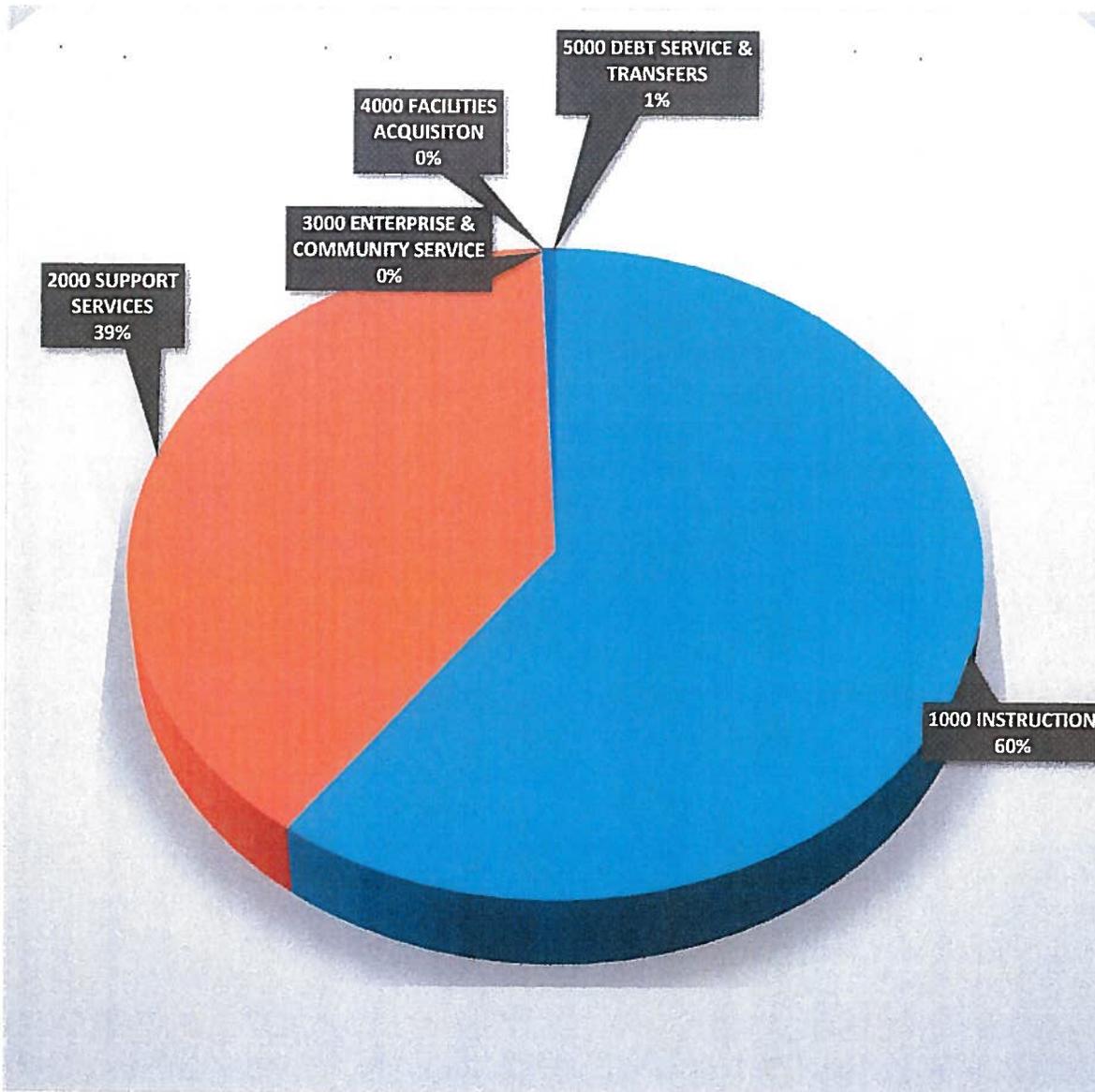
	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Beginning Fund Balance	1,112,526	2,046,790	2,000,000	2,055,000		
1000s Local Resources						
5400-Beginning Fund Balance	1,112,526	2,046,790	2,000,000	2,055,000		
1111-Current Year Taxes	5,620,655	5,895,355	5,985,000	6,280,000		
1112-Prior Year Taxes	156,444	305,216	225,000	200,000		
1312-Tuition Other Districts Within State	0	0	0	0		
1330-Summer School Tuition	100	0	0	0		
1510-Interest on Investments	202,254	260,924	189,915	200,000		
1710-Fees Admission	20,711	0	0	0		
1740-Fees Admission	65,013	83,511	50,000	20,000		
1750-Outdoor School Fees	0	0	0	0		
1910-Rentals	7,140	12,946	2,500	2,500		
1920-Sub Reimbursement	0	1,184	0	0		
1960-Recovery Prior Years Exp	4,075	747	0	0		
1980-Fees Charged To Grants	49,703	92,845	30,000	30,000		
1990-Miscellaneous	7,389	2,526	5,000	2,500		
Total Local Resources	6,133,483	6,655,253	6,487,415	6,735,000		
2000s Intermediate Resources						
2101-County School	22,202	51,752	45,000	45,000		
2102-ESD Transit	641,427	653,052	640,000	600,000		
2106-WESD Regional Transit	10,736	2,684	10,000	2,500		
2200-Restricted Resources	0	650	0	0		
Total Intermediate Resources	674,365	708,138	695,000	647,500		

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3000's State Resources						
3101-State Basic School Support	15,102,024	14,336,629	15,940,335	16,619,511		
STATE SCH FUND -PRIOR YRS	245,044	0	(50,000)	(200,000)		
3103-Common School Fund	228,664	241,480	214,950	220,078		
3104-State Timber Resources	12,220	1,275,683	250,000	250,000		
3107-High Cost Disability	83,567	74,736	10,000	10,000		
Total State Resources	15,671,519	15,928,528	16,365,285	16,899,589		
4000-s Federal Resources						
4500-Fed. Resources Through the State	0	219	0	0		
4801-Federal Forest Resources	1,774	10,764	7,500	10,000		
Total Federal Resources	1,774	10,983	7,500	10,000		
5000's Transfers						
5150-General Fund Loan Receipts	0	0	0	0		
5200-Interfund Transfers In	0	0	0	200,000		
Total Transfers	0	0	0	200,000		
General Fund Resources Total	23,593,666	25,349,691	25,555,200	26,547,089		

General Fund Expenditures by Function

TOTAL GENERAL FUND \$26,547,089
 Less Planned Reserves \$25,247,089

FUNCTION	EXPENDITURE TYPE	DOLLARS BUDGETED	PERCENT OF EXPENDITURES
1000	INSTRUCTION	\$15,151,413	60.01%
2000	SUPPORT SERVICES	\$9,937,476	39.36%
3000	ENTERPRISE & COMMUNITY SERVICE	\$10,700	0.04%
4000	FACILITIES ACQUISITON	\$0	0.00%
5000	DEBT SERVICE & TRANSFERS	\$147,500	0.58%
TOTAL		\$25,247,089	100.00%



**NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY FUNCTION**

	2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	
1000 Instruction											
1111-Primary, K-3	4,052,116	57.8	4,113,948	57.9	4,554,630	53.1	4,798,511	54.1			
1120-Tutors AVID	11,143	0.0	23,450	0.0	20,670	0.0	24,788	0.0			
1121-Middle/Junior High Programs	2,119,638	26.0	2,316,497	26.0	2,444,471	25.5	2,724,514	26.5			
1122-Middle/Jr High Extra-Curricular	94,490	0.0	100,787	0.0	119,862	0.0	124,589	0.0			
1127-Community After School Program	10,000	0.0	10,000	0.0	15,000	0.0	15,000	0.0			
1131-High School Programs	2,784,242	30.5	2,914,017	30.9	3,252,807	30.0	3,124,928	29.9			
1132-High School Extra-Curricular	495,274	1.0	517,896	1.0	592,406	1.0	707,965	2.0			
1210-Talented and Gifted	0	0.0	0	0.0	500	0.0	500	0.0			
1220-Restricted Programs for Students with Disabilities	1,355,006	23.2	1,458,329	24.8	1,662,188	24.8	1,859,375	28.2			
1250-Less Restricted Programs for Students with Disabilities	754,068	10.9	680,443	8.9	763,123	8.7	639,742	7.7			
1271-Remediation	219,640	4.4	223,490	3.5	257,092	4.4	265,327	4.4			
1272 Title IA/D	71	0.0	0	0.0	0	0.0	0	0.0			
1280-Alternative Education	269,061	3.4	253,162	3.6	261,026	1.9	281,565	1.9			
1283-Alternative Educ. - Saturday School	143	0.0	0	0.0	0	0.0	0	0.0			
1289-Other Alternative Programs	0	0.0	0	0.0	0	0.0	0	0.0			
1294-English Second Language Programs	445,183	7.8	460,400	5.9	539,740	7.6	575,508	7.9			
1292-Teen Parent Program	6,401	0.0	3,741	0.0	11,100	0.0	9,100	0.0			
1430-Summer School	0	0.0	2,854	0.0	377	0.0	0	0.0			
1460-Special Programs, Summer School	0	0.0	0	0.0	0	0.0	0	0.0			
1000 Instruction Total	12,613,443	165.1	13,078,944	162.5	14,494,990	157.0	15,151,413	162.7			
2000 Support Services											
2110-Attendance & Social Work	47,716	0.5	49,401	0.5	48,603	0.1	59,500	0.5			
2113-Social Work	41,248	0.4	44,006	0.4	47,192	0.4	35,252	0.4			
2115-Student Safety	14,150	0.0	10,679	0.0	29,150	0.0	30,500	0.0			
2120-Guidance Services (Counseling)	275,942	6.0	305,969	4.4	345,051	4.0	455,193	5.0			
2134-Nurse Services	95,844	1.0	118,156	1.0	130,430	1.0	154,230	1.0			

NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY FUNCTION (Continued)

	2017-18 ACTUALS	2017-18 FTE	2018-19 ACTUALS	2018-19 FTE	2019-20 BUDGET	2019-20 FTE	2020-21 PROPOSED	2020-21 FTE	2020-21 APPROVED	2020-21 ADOPTED
2000 Support Services (continued)										
2143-Psychological Services	192,742	1.8	202,370	1.8	222,404	2	290,434	2.7		
2152-Speech Pathology Services	82,718	0.8	101,326	0.9	151,939	0.9	160,416	0.9		
2160-Other Student Treatment Services	79,320	0.8	81,370	0.8	85,010	1	91,645	0.8		
2190-Service Direction, Student Support Ser	328,931	2.8	351,098	2.8	351,174	2.8	370,994	2.8		
2210-Improvement of Instruction Services	115,761	0.8	140,774	0.8	121,825	1	130,436	1.0		
2213-Curriculum Development	110,744	0.0	70,465	0.0	126,700	0.0	126,700	0.0		
2220-Educational Media Services	233,601	4.9	241,797	4.6	276,867	5	283,741	4.6		
2230-Assessment/Testing	117,809	2.5	87,459	1.8	103,681	1.8	106,739	1.8		
2240-Instructional Staff Development	12,879	0.0	23,055	0.0	41,700	0	42,144	0.0		
2310-Board of Education Services	83,043	0.0	77,732	0.0	109,310	0.0	120,300	0.0		
2320-Executive Administration Services	294,396	2.0	336,240	2.0	350,936	2	380,647	2.0		
2410-Office of the Principal Services	1,508,423	17.9	1,712,968	17.9	1,937,711	18.0	1,886,736	18.0		
2510-Direction of Business Services	176,951	1.0	169,672	1.0	195,277	1	199,814	1.0		
2520-Fiscal Services	257,823	2.6	223,930	2.6	340,550	2.6	332,274	2.4		
2528-Risk Management Services	170,845	0.0	172,916	0.0	208,000	0	210,000	0.0		
2540-Operation and Maintenance of Plant S	1,995,955	16.0	2,019,375	16.1	2,195,086	16.3	2,290,837	16.3		
2550-Student Transportation Services	769,882	0.0	776,656	0.0	798,450	0	804,550	0.0		
2558-Special Educ. Transportation Services	172,769	0.0	160,286	0.0	260,000	0.0	240,000	0.0		
2626-Grant Writing	0	0.0	0	0.0	26,500	0	31,500	0.0		
2630-Information Services	65,462	1.0	72,131	1.0	72,273	1.0	62,716	0.8		
2633-Public Info Services	0	0.0	0	0.0	29,500	0	32,500	0.0		
2640 Staff Services	327,794	3.0	311,828	2.0	348,504	2.0	364,460	2.0		
2645-Staff Services-Health Services	3,118	0.0	34,500	0.0	15,000	0	15,000	0.0		
2660-Technology Services	585,080	2.7	684,012	2.0	620,523	2.0	620,719	2.0		
2700-Supplemental Retirement Program	73,883	0.0	56,858	0.0	50,000	0	7,500	0.0		
2000-Support Services Total	8,234,827	68.5	8,637,030	64.4	9,639,344	63.7	9,937,476	65.9		

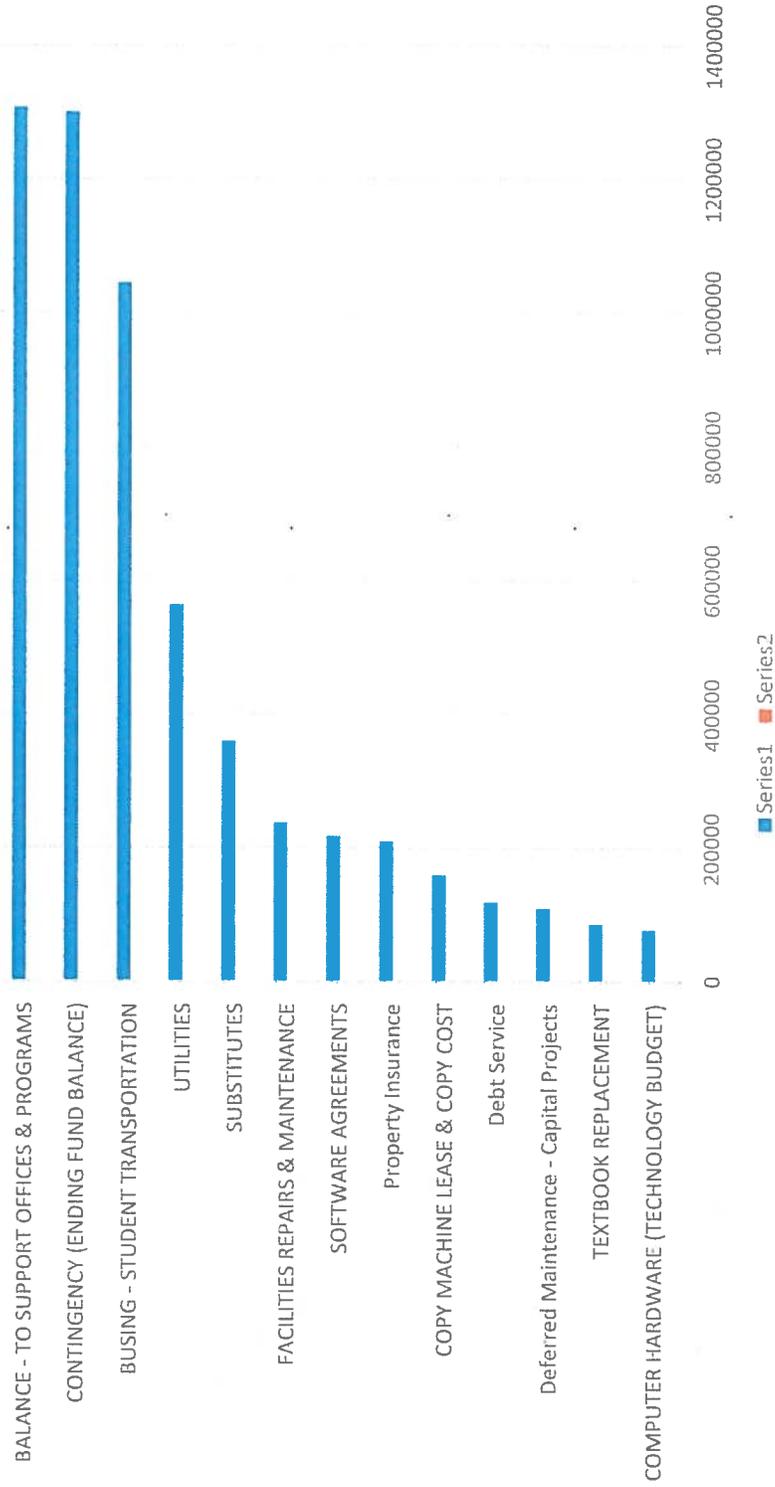
NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY FUNCTION (Continued)

	2017-18 ACTUALS	2017-18 FTE	2018-19 ACTUALS	2018-19 FTE	2019-20 BUDGET	2019-20 FTE	2020-21 PROPOSED	2020-21 FTE	2020-21 APPROVED	2020-21 ADOPTED
3000 Enterprise and Community Services										
3300-Community Services	1,512	0.0	2,051	0.0	4,000	0.0	0	0.0	0.0	0.0
3310-Direction of Community Services	83,085	1.0	31,373	0.0	0	0.0	0	0.0	0.0	0.0
3360-Homeless Support	0	0.0	1,459	0.0	8,100	0.0	10,700	0.0	0.0	0.0
3370-Early Childhood Center	0	0.0	0	0.0	1,766	0.0	0	0.0	0.0	0.0
3000-Enterprise & Comm. Serv. Total	84,597	1.0	34,883	0.0	13,866	0.0	10,700	0.0	0.0	0.0
5000 Debt Services										
5110-Long Term Debt Service	176,004	0.0	139,936	0.0	119,000	0.0	119,500	0.0	0.0	0.0
5000 Debt Service Total	176,004	0.0	139,936	0.0	119,000	0.0	119,500	0.0	0.0	0.0
5200 Transfers										
5200 Transfers	439,000	0.0	1,053,000	0.0	18,000	0.0	28,000	0.0	0.0	0.0
5200 Transfers Total	439,000	0.0	1,053,000	0.0	18,000	0.0	28,000	0.0	0.0	0.0
6000 Contingencies										
6110-Operating Contingencies	0	0.0	0	0.0	800,000	0.0	800,000	0.0	0.0	0.0
6000 Contingency Total	0	0.0	0.00	0.0	800,000	0.0	800,000	0.0	0.0	0.0
7000 Unappropriated Ending Fund Balance										
7000-Unappropriated Fund Bal. Reserve	0	0.0	0	0.0	470,000	0.0	500,000	0.0	0.0	0.0
7000 Unappropriated Ending Fund Bal.	0	0.0	0.00	0.0	470,000	0.0	500,000	0.0	0.0	0.0
GENERAL FUND TOTAL	21,547,870	234.5	22,943,792	226.9	25,555,200	220.7	26,547,089	228.6		

General Fund Expenditures Divided by category

Total budget of \$26,547,089

Less Salary & Benefits of \$20,756,066 = \$5,791,023



Special Education Expenditures

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actuals	Actuals	Actuals	Actuals	Projected	Budget
ADMir	2269	2270	2247	2236	2248	2248
Special Educ. Students	310	358	360	346	365	372
Total Special Educ. Expend.	2,774,127	2,839,902	2,923,210	3,007,754	3,012,099	3,655,167
Average Exp. IEP Student	8,949	7,933	8,120	8,509	8252	9,825
Percentage of IEP Students/ ADMir	13.66%	15.77%	16.02%	15.47%	16.23%	16.55%



NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT

2017-2018 2018-2019 2019-2020 2020-2021 2020-2021 2020-2021

	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
100'S Salaries						
111-Licensed Salaries	6,551,701	6,765,071	7,142,302	7,406,954		
112-Classified Salaries	1,760,681	1,839,466	1,965,398	2,126,214		
113-Administrators	979,183	1,047,228	1,139,828	1,169,145		
114-Managerial-Confidential	915,743	956,347	1,007,787	1,028,724		
116-Supplemental Retirement Stipends	9,607	0	0	0		
121-Licensed Substitutes	243,858	27,496	19,019	12,334		
122-Classified Substitutes	35,307	3,367	1,791	8,317		
124-Temporary Classified	0	0	0	2,397		
125-Administrative/Confidential Temporary	6,885	4,575	5,000	6,500		
130-Additional Salary	305,764	304,446	299,017	316,759		
131-Licensed Additional Salary	98,178	97,061	172,153	103,448		
132-Classified Additional Salary	12,545	8,652	5,703	5,650		
133-Tutors	19,621	21,020	13,484	19,497		
241-Travel Stipends	0	0	0	4,386		
Salaries Total	10,939,075	11,074,728	11,771,481	12,210,326		
200's Associated Payroll Costs						
210-PERS	2,714,146	2,908,961	3,504,761	3,861,210		
220-Social security	835,601	839,648	900,863	934,089		
231-Workers Compensation	52,759	29,204	76,544	73,262		
232-Unemployment Compensation	19,765	18,183	11,776	12,210		
233-Workers Benefit Fund	18,864	0	11,776	17,094		
241-Licensed Insurance	1,634,427	1,713,736	1,995,575	1,952,781		
242-Classified Insurance	944,850	973,285	1,067,832	1,136,212		
243-Administrative Insurance	404,222	264,763	434,555	485,722		
244-TSA	20,839	134,793	15,160	10,660		
245-Tuition Reimbursement	50,604	43,424	55,000	55,000		
270-Post Retirement Health Benefits	63,723	56,859	50,000	7,500		
Associated Payroll Costs Total	6,759,801	6,982,857	8,123,841	8,545,740		

NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT (Continued)

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
300's Purchased Services						
310-Instructional, Professional & Technical Ser	32,954	45,541	45,500	57,500		
312-Instructional Programs Improvement Serv.	2,382	9,589	32,575	32,575		
313-Student Services Willamette Promise	0	1,950	0	0		
315-Contracted Substitute Services	0	253,137	282,075	283,350		
316 -Contracted Substitute Services	0	65,570	58,370	76,050		
318-Professional and Improv. Non-Instructiona	2,972	4,821	9,100	7,900		
319-Other Instructional, Prof., and Technical Se	3,462	3,453	7,700	7,100		
322-Repairs and Maintenance Services	206,487	229,509	226,280	237,730		
324-Rentals	102,034	87,634	98,000	97,300		
325-Electricity	274,657	271,483	289,340	288,300		
326-Fuel for heating and/or cooling	108,191	101,267	125,000	125,000		
327-Water and Sewage	66,904	67,868	79,000	79,000		
328-Garbage Services	57,744	64,745	71,300	70,300		
329-Other Property Services	1,539	1,279	4,500	4,500		
331-Reimbursable Student Transportation	897,650	885,485	998,450	984,550		
332-Non-reimbursable Student Transportation	45,001	51,458	60,000	60,000		
340-Travel	37,016	52,137	61,900	60,650		
342-Out of District Travel	214	200	500	500		
351-Telephone	85,284	80,723	94,470	99,050		
353-Postage	9,060	10,472	13,400	13,450		
354-Advertising	4,058	11,525	15,700	15,700		
355-Printing and Binding	50,382	43,116	53,630	62,050		
371-Tuition Payments to Other Districts in Statu	51,770	8,919	49,000	40,000		
374-Other Tuition	102,554	102,481	92,000	112,000		
381-Audit Services	37,091	28,000	38,000	38,000		
382-Legal Services	21,474	16,014	21,000	31,000		
383-Architect Fees	7,089	24,885	0	2,000		
384-Negotiation Services	4,105	0	0	0		

NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT (Continued)

	2017-2018	2018-19	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
300's Purchased Services (Continued)]						
387-Statistical Services	0	0	8,000	8,000		8,000
388-Election Services	0	8,288	2,000	2,000		2,000
389-Other Non-Instructional Prof & Tech Serv	2,055	37,214	22,300	20,300		20,300
390-Other General Prof. & Technical Serv.	53,904	128,689	246,226	253,293		253,293
Purchased Services Total	2,268,030	2,697,455	3,105,316	3,169,148		
400's Supplies and Materials						
410-Consumable Supplies and Materials	213,809	230,226	293,332	296,010		296,010
412-Tests	0	0	16,610	16,610		16,610
413-Building District Supplies	0	0	0	0		0
420-Textbooks	66,198	48,308	83,770	86,170		86,170
421-Curriculum Development	20,233	5,426	25,000	25,000		25,000
422-Textbooks Replacement	18,701	17,421	21,500	21,500		21,500
430-Library Books	10,333	9,750	11,200	11,500		11,500
440-Periodicals	1,289	1,339	1,950	4,950		4,950
460-Non-Consumable Equip. (less than \$5,000)	13,675	26,771	34,490	41,100		41,100
470-Computer Software	214,583	196,970	239,000	217,780		217,780
480-Computer Hardware	59,998	198,044	75,330	77,630		77,630
Supplies and Materials Total	618,819	729,255	802,182	798,250		
Capital Outlay - Equipment Over \$5,000						
510-Land Acquisition	0	0	0	0		0
520-Building Construction	54,457	19,679	0	0		0
530-Improvements other than building	26,875	25,002	75,000	100,000		100,000
540-Depreciable Equipment	0	0	0	0		0
541-Initial Additional Equipment	0	12,226	4,000	4,000		4,000
542-Replacement Equipment	38,944	417	5,650	5,650		5,650
Capital Outlay Total	120,276	57,324	84,650	109,650		

NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT (Continued)

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
600's Other Objects						
610-Redemption of Principal	162,106	124,525	107,000	109,500		
621-Regular Interest	13,897	15,411	12,000	10,000		
640-Dues and Fees	49,002	36,311	52,655	56,400		
653-Property Insurance Premium	170,845	172,916	208,000	210,000		
670-Taxes	10	10	75	75		
Other Objects Total	395,861	349,173	379,730	385,975		
700's Transfers						
710-Fund Modifications	439,000	1,053,000	18,000	28,000		
Transfers Total	439,000	1,053,000	18,000	28,000		
800's Other Uses of Funds						
810-Planned Reserve	0	0	800,000	800,000		
820-Reserved For Next Year	0	0	470,000	500,000		
Total Other Uses of Funds	0	0	1,270,000	1,300,000		
GENERAL FUND TOTAL	21,540,862	22,943,792	25,555,200	26,547,089		

Special Revenue Fund

- The special revenue fund resources are generated mostly through state and federal grants and/or programs
 - The special revenue fund also holds our textbook reserve sub fund and our rainy day reserve sub fund.
 - ERATE and SB1149 resources provide for qualifying expenditures and transfers
 - Another component of this fund is each school's associated student body account.
 - The largest expenditure component is federal and state grants such as Title and IDEA
- Expenditures are allowed based upon the restrictions that each revenue source contains.

Special Revenue Fund Increased This Year Due to the Following

- **Measure 98 – High School Success Program**
 - Budgeted at full funding level
 - Trainings, curriculum, CTE supplies, etc. will be cut as necessary
- **School Improvement Account**
 - Budgeted at 80% funding level of \$1.4 Million
 - FTE in this fund have not been hired
 - It is our plan to utilize this fund to support FTE cuts that may occur in the general fund
 - Expenditures are prioritized at various funding levels
- **Preschool Program**
 - Budgeted at full funding level – unsure of grant award or funding availability
- **Federal Cares Act Relief Fund**
 - Budgeted at an estimated funding level – will support expenditures incurred due to school closure such as additional cleaning requirements and safety supplies

**NORTH SANTIAM SCHOOL DISTRICT
FUND 200 - SPECIAL REVENUE GRANTS FUNDS**

RESOURCES

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Beginning Fund Balance						
5400-Resources Beginning Fund Balance	982,473	1,282,872	1,954,180	2,166,667		
1000s Local Resources						
1510-Interest	1	59	0	0		
1530-Gains or Loss on Sale of Investment	0	0	175,000	200,000		
1700-Miscellaneous Revenue	530,733	546,260	519,425	484,830		
1990-Miscellaneous	144,209	122,026	132,550	79,800		
Local Resources Total	674,943	668,345	826,975	764,630		
2000's Intermediate Resources						
2199-E-Rate Resources	52,121	20,262	92,000	132,000		
2200-Restricted Resources	252,811	393,541	192,000	338,000		
Total Intermediate Resources	304,932	413,802	284,000	470,000		
3000's State Resources						
3200- Restricted Grants -In-Aid	0	376,286	0	2,245,749		
3299-Restricted State Grants	78,955	641,813	325,500	350,000		
Total State Resources	78,955	1,018,099	325,500	2,595,749		
4000-s Federal Resources						
4500-Federal Resources through the State	969,053	1,159,945	1,274,364	1,707,234		
Total Federal Resources	969,053	1,159,945	1,274,364	1,707,234		
5000's Transfer In						
5200-Transfer In	225,000	375,000	0	0		
5300-Sale of Fixed Asset	201,242	0	0	0		
Total Transfers In	426,242	375,000	0	0		
Special Revenue Resources Total	3,436,597	4,918,063	4,665,019	7,704,280		

NORTH SANTIAM SCHOOL DISTRICT
FUND 200 - SPECIAL REVENUE GRANTS FUND EXPENDITURES BY FUNCTION
REQUIREMENTS

	2017-2018	2017-18	2018-2019	2018-19	2019-2020	2019-20	2019-2020	2019-20	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	APPROVED	ADOPTED	ADOPTED
1000 Instruction												
1111-Primary, K-3	14,795	0.0	18,849	0.0	149,250	0.0	562,673	0.0	562,673	2.6		
1113-Elementary Extracurricular	47,657	0.0	23,664	0.0	22,125	0.0	36,813	0.0	36,813	0.0		
1120-AVID	14,252	0.0	6,136	0.0	25,500	0.0	0	0.0	0	0.0		
1121-Middle/Junior High Programs	44,938	0.0	26,910	0.0	42,576	0.0	111,889	0.0	111,889	1.0		
1122-Middle/Jr. High Extracurricular	119,318	0.0	47,019	0.0	77,428	0.0	58,193	0.0	58,193	0.0		
1127-Community After School Program	27,500	0.0	20,000	0.0	22,500	0.0	62,500	0.0	62,500	0.0		
1131-High School Programs	85,984	0.0	399,929	0.5	108,400	0.0	120,809	0.0	120,809	0.0		
1132- Other Contracted Services	385,376	0.0	455,219	0.0	559,500	0.0	784,000	0.0	784,000	0.0		
1140-Preschool	0	0.0	0	0.0	0	0.0	275,000	0.0	275,000	2.8		
1220-Res Prog for Stud w/ Disabilities	2,503	0.0	3,067	0.0	50,300	0.0	10,038	0.0	10,038	0.0		
1229-IDEA Grant	2,652	0.0	175	0.0	3,000	0.0	6,900	0.0	6,900	0.0		
1250-Less Res Prog for Stud w/ Disab	314,738	8.4	381,584	8.4	342,463	6.3	458,437	6.0	458,437	6.0		
1271-Remediation	71,540	0.8	66,131	0.8	76,643	0.8	101,797	1.3	101,797	1.3		
1272-Title IA/D	369,816	5.7	358,394	7.2	428,075	6.2	372,528	4.8	372,528	4.8		
1280-Alternative Education	0	0.0	0	0.0	0	0.0	18,000	0.0	18,000	0.0		
1289-Other Alternative Programs	162,044	1.2	477,789	1.0	539,500	2.5	957,949	3.0	957,949	3.0		
1430-Summer High School Programs	8,881	0.0	14,007	0.0	0	0.0	0	0.0	0	0.0		
1000 Instruction Total	1,671,994	16.1	2,298,873	17.9	2,447,259	15.8	3,937,525	21.4	3,937,525	21.4		
2000 Support Services												
2110-Attendance and Social Work	0	0.0	0	0.0	0	0.0	48,000	0.0	48,000	0.0		
2115-Student Safety	0	0.0	0	0.0	0	0.0	60,000	0.0	60,000	0.0		
2120-Guidance Services	0	0.0	0	0.0	0	0.0	98,885	0.0	98,885	0.0		
2122-Counseling Services	0	0.0	0	0.0	0	0.0	449,125	0.0	449,125	0.0		
2132 Contracted Services	1,936	0.0	4,666	0.0	0	0.0	4,000	0.0	4,000	0.0		
2134-Nurse Services	17,641	0.0	1,050	0.0	30,000	0.0	12,400	0.0	12,400	0.0		
2143-Behavior Support	0	0.0	0	0.0	0	0.0	238,717	2.0	238,717	2.0		
2190-Service Direction, Student Support Serv.	18,055	0.1	15,723	0.1	22,708	0.1	27,244	0.1	27,244	0.1		
2200- Greenhouse	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0		
2210-Improvement of Instruction Services	182,877	1.1	163,560	0.6	131,604	0.6	220,204	0.0	220,204	0.0		
2213- Textbooks	0	0.0	0	0.0	515,000	0.0	740,000	0.0	740,000	0.0		
2219-Other Improvement of Instruct. Serv.	12,544	0.0	6,868	0.0	8,000	0.0	0	0.0	0	0.0		
2220-Library Book Fair	4,053	0.0	2,822	0.0	0	0.0	40,000	0.0	40,000	0.0		

FUND 200 - SPECIAL REVENUE GRANTS FUND (Continued)
REQUIREMENTS

	2017-2018	2017-18	2018-2019	2018-19	2019-2020	2019-20	2020-2021	2020-21	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	PROPOSED	FTE	ADOPTED	
2230-Assessment/Testing	0	0.0	0	0.0	16,000	0.0	0	0.0	0	0.0		
2240-Instructional Staff Development	75,228	0.0	70,112	0.0	87,687	0.0	140,599	0.0				
2400-Support Services	8,766	0.0	12,876	0.0	32,900	0.0	32,836	0.0				
2520-Fiscal Services	25,735	0.0	5,000	0.0	25,000	0.0	250,000	0.0				
2540-Maintenance of Facilities	3,737	0.0	53,638	0.0	30,000	0.0	96,150	0.0				
2541-Architect/Engineering Services	0	0.0	45,000	0.0	0	0.0	0	0.0				
2550-Student Transportation	0	0.0	705	0.0	0	0.0	0	0.0				
2640-Staff Services	15,857	0.0	18,104	0.0	16,300	0.0	3,000	0.0				
2660-Technology Services	17,985	0.0	9,399	0.0	154,030	0.0	337,630	0.0				
2000-Support Services	384,412	1.2	409,524	0.7	1,069,228.6	0.7	2,798,790	2.1				
3000 Enterprise and Community Services												
3300-Community Services	100	0.0	10,980	0.2	30,004	0.1	25,000	0.2				
3360-Community Services Homeless	2,470	0.0	0	0.0	2,900	0.0	10,000	0.0				
3370-Non-public School Student Services	30,391	0.3	21,158	0.3	40,627	0.3	91,174	0.4				
3000-Enterprise & Community Serv. Total	32,961	0.3	32,139	0.5	73,531	0.4	126,174	0.6				
4000 Facilities Acquisition and Construction												
4120-Land Acquisition	30,000	0.0	0	0.0	0	0.0	0	0.0				
4150-Acquisition, Construction, Improvemts	0	0.0	0	0.0	0	0.0	0	0.0				
4000 Facilities Acq. and Construction Total	30,000	0.0	0	0.0	0	0.0	0	0.0				
5200- Transfer Out	0	0.0	0	0.0	0	0.0	265,000	0.0				
6000-Planned Reserve Contingency												
6110-Operating Contingency	0	0.0	0	0.0	1,075,000	0.0	576,791	0.0				
6000-Planned Reserve Contingency Total	0	0.0	0	0.0	1,075,000	0.0	576,791	0.0				
SPECIAL REVENUE FUND TOTAL	2,119,367	17.6	2,740,535	19.1	4,665,019	16.9	7,704,280	24.1				

**NORTH SANTIAM SCHOOL DISTRICT
FUND 200 -SPECIAL REVENUE GRANT EXPENDITURES BY OBJECT**

REQUIREMENTS

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	
100's Salaries							
111-Licensed Salaries	339,343	364,784	247,578	1,131,470			
112-Classified Salaries	145,214	172,159	217,733	304,600			
113-Administrators	25,651	10,021	107,778	9,929			
114-Managerial-Confidential	40,084	34,361	38,338	139,430			
121-Licensed Substitutes	34,903	1,129	5,275	0			
122-Classified Substitutes	2,710	28	0	0			
130-Additional Salaries	10,661	9,359	4,910	0			
131-Licensed Additional Salary	42,076	55,010	100,160	94,479			
132-Classified Additional Salary	7,391	10,077	8,489	6,344			
133-Tutors	5,871	10,699	5,611	12,723			
Salaries Total	653,904	667,628	735,872	1,698,975			
200's Associated Payroll Costs							
210-PERS	155,118	162,239	194,050	363,656			
220-Social security	48,007	52,164	50,180	86,776			
231-Workers Compensation	3,077	1,630	4,264	6,730			
232-Unemployment Compensation	1,352	977	656	1,130			
233-Workers Benefit Fund	1,210	0	656	1,575			
241-Licensed Insurance	76,685	81,143	79,006	189,507			
242-Classified Insurance	117,341	135,015	164,580	180,488			
243-Administrative Insurance	15,123	6,180	37,267	40,548			
244-TSA	154	5,645	0	0			
270-Post Retirement Health Benefits	257	0	250	0			
Associated Payroll Costs Total	418,324	444,993	530,908	870,410			

FUND 200 -SPECIAL REVENUE GRANT EXPENDITURES BY OBJECT (Continued)

	REQUIREMENTS				
	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED
					ADOPTED
300's Purchased Services					
310-Instructional Services	85,930	0	16,000	0	0
312-Instructional Programs Improvement Serv.	42,770	27,156	53,876	217,644	
313-Student Services	0	2,882	3,000	0	0
315-Purchased Services Substitutes	0	50,248	42,635	260,773	
316-Substitute Contracted Services	0	11,043	3,725	8,705	
319-Other Instructional	0	0	0	0	0
322-Repairs and Maintenance Services	1,077	28,954	20,000	39,769	
325-Electricity	12	0	1,250	0	0
327-Water & Sewage	148	0	450	0	0
331-Reimbursable Student Transportation	1,893	1,364	1,516	850	
332-Non-reimbursable Student Transportation	0	0	0	324	
340-Travel	34,965	45,284	45,950	65,504	
351-Phone	0	0	0	0	0
355-Printing and Binding	0	600	302	0	0
383-Architect/Engineer Services	0	45,000	0	0	0
390-Other General Prof. & Technical Serv.	84,658	101,763	124,970	435,486	
Purchased Services Total	251,454	314,293	313,674	1,029,056	
400's Supplies and Materials					
410-Consumable Supplies and Materials	520,074	580,176	922,568	1,358,109	
420-Textbooks	5,288	14,051	549,849	1,000,436	
430-Library Books	2,375	0	0	9,600	
460-Non-Consumable Equip. (less than \$5,000)	20,710	370,348	88,500	208,074	
470-Computer Software	39,140	175	29,800	7,300	
480-Computer Hardware	15,505	115,770	142,730	205,000	
Supplies and Materials Total	603,092	1,080,520	1,733,447	2,788,519	

FUND 200 - SPECIAL REVENUE GRANT EXPENDITURES BY OBJECT (Continued)

	REQUIREMENTS					
	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
500's Capital Outlay - Equipment Over \$5,000						
510-Land Acquisition	30,000	0	0	0	0	
520-Buildings Acquisition	62,577	70,705	204,550	247,200		
530-Improvements Buildings	0	14,974	0	0	0	
541-Initial Additional Equipment	29,814	53,690	0	12,330		
542-Replacement Equipment	0	0	0	0	0	
550-Depreciable Technology	0	0	0	123,000		
Capital Outlay Total	122,391	139,368	204,550	382,530		
600's Other Objects						
640-Dues and Fees	20,499	889	8,750	15,000		
690-Grant Indirect	49,703	92,845	62,818	78,000		
Other Objects Total	70,202	93,734	71,568	93,000		
700's Transfers						
710 Fund Modifications	0	0	0	265,000		
720 Transits	0	0	0	0	0	
790 Other Transfers	0	0	0	0	0	
Transfers Totals	0	0	0	265,000		
800's Other Uses of Funds						
810-Planned Reserve	0	0	1,075,000	576,791		
Other Uses of Funds Totals	0	0	1,075,000	576,791		
SPECIAL REVENUE TOTAL	2,119,367	2,740,535	4,665,019	7,704,280		

THE FOLLOWING PAGES PROVIDE EXPLANATION FOR THE LARGER GRANTS PROJECTED TO BE RECEIVED BY THE DISTRICT THAT ARE CONTAINED WITHIN THE SPECIAL REVENUE FUND

NORTH SANTIAM SCHOOL DISTRICT
FUND 201 BOARD RESERVE

THIS SUB FUND IS A RESERVE CREATED BY BOARD ACTION - FOR THE 2020-21 YEAR THE FUNDS ARE BEING RESERVED

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED

Resources Report

5200 TRANSFERS IN	10,000	75,000	0			
5400 FUND BALANCE	491,791	501,791	570,000	576,791		
Total Resources	501,791	576,791	570,000	576,791		

Requirements Report

6110 - PLANNED RESERVE	0	0	570,000	576,791		
Total Requirements	0	0	570,000	576,791		

NORTH SANTIAM SCHOOL DISTRICT
 FUND 202 TEXTBOOK RESERVE

2017-2018 2018-2019 2019-2020 2020-2021 2020-2021 2020-2021

ACTUALS ACTUALS BUDGET PROPOSED APPROVED ADOPTED

Resources Report

5200- Transfer In	215,000	300,000	0	0	
5400- Fund Balance	0	215,000	515,000	515,000	
Total Resources	215,000	515,000	515,000	515,000	

Requirements Report

2213- Textbooks	0	0	515,000	515,000	
Total Requirements	0	0	515,000	515,000	

NORTH SANTIAM SCHOOL DISTRICT
FUND 221 - IDEA GRANT

RESOURCES

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	ADOPTED	ADOPTED
Beginning Fund Balance								
5400-Beginning Fund Balance	1	(110,041)	0	0				
4000-s Federal Resources								
4500-Fed. Resources Through the State	90,222	362,395	0	526,256				
Total Federal Resources	90,222	362,395	0	526,256				
General Fund Resources Total	90,223	252,353	0	526,256				

**NORTH SANTIAM SCHOOL DISTRICT
FUND 221 - IDEA GRANT EXPENDITURES BY FUNCTION**

	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 BUDGET	2019-20 FTE	2020-21 PROPOSED	2020-21 FTE	2020-21 APPROVED	2020-21 ADOPTED
1000 Instruction								
1250-Less Restricted Programs for Students with Disabilities	0	0	0	0.0	4,237	0.0		
1271-Remediation	158,034	194,533	0	6.2	378,337	6.0		
	22,229	38,619	0	0.0	101,797	1.3		
1000 Instruction Total	180,263	233,152	0	6.2	484,371	7.2		
2000 Support Services								
2210-Improvement of Instruction Services	4,295	12,000	0	0.0	0	0.0		
2000-Support Services Total	4,295	12,000	0	0.0	0	0.0		
3000 Enterprise and Community Services								
3370-Early Childhood Center	15,689	7,200	0	0.0	41,886	0.4		
3000-Enterprise & Comm. Serv. Total	15,689	7,200	0	0.0	41,886	0.4		
FUND TOTAL	200,249	252,353	0	6.2	526,256	7.6		

NORTH SANTIAM SCHOOL DISTRICT
FUND 227 TITLE IA

THIS SUB FUND SUPPORTS THE DISTRICT'S TITLE IA PLAN

	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21
ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources Report									
1990-Miscellaneous	0	0.0	0	0.0	0	0.0	0	0.0	0.0
4500-Restricted Federal Resourc	398,752	0.0	36522.23	0.0	440,600	0.0	428,531	0.0	0.0
Total Resources	398,752	0.0	36,522	0.0	440,600	0.0	428,531	0.0	0.0

Requirements Report

2272-Title IA Instructional Activit	364,756	5.7	9,439	6.0	392,275	4.8	366,528	4.8	4.8
2190-Service Direction, Student :	12,499	0.0	1,473	0.0	15,208	0.0	15,794	0.1	0.1
2210-Improvement of Instructional	42,150	0.0	2,487.5	0.0	26,413	0.0	19,587	0.0	0.0
2240-Instructional Staff Develop	0	0.0	0	0.0	0	0.0	0	0.0	0.0
3300-Homeless Student Support	2,470	0.0	0	0.0	6,704	0.0	26,623	0.2	0.2
Total Requirements	421,875	5.7	13,399	6.0	440,600	4.8	428,531	5.1	5.1

NORTH SANTIAM SCHOOL DISTRICT
FUND 228 TITLE IIA

THIS SUB FUND SUPPORTS THE DISTRICT'S TITLE IIA PLAN

	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21
ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	PROPOSED	FTE

Resources Report

4500-Restricted Federal Resources	72,591	0.0	2,065	0.0	74,640	0.0	73,977	0.0	0.0
Total Resources	0	0.0	2,065	0.0	74,640	0.0	73,977	0.0	0.0

Requirements Report

2210-Improvement of Instruction Services	25,408	0.0	0	0.0	29,929	0.0	0	0.0	0.0
2240-Instructional Staff Development	45,596	0.0	0	0.0	38,211	0.0	63,641	0.0	0.0
2640 - Instructional Improvement Services	0	0.0	0	0.0	0	0.0	3,000	0.0	0.0
3370 - Instructional Improvement Private Sch	3,962	0.0	0	0.0	6,500	0.0	7,336	0.0	0.0
Total Requirements	74,966	0.0	0	0.0	74,640	0.0	73,977	0.0	0.0

FUND 240 & 244 ERATE GRANTS

THIS SUB FUND SUPPORTS THE DISTRICT'S ERATE GRANTS

2017-2018 2018-2019 2019-2020 2020-2021 2020-2021 2020-2021

ACTUALS ACTUALS BUDGET PROPOSED APPROVED ADOPTED

Resources Report

2199-Restricted Intermediate Resources	52,121	20,262	92,000	132,000	132,000
5400-Beginning Fund Balance	20,817	55,137	40,000	61,330	61,330
Total Resources	72,938	75,398	132,000	193,330	193,330

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Requirements Report

2219-Other Improvement Instruction Services	0	0	0	0	0
2240-Instructional Staff Development	0	0	0	0	0
2660-Technology Services	17,802	2,477	132,000	193,330	193,330
Total Requirements	17,802	2,477	132,000	193,330	193,330

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NORTH SANTIAM SCHOOL DISTRICT
FUND 249 SB1149

THIS SUB FUND SUPPORTS THE DISTRICT'S SB1149 PROGRAM

2017-2018 2018-2019 2019-2020 2020-2021 2020-2021 2020-2021

ACTUALS ACTUALS BUDGET PROPOSED APPROVED ADOPTED

Resources Report

1990-Miscellaneous Resources	57,200	48,876	40,000	45,000	
5400-Beginning Fund Balance	67,202	124,402	165,000	220,000	
Total Resources	124,402	173,278	205,000	265,000	

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Requirements Report

2540-Operation & Maintenance Services	0	0	0	0	
5200-Transfers Out	0	0	0	265,000	
6110-Operating Contingency	0	0	205,000	0	
Total Requirements	0	0	205,000	265,000	

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NORTH SANTIAM SCHOOL DISTRICT
 FUND 251 Student Investment Account

2017-2018 2018-2019 2019-2020 2020-2021 2020-21 2020-2021 2020-2021 2020-2021

ACTUALS ACTUALS BUDGET PROPOSED FTE APPROVED ADOPTED

Resources Report

3200-Restricted Grants	0	0	0	1,400,000	0.0
Total Resources	0	0	0	1,400,000	0.0

Requirements Report

1111-Primary K-3	0	0	0	128,273	2.6
1121-Middle/Junior High Programs	0	0	0	0	1.0
1280-Alternative Education	0	0	0	18,000	0.0
2110-Attendance and Social Work Services	0	0	0	48,000	0.0
2115-Student Safety	0	0	0	60,000	0.0
2120-Guidance Services (Counseling)	0	0	0	98,885	0.0
2122-Middle/Junior High Extracurricular	0	0	0	449,125	0.0
2143-Psychological Services	0	0	0	238,717	2.0
2210-Improvement of Instructional Services	0	0	0	134,000	0.0
2213-Curriculum Development	0	0	0	225,000	0.0
Total Requirements	0	0	0	1,400,000	5.6

FOOD SERVICE PROGRAM

- This fund will end the 2019-20 year with a loss
 - Program changes due to COVID 19 greatly impacted both the expenditures and the resources during the 2019-20 year.
 - Resources are estimated based upon anticipated changes such as an increase to federal reimbursement for summer breakfast and lunches.
- Budgeted Expenditures
 - Salary expenditures were increased to cover anticipated summer food distributions.
 - Food expenditures also increased to cover additional food purchases.
- Federal Cares Act Relief Fund
 - We may receive additional dollars to support our increased costs.

**NORTH SANTIAM SCHOOL DISTRICT
FUND 299 - FOOD SERVICE RESOURCES BY FUNCTION
RESOURCES**

	2017-18 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
Beginning Fund Balance						
5400-Resources Beginning Fund Balance	54,745	17,226	25,000	(25,000)		
1000s Local Resources						
1610-Daily Sales Reimbursable Programs	214,727	212,041	260,838	260,000		
1630-Food Service Special Functions	979	299	1,500	1,500		
1940-Service Fee to Other Districts	0	9,725	5,000	20,000		
1960- Recovery of Prior Years' Expenditure	1,670	514	600	0		
1990-Miscellaneous	12,801	3,679	16,000	9,000		
Local Resources Total	230,177	226,258	283,938	290,500		
2000's Intermediate Resources						
2200- Restricted Resources	4,945	0	4,500	4,000		
Intermediate Resources Total	4,945	0	4,500	4,000		
3000's State Resources						
3102-State School Fund, School Lunch Match	9,335	18,959	20,000	20,000		
3299-Restricted State Resources	0	11,890	0	0		
Total State Resources	9,335	30,849	20,000	20,000		

NORTH SANTIAM SCHOOL DISTRICT
FUND 299 - FOOD SERVICE RESOURCES BY FUNCTION (Continued)
RESOURCES

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
4000-s Federal Resources						
4500-Federal Resource Through the State	5,000	0	8,000	22,000		
4513-Child Nutrition Breakfast	190,566	193,493	230,000	225,000		
4514-Child Nutrition Summer Breakfast	0	0	0	0		
4515-Child Nutrition Lunch	492,776	479,402	545,136	540,000		
4518-Child Nutrition Snack	0	558	125	1,200		
4520-Child Nutrition CCACFP	21,388	15,197	36,000	30,000		
4525-Child Nutrition Summer Lunch	13,067	12,118	17,200	248,300		
4910-Child Nutrition USDA Commodities	67,799	70,473	70,000	70,000		
Total Federal Resources	790,596	771,241	906,461	1,136,500		

Food Services Resources Total **1,089,797** **1,045,574** **1,239,899** **1,426,000**

NORTH SANTIAM SCHOOL DISTRICT
 FUND 299 -FOOD SERVICES EXPENDITURES BY FUNCTION

REQUIREMENTS

	2017-2018	2017-18	2018-2019	2018-19	2019-2020	2019-20	2020-2021	2020-21	2020-2021	2020-2021	2020-2021
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	
3100 FOOD SERVICES											
3110 - Service Area Direction	88,254	1.0	91,839	1.0	92,117	1.0	131,271	1.0			
3120 - Food Preparation & Dispensing Servi	984,316	13.1	963,561	11.8	1,162,782	11.0	1,294,729	10.7			
3100 Total	1,072,571	14.1	1,055,400	12.8	1,254,899	12.0	1,426,000	11.7			

NORTH SANTIAM SCHOOL DISTRICT
FUND 299 -FOOD SERVICES EXPENDITURES BY OBJECT

	REQUIREMENTS					
	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
100's Salaries						
112-Classified Salaries	226,370	235,865	258,789	244,205		
113-Administrators	2,706	2,905	2,944	0		
114-Administrators	47,892	49,067	49,736	68,315		
122-Classified Substitutes	6,667	2,994	1,300	5,064		
132-Classified Additional Salary	929	982	0	57,011		
Salaries Total	284,564	291,812	312,770	374,595		
200's Associated Payroll Costs						
210-PERS	76,038	84,486	97,074	117,636		
220-Social security	21,463	21,793	23,926	28,657		
231-Workers Compensation	5,599	4,172	2,033	2,248		
232-Unemployment Compensation	528	467	312	374		
233-Workers Benefit Fund	916	0	313	524		
242-Classified Insurance	119,983	123,305	171,600	177,100		
243-Administrative Insurance	18,246	8,092	17,095	18,600		
244-TSA	0	11,157	0	0		
Associated Payroll Costs Total	242,773	253,471	312,354	345,139		
300's Purchased Services						
315- Contracted Substitute Services	0	2,567	10,015	9,275		
318-Prof/Imp Non-Instructional Employee	743	232	900	900		
322-Repairs and Maintenance Services	4,735	2,284	7,500	7,491		
340-Travel	757	1,360	975	3,000		
351-Telephone	300	300	300	0		
390-Other General Prof. & Technical Serv.	0	0	3,000	0		
Purchased Services Total	6,535	6,743	22,690	20,666		

**NORTH SANTIAM SCHOOL DISTRICT
FUND 299 -FOOD SERVICES EXPENDITURES BY OBJECT (Continued)**

	REQUIREMENTS				
	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED
					ADOPTED
400's Supplies and Materials					
410-Consumable Supplies and Materials	30,009	31,845	34,000	35,000	
415- Commodities	67,799	70,473	70,000	70,000	
450-Food Service Food	427,356	382,270	461,485	530,000	
451-Farm to School	5,000	11,890	8,000	22,000	
460- Nonconsumable	507	0	1,500	1,500	
470-Computer Software	0	0	3,900	3,900	
480-Computer Hardware	0	0	1,000	1,000	
Supplies and Materials Total	530,672	496,478	579,885	663,400	
Capital Outlay - Equipment Over \$5,000					
542-Replacement Equipment	3,859	2,077	20,000	15,000	
Capital Outlay Total	3,859	2,077	20,000	15,000	
600's Other Objects					
640-Dues and Fees	4166	4819	7200	7200	
Other Objects Total	4166	4819	7200	7200	
Food Service Expenditures Total	1,072,571	1,055,400	1,254,899	1,426,000	

DEBT SERVICE FUND

- This fund contains the expenditure authority for payment of both our PERS Bond Debt and our 2012 Construction Bond Debt
- The construction bond payment is \$1,637,813
 - This is supported through property tax
- The PERS bond payment is \$1,733,100
 - This is expensed as a percentage of payroll, appx. 13%
- The reserve for the PERS Fund is budgeted at \$1,400,000
 - A \$200,000 transfer into the general fund is a component of the budget – if state school funding resources decrease, the Board may be asked to increase the amount of dollars transferred from the PERS reserve into the general fund

NORTH SANTIAM SCHOOL DISTRICT
 FUND 300 -ALL DEBT SERVICE FUNDS

Resources Report

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1111-Current Year Taxes	1,517,643	1,645,922	1,507,140	1,537,813		
1112-Prior Year Taxes	40,419	65,324	60,000	20,000		
1510-Interest on Investments	0	17,283	5,000	10,000		
1970-Services Other Funds	1,627,582	1,679,071	1,298,102	1,723,100		
5400-Beginning Fund Balance	701,960	969,816	1,280,000	1,480,000		
Total Debt Services Resources	3,887,604	4,377,416	4,150,242	4,770,913	0	0

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Requirements Report

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
5110-Long Term Debt Service	3,017,788	3,134,491	3,250,242	3,370,913		
5200-Transfer of Funds	0	0	0	200,000		
6110 Planned Reserve	0	0	0	1,200,000		
7000-Unappropriated Ending Fund Balance	0	0	900,000	0		
Total Debt Service Expenditures	3,017,788	3,134,491	4,150,242	4,770,913	0	0

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Capital Projects Fund Expenditures

This fund's resources are generated through various means, such as:

- Grants - Excise Tax Revenue
- QZAB Loan Reserve - Cell Tower Rent Resources
- General Fund Transfers

- Resources allow for Athletic Capital Projects, such as the baseball and softball batting cages
- Excise Tax Reserve
- Vehicle/Facility Equipment Purchases – such as mowers and specialized cleaning and wax stripping machines

**NORTH SANTIAM SCHOOL DISTRICT
FUND 400 - ALL CAPITAL PROJECTS FUND**

Resources Report

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
1130-Construction Excise Tax Resources	267,363	180,849	110,000	100,000			
1510-Interest on Investments	2,644	14,569	10,070	11,417			
1910-Rental Resources	0	0	0	0			
1990-Miscellaneous Resources	21,349	35,639	19,000	14,000			
2200-Restricted Resources	45,007	17,965	71,470	0			
3299-Restricted State Resources	311,431	1,662,798	0	0			
5150- Loan Receipts	350,000	0	0	0			
5200-Transfers In	114,000	278,000	3,000	293,000			
5400-Beginning Fund Balance	645,428	955,694	1,206,900	1,440,046			
Total Capital Projects Resources	1,757,222	3,145,514	1,420,440	1,858,463			

**NORTH SANTIAM SCHOOL DISTRICT
FUND 400 - ALL CAPITAL PROJECTS FUND**

Requirements Report by Function

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2115-Student Safety	2,500	0	2,800	1,913		
2540-Operations and Maintenance Plant :	0	22,500	168,410	162,345		
2542-Care and Upkeep of Buildings	0	0	0	0		
4120-Land Acquisition	0	0	0	0		
4150-Building Acquisitn., Construction & I	402,544	1,750,222	843,070	1,228,793		
4190- Improvements Other Than Building	381,259	8,725	74,000	90,800		
5110- Redemp Principal	15,226	30,671	32,160	74,612		
5200-Transfers Out	0	0	0	0		
5110-Planned Reserve	0	0	300,000	300,000		
Total Capital Projects Expenditures	801,529	1,812,118	1,420,440	1,858,463		

NORTH SANTIAM SCHOOL DISTRICT
FUND 400 - ALL CAPITAL PROJECTS EXPENDITURES BY OBJECT
REQUIREMENTS

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
300's Purchased Services						
322-Repairs and Maintenance Services	0	0	0	0	0	0
324-Rentals	40,628	9,148	0	0	0	0
355-Bid Document Printing	1,676	0	0	0	0	0
356-Owner Costs-Permits	0	0	0	0	0	0
357-Student Staff Relocation	1,229	72,722	0	0	0	0
382-Legal Services	0	0	0	0	0	0
388-Architectural Basic Services	77,376	95,760	15,000	5,000	0	0
385-Project Management Services	0	0	0	0	0	0
390-Specialty Consultants	0	0	0	0	0	0
Total Purchased Services	120,908	177,630	15,000	5,000		
400's Supplies and Materials						
460-Non-Consumable Items	5,723	13,096	0	0	0	0
480-Technology Equipment	0	0	0	0	0	0
Supplies and Materials Total	5,723	13,096	0	0	0	0

NORTH SANTIAM SCHOOL DISTRICT
FUND 400 - ALL CAPITAL PROJECTS EXPENDITURES BY OBJECT (continued)
REQUIREMENTS

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	
Capital Outlay - Equipment Over \$5,000							
510-Land Acquisition	0	0	0	0	0	0	
520-Building Acquisition	262,837	1,510,019	128,100	0	0	0	
530-Capital Project Improv Other than Bu	345,116	14,156	749,970	1,309,593			
540-Depreciable Equipment	2,500	22,500	26,800	19,783			
541-Initial Additional Equipment	0	0	144,410	144,475			
542-Replacement Equipment	3,300	0	0	0			
Capital Outlay Total	613,752	1,546,674	1,049,280	1,473,851			
600's Other Objects							
610-Redemption of Principal	15,226	30,671	32,160	74,612			
621-Regular Interest	0	0	0	0			
640-Dues and Fees	45,319	17,755	24,000	5,000			
646-Inspection & Testing	601	26,292	0				
Other Objects Total	61,145	74,718	56,160	79,612			
710-Fund Modifications (Transfers)	0	0	0	0			
Transfers Total	0	0	0	0			

NORTH SANTIAM SCHOOL DISTRICT
FUND 400 - ALL CAPITAL PROJECTS EXPENDITURES BY OBJECT (continued)
 REQUIREMENTS

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
800's- Other Uses of Funds						
810- Planned Reserve	0	0	300,000	300,000		
Total Other Uses of Funds	0	0	300,000	300,000		
CAPITAL PROJECTS TOTAL	801,529	1,812,118	1,420,440	1,858,463		

600 – Unemployment Fund

- This fund supports the District's Unemployment Payments – We are self insured through this fund

- During the 2020-2021 year our unemployment costs will be approximately \$25,000
- At this time we do not anticipate any layoffs
- The beginning balance in the unemployment fund is projected to be \$340,050

**NORTH SANTIAM SCHOOL DISTRICT
FUND 610 - INTERNAL SERVICES UNEMPLOYMENT FUND**

Resources Report

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1970-Services Provided Other Funds	22,649	19,627	20,000	13,000		
5400-Beginning Fund Balance	361,055	351,106	345,000	300,000		
Total Unemployment Resources	383,704	370,733	365,000	313,000	0	0

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Requirements Report

	2017-2018 ACTUALS	2018-2019 ACTUALS	2019-2020 BUDGET	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2520-Unemployment Compensation Object 232	32,598	9,664	65,000	93,000		
6110.Unemployment Fund Planned Reserve Object 820	0	0	300,000	220,000		
Total Unemployment Expenditures	32,598	9,664	365,000	313,000	0	0

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North Santiam School District #29J

General Information, Relation to State of Oregon Education System, Governance and Physical Plant

Historical and General Information

We became the North Santiam School District in July, 1996. We combined four districts into one. Mari-linn, Sublimity, Stayton Union High School, and Stayton School District.

Relation to State Of Oregon Education System

Under Oregon State Law, public school districts are independent political subdivisions. Public school districts are governed as described below and report their results to the Oregon Department of Education. Public schools are required to manage their activities following the guidance described in ORS 294.

Funding

In past years, the largest percentage of school funding came via local taxation. In 1990, Measure 5 altered the funding make-up with a larger and larger portion of the funding provided by the State of Oregon. Measure 47 and 50 further altered the funding formulas. By 2000, approximately 93% of the districts funding is based on a formula, taking into account the number of students, state appropriations, and local tax collections. This funding is fixed and additional funding is available only by increasing student population or via a local option levy.

District Governance

Board of Directors A seven person elected Board of Directors governs the North Santiam School District. Board member's terms are for four overlapping years with elections occurring in odd numbered years and terms of office commencing on July 1. The duties of the Board of Directors include setting District policy; appointing an executive officer (Superintendent); approving personnel recommendations; Reviewing and approving contracts; other legal and policy issues.

Budget Committee Oregon law also defines a budget committee. In North Santiam School District, this committee consists of the seven elected school board members and seven appointed community members. The committee receives the Superintendent's message and proposed budget. The budget committee also reviews the programmatic implications of the proposed budget and recommends changes to various programs, departments, and expenditures assumptions if necessary. The Committee then "approves" the budget and refers it back to the Board for final adoption.

Physical Plant

The District currently (2014) occupies six school buildings or campuses along with an administrative service center and a, maintenance and warehouse facility.

These include:

Elementary Schools

Stayton Elementary School

Intermediate Schools

Stayton Intermediate School

Middle Schools

Stayton Middle School

K-8 building

Mari-Linn School

Sublimity School

High School

Stayton High School

Other Buildings and Structures

Administrative Building & Annex

The cottage – Alternative school

Maintenance Facility

GLOSSARY

Accounting System

The total structure of records and procedures which recognize, classify, record summarize and report financial information of a government at its various component levels.

Accrual Basis

This basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned by not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Adopted Budget

The final budget, which is approved by the governing board and is the basis for setting legal appropriation levels.

Ad Valorem Tax

A property tax computed as a percentage of the value of taxable property.

Appropriation

A legal authorization granted by the school board to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Level

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget

The budget document receiving final acceptance from the budget committee, which is submitted to the governing board for adoption.

Assessed Value

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value – MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent

Assets

Resources owned or held by a school district which has monetary value.

ADM

Average Daily Membership. Student enrollment calculated for funding by the State.

ADMr

Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students. ADMr included in the database is as of June 30.

ADMw

Weighted Averaged Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) adjusted to reflect students with special needs. Kindergarten students are counted as half-time students.

The state school funding formula credits districts with additional ADM for the following factors:

ADMr

Plus:

Special Education	1.00
English Second Language	.50
Pregnant & Parenting	1.00
Poverty Factor	.25
Foster Care/Neglected and Delinquent	.25

The formula also makes a weighted adjustment to consider the additional cost of operating remote small schools.

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

An interest-bearing promise to pay a specified sum of money – the principal amount due on a specific date.

Budget

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budgetary Control

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message

An explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer of presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Lease

A means of purchasing capital equipment in installments over a period of greater than one year.

Capital Outlay

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund

Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

Capital Reserve

Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so appropriate funds may be designated.

Cash Basis

A basis of accounting under which transactions are recognized only when cash changes hands.

Certified Salary

Compensation paid to employees holding a teaching certificate.

Common School Fund

A fund established by the Oregon Legislature over 100 years ago. The State Land Board, on behalf of school districts in Oregon administers this fund. Source of revenue for this fund is sale of state-owned land and resources. The State Land Board distributes a certain percentage of earnings to school districts. These funds become an element of the School Support Fund. Most of the current earnings (and distributions) result from the investment of revenue.

Contingency

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Services

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

County School Fund

The County School Fund is an allocation made to school districts from a variety of county sources. Also, Federal Forest Receipts are received by school district through the County School Fund when federal timber, managed by the U.S. Forest Service with the county, is harvested. Twenty-five percent of this revenue must go to schools; 75 percent is for county roads. In 10 counties – Curry, Gilliam, Grant, Harney, Hood River, Lake, Morrow, Sherman, Wallowa, and Wheeler – more than 25 percent may be allocated to schools at the discretion of the county commission.

Current Resources

Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Service Fund

Accounts for the sale and repayment of general obligation bonds. These bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

Deficit

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Employees, Licensed

Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Employees, Classified

Support staff, including instructional assistants, clerical staff, custodians, maintenance, and food service workers.

Encumbrance

Decrease in net financial resources by issuance of a purchase order.

Enterprise Funds

Account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

Equipment

Those moveable items used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Extra-curricular

School sponsored activities, under the guidance and supervision of district staff, which supplement the regular instruction program including athletics, band and choir.

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

A Twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation. For school districts the fiscal year is July 1 through June 30.

Fixed Assets

Asset of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

Function Classification

Expenditure classification according to the principal purposes for which expenditures are made.

FTE

Full-Time equivalent staff. One FTE is defined as a regular staff position scheduled to work eight hours per day.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Obligation Bonds

Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel, and expand existing facilities, build new schools, and pay issuance costs.

Generally Accepted Accounting Principals (GAAP)

Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

Grants

Resources received from various organizations in turn for performance of specific programs or other expenditure activities designed by the grantor.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Levy

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-Item Budget

The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local Government

Any city, country, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

Modified Accrual Basis

Governmental funds and expendable trust funds can be accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Non-consumable Supplies

Expenditures for items that are "equipment like" but which fail one or more of the criteria for classification as capital outlay.

Object

As used in expenditures classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personnel services, contractual services, materials, and supplies.

Offset

A transfer of funds to the District by Marion County. The monies in this transfer relates to County Timber Tax collections. A transfer of these funds is made to the district on a quarterly basis

Object/ Object Class

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, associated payroll costs, purchased services, materials and supplies, capital outlay, and debt services.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

Payroll Costs

Amount paid by a school district on behalf of employees, in addition to gross salary. Examples are: Group health insurance; Contributions to PERS; Social Security (FICA); Workers' Compensation; and Unemployment Insurance.

Program

A group of related activities to accomplish a major service or function for which the local government is responsible.

Program Budget

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

Property Taxes

Amount imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonds debts.

Proposed Budget

The initial budget developed by district management that is presented to the budget committee for review.

Purchase Order

A document used to authorize the acquisition of specific services, supplies or capital outlay.

Rate Limit

A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998, or are voter-approved for districts formed in 1997-1998 and later.

Real Market Value

Value set on real and personal property as basis for imposing tax.

Requirements

See Expenditures.

Reserve Fund

Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution

An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue-raising measure such as taxes, special assessments and service charges always require ordinances.)

Resources

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues

Monies received or anticipated by a local government from either tax or non-tax sources.

Special Revenue Fund

This fund tracks money school districts received from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Staffing Ratio

The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

State School Fund

The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

Supplemental Budget

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Tax Base

The total property and resources subject to taxation.

Tax Levy

Taxes imposed by a local government unit through a rate or amount.

Taxes

As presented under “revenues” refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within that district.

TOSA

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Trust and Agency Fund

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unappropriated Ending Fund Balance (UEFB)

Amount budgeted to carryover to the next year’s budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.



North Santiam School District

RESOLUTION No.061820A

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the North Santiam School District hereby adopts the budget for fiscal year 2020-2021 in the total amount of \$42,619,745.00. This budget is now on file at 1155 N Third Avenue, Stayton Oregon.

RESOLUTION MAKING APPROPRIATIONS - No. 061820B

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

General Fund - 100		Special Revenue Fund - 200's	
1000 Instruction.....	15,151,413	1000 Instruction.....	3,937,526
2000 Support Services.....	9,937,476	2000 Support Services.....	2,798,790
3000 Enterprise & Community Services	10,700	3000 Enterprise & Comm.....	126,174
4000 Facilities Acquisition/Construction	0	4000 Facilities Acq./Const ...	0
5100 Debt Service	119,500	5200 Transfers.....	265,000
5200 Transfers	28,000	6000 Contingency	576,791
Contingency.....	800,000	Total.....	\$7,704,280
Total.....	\$26,047,089		
Debt Service Fund - 300's		Food Service Fund - 299	
5100 Debt Service	3,370,913	3000 Enterprise & Comm.....	1,426,000
5200 Transfer	200,000	Total.....	\$1,426,000
6000 Contingency	1,200,000		
Total.....	\$4,770,913		
Internal Service Funds - 600		Capital Projects Fund - 400s	
2000 Support Services.....	93,000	2000 Support Services.....	164,258
6000 Contingency.....	220,000	4000 Facilities Acquisition/Const	1,319,593
Total.....	\$313,000	5100 Debt Service	74,612
		6000 Contingency	300,000
		Total.....	\$1,858,463
		Total APPROPRIATIONS, All Funds . . .	\$42,119,745
		Total Unappropriated and Reserve Amounts, All Funds . . .	500,000
		TOTAL ADOPTED BUDGET . . .	\$42,619,745

RESOLUTION IMPOSING THE TAX No. 061820C

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-2021

- (1) In the amount of \$ _____ **OR** at the rate of \$ 4.3973 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ **OR** at the rate of \$ _____ per \$1,000 of assessed value for local option tax;
- (3) In the amount of \$1,620,813 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX No. 061820D

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$ _____ **OR** \$ 4.3973/\$1,000
 Local Option Tax.....\$ _____ **OR** \$ _____/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 1,620,813

The above resolution statements were approved and declared adopted on June 18,2020

Board Chair, Mike Wagner

Superintendent, Andy Gardner



North Santiam School District
GASB 54 RESOLUTION #061820E

Spending as it Relates to the Ending Fund Balance

The Board of Education considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

Committed Fund Balances –

The ending balances in the General Fund and in the PERS Fund are “**Committed**” in accordance with the purposes stated for this fund in the fiscal year 2019-2020 adopted budget:

Restricted Fund Balances –

Subfund 201 Board Reserve Ending Fund Balance, is restricted for future needs, such as would be caused by a revenue shortfall or unanticipated expenditures.

The ending balance of all grant related special revenue shall be designated as restricted for the sole uses intended by the granting authorities.

Subfund 202 Textbook Reserve is restricted for textbook expenditures.

Debt Service Funds

Funds are “**Restricted**” for payment of principal and interested related with the associated debt offerings.

Capital Projects Fund Balances

The capital project funds are restricted. QZAB funds are restricted by the requirements stated in the bond agreement documents.

The Excise Tax fund is restricted to capital improvement expenditures set forth by excise tax restrictions stated in Senate Bill 1036.

The SB1149 funds are restricted by the guidelines set for the in Senate Bill 1149

The 2012 Bond Funds are restricted according to the projects as approved by the voters.

NOW THEREFORE the Board of Education for the North Santiam School District hereby makes the following designations of 2019-20 ending fund balances and revenues for specific uses in 2020-21 as described in Resolution #061820E.

Resolution #061820E was approved this 18th Day of June 2020, by the North Santiam School District’s Board of Directors.

Board Chair, Mike Wagner

Superintendent, Andy Gardner