



2020-21 Board of Directors

Board Chair, Mike Wagner

Board Vice-Chair, Alisha Oliver

Board Members: Tass Morrison, Erin Cramer, Laura Wipper, Mark Henderson & Coral Ford
Student Representative to the Board, Mya Joyce

Superintendent, Andy Gardner

Assoc. Superintendent, Dave Bolin,

Business Director, Jane Nofziger

Human Resources Director, Debi Brazelton

Superintendent/School Board Executive Assistant, Tonia Whisman

Budget Hearing

Thursday, June 17, 2021 ~ 5:30 PM

NSSD District Office/Santiam Room

1155 N 3rd Ave

Stayton, OR 97383

NSSD 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

NSSD 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

1. CALL SPECIAL SESSION TO ORDER

Description: *The 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. It is an open meeting of the Board and the public is allowed to observe. Mask requirements are in effect for those not fully vaccinated. Those who wish to attend the meeting without a mask must provide proof of being fully vaccinated upon entering the Santiam Room.*

On the agenda is a place for public comment. Those in attendance that wish to address the Board during this time must complete a public comment card and present it to the Board Chair. These orange cards are available on the table at the door. Speakers may offer objective criticism of school operations and programs however, the law prohibits the Board from hearing complaints regarding any personally identifiable District staff member. The Board asks that anyone wishing to communicate a complaint of this manner follow the proper administrative process in Board policy KL (Public Complaints). This information is available at the table near the entrance and also on the District website.

The meeting is also available for viewing at the following Zoom link. Those wishing to address the Board during public comment should plan to attend the meeting in person.
<https://nsantiam-k12-or-us.zoom.us/j/81980788921?pwd=OW9JRkZUZ0pDbHk5T3drbUNXUStYZz09>
Meeting ID: 819 8078 8921 Passcode: 425059

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT/ABSENT: Mike Wagner

PLEDGE OF ALLEGIANCE: Mike Wagner

2. APPROVAL OF THE AGENDA

Description: Any changes to the board packet after posting on June 11, 2021 are noted below:

Added Agenda Items-

Added or Revised Attachments to Board Packet-

MOTION- APPROVAL OF THE AGENDA
Motion that the Board approves the agenda as modified.

Motion Made By:
Vote:

3. BUDGET HEARING

1. Approval of Budget Committee Minutes 5

Description: The 2021-22 Budget Committee minutes from June 3, 2021 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 3, 2021.

Motion Made By:

Vote:

2. Review of Budget Resolutions & Approved 2021-22 Budget

38

Presenter: Business Director, Jane Nofziger

Description: Jane Nofzier will review the proposed 2021-22 budget as approved by the NSSD Budget Committee on June 3, 2021 as well as the resolutions that the Board will be asked to adopt during the Regular Session.

3. Public Comments and Discussion

Presenter: Business Director, Jane Nofziger

Description: This time is set aside to hear any public comments on the proposed 2021-22 NSSD Budget. To submit a comment regarding the budget, please email to communications@nsantiam.k12.or.us or submit a written statement to 1155 N 3rd Ave, Stayton anytime prior to 4:00 pm on June 17, 2021.

4. ADJOURN

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
Stayton High School Library
June 3, 2021 ~ 7:00 pm

Budget Committee Members: Garrett Trott, Randy Forette, Karen Odenthal, Jennifer Tiger, Tod Nau, Moria Thiessen

Board Members Present: Laura Wipper, Mike Wagner, Tass Morrison, Alisha Oliver, Erin Cramer, Mark Henderson, Coral Ford

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. Coral Ford 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 Oregon's schools are currently in good shape but that some of the funding is one time and the district needs to avoid unsustainable costs in funds that will go away. Enrollment is uncertain for the fall but there have been no staff layoffs. We will operate this coming year with the potential of returning close to full enrollment. There has been a focus on facility improvement which will continue in the 2021-22 school year. Projects planned are SHS walkway roof, SHS commodity freezer, SES lights, Options Academy classrooms, SMS and Mari-Linn outdoor covered spaces, SHS girls' turf softball field and carpet replacement in the worst classrooms. The primary goals for 2021-22 are to return to school 5 days a week in person, reinstate District learning processes and equitable outcomes for all students.

5) BUDGET PRESENTATION

Business Director, Jane Nofziger, presented an overview of the 2021-22 budget (all committee members received a binder with all budgetary documents in the week prior to the meeting). The three priorities of the budget this year are sustainability for the District, to focus on the goals of the District and to preserve all positions while adding counseling positions to support the students. She discussed the changes in the 2020-21 school year and the changes to the 2021-22 budget. The District elected to borrow against the PERS debt which should save the district \$200,000 for the next two years. She went over the CARES Act Grants and the areas that will be addressed with the funding. She highlighted the new preschool program and the food service program. The full presentation has been included in the board packet for the June 17, 2021 budget hearing.

6) DISCUSSION

Several board and committee members commended Mrs. Nofziger on the great job she has done for the district. There was a question about book fair funds and how much we are being reimbursed for the Food Service Director job share with Cascade School District.

7) CALL FOR MOTION

Randy Forrette made a motion that the Budget Committee of the North Santiam School District approves the 2021-22 Budget of \$62,284,330. 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 \$1,660,600 be approved for the debt service fund for the purpose of the 2012 Construction Bond debt owed by the school district. Tod Nau 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 9:00 pm.

ADOPTED BUDGET FISCAL YEAR 2021-2022



AGENDA
Budget Committee Meeting
JUNE 3, 2021

- 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
 - 6/10/21 If Necessary

 - Adjourn

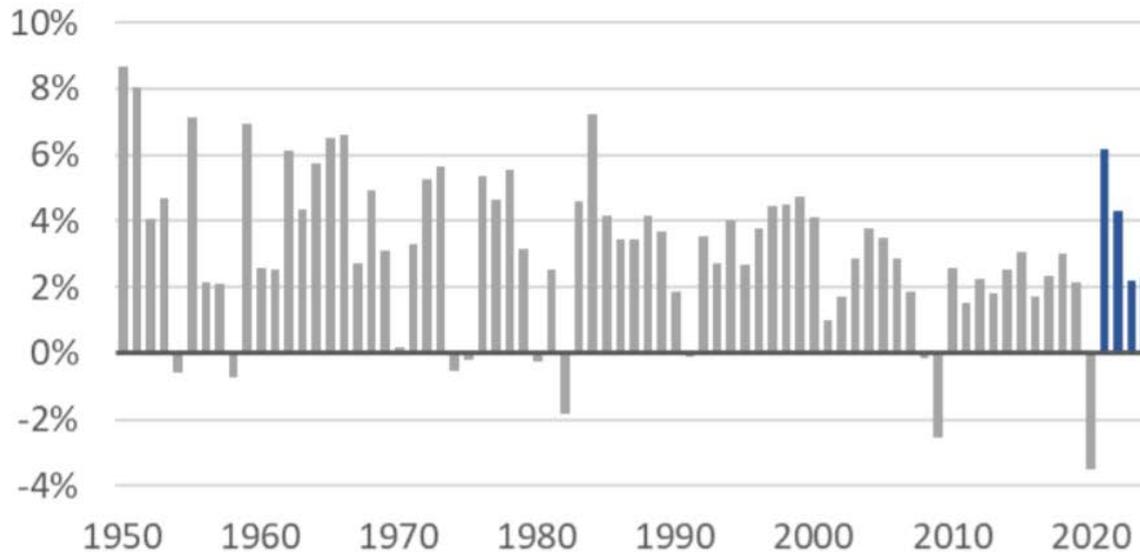
Superintendent's Budget Message 2021-22

Overview of Economic Outlook

National Economy looks strong for 2021 and 2022

Strong GDP Growth Ahead

Annual Percent Change in Real U.S. GDP



- Near-term economic consensus is for very strong growth, the fastest since “Morning in America” in 1984
- Federal fiscal policy during the pandemic is equal to ~25% of GDP

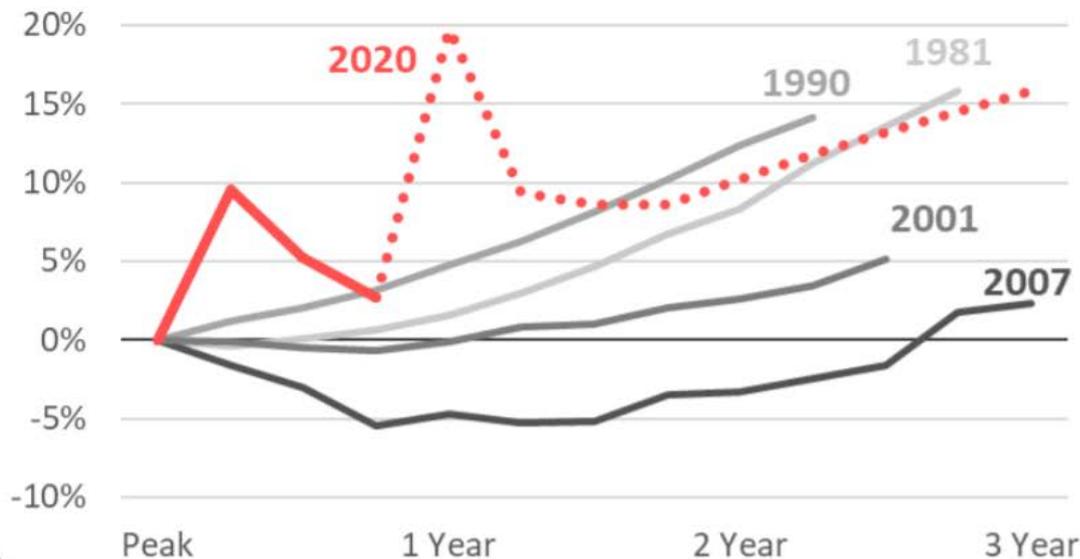
Latest Actual: 2020 | 2021-24 forecast from IHS Markit | Source: BEA, IHS Markit, Oregon Office of Econ Analysis



Oregon's personal income sets the base for growth

Total Oregon Personal Income

Nominal, Percent Change from Pre-Recession Peak



Quarterly data. Latest data 2020q4 | Source: BEA, Oregon Office of Economic Analysis

- Unprecedented federal aid has boosted incomes higher today than before the pandemic
 - \$12 billion in UI
 - \$12 billion in recovery rebates
 - \$10 billion in PPP
- Income excluding direct federal aid now back to pre-pandemic levels as well
- Nationally, households have accumulated \$2.3 trillion in excess savings as of March 2021
- Pent-up demand will be unleashed as economy continues to reopen
- Shift in spending back into in-person services will drive strong employment gains



May Revenue Forecast shows Increased income



Revenue bottom line: significantly more resources are expected

May 2021 Forecast Changes

General Fund Revenues	\$ Millions from March		
	19-21	21-23	23-25
Personal Income Taxes	809	871	1,407
Corporate Income Taxes	245	104	99
Other	27	73	81
Total	1,081	1,047	1,587

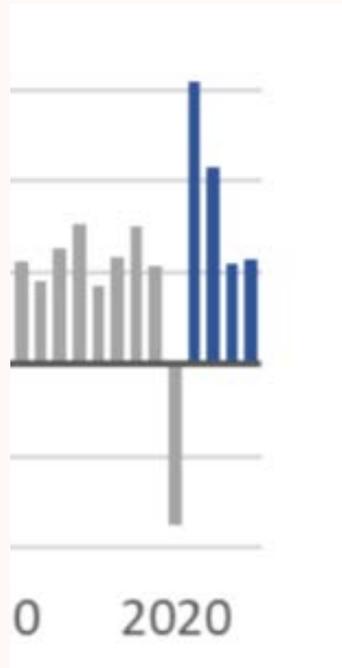
Other Revenues	\$ Millions from March		
	19-21	21-23	23-25
Lottery	22	106	40
Corporate Activity Tax	77	76	-13
Marijuana Tax	2	21	31
Total	101	203	58

	\$ Millions from March		
	19-21	21-23	23-25
Total Sum	1,182	1,250	1,645

- Available resources have increased by more than \$1 billion per biennium through 25-27
- FY2021 Revenue Growth: PIT 30% CIT 22%
- More income=more sales: pushing up CAT, lottery and marijuana revenues
- This outlook is contingent upon asset markets, business income and corporate profits remaining near their record levels



Out Years (2022 and beyond) show slower rates of growth



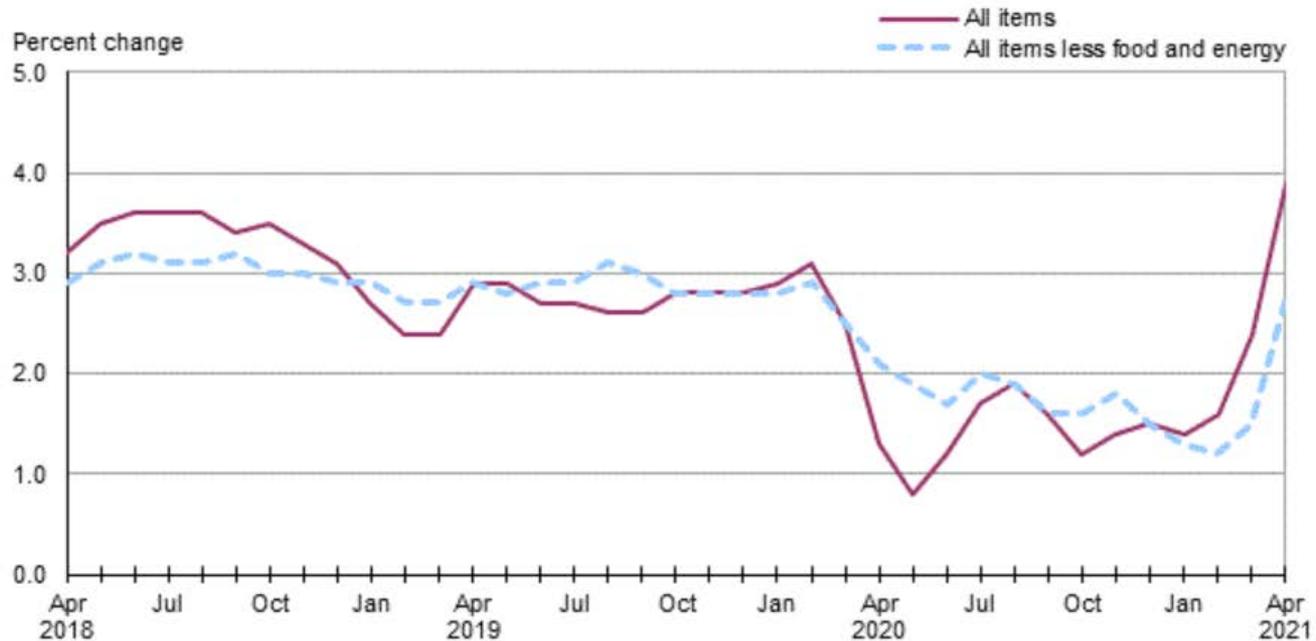
Multiple sources project slower rates of growth beyond 2022 as spending slows.

Federal Budget assumes slower growth after current recovery

PERS Board looking again to lower its Assumed Earnings Rate, which is currently 7.2%

Rising Prices impacts District Costs

Chart 1. Over-the-year percent change in CPI-U, West region, April 2018–April 2021



Source: U.S. Bureau of Labor Statistics.

Oregon's K-12 Schools are currently in good shape

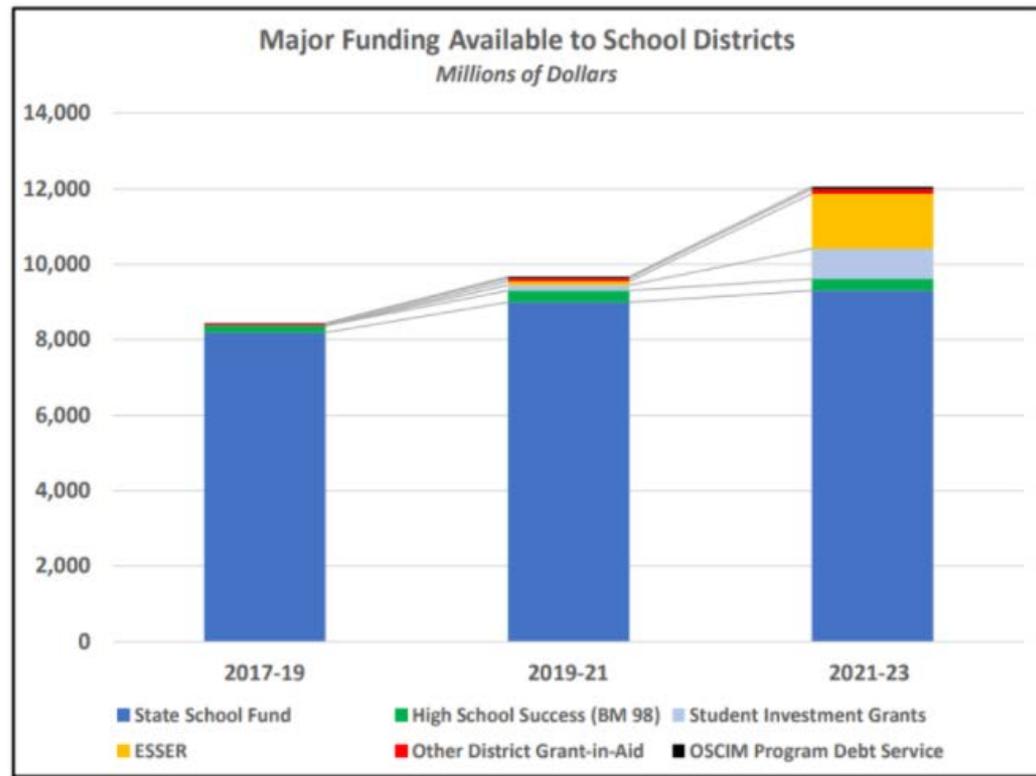
General Fund has grown slowly (Blue)

CARES Act is a one-time fund (Yellow)

Corporate Income Tax is pointed towards outcomes in the Student Investment Account Law. (Gray)

We want to avoid unsustainable costs in funds that go away.

Major State/Federal Funding Sources for School Districts



Enrollment drives income but has unknowns

- As we return to a new normal, our enrollment is uncertain for the fall.
- We have not laid staff off, but are operating this coming year with the potential of returning close to full enrollment and considering new housing developments.
- This will be a year of closely monitoring enrollments as vaccinations increase and normal operations resume. We will “true up” as we move into 2022-23.

ADM Comparison

2016-2017 THROUGH 2021-2022							
DESCRIPTION	Actuals 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projection 2020-21	Projection 2021-22	
ADMr	2,270	2,247	2,236	2,259	2,076	2,160	
Students in ESL	50	50	42	54	48	48	
IEP Students capped	250	247	245	248	228	238	
IEP Students above 11%	28	26	26	31	31	20	
Pregnant/Parenting Teen	4	3	4	0	0	0	
Students in Poverty	78	69	65	63	49	51	
Students in Foster Care	5	4	4	3	1	3	
Small school correction	24	25	25	27	27	26	
ADMw	2,709	2,671	2,647	2,685	2,460	2,546	
Change Between Years		-38	-24	38	-198	86	
17							

Focus on Facility Improvements

- Diminished costs during COVID allowed some funds to be directed to facilities.
- Focus was to complete tasks that the Long Range Facilities Committee was reluctant to place in a Bond Proposal.
- Increasing construction costs may shorten the list.

Facility Projects

- **PROJECTS COMPLETED**

- SHS Gym Floor (w/Boosters)
- Replace ceiling tile and carpet in SMS Library
- Water Runoff Problems at SMS/ Leaky Windows at SMS
- Replace Siding on DO
- Replace/Remove Sublimity Gym Windows
- Replace Some Classroom Carpets

- **PROJECTS PLANNED**

- SHS Walkway Roof and SHS Commodity Freezer
- SES Lights
- Options Academy Classrooms
- SMS and Mari-Linn Outdoor Covered Educational Spaces
- SHS Girls Turf Softball Field
- Carpet Replacement in Worst Classrooms

LIGHTING PROJECTS

	STAYTON HIGH	STADIUM LIGHTS	STAYTON MIDDLE	TOTAL
COST OF PROJECT	\$430,000	\$110,911	\$285,130	826,041
ENERGY TRUST INCENTIVE	\$110,000	\$38,881	\$72,848	221,729
SB1149	\$270,000	\$0	\$0	270,000
COST TO THE DISTRICT	\$50,000	\$72,030	\$212,282	334,312
PROJECTED ANNUAL SAVINGS	\$45,000	\$17,902	\$20,887	83,789

Primary Goals 2021-22

- Return to School 5 days a week in person fall 2021
 - Uncertain vaccination timelines create challenges
 - State has not released requirements for safety yet
- Reinstate District Learning Processes
 - Focus on instruction
 - Priority to assess students, flexibility to address needs of students.
- Equitable Outcomes for Students

2021-2022
Proposed Budget
Review
Jane Nofziger

Priorities of the Budget

- Sustainability for the District
 - The proposed budget sets us up for continued financial stability utilizing federal Covid Relief Grants and Beginning Fund Balance
- Focus on the goals of the District
 - Support Student Learning Loss, Maintain/Improve School Safety, and Provide for Continued Teacher Learning
- Preserve all positions – and adds counseling positions to support students

The changes of 2020-21

- The number of students attending decreased by approximately 200
- Substitute costs decreased by appx. \$220,000
- Transportation costs were lower by appx. \$450,000
- Coaching costs were decreased
- Deferred maintenance projects were completed with some of the unexpended resources
- CARES Act (COVID Grants) supported distant learning expenditures and technology expenditures

The changes included in the 2021-22 budget

- The number of students attending is projected to increase by appx 80
- PERS Debt refinancing is a component of this budget
- 4 FTE have been added to the budget – counseling and increased reading support in the elementary levels
- 8 FTE were moved out of the general fund into the SIA Grant and the CARES Act Grant to balance the budget
- Facility Projects are planned to continue
- CARES Act (COVID Grants) have been added to the budget

Reserves Supporting Sustainability

- General Fund Beginning Fund Balance - \$2,800,000
- Sub Fund 201 – Board Rainy Day Reserve - \$776,000
- Sub Fund 202 – Textbook Reserve - \$515,000
- Sub Fund 310 – PERS Bond Debt Service - \$1,400,000
- Sub Fund 448 – Excise Tax - \$1,084,400
- Sub Fund 610 – Unemployment Reserve - \$320,000
- TOTAL - \$6,895,400

North Santiam SD 29J

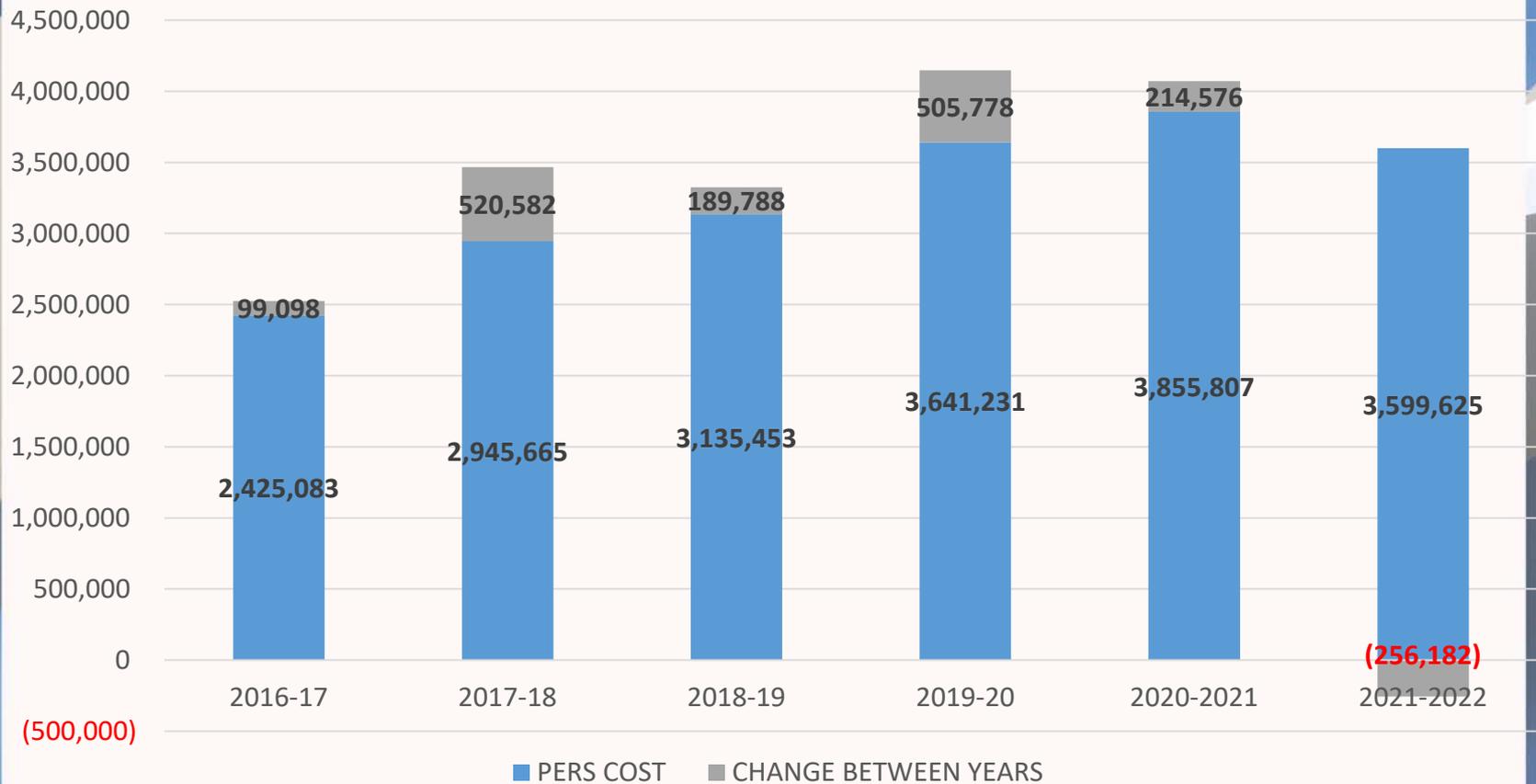
	9 BILLION	9.3 BILLION	9.3 BILLION
LOCAL REVENUE	2020-2021	2021-2022	2022-2023
Property Taxes and in-lieu of property taxes	6,420,000	6,700,000	6,901,000
Federal Forest Fees	10,000	10,000	10,000
Common School Fund	220,807	226,889	226,889
County School Fund	45,000	45,000	45,000
State Managed Timber	250,000	250,000	250,000
Local Revenue	6,945,807	7,231,889	7,432,889
Teacher Experience Adjustment	(1.71)	(1.30)	(1.30)
EXTENDED ADMw	2,674	2,546	2,650
	<i>Actual = 2451</i>	<i>Estimated</i>	<i>Hopeful Estimate</i>
General Purpose Grant (Extended ADMw x (\$4500+(\$25*Exp. Adj))) x Ratio	22,833,920	22,100,351	23,615,363
TRANSPORTATION (70% Reimbursable)	402,500	665,000	684,950
Total Formula Revenue			
General Purpose + Transportation Grant	23,236,420	22,765,351	24,300,313
State School Fund Grant			
Total Revenue Formula - Local Revenue	16,290,614	15,533,462	16,867,424
Formula SSF	16,290,614	15,533,462	16,867,424
DIFFERENCE		(757,152)	1,333,962
Total Formula Rev per Ext. ADMw -	8,689	8,942	9,170
Student Improvement Act	579,422	1,473,991	1,534,154
CARES Act	473,580	2,000,000	1,000,000
BEGINNING FUND BALANCE	2,055,000	2,400,000	2,100,000
TOTAL RESOURCES	19,398,616	21,407,453	21,501,578
	DIFFERENCE	2,008,837	94,125



PERS BOND

- The District has elected to participate with 25 other school districts to borrow against our PERS Debt
 - Borrowing approximately \$14,743,334
 - It will be a 20 year payback period
 - Debit is paid by applying a percentage against all salary costs – estimated for 2021-22 to be 6%
 - Our PERS Rates are anticipated to decrease by more than the amount of our debt payment
 - Estimated savings for 2021-22 and 2022-23 are \$200,000 each year
 - True Interest Costs estimated to be between 3.5% and 4.5%
 - Average Return between 2004 and 2015 was 8.16%

DISTRICT PERS



CARES ACT GRANTS

- CARES II -

- Total Grant - \$1,384,958

- Projected 2021-22 Carry Forward Balance = \$750,000

- Technology to support On-Line Programs

- Cleaning Supplies and Equipment

- Library Books, Classroom Supplies

- Computer Hardware

- Approved Projects

- Install air conditioners in summer school classrooms

- Replace SIS Hallway old carpet with a hard surface floor that can easily be disinfected

- SMS Outdoor Covered Classroom

CARES ACT GRANTS

- CARES III -

- Total Grant - \$3,110,418

- 2021-22 Budget = \$2,110,418

- Planned Carry Forward for 2021-22 = \$1,000,000

- Salary and Benefit Expenditures Moved From the General Fund equal \$682,180

- Technology to support On-Line Programs

- Library Books, Classroom Supplies, Computer Hardware

- 25% of Summer Education Program

- Support for Learning Loss Programs and FTE

- Proposed Projects

- Mari-Linn Outdoor Covered Educational Area

- Support For Options Academy Building

Preschool Program



Food Service Program

- 2020-21 Beginning Fund Balance – **(\$48,777)**
- 2020-21 Projected Ending Balance – \$52,700
- Going Forward - ????
 - Serving breakfast and lunch during our summer school program
 - The 2020-21 budget provides for:
 - Increased summer program federal resources
 - Projected to remain in federal “free to all” program
 - Decreased food costs – utilizing free commodities
 - Increased labor costs due to minimum wage increases
 - 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 3, 2021

- 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
 - 6/10/21 If Necessary

 - Adjourn

BUDGET COMMITTEE MOTION

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

- TOTAL BUDGET \$62,284,330

- 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 \$1,660,600 to 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:

- _____

- Budget Officer

Date:

- _____

APPROVED BUDGET (Pending Adoption) FISCAL YEAR 2021-2022





North Santiam School District

North Santiam School District 29J

Fiscal Year 2021-22

Proposed Budget

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North Santiam School District

Superintendent, Andy Gardner

Business Director, Jane Nofziger

2021-2022 Budget Committee

BOARD MEMBERS	Term Expires	COMMUNITY MEMBERS	Term Expires
Tass Morrison, Sublimity Director #1	06/30/21	Garrett Trott, Stayton	06/30/24
Erin Cramer, Stayton Director #2,	06/30/23	Jennifer Tiger, Stayton	06/30/24
Laura Wipper, Stayton Director #3,	06/30/21	Tod Nau, Stayton	06/30/24
Mike Wagner, Lyons Director #4,	06/30/23	Moria Thiessen, Stayton	06/30/24
Mark Henderson (At-Large #1) Director #5	06/30/23	Damian Centanni, Stayton	06/30/21
Coral Ford, Stayton Director #6, (vacant 5/21/21)	06/30/23	Karen Odenthal, Stayton	06/30/21
Alisha Oliver, Lyons Director #7	06/30/21	Randy Forrette, Sublimity	06/30/23

Budget committee members are appointed to three-year terms by the school board. At the end of a budget committee member term, the incumbent member can be reappointed at the discretion of the governing body.



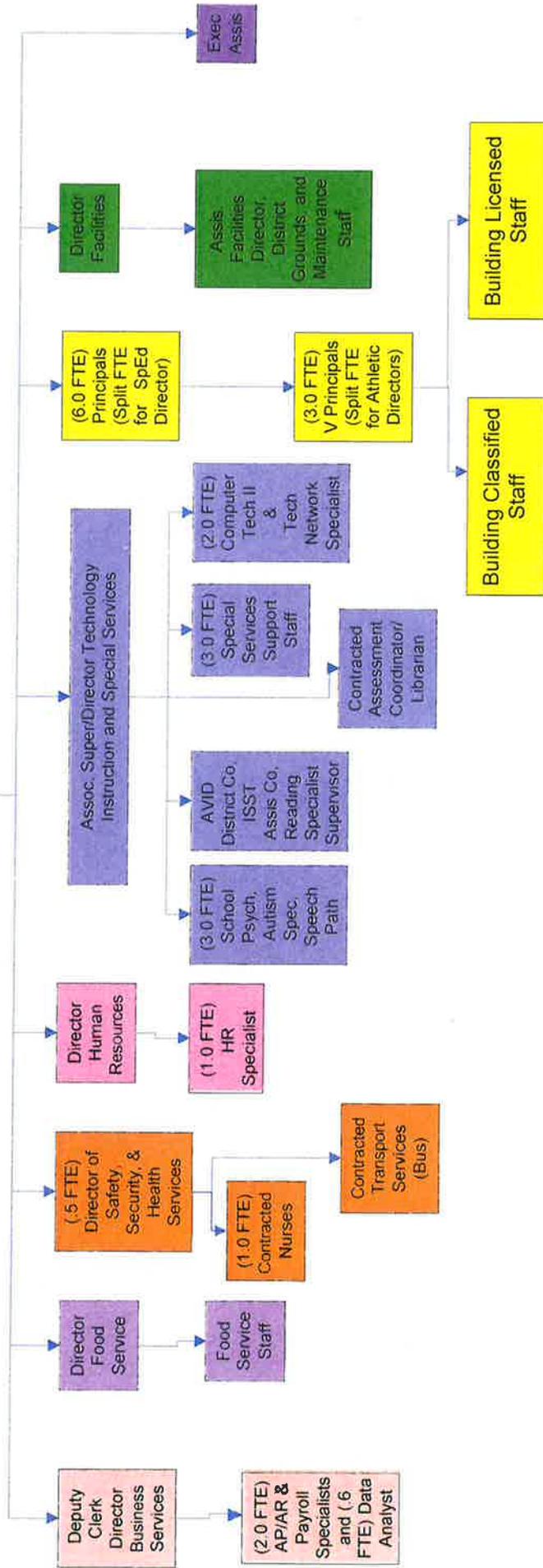
North Santiam School District

2021-22 DISTRICT BUDGET CALENDAR

February 18, 2021	<i>School Board Meeting 6:00 PM</i> Budget Calendar Discussion Location: Zoom Meeting
March 18, 2021	<i>School Board Meeting 6:00 PM</i> Approve Budget Calendar Budget Committee Member Discussion Approve Budget Committee Members Location: Zoom Meeting
May 14, 2021	<i>Publish First Notice of Budget Meeting in Local Newspaper and on the District Website</i>
June 3, 2021	<i>Budget Committee Meeting 7:00 PM</i> Elect Budget Committee Officers, Budget Assumptions, Revenue Update, Proposed Budget, Budget Message
June 3, 2021	<i>Publish Notice of Budget Hearing</i>
June 10, 2021	<i>Budget Committee Meeting 6:00 PM (if requested)</i> District presents information in response to questions Approval of Budget and Tax Levies
June 17, 2021	<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
2021-2022



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 guide lines for budget development. The budget office then prepares a budget that reflects state requirements and the Board's parameters. It is the proposed budget that 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 the 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 holds 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

<u>Function Number Sort</u>		<u>Description Alpha Sort</u>	
<u>Account #</u>	<u>Description</u>	<u>Account #</u>	<u>Description</u>
1111	Primary K-5 Instruction	2490	Admin Support Services
1113	Elementary Athletics (co-curricular)	2541	Admin. Maintenance
1121	Middle School Programs	1280	Alternative Education
1122	Middle/Junior High Extracurricular	2230	Assessment and Testing
1131	High School Instruction	2110	Attendance & Social Work
1132	High School Athletics (Co-curricular)	2310	Board of Education
1210	Talented & Gifted	4150	Building Acquisition
1220	Students W/ Disabilities	3330	Civic Services
1250	Resource Room	3300	Community Services
1272	Title 1	2213	Curriculum Development
1280	Alternative Education	2510	Dir of Business Services
1291	ELL - English Second Language	2220	Educational Media Service
1292	Teen Parent Program	1113	Elementary Athletics (co-curricular)
1293	Migrant Education	1291	ELL - English Second Language
1294	Youth Correction Ed	2320	Executive Administration
1460	Special Programs - Summer School	2520	Fiscal Services
2103	Title 1 A	3120	Food Service
2110	Attendance & Social Work	3110	Food Services Direction
2115	Student Safety	2120	Guidance Services
2120	Guidance Services	2649	Health Related Classified Salary
2130	Health Services	2130	Health Services
2132	Medical Services	2645	Health Services
2134	School Nurse	1132	High School Athletics (Co-curricular)
2150	Speech & Audiology	1131	High School Instruction
2190	Student Support Services	2210	Improvement / Instruction
2210	Improvement / Instruction	2240	Instructional Staff Development
2213	Curriculum Development	2528	Insurance - Risk Management
2219	Other Improv. Of Instruction	2222	Library/Media Center
2220	Educational Media Service	5110	Long - Term Debt Service
2222	Library/Media Center	2132	Medical Services
2230	Assessment and Testing	1121	Middle School Programs
2240	Instructional Staff Development	1122	Middle/Junior High Extracurricular
2310	Board of Education	1293	Migrant Education
2320	Executive Administration	3370	Nonpublic School Students Services
2410	Office of Principal	2410	Office of Principal
2490	Admin Support Services	6110	Operating Contingency
2510	Dir of Business Services	2540	Operation/Maint. Plant
2520	Fiscal Services	2529	Other Fiscal Services
2524	Payroll Services	2219	Other Improv. Of Instruction
2528	Insurance - Risk Management	2524	Payroll Services
2529	Other Fiscal Services	1111	Primary K-5 Instruction
2540	Operation/Maint. Plant	1250	Resource Room
2541	Admin. Maintenance	2700	Retirement Services
2550	Student Transportation	2134	School Nurse
2558	Transportation	5120	Short - Term Debt Retire
2630	Translations	1460	Special Programs - Summer School
2640	Staff Services - Personnel	2150	Speech & Audiology
2645	Health Services	2640	Staff Services - Personnel
2649	Health Related Classified Salary	2115	Student Safety
2660	Technology Services	2190	Student Support Services
2700	Retirement Services	2550	Student Transportation
3110	Food Services Direction	1220	Students W/ Disabilities
3120	Food Service	1210	Talented & Gifted
3300	Community Services	2660	Technology Services
3330	Civic Services	1292	Teen Parent Program
3370	Nonpublic School Students Services	1272	Title 1
4150	Building Acquisition	2103	Title 1 A
5110	Long - Term Debt Service	5200	Transfers of Funds
5120	Short - Term Debt Retire	2630	Translations
5200	Transfers of Funds	2558	Transportation
6110	Operating Contingency	7000	Unappropriated Funds
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 use 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 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
2021-22 Budget Message
Superintendent Andy Gardner

The District's 2021-22 Annual Budget the NSSD District Budget Committee will be presented this spring reflects the difficult time that Oregon, the United States, and the world have gone through over the last fifteen months. Like many Oregon school districts, we face the 2021-22 school year making conservative estimates in several key areas.

The District's student enrollment is perhaps the single largest variable in the 2021-22 budget. Oregon distributes revenue to districts on a per-student formula that is foundational to determining the District's income for each school year. For the 2020-21 school year which is coming to a close, the District's enrollment was frozen at our pre-COVID enrollment as of February 2020. Since then, the District's total students enrolled has been less than that number. The District anticipates some bounce-back and has staffed accordingly, but this will be closely monitored through the first half of the year. New housing developments in Stayton and Sublimity also have the potential to increase enrollments with the largest impact likely to occur at Sublimity.

Across the nation and here in Oregon, the broad economic outlook for the coming year is optimistic. The U.S. Federal Reserve has forecast an economic growth rate of over 6% in 2021, slowing to 4% in 2022. At the state level, Oregon is projected to have an additional \$800 million in revenue for the 2021-23 biennium, according to the March 2021 State Revenue Forecast. These projections point to a rebounding economy.

The District's proposed adopted budget will be set at the \$9.3 billion funding level from the State's General Fund, which the Legislature has already signaled will be K-12 Education's share of the State's budget. K-12 Education received \$9.0 billion for the 2019-21 biennium. The increase to \$9.3 billion represents an increase in funding of just over 3.3 percent across all districts, but it should be remembered that this is then divided by student enrollment per district.

Since 2016, Oregon has witnessed the creation of two grant funds in addition to the General Fund which greatly enhance the District's ability to offer meaningful programs for our students. These funds are ongoing and not one-time grants. The first was the High School Success grant which was created in 2016 by Measure 98. It creates funding for drop-out prevention, Career-Technical Programs and early college credit opportunities. The District will receive \$610,000 through this grant for the 21-22 school year.

The second grant fund is the new Student Investment Account. This was created by an act of the Oregon Legislature in 2019, which enacted the Corporate Activity Tax to fund it. The SIA account is focused on several aspects of improving school services such as addressing health and safety of students, early literacy, broadening curricular options and expanding instructional time. The District will have \$1,480,000 to invest for the 2021-22 school year.

With both the High School Success and Student Investment Account funding as solid foundations to enhance our programs, the District has been able to continue to expand its offerings for career

pathways at SHS, as well as increase its behavioral and counseling support for students. In addition, the District will be able to move forward with adopting curriculum on a regular basis, with Science and Language Arts planned in the next two years.

The District's budget has increased significantly, to a total of \$62,284,330. The increase is the result of the District's re-finance of its PERS debt over the next 20 years. This refinancing of approximately \$14 million dollars is a transaction, which must be accounted for within the budget, but is not a real increase in our year-over-year operations. The timing, given the current short-term economic forecast for strong growth and the current interest rates, creates an optimal set of conditions and should benefit the District for many years, and can reduce the volatility of the PERS rates as they fluctuate with the overall economy.

The District has also received funds from the Federal Government. The third Cares Act, or ESSER III, will give the NSSD approximately \$3.2 million. This has several requirements, but in general allows expenses that are generated by the impact of COVID, including lower enrollment. Unlike the High School Success or Student Investment Accounts, this is a one-time fund, although it can be spent over the next two years. The District will be utilizing this account to cover expenditures related to increased nursing time, equipment, and some staff in our new on-line school.

In addition, the State of Oregon has committed funding for summer school in the coming break. This funding equals approximately \$600,000 to the District, provided that the District will utilize CARES Act funds to contribute 25% of the cost. The District will use these funds to focus on catching students up on critical skills and credit recovery for high school students.

Both the CARES Act and the State's Summer School grants allow us to take on the importance of catching students up. Staff have been hired for this coming summer to help recover students who have not made normal gains in their learning as well as high school students who have not stayed on track to attain sufficient credits to graduate on time. We anticipate more shifts to come in the fall, as teachers will teach many students in their classes across all grades who may need additional support.

The District's Food Services Fund has seen a remarkable shift in their circumstances. This fund began the year approximately \$50,000 in the red, and now projects to finish the current year \$48,000 in the black. We want to recognize Mike Vetter, our Food Services Director, for his superb work with this program.

As we move into a second year of uncertainty, the District is committed to full school days five days a week for a full year. We believe that it is what is best for our students. We recognize that this will not bring all students back in person, and we are prepared to serve those who stay home as well through distance learning. The budget is built for students to return, and we will be monitoring our numbers closely throughout the fall of 2021, watching to see what the new stable population will be. We intend in the early months of 2022 (January-February) to begin the adjustment of FTE to that new population. One year from now, we intend to adopt a budget for the following year that can be built with greater clarity as we re-establish a fiscally sustainable program that has made a difference to students returning to our schools. It is our absolute intent that we will have done all we can to catch kids up in the coming year, and adapt to our new reality in a fiscally sustainable manner.

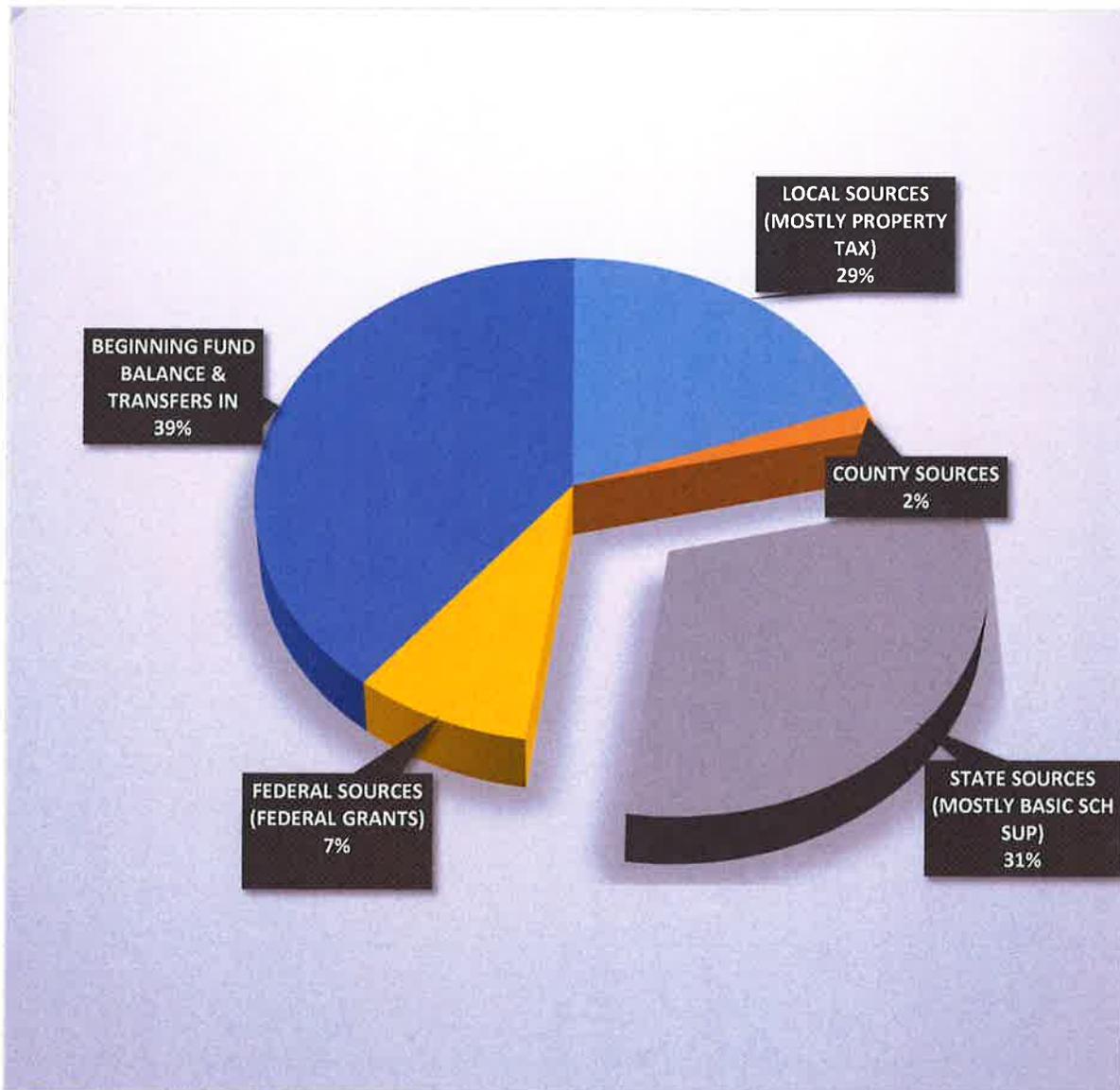
2021-2022 BUDGET SUMMARY

FUND NAME	2020-21 BUDGET	PROPOSED 2021-22 BUDGET	CHANGE AMOUNT	REASON FOR CHANGE
GENERAL FUND	\$26,547,089	\$40,675,184	\$14,128,095	PERS Bond Refinance
SPECIAL RESOURCES GRANT FUND	\$7,704,280	\$10,845,571	\$3,141,291	Addition of Grants
FOOD SERVICE FUND	\$1,426,000	\$1,300,000	(\$126,000)	
DEBT SERVICES FUND	\$4,770,913	\$5,700,664	\$929,751	Debt Payment Increases New PERS Bond
CAPITAL PROJECTS FUND	\$1,858,463	\$3,362,787	\$1,504,324	Grant and Project Increases
INTERNAL SERVICES FUND	\$313,000	\$370,000	\$57,000	
TRUST AND AGENCY FUND	\$0	\$30,124	\$30,124	
	42,619,745	\$62,284,330	\$19,664,585	

Revenue by Source for all Funds

TOTAL BUDGET \$62,284,330

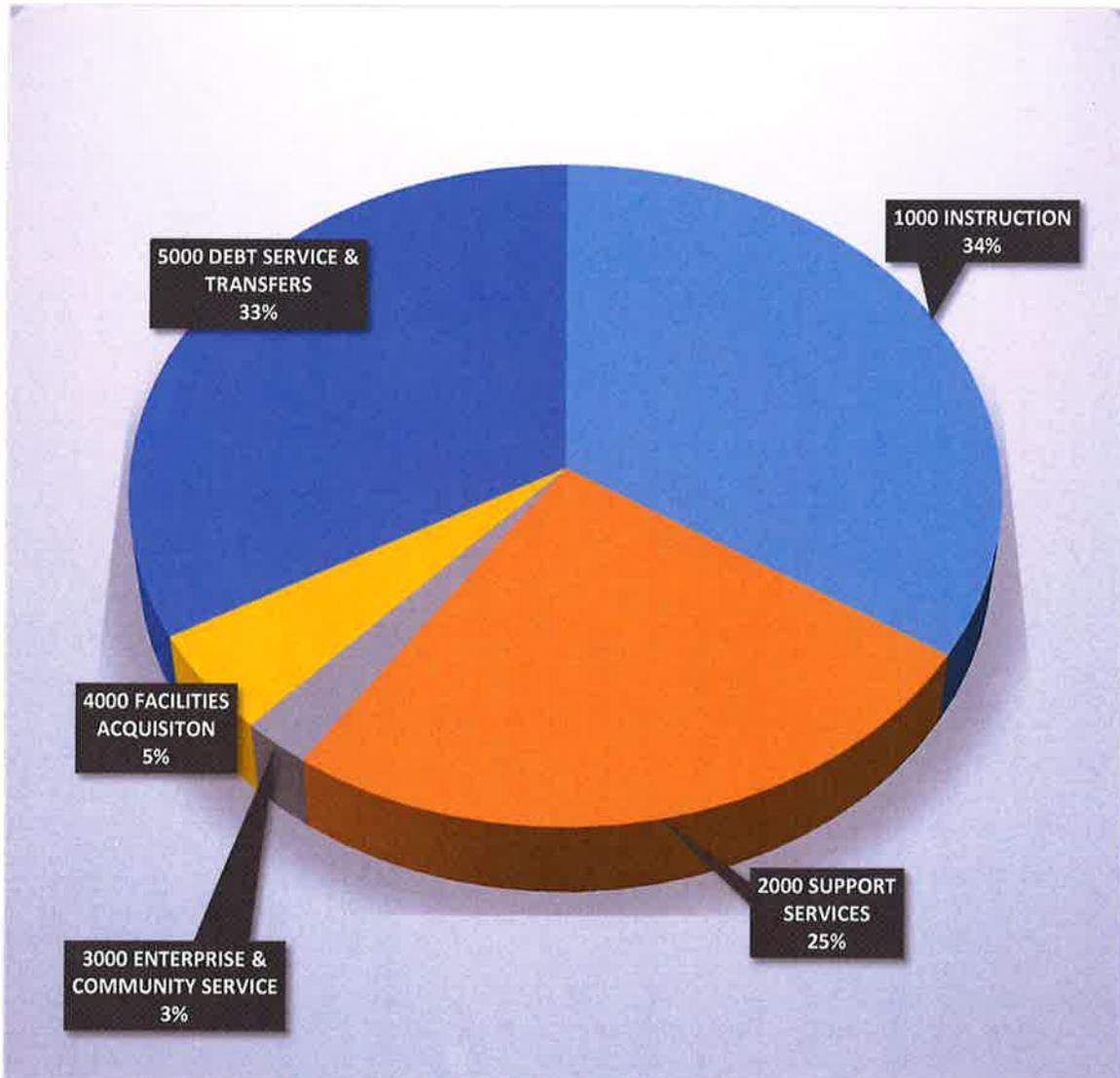
FUNCTION	REVENUE TYPE	DOLLARS RECEIVED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$12,088,904	19.41%
2000	COUNTY SOURCES	\$1,126,300	1.81%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$19,291,108	30.97%
4000	FEDERAL SOURCES (FEDERAL GRANTS)	\$5,306,218	8.52%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$24,471,800	39.29%
TOTAL		\$62,284,330	100.00%



Expenditures by Function for all Funds

EXPENDITURES	\$58,287,539
Less Planned Reserves	\$3,996,791
TOTAL BUDGET	<u>\$62,284,330</u>

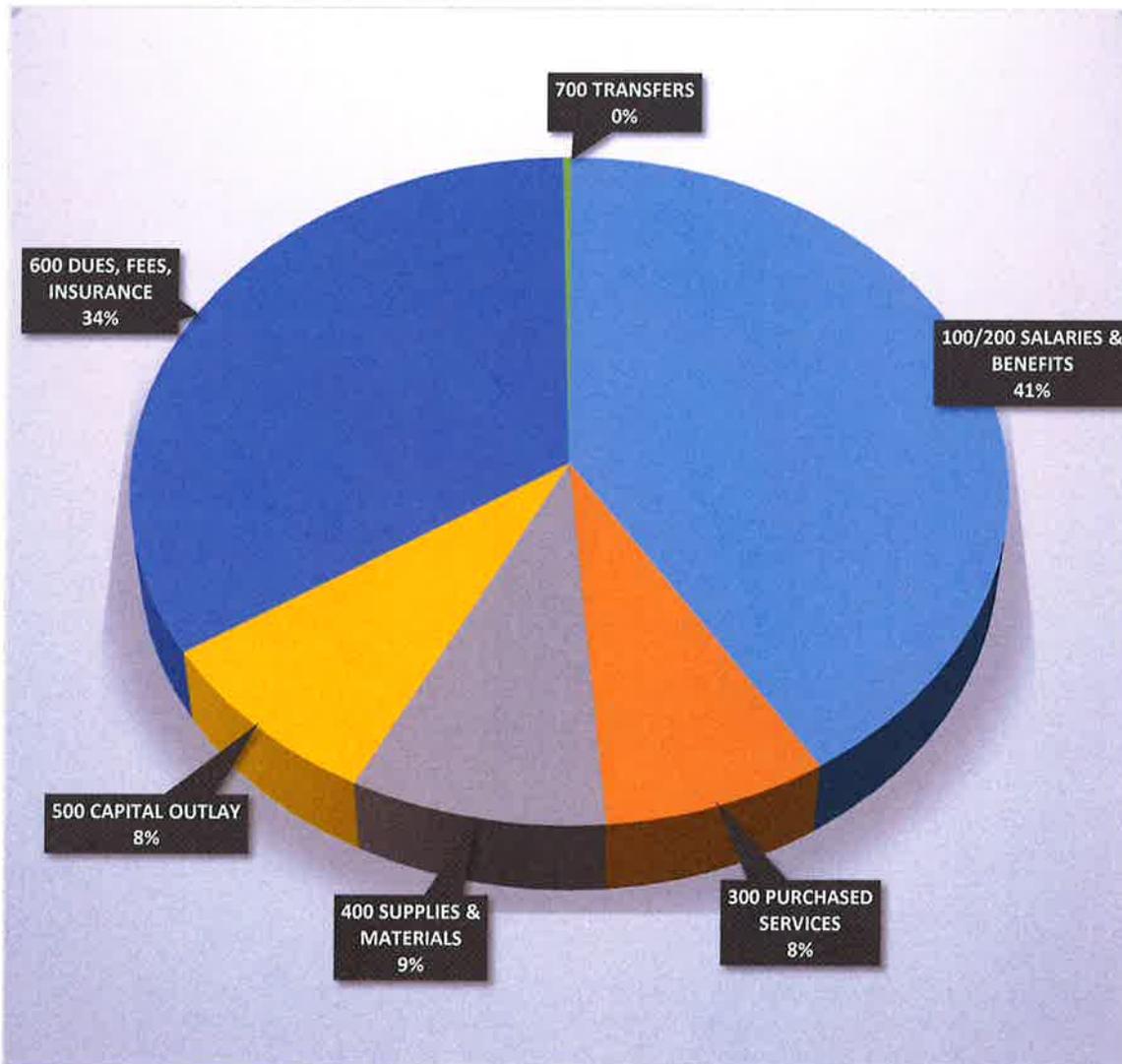
FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	INSTRUCTION	\$19,866,912	34.08%
2000	SUPPORT SERVICES	\$14,784,020	25.36%
3000	ENTERPRISE & COMMUNITY SERVICE	\$1,402,446	2.41%
4000	FACILITIES ACQUISITON	\$2,855,944	4.90%
5000	DEBT SERVICE & TRANSFERS	\$19,378,218	33.25%
TOTAL		\$58,287,539	100.00%



Expenditures by Object for all Funds

EXPENDITURES	\$58,287,539
Less Planned Reserves	<u>\$3,996,791</u>
TOTAL BUDGET	<u>\$62,284,330</u>

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
100/200	SALARIES & BENEFITS	\$23,900,755	41.00%
300	PURCHASED SERVICES	\$4,485,248	7.70%
400	SUPPLIES & MATERIALS	\$5,096,602	8.74%
500	CAPITAL OUTLAY	\$4,855,456	8.33%
600	DUES, FEES, INSURANCE	\$19,769,478	33.92%
700	TRANSFERS	\$180,000	0.31%
TOTAL		\$58,287,539	100.00%



Date: 2/26/2021
 To: District Business Managers
 Re: 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,459,000,000	\$4,641,000,000	\$9,100,000,000
2020-21 Budget Appropriation for school districts & ESDs:			\$4,459,000,000
Oregon Revised Statute			
		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$12,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$4,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,403,268,334
District Local Revenue:			\$2,124,707,904
ESD Local Revenue:			\$144,577,663
Local Rev. for Formula (District + ESD)			\$2,269,285,566
Total Revenue For Formula			\$6,672,553,900
District Share at 95.50%			\$6,372,288,974
ESD Share at 4.50%			\$300,264,925
Other Transfers/Deductions:			
		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$3,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$67,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,305,053,849
ESDs			\$290,979,800

Sources for 2021-22 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:	2018-19
Poverty Basis:	December 2020
School District Funding Ratio:	1.91263378
Transportation Grant:	\$251,601,161.70
Estimated ADMr:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$504
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,607

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

**STATE SCHOOL FUND GRANT
2021-2022**

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Marion County, North Santiam SD 29J - 2143

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$6,700,000.00
Federal Forest Fees	=	\$10,000.00
Common School Fund	=	\$226,889.32
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	=	\$7,231,889.32

2021-2022 Experience Adjustment

District Average Teacher Experience	=	10.8
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.30

2021-2022 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	=	\$950,000.00
Transportation per ADMr Rank		15%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$665,000.00

2021-2022 Extended ADMw

2021-2022 ADMw 2,545.87 2020-2021 ADMw 2,450.92 Extended ADMw 2,545.87

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.3 by \$25 then add \$4500 to the result = \$4,467.50
Then multiply \$4,467.50 by the Extended ADMw 2545.865 and then by the funding ratio 1.912633780323 = \$21,753,630.81

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$21,753,630.81 to the Transportation Grant \$665,000.00 = \$22,418,630.81

2021-2022 State School Fund Grant

Subtract the Local Revenue \$7,231,889.32 from the Total Formula Revenue \$22,418,630.81 = \$15,186,741.48

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,545 Total Formula Revenue per Extended ADMw = \$8,806
Charter Schools Rate(ORS 338.155) = \$8,545

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 16
56	High Cost Disability Estimated Remaining Balance Due

2021-2022 Extended ADMw

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

	2021-2022		2020-2021	
ADMr:	$2,160.00 \times 1.00 =$	2,160.00	$2,076.16 \times 1.00 =$	2,076.16
Students in ESL programs:	$95.00 \times 0.50 =$	47.50	$95.18 \times 0.50 =$	47.59
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
340 IEP Students capped at 11% of District ADMr:	$237.60 \times 1.00 =$	237.60	$228.38 \times 1.00 =$	228.38
Students on IEP Above 11% of ADMr:	$20.40 \times 1.00 =$	20.40	$20.40 \times 1.00 =$	20.40
Students in Poverty:	$203.10 \times 0.25 =$	50.78	$195.22 \times 0.25 =$	48.81
Students in Foster Care and Neglected/Delinquent:	$11.00 \times 0.25 =$	2.75	$11.00 \times 0.25 =$	2.75
Remote Elementary School Correction:	$26.84 \times 1.00 =$	26.84	$26.84 \times 1.00 =$	26.84
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
	2021-2022 ADMw	2,545.87	2020-2021 ADMw	2,450.92
	North Santiam SD 29J Extended ADMw			2,545.87

North Santiam SD 29J Extended ADMw 2,545.87

GENERAL FUND

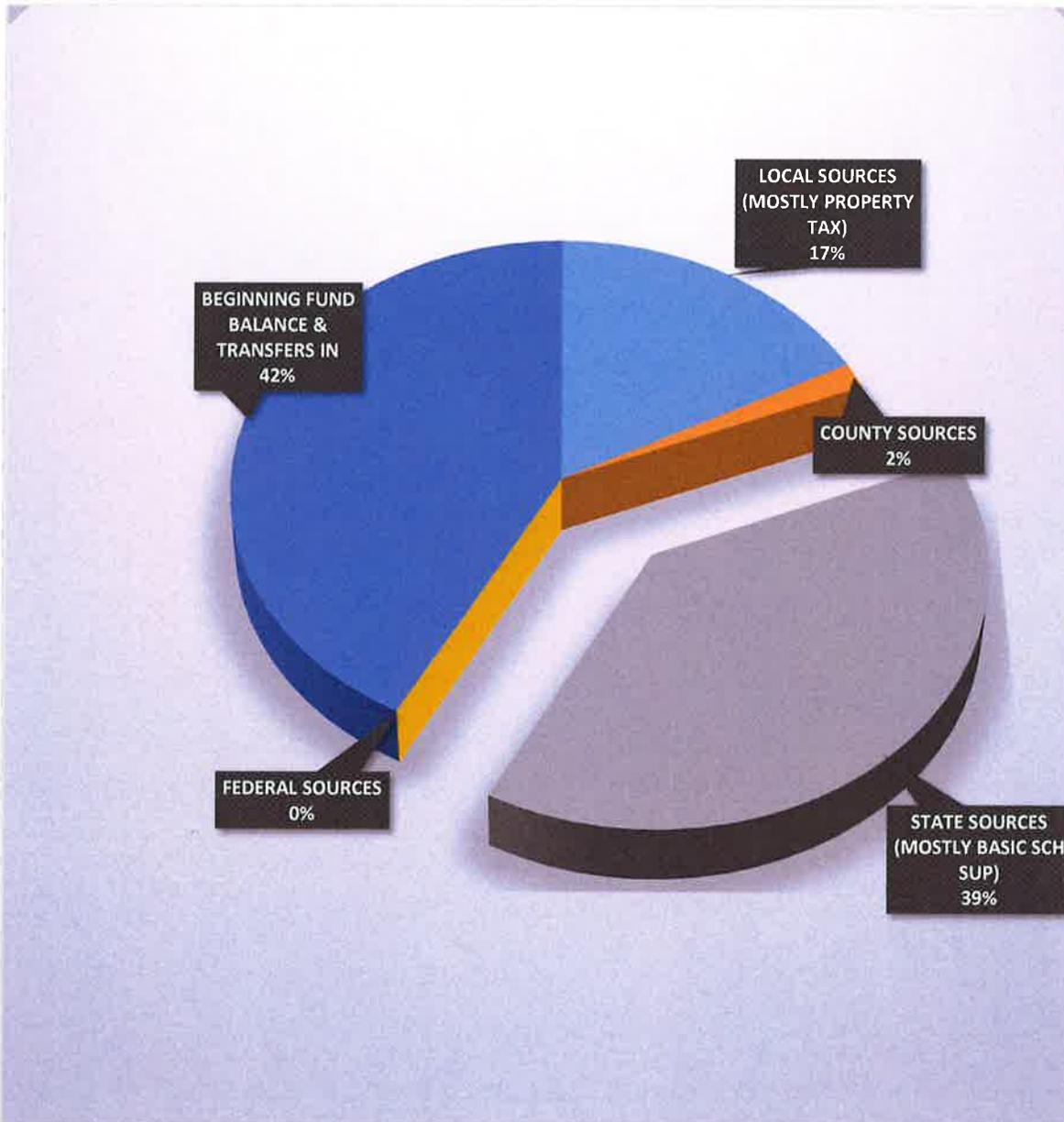
- Supports the majority of the district's FTE and our instructional programs
- Built upon the state funding level of \$9.3 Billion for basic school support
 - Each billion represents approximately \$170,000 to us
- Funding is based upon many factors of student enrollment – each “weighted” student represents appx. \$8,942



General Fund Revenue by Source

TOTAL GENERAL FUND \$40,675,184

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$6,995,500	17.20%
2000	COUNTY SOURCES	\$655,000	1.61%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$15,870,350	39.02%
4000	FEDERAL SOURCES	\$10,000	0.02%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$17,144,334	42.15%
TOTAL		\$40,675,184	100.00%



**NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND**

RESOURCES

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
Beginning Fund Balance	2,046,790	2,405,852	2,055,000	2,400,000	2,400,000	
1000s Local Resources						
1111-Current Year Taxes	5,895,355	6,150,088	6,280,000	6,530,000	6,530,000	
1112-Prior Year Taxes	305,216	171,008	200,000	170,000	170,000	
1510-Interest on Investments	260,924	261,855	200,000	140,000	140,000	
1740-Fees Admission	83,515	28,922	20,000	3,000	3,000	
1910-Rentals	12,946	9,183	2,500	0	0	
1920 -Sub Reimbursement	1,184	0	0	0	0	
1960-Recovery Prior Years Exp	747	503	0	0	0	
1980-Fees Charged To Grants	92,845	37,509	30,000	150,000	150,000	
1990-Miscellaneous	2,526	6,827	2,500	2,500	2,500	
Total Local Resources	6,655,257	6,665,894	6,735,000	6,995,500	6,995,500	0
2000s Intermediate Resources						
2101-County School	51,752	54,544	45,000	45,000	45,000	
2102-ESD Transit	653,052	620,000	600,000	600,000	600,000	
2106-WESD Regional Transit	2,684	0	2,500	0	0	
2199-Heavy Equipment Tax	0	0	0	10,000	10,000	
2200-Restricted Resources	650	1,535	0	0	0	
Total Intermediate Resources	708,138	676,079	647,500	655,000	655,000	0

**NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND**

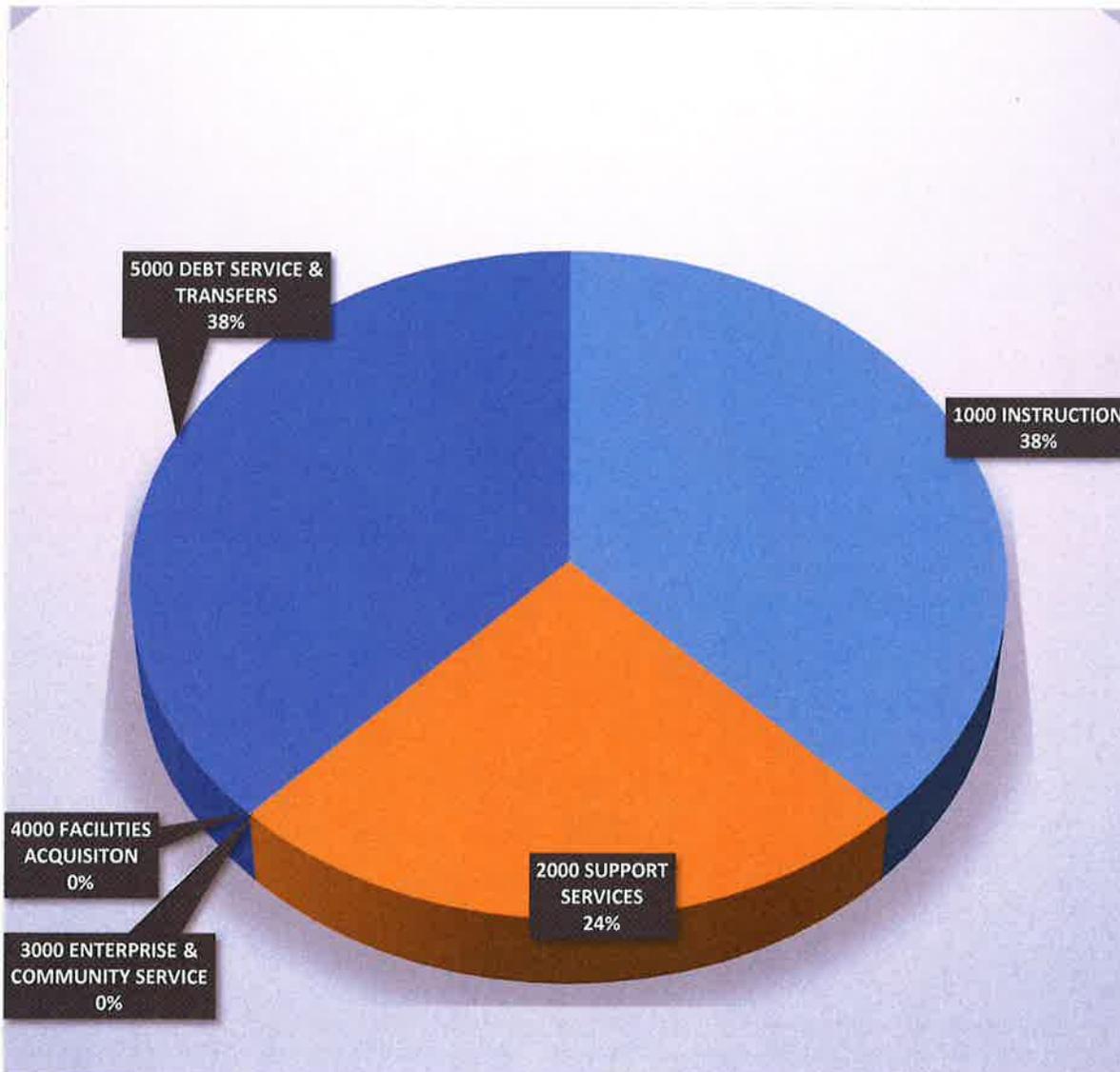
RESOURCES (Continued)

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 PROPOSED	2021-2022 PROPOSED
3000's State Resources						
3101-State Basic School Support	14,336,629	15,871,456	16,619,511	15,533,461	15,533,461	15,533,461
3105-STATE SCH FUND -PRIOR YRS	0	0	(200,000)	(150,000)	(150,000)	(150,000)
3103-Common School Fund	241,480	217,605	220,078	226,889	226,889	226,889
3104-State Timber Resources	1,275,683	53,990	250,000	250,000	250,000	250,000
3107-High Cost Disability	74,736	197,232	10,000	10,000	10,000	10,000
Total State Resources	15,928,528	16,340,283	16,899,589	15,870,350	15,870,350	15,870,350
4000-s Federal Resources						
4500-Fed. Resources Through the State	219	0	0	0	0	0
4801-Federal Forest Resources	10,764	9,648	10,000	10,000	10,000	10,000
Total Federal Resources	10,983	9,648	10,000	10,000	10,000	10,000
5000's Other Sources						
5110-Bond Proceeds	0	0	0	14,743,334	14,743,334	14,743,334
5130-Accrued Interest	0	0	0	1,000	1,000	1,000
5200-Interfund Transfers In	0	0	200,000	0	0	0
Total Transfers	0	0	200,000	14,744,334	14,744,334	14,744,334
General Fund Resources Total	25,349,695	26,097,756	26,547,089	40,675,184	40,675,184	40,675,184

General Fund Expenditures by Function

EXPENDITURES	\$39,375,184
Less Planned Reserves	\$1,300,000
TOTAL GENERAL FUND	\$40,675,184

FUNCTION	EXPENDITURE TYPE	DOLLARS BUDGETED	PERCENT OF EXPENDITURES
1000	INSTRUCTION	\$14,862,331	37.75%
2000	SUPPORT SERVICES	\$9,588,099	24.35%
3000	ENTERPRISE & COMMUNITY SERVICE	\$10,700	0.03%
4000	FACILITIES ACQUISITON	\$0	0.00%
5000	DEBT SERVICE & TRANSFERS	\$14,914,054	37.88%
TOTAL		\$39,375,184	100.00%



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

	2018-19 ACTUALS	2018-19 FTE	2019-20 ACTUALS	2019-20 FTE	2020-21 BUDGET	2020-21 FTE	2021-22 PROPOSED	2021-22 FTE	2021-22 APPROVED	2021-22 ADOPTED
1000 Instruction										
1111-Primary, K-3	4,113,995	57.9	4,343,064	53.1	4,798,511	54.1	4,771,599	54.8	4,771,599	
1120-Tutors AVID	23,410	0.0	11,695	0.0	24,788	0.0	8,000	0.0	8,000	
1121-Middle/Junior High Programs	2,316,497	26.0	2,392,023	25.5	2,724,514	26.5	2,426,432	23.3	2,426,432	
1122-Middle/Jr High Extra-Curricular	100,787	0.0	83,383	0.0	124,589	0.0	163,906	0.0	163,906	
1127-Community After School Program	10,000	0.0	10,000	0.0	15,000	0.0	15,000	0.0	15,000	
1131-High School Programs	2,914,017	30.9	2,926,596	30.0	3,124,928	29.9	3,298,354	31.5	3,298,354	
1132-High School Extra-Curricular	517,896	1.0	550,627	1.0	707,965	2.0	617,141	1.0	617,141	
1150-Distance Learning	0	0.0	0	0.0	0	0.0	832	0.0	832	
1210-Talented and Gifted	0	0.0	0	0.0	500	0.0	0	0.0	0	
1220-Restricted Programs for Students with Disabilities	1,458,329	24.8	1,538,959	24.8	1,859,375	28.2	1,848,320	25.8	1,848,320	
1250-Less Restricted Programs for Students with Disabilities	680,413	8.9	610,434	8.7	639,742	7.7	667,056	8.5	667,056	
1271-Remediation	223,490	3.5	237,659	4.4	265,327	4.4	239,653	3.9	239,653	
1272 Title IA/D	0	0.0	0	0.0	0	0.0	46,407	0.9	46,407	
1280-Alternative Education	253,162	3.6	318,114	1.9	281,565	1.9	181,226	0.9	181,226	
1291-English Second Language Programs	460,400	5.9	496,864	7.6	575,508	7.9	570,304	7.6	570,304	
1292-Teen Parent Program	3,741	0.0	1,480	0.0	9,100	0.0	8,100	0.0	8,100	
1430-Summer High School	2,854	0.0	0	0.0	0	0.0	0	0.0	0	
1000 Instruction Total	13,078,991	162.5	13,520,898	157.0	15,151,413	162.7	14,862,331	158.2	14,862,331	0

2000 Support Services

2110-Attendance & Social Work	49,401	0.5	55,914	0.1	59,500	0.5	57,801	0.5	57,801	
2113-Social Work	44,006	0.4	26,781	0.4	35,252	0.4	37,077	0.4	37,077	
2115-Student Safety	10,679	0.0	17,642	0.0	30,500	0.0	36,000	0.0	36,000	
2120-Guidance Services (Counseling)	305,969	4.4	441,393	4.0	455,193	5.0	275,818	3.0	275,818	
2121-CTE Coordinator	0	0.0	2,552	0.0	0	0.0	0	0.0	0	
2134-Nurse Services	118,156	1.0	126,185	1.0	154,230	1.0	66,776	0.4	66,776	

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

	2018-19 ACTUALS	2018-19 FTE	2019-20 ACTUALS	2019-20 FTE	2020-21 BUDGET	2020-21 FTE	2021-22 PROPOSED	2021-22 FTE	2021-22 APPROVED	2021-22 ADOPTED
2000 Support Services (continued)										
2143-Psychological Services	202,370	1.8	175,495	1.8	290,434	2.7	93,878	0.8	93,878	
2152-Speech Pathology Services	101,326	0.9	104,236	0.9	160,416	0.9	157,740	0.9	157,740	
2160-Other Student Treatment Services	81,370	0.8	79,976	0.8	91,645	0.8	87,918	0.8	87,918	
2190-Service Direction, Stud Support Serv	351,098	2.8	360,210	2.8	370,994	2.8	372,334	3.1	372,334	
2210-Improvement of Instruction Services	140,774	0.8	113,327	1.0	130,436	1.0	133,114	1.0	133,114	
2213-Curriculum Development	70,465	0.0	139,508	0.0	126,700	0.0	126,700	0.0	126,700	
2220-Educational Media Services	241,797	4.6	251,438	4.6	283,741	4.6	290,566	4.6	290,566	
2230-Assessment/Testing	87,459	1.8	101,730	1.8	106,739	1.8	114,801	1.8	114,801	
2240-Instructional Staff Development	23,055	0.0	19,152	0.0	42,144	0.0	31,032	0.0	31,032	
2310-Board of Education Services	77,732	0.0	111,553	0.0	120,300	0.0	131,000	0.0	131,000	
2320-Executive Administration Services	336,240	2.0	338,074	2.0	380,647	2.0	373,129	2.0	373,129	
2410-Office of the Principal Services	1,712,968	17.9	1,807,888	18.0	1,886,736	18.0	1,946,812	18.3	1,946,812	
2510-Direction of Business Services	169,672	1.0	184,681	1.0	199,814	1.0	210,304	1.0	210,304	
2520-Fiscal Services	223,930	2.6	270,705	2.6	332,274	2.4	309,860	2.3	309,860	
2528-Risk Management Services	172,916	0.0	161,794	0.0	210,000	0.0	230,000	0.0	230,000	
2540-Operation and Maintenance of Plant S	2,019,375	16.1	2,115,269	16.3	2,290,837	16.3	2,336,065	16.0	2,336,065	
2550-Student Transportation Services	776,656	0.0	718,298	0.0	804,550	0.0	816,450	0.0	816,450	
2558-Special Educ. Transportation Services	160,286	0.0	181,781	0.0	240,000	0.0	240,000	0.0	240,000	
2626-Grant Writing	0	0.0	18,000	0.0	31,500	0.0	31,500	0.0	31,500	
2630-Information Services	72,131	1.0	62,632	1.0	62,716	0.8	67,380	0.8	67,380	
2633-Public Info Services	0	0.0	1,400	0.0	32,500	0.0	32,500	0.0	32,500	
2640 Staff Services	311,828	2.0	316,524	2.0	364,460	2.0	380,248	2.0	380,248	
2645-Staff Services-Health Services	34,500	0.0	94	0.0	15,000	0.0	0	0.0	0	
2660-Technology Services	684,012	2.0	628,351	2.0	620,719	2.0	601,297	2.0	601,297	
2700-Supplemental Retirement Program	56,858	0.0	22,942	0.0	7,500	0.0	0	0.0	0	
2000-Support Services Total	8,637,030	64.4	8,955,526	64.1	9,937,476	65.9	9,588,099	61.6	9,588,099	0

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

	2018-19 ACTUALS	2018-19 FTE	2019-20 ACTUALS	2019-20 FTE	2020-21 BUDGET	2020-21 FTE	2021-22 PROPOSED	2021-22 FTE	2021-22 APPROVED	2021-22 ADOPTED
3000 Enterprise and Community Services										
3300-Community Services	2,051	0.0	143	0.0	0	0.0	0	0.0	0	0
3310-Direction of Community Services	31,373	0.0	0	0.0	0	0.0	0	0.0	0	0
3350-Homeless Support	1,459	0.0	2,980	0.0	10,700	0.0	10,700	0.0	10,700	10,700
3000-Enterprise & Comm. Serv. Total	34,883	0.0	3,123	0.0	10,700.0	0.0	10,700.0	0.0	10,700.0	0.0
5000 Debt Services										
5110-Long Term Debt Service	139,936	0.0	118,648	0.0	119,500	0.0	119,720	0.0	119,720	119,720
5000 Debt Service Total	139,936	0.0	118,648	0.0	119,500	0.0	119,720	0.0	119,720	0
5200 Transfers										
5200 Transfers	1,053,000	0.0	218,000	0.0	28,000	0.0	50,000	0.0	50,000	50,000
5200 Transfers Total	1,053,000	0.0	218,000	0.0	28,000	0.0	50,000	0.0	50,000	0
5400 PERS UAL Payment										
5400 PERS UAL Payment	0	0.0	0	0.0	0	0.0	14,744,334	0.0	14,744,334	14,744,334
5400 PERS UAL Payment	-	0.0	-	0.0	0	0.0	14,744,334	0.0	14,744,334	0
6000 Contingencies										
6110-Operating Contingencies	0	0.0	0	0.0	800,000	0.0	800,000	0.0	800,000	800,000
6000 Contingency Total	0.00	0.0	0.00	0.0	800,000	0.0	800,000	0.0	800,000	0
7000 Unappropriated Ending Fund Balance										
7000-Unappropriated Fund Bal. Reserve	0	0.0	0	0.0	500,000	0.0	500,000	0.0	500,000	500,000
7000 Unappropriated Ending Fund Bal. 1	0.00	0.0	0.00	0.0	500,000	0.0	500,000	0.0	500,000	0
GENERAL FUND TOTAL	22,943,839	226.9	22,816,195	221.1	26,547,089	228.6	40,675,184	219.8	40,675,184	0

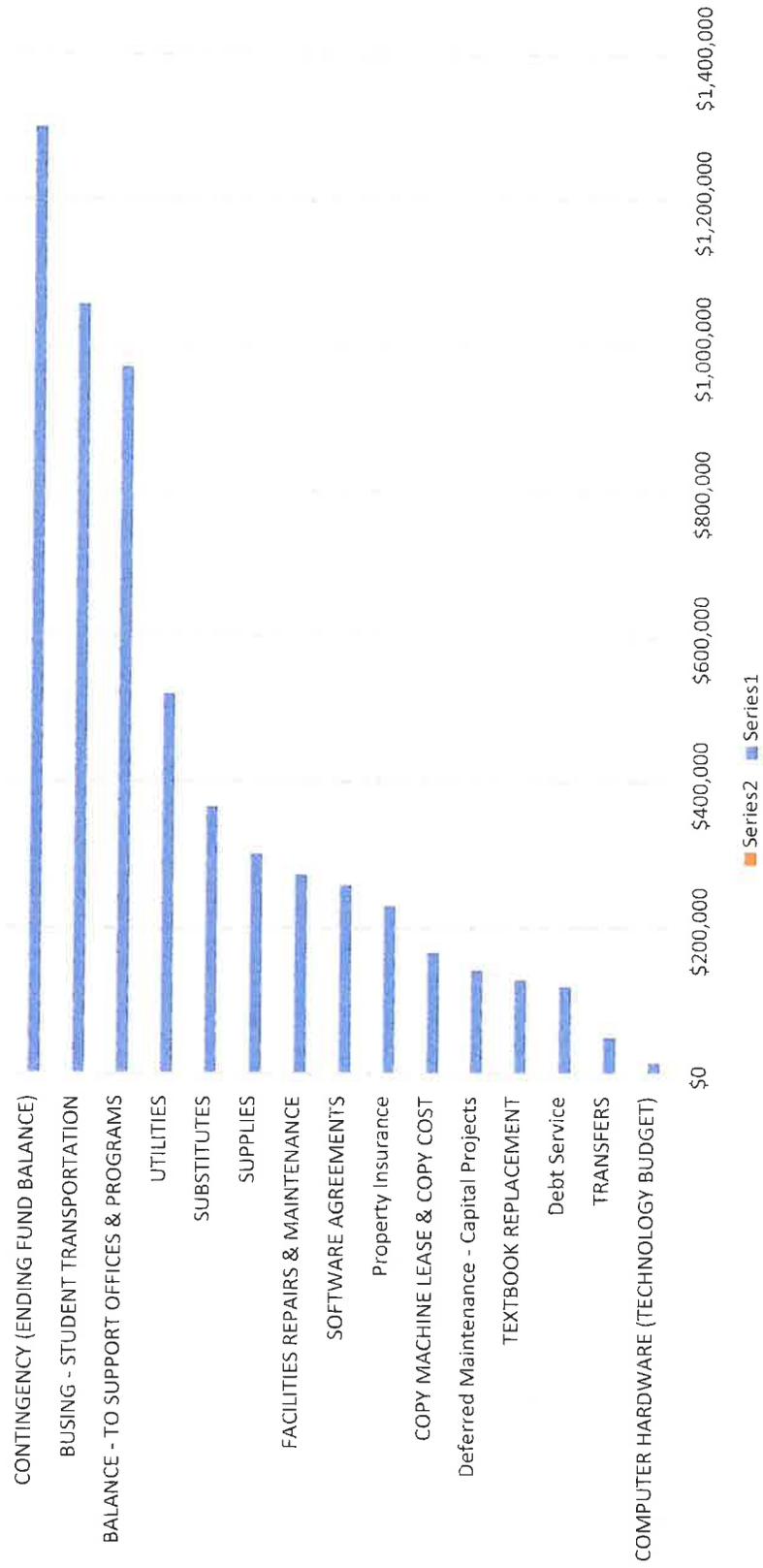
General Fund Expenditures Divided by category

Total budget of \$40,675,184

Less Bond Refinance of \$14,744,334

Less Salary & Benefits of \$20,030,869 = \$5,899,981

GENERAL FUND EXPENDITURES



Special Education Expenditures

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Actuals	Actuals	Actuals	Actuals	Projected	Budget
ADMr	2270	2247	2236	2248	2076	2160
Special Educ. Students	358	360	346	365	342	342
Total Special Educ. Expenditures	2,839,902	2,923,210	3,014,008	3,050,689	3,100,000	3,383,215
Average Exp. IEP Student	7,933	8,352	8,686	8,817	8,979	9,892
Percentage of IEP Students/ ADMr	15.77%	16.02%	15.47%	16.23%	16.47%	15.83%

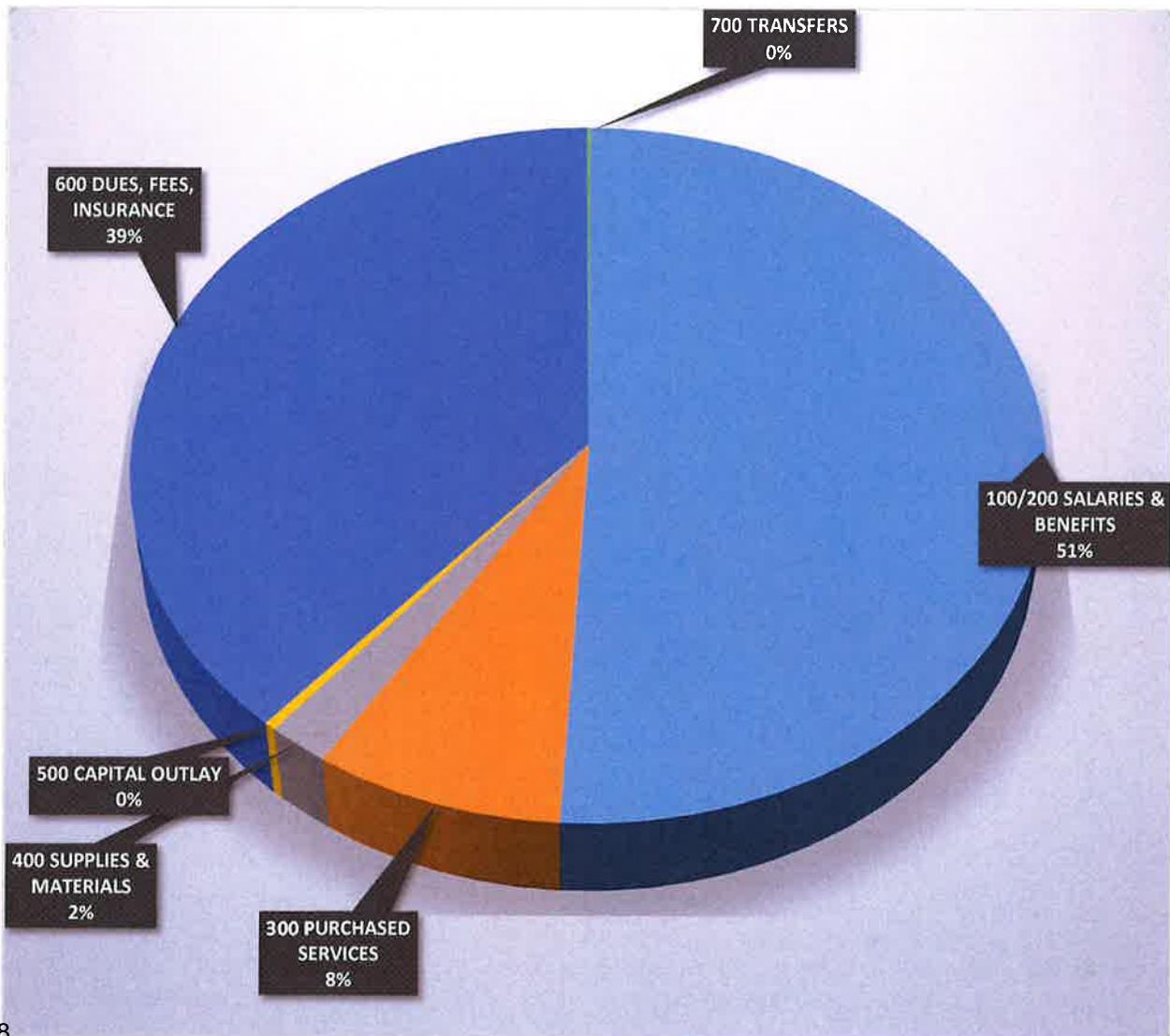


General Fund Expenditures by Object

EXPENDITURES	\$39,375,184
Less Planned Reserves	\$1,300,000
TOTAL GENERAL FUND	\$40,675,184

FUNCTION	EXPENDITURE TYPE	DOLLARS BUDGETED	PERCENT OF EXPENDITURE
100/200	SALARIES & BENEFITS	\$20,030,869	50.87%
300	PURCHASED SERVICES	\$3,191,043	8.10%
400	SUPPLIES & MATERIALS	\$800,833	2.03%
500	CAPITAL OUTLAY	\$142,335	0.36%
600	DUES, FEES, INSURANCE	\$15,160,104	38.50%
700	TRANSFERS	\$50,000	0.13%

TOTAL	\$39,375,184	100.00%
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NORTH SANTIAM SCHOOL DISTRICT
FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT

2018-2019 2019-2020 2020-2021 2021-2022 2021-2022 2021-2022
ACTUALS ACTUALS BUDGET PROPOSED APPROVED ADOPTED

100'S Salaries

111-Licensed Salaries	6,765,071	6,904,520	7,406,954	7,316,810	7,316,810	7,316,810
112-Classified Salaries	1,839,466	1,900,892	2,126,214	2,112,426	2,112,426	2,112,426
113-Administrators	1,047,228	1,080,307	1,169,145	1,131,924	1,131,924	1,131,924
114-Managerial-Confidential	956,347	1,008,795	1,028,724	1,050,736	1,050,736	1,050,736
121-Licensed Substitutes	27,496	33,822	12,334	6,435	6,435	6,435
122-Classified Substitutes	3,367	9,435	8,317	230	230	230
124-Temporary Classified	0	1,511	2,397	0	0	0
125-Administrative/Confidential Temporary	4,575	3,113	6,500	0	0	0
130-Additional Salary	304,446	295,140	316,759	365,743	365,743	365,743
131-Licensed Additional Salary	97,061	100,549	103,448	90,162	90,162	90,162
132-Classified Additional Salary	8,652	20,195	5,650	9,814	9,814	9,814
133-Tutors	21,020	14,760	19,497	508	508	508
140-Travel/Phone Stipends	0	4,300	4,386	4,300	4,300	4,300
142-Insurance Opt Out	0	152,108	4,386	0	0	0
Salaries Total	11,074,728	11,529,448	12,214,712	12,089,087	12,089,087	12,089,087

200's Associated Payroll Costs

210-PERS	2,908,961	3,307,497	3,861,210	3,063,205	3,063,205	3,063,205
220-Social security	839,648	857,247	934,089	924,815	924,815	924,815
231-Workers Compensation	29,204	16,289	73,262	84,624	84,624	84,624
232-Unemployment Compensation	18,183	0	12,210	48,357	48,357	48,357
233-Workers Benefit Fund	0	4,229	17,094	24,178	24,178	24,178
234-PFMLI	0	0	0	30,153	30,153	30,153
241-Licensed Insurance	1,713,736	1,707,371	1,952,781	2,012,869	2,012,869	2,012,869
242-Classified Insurance	973,285	944,581	1,136,212	1,207,830	1,207,830	1,207,830
243-Administrative Insurance	264,763	367,485	485,722	465,645	465,645	465,645
244-TSA	134,793	15,755	10,660	15,105	15,105	15,105
245-Tuition Reimbursement	43,424	35,540	55,000	65,000	65,000	65,000
270-Post Retirement Health Benefits	56,859	23,502	7,500	0	0	0
Associated Payroll Costs Total	6,982,857	7,279,495	8,545,740	7,941,782	7,941,782	7,941,782

NORTH SANTIAM SCHOOL DISTRICT

FUND 100 - GENERAL FUND EXPENDITURES BY OBJECT (Continued)

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	
300's Purchased Services							
310-Instructional, Professional & Technical Ser	45,541	50,580	57,500	59,000	59,000	59,000	
312-Instructional Programs Improvement Serv.	9,590	8,720	32,575	22,575	22,575	22,575	
313-Student Services Willamette Promise	1,950	0	0	0	0	0	
315-Contracted Substitute Services	253,137	235,960	283,350	289,150	289,150	289,150	
316 -Contracted Substitute Services	65,617	61,333	76,050	77,150	77,150	77,150	
318-Professional and Improv. Non-Instructiona	4,821	2,697	7,900	7,900	7,900	7,900	
319-Other Instructional, Prof., and Technical S	3,453	2,976	7,100	6,600	6,600	6,600	
322-Repairs and Maintenance Services	229,509	240,776	237,730	298,850	298,850	298,850	
324-Rentals	87,634	88,684	97,300	100,300	100,300	100,300	
325-Electricity	271,483	246,155	288,300	252,000	252,000	252,000	
326-Fuel for heating and/or cooling	101,267	100,238	125,000	121,000	121,000	121,000	
327-Water and Sewage	67,868	74,370	79,000	79,200	79,200	79,200	
328-Garbage Services	64,745	53,531	70,300	69,300	69,300	69,300	
329-Other Property Services	1,279	900	4,500	4,500	4,500	4,500	
331-Reimbursable Student Transportation	885,485	867,408	984,550	996,450	996,450	996,450	
332-Non-reimbursable Student Transportation	51,458	32,671	60,000	60,000	60,000	60,000	
340-Travel	52,137	43,496	60,650	55,620	55,620	55,620	
342-Out of District Travel	200	0	500	500	500	500	
351-Telephone	80,723	83,774	99,050	107,300	107,300	107,300	
353-Postage	10,472	8,751	13,450	14,050	14,050	14,050	
354-Advertising	11,525	6,033	15,700	15,700	15,700	15,700	
355-Printing and Binding	43,116	52,360	62,050	65,900	65,900	65,900	
371-Tuition Payments to Other Districts in Stat	8,919	0	40,000	50,000	50,000	50,000	
374-Other Tuition	102,481	163,500	112,000	112,000	112,000	112,000	
381-Audit Services	28,000	30,404	38,000	38,000	38,000	38,000	
382-Legal Services	16,014	46,798	31,000	31,000	31,000	31,000	
383-Architect Fees	24,885	28,636	2,000	2,000	2,000	2,000	

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

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
300's Purchased Services (Continued)]						
387-Statistical Services	0	25,250	8,000	8,000	8,000	8,000
388-Election Services	8,288	0	2,000	7,000	7,000	7,000
389-Other Non-Instruct Prof & Tech Serv	37,214	339	20,300	5,300	5,300	5,300
390-Other General Prof. & Technical Serv	128,689	109,052	253,293	234,698	234,698	234,698
Purchased Services Total	2,697,501	2,665,393	3,169,148	3,191,043	3,191,043	0
400's Supplies and Materials						
410-Consumable Supplies and Materials	230,226	201,389	296,010	301,320	301,320	301,320
412-Tests	0	2,583	16,610	5,100	5,100	5,100
420-Textbooks	48,308	93,896	86,170	82,500	82,500	82,500
421-Curriculum Development	5,426	20,168	25,000	25,000	25,000	25,000
422-Textbooks Replacement	17,421	26,358	21,500	21,500	21,500	21,500
430-Library Books	9,750	10,385	11,500	11,550	11,550	11,550
440-Periodicals	1,339	892	4,950	2,470	2,470	2,470
460-Non-Consumable Equip. (less than \$5,000)	26,771	27,856	41,100	77,450	77,450	77,450
470-Computer Software	196,970	218,937	217,780	258,780	258,780	258,780
480-Computer Hardware	193,044	72,767	77,630	15,163	15,163	15,163
Supplies and Materials Total	729,255	675,229	798,250	800,833	800,833	0
Capital Outlay - Equipment Over \$5,000						
520-Building Construction	19,679	34,568	0	43,200	43,200	43,200
530-Improvements Other than Building	25,002	26,842	100,000	93,535	93,535	93,535
541-Initial Additional Equipment	12,226	21,617	4,000	0	0	0
542-Replacement Equipment	417	0	5,650	5,600	5,600	5,600
550-Depreciable Technology	0	39,500	0	0	0	0
Capital Outlay Total	57,324	122,526	109,650	142,335	142,335	0

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

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	
600's Other Objects							
610-Redemption of Principal	124,525	106,567	109,500	111,570	111,570	111,570	
621-Regular Interest	15,411	12,081	10,000	8,150	8,150	8,150	
640-Dues and Fees	36,311	46,563	56,400	65,975	65,975	65,975	
653-Property Insurance Premium	172,916	161,794	210,000	230,000	230,000	230,000	
670-Taxes	10	0	75	75	75	75	
680-PERS UAL Lump Sum Payment	0	0	0	14,744,334	14,744,334		
Other Objects Total	349,173	327,004	385,975	15,160,104	15,160,104	15,160,104	0
700's Transfers							
710-Fund Modifications	1,053,000	218,000	28,000	50,000	50,000	50,000	
Transfers Total	1,053,000	218,000	28,000	50,000	50,000	50,000	0
800's Other Uses of Funds							
810-Planned Reserve	0	0	800,000	800,000	800,000	800,000	
820-Reserved For Next Year	0	0	500,000	500,000	500,000	500,000	
Total Other Uses of Funds	0	0	1,300,000	1,300,000	1,300,000	1,300,000	0
GENERAL FUND TOTAL	22,943,838	22,817,095	26,551,475	40,675,184	40,675,184	40,675,184	0

Special Revenue Fund

- The special revenue fund resources are generated mostly through state and federal grants and/or programs
- The following grants are sub funds within the 200 fund:
 - The Board Rainy Day Reserve and Textbook Reserve Sub Funds
 - ERATE and SB1149 resources provide for qualifying expenditures and transfers
 - Each School's Associated Student Body Accounts
 - The Outdoor School Grants through Oregon State University
 - Federal Grants such as Title I through IV, and IDEA
- Expenditures are allowed based upon the restrictions that each revenue source contains.



Special Revenue Fund Continued

- **Measure 98 – High School Success Program**
 - Budgeted at full funding level
 - Trainings, curriculum, CTE supplies, etc.
- **School Improvement Account**
 - Budgeted at 100% funding level of \$1.4 Million
 - It is our plan to utilize this fund to support FTE cuts that occurred in the general fund and to support student learning and social and emotional student health
- **Preschool Program**
 - Budgeted at full funding level – this will be year two of this program
- **Federal Cares Act Relief Fund and Summer Learning Grant**
 - Budgeted at an estimated funding level – supports FTE that did not fit into the reduced general fund – supports learning loss programs for students



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

RESOURCES

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
Beginning Fund Balance						
5400-Resources Beginning Fund Balance	1,282,872	2,197,108	2,166,667	2,316,595	2,316,595	
1000s Local Resources						
1510-Interest	59	0	0	0	0	0
1530-Gains or Loss on Sale of Investment	0	0	200,000	0	0	0
1700-Miscellaneous Revenue	546,260	624,368	484,830	483,900	483,900	
1990-Miscellaneous	122,026	97,446	79,800	81,800	81,800	
Local Resources Total	668,345	721,814	764,630	565,700	565,700	0
2000's Intermediate Resources						
2199-E-Rate Resources	20,262	94,449	132,000	123,000	123,000	
2200-Restricted Resources	393,541	90,732	338,000	348,300	348,300	
Total Intermediate Resources	413,802	185,181	470,000	471,300	471,300	0
3000's State Resources						
3200- Restricted Grants -In-Aid	376,286	40,270	2,245,749	3,155,758	3,155,758	
3299-Restricted State Grants	661,500	541,237	350,000	250,000	250,000	
Total State Resources	1,037,786	581,507	2,595,749	3,405,758	3,405,758	0
4000-s Federal Resources						
4500-Federal Resources through the State	1,159,945	1,155,351	1,707,234	4,086,218	4,086,218	
Total Federal Resources	1,159,945	1,155,351	1,707,234	4,086,218	4,086,218	0
5000's Transfer In						
5200-Transfer In	375,000	0	0	0	0	0
Total Transfers In	375,000	0	0	0	0	0
Special Revenue Resources Total	4,937,750	4,840,961	7,704,280	10,845,571	10,845,571	0

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

	2018-2019	2018-19	2019-2020	2019-20	2020-2021	2020-21	2021-2022	2021-22	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	APPROVED	ADOPTED	
1000 Instruction												
1111-Primary, K-3	18,849	0.0	18,646	0.0	562,673	2.6	441,268	2.0	441,268	441,268	441,268	
1113-Elementary Extracurricular	23,664	0.0	22,966	0.0	36,813	0.0	38,821	0.0	38,821	38,821	38,821	
1120-AVID	6,136	0.0	0	0.0	0	0.0	738	0.0	738	738	738	
1121-Middle/Junior High Programs	26,910	0.0	27,179	0.0	111,889	1.0	137,659	0.5	137,659	137,659	137,659	
1122-Middle/Jr. High Extracurricular	47,019	0.0	26,889	0.0	58,193	0.0	83,269	0.0	83,269	83,269	83,269	
1127-Community After School Program	20,000	0.0	10,000	0.0	62,500	0.0	42,500	0.0	42,500	42,500	42,500	
1131-High School Programs	399,929	0.5	35,629	0.0	120,809	0.0	143,382	0.0	143,382	143,382	143,382	
1132- Other Contracted Services	455,219	0.0	574,693	0.0	784,000	0.0	692,830	0.0	692,830	692,830	692,830	
1140-Preschool	0	0.0	0	0.0	275,000	2.8	183,720	2.0	183,720	183,720	183,720	
1220-Res Prog for Stud w/ Disabilities	3,067	0.0	5,956	0.0	10,038	0.0	86,621	1.4	86,621	86,621	86,621	
1229-IDEA Grant	175	0.0	4,909	0.0	6,900	0.0	9,600	0.0	9,600	9,600	9,600	
1250-Less Res Prog for Stud w/ Disab	381,584	8.4	442,161	6.3	458,437	6.0	298,037	3.5	298,037	298,037	298,037	
1271-Remediation	66,131	0.8	89,613	0.8	101,797	1.3	79,847	1.0	79,847	79,847	79,847	
1272-Title IA/D	358,394	7.2	398,320	6.2	372,528	4.8	363,535	4.8	363,535	363,535	363,535	
1285-Alternative Education	0	0.0	0	0.0	18,000	0.0	285,719	3.0	285,719	285,719	285,719	
1289-Other Alternative Programs	477,789	1.0	642,699	2.5	957,949	3.0	1,019,200	4.3	1,019,200	1,019,200	1,019,200	
1291-English Second Language Programs	0	0.0	0	0.0	0	0.0	56,670	0.5	56,670	56,670	56,670	
1410-Summer School Elementary	0	0.0	0	0.0	0	0.0	651,477	0.0	651,477	651,477	651,477	
1430-Summer High School Programs	14,007	0.0	0	0.0	0	0.0	389,688	0.0	389,688	389,688	389,688	
1000 Instruction Total	2,298,873	17.9	2,299,659	15.8	3,937,525	21.4	5,004,581	22.9	5,004,581	5,004,581	0	
2000 Support Services												
2110-Attendance and Social Work	0	0.0	0	0.0	48,000	0.0	0	0.0	0	0	0	
2115-Student Safety	0	0.0	0	0.0	60,000	0.0	0	0.0	0	0	0	
2120-Guidance Services	0	0.0	0	0.0	98,885	0.0	286,739	3.0	286,739	286,739	286,739	
2122-Counseling Services	0	0.0	0	0.0	449,125	0.0	0	0.0	0	0	0	
2132 Contracted Services	4,666	0.0	7,370	0.0	4,000	0.0	4,000	0.0	4,000	4,000	4,000	
2134-Nurse Services	1,050	0.0	1,399	0.0	12,400	0.0	175,623	1.1	175,623	175,623	175,623	
2143-Behavior Support	0	0.0	0	0.0	238,717	2.0	103,572	1.0	103,572	103,572	103,572	
2190-Service Direction, Student Support Serv.	15,723	0.1	34,813	0.1	27,244	0.1	20,060	0.1	20,060	20,060	20,060	
2210-Improvement of Instruction Services	163,560	0.6	51,505	0.6	220,204	0.0	506,013	0.0	506,013	506,013	506,013	
2213- Textbooks	0	0.0	0	0.0	740,000	0.0	890,000	0.0	890,000	890,000	890,000	
2219-Other Improvement of Instruct. Serv.	6,868	0.0	2,648	0.0	0	0.0	0	0.0	0	0	0	

FUND 200 - SPECIAL REVENUE GRANTS FUND (Continued)
REQUIREMENTS

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	2018-2019	2018-19	2019-2020	2019-20	2020-2021	2020-21	2021-2022	2021-22	2021-2022	2021-2022	2021-2022
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	APPROVED	ADOPTED
2220-Library Book Fair	2,822	0.0	0	0.0	40,000	0.0	90,000	0.0	90,000	90,000	
2230-Assessment/Testing	0	0.0	0	0.0	0	0.0	0	0.0	0	0	
2240-Instructional Staff Development	70,112	0.0	44,800	0.0	140,599	0.0	123,600	0.0	123,600	123,600	
2400-Support Services	12,876	0.0	9,439	0.0	32,836	0.0	76,567	1.0	76,567	76,567	
2520-Fiscal Services	5,000	0.0	0	0.0	250,000	0.0	320,000	0.0	320,000	320,000	
2540-Maintenance of Facilities	53,638	0.0	36,379	0.0	96,150	0.0	1,667,754	0.0	1,667,754	1,667,754	
2541-Architect/Engineering Services	45,000	0.0	0	0.0	0	0.0	0	0.0	0	0	
2550-Student Transportation	705	0.0	883	0.0	0	0.0	1,100	0.0	1,100	1,100	
2640-Staff Services	18,104	0.0	7,365	0.0	3,000	0.0	0	0.0	0	0	
2660-Technology Services	9,399	0.0	106,035	0.0	337,630	0.0	577,426	0.0	577,426	577,426	
2000-Support Services	409,524	0.7	302,636	0.7	2,798,790	2.1	4,842,453	6.2	4,842,453	4,842,453	0
3000 Enterprise and Community Services											
3300-Community Services	10,980	0.2	18,045	0.1	25,000	0.2	44,013	0.2	44,013	44,013	
3360-Community Services Homeless	0	0.0	5,386	0.0	10,000	0.0	9,272	0.0	9,272	9,272	
3370-Non-public School Student Services	21,158	0.3	42,441	0.3	91,174	0.4	38,461	0.3	38,461	38,461	
3000-Enterprise & Community Serv. Total	32,139	0.5	65,872	0.4	126,174	0.6	91,746	0.5	91,746	91,746	0
4000 Facilities Acquisition and Construction											
4120-Land Acquisition	0	0.0	0	0.0	0	0.0	0	0.0	0	0	
4150-Acquisition, Construction, Improvements	0	0.0	0	0.0	0	0.0	0	0.0	0	0	
4000 Facilities Acq. and Construction Total	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0
5200- Transfer Out	0	0.0	0	0.0	265,000	0.0	130,000	0.0	130,000	130,000	0
6000-Planned Reserve Contingency											
6110-Operatng Contingency	0	0.0	0	0.0	576,791	0.0	776,791	0.0	776,791	776,791	
6000-Planned Reserve Contingency Total	0	0.0	0	0.0	576,791	0.0	776,791	0.0	776,791	776,791	0
SPECIAL REVENUE FUND TOTAL	2,740,535	19.1	2,668,168	16.9	7,704,280	24.1	10,845,571	29.6	10,845,571	10,845,571	0

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

REQUIREMENTS

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
100's Salaries							
111-Licensed Salaries	364,784	346,907	1,131,470	868,381	868,381	868,381	
112-Classified Salaries	172,159	217,316	304,600	381,597	381,597	381,597	
113-Administrators	10,021	9,767	9,929	10,147	10,147	10,147	
114-Managerial-Confidential	34,361	140,713	139,430	268,052	268,052	268,052	
121-Licensed Substitutes	1,129	495	0	0	0	0	
122-Classified Substitutes	28	0	0	0	0	0	
130-Additional Salaries	9,359	0	0	0	0	0	
131-Licensed Additional Salary	55,010	60,609	94,479	258,023	258,023	258,023	
132-Classified Additional Salary	10,077	4,818	6,344	125,762	125,762	125,762	
133-Tutors	10,699	13,710	12,723	7,440	7,440	7,440	
141-Insurance Opt Out	0	16,594	0	0	0	0	
Salaries Total	667,628	810,929	1,698,975	1,919,402	1,919,402	1,919,402	0
200's Associated Payroll Costs							
210-PERS	162,239	238,844	363,656	442,918	442,918	442,918	
220-Social security	52,164	58,713	86,776	134,115	134,115	134,115	
231-Workers Compensation	1,630	1,031	6,730	12,272	12,272	12,272	
232-Unemployment Compensation	977	0	1,130	7,013	7,013	7,013	
233-Workers Benefit Fund	0	334	1,575	3,507	3,507	3,507	
234-PFMLI	0	0	0	4,207	4,207	4,207	
241-Licensed Insurance	81,143	84,747	189,507	211,647	211,647	211,647	
242-Classified Insurance	135,015	148,256	180,488	219,330	219,330	219,330	
243-Administrative Insurance	6,180	32,032	40,548	72,880	72,880	72,880	
244-TSA	5,645	161	0	0	0	0	
Associated Payroll Costs Total	444,993	564,117	870,410	1,107,888	1,107,888	1,107,888	0

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

REQUIREMENTS

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
300's Purchased Services							
312-Instructional Programs Improvement Serv.	27,156	19,002	217,644	267,611	267,611	267,611	
313-Student Services	2,882	203	0	0	0	0	
315-Purchased Services Substitutes	50,248	27,407	260,773	61,800	61,800	61,800	
316-Substitute Contracted Services	11,043	6,434	8,705	8,450	8,450	8,450	
322-Repairs and Maintenance Services	28,954	36,379	39,769	197,420	197,420	197,420	
331-Reimbursable Student Transportation	1,364	883	850	2,350	2,350	2,350	
332-Non-reimbursable Student Transportation	0	0	324	32,755	32,755	32,755	
340-Travel	45,284	23,589	65,504	49,878	49,878	49,878	
355-Printing and Binding	600	0	0	3,000	3,000	3,000	
383- Architect/Engineer Services	45,000	0	0	3,000	3,000	3,000	
390-Other General Prof. & Technical Serv.	101,763	107,239	435,486	613,417	613,417	613,417	
Purchased Services Total	314,293	221,136	1,029,056	1,239,681	1,239,681	1,239,681	0
400's Supplies and Materials							
410-Consumable Supplies and Materials	580,176	671,325	1,358,109	1,481,706	1,481,706	1,481,706	
420-Textbooks	14,051	11,914	1,000,436	1,036,707	1,036,707	1,036,707	
430-Library Books	0	602	9,600	18,500	18,500	18,500	
460-Non-Consumable Equip. (less than \$5,000)	370,348	47,270	208,074	438,446	438,446	438,446	
470-Computer Software	175	0	7,300	165,130	165,130	165,130	
480-Computer Hardware	115,770	24,675	205,000	627,776	627,776	627,776	
Supplies and Materials Total	1,080,520	755,786	2,788,519	3,768,265	3,768,265	3,768,265	0

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

	REQUIREMENTS					
	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
500's Capital Outlay - Equipment Over \$5,000						
510- Land Acquisition	0	80,369	0	0	0	0
520-Buildings Acquisition	70,705	109,109	247,200	1,506,834	1,506,834	
530-Improvements Buildings	14,974	0	0	0	0	0
541-Initial Additional Equipment	53,690	2,774	12,330	6,500	6,500	
550-Depreciable Technology	0	85,089	123,000	123,000	123,000	
Capital Outlay Total	139,368	277,342	382,530	1,636,334	1,636,334	0
600's Other Objects						
640-Dues and Fees	889	1,350	15,000	10,000	10,000	
690-Grant Indirect	92,845	37,509	78,000	257,210	257,210	
Other Objects Total	93,734	38,859	93,000	267,210	267,210	0
700's Transfers						
710 Fund Modifications	0	0	265,000	130,000	130,000	
790 Other Transfers	0	0	0	0	0	
Transfers Totals	0	0	265,000	130,000	130,000	0
800's Other Uses of Funds						
810-Planned Reserve	0	0	576,791	776,791	776,791	
Other Uses of Funds Totals	0	0	576,791	776,791	776,791	0
SPECIAL REVENUE TOTAL	2,740,535	2,668,168	7,704,280	10,845,571	10,845,571	0

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 2021-22 YEAR THE FUNDS ARE BEING RESERVED

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED

Resources Report

5400 FUND BALANCE	501,791	576,791	576,791	776,791	776,791	776,791
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Total Resources	501,791	576,791	576,791	776,791	776,791	-
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Requirements Report

6110 - PLANNED RESERVE	0	0	576,791	776,791	776,791	776,791
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Total Requirements	0	0	576,791	776,791	776,791	0
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**NORTH SANTIAM SCHOOL DISTRICT
FUND 202 TEXTBOOK RESERVE**

2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
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Resources Report

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

Requirements Report

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

NORTH SANTIAM SCHOOL DISTRICT
FUNDS 207 & 209 CARES ACT

2018-2019 ACTUALS 2019-2020 ACTUALS 2020-2021 BUDGET 2021-2022 PROPOSED 2021-22 FTE 2021-2022 APPROVED 2021-2022 ADOPTED

Resources Report

4500-Fed Resources Through the State	0	0	0	2,860,418	0.0	2,860,418	0
Total Resources	0	0	0	2,860,418	0.0	2,860,418	0

Requirements Report

1111-Primary, K-3	0	0	0	46,407	0.9	46,407	46,407
1285-District Alt School	0	0	0	285,719	3.0	285,719	285,719
1289-Other Alt Programs	0	0	0	64,239	0.5	64,239	64,239
1410-Summer School Elementary	0	0	0	199,238	0.0	199,238	199,238
2134-Nurse Services	0	0	0	158,623	1.1	158,623	158,623
2220-Educational Media Services	0	0	0	87,500	1.0	87,500	87,500
2410-Office of the Principal Services	0	0	0	45,191	0.0	45,191	45,191
2520-Fiscal Services	0	0	0	90,000	0.0	90,000	90,000
2540-Operations & Maint of Plant Services	0	0	0	1,642,754	0.0	1,642,754	1,642,754
2660-Technology Services	0	0	0	240,746	0.0	240,746	240,746
Total Requirements	0	0	0	2,860,418	6.5	2,860,418	0

NORTH SANTIAM SCHOOL DISTRICT
FUND 217 TITLE IA

THIS SUB FUND SUPPORTS THE DISTRICT'S TITLE IA PLAN

	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	
Resources Report											
4500-Restricted Federal Resources	36,522	0.0	428,531	0.0	428,531	0.0	424,000	0.0	424,000	424,000	
Total Resources	36,522	0.0	428,531	0.0	428,531	0.0	424,000	0.0	424,000	424,000	0
Requirements Report											
1272-Title IA Instructional Activities	348,955	6.0	382,878	4.8	366,528	4.8	363,535	4.8	363,535	363,535	
2190-Service Direction, Student Support Serv.	13,268	0.0	11,549	0.0	15,794	0.1	15,260	0.1	15,260	15,260	
2210-Improvement of Instruction Services	33,211	0.0	19,284	0.0	19,587	0.0	27,142	0.0	27,142	27,142	
3300-Homeless Student Support	10,980	0.0	14,820	0.0	26,623	0.2	18,063	0.2	18,063	18,063	
Total Requirements	406,414	6.0	428,531	4.8	428,531	5.1	424,000	5.1	424,000	424,000	-

NORTH SANTIAM SCHOOL DISTRICT
FUND 220 - IDEA GRANT EXPENDITURES BY FUNCTION

	2018-2019	2019-2020	2020-21	2020-2021	2020-21	2021-2022	2021-22	2021-2022	2021-2022
	ACTUALS	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	PROPOSED	ADOPTED
Resources Report									
Beginning Fund Balance									
5400-Beginning Fund Balance	(110,041)	0	0.0	0	0.0	0	0.0	0	0
4000-s Federal Resources									
4500-Fed. Resources Through the State	362,395	228,661	0.0	526,256	0.0	474,000	0.0	474,000	474,000
Total Federal Resources	362,395	228,661	0.0	526,256	0.0	474,000	0.0	474,000	0
General Fund Resources Total	252,353	228,661	0.0	526,256	0.0	474,000	0.0	474,000	0

Requirements Report

1000 Instruction									
1220-Restrictive Programs for Students with Disabilities	0	691	0.0	4,237	0.0	49,705	0.9	49,705	49,705
1250-Less Restricted Programs for Students with Disabilities	194,533	266,939	6.2	378,337	6.0	295,987	3.5	295,987	295,987
1271-Remediation	38,619	61,662	0.0	101,797	1.3	79,847	1.0	79,847	79,847
1000 Instruction Total	233,152	329,292	6.2	484,371	7.2	425,539	5.4	425,539	0
2000 Support Services									
2210-Improvement of Instruction Services	12,000	14,000	0.0	0	0.0	20,000	0.0	20,000	20,000
2000-Support Services Total	12,000	14,000	0.0	0	0.0	20,000	0.0	20,000	0
3000 Enterprise and Community Services									
3370-Early Childhood Center	7,200	26,778	0.0	41,886	0.4	28,461	0.3	28,461	28,461
3000-Enterprise & Comm. Serv. Total	7,200	26,778	0.0	41,886	0.4	28,461	0.3	28,461	0
FUND TOTAL	252,353	370,070	6.2	526,256	7.6	474,000	5.6	474,000	0

NORTH SANTIAM SCHOOL DISTRICT
 FUND 249 SB1149

THIS SUB FUND SUPPORTS THE DISTRICT'S SB1149 PROGRAM

2018-2019 ACTUALS 2019-2020 ACTUALS BUDGET 2020-2021 2021-2022 PROPOSED 2021-2022 APPROVED 2021-2022 ADOPTED

Resources Report

1990-Miscellaneous Resources	48,876	51,182	45,000	50,000	50,000	50,000
5400-Beginning Fund Balance	124,402	173,278	220,000	80,000	80,000	80,000
Total Resources	173,278	224,461	265,000	130,000	130,000	0

Requirements Report

5200-Transfers Out	0	0	265,000	130,000	130,000	130,000
Total Requirements	0	0	265,000	130,000	130,000	0

NORTH SANTIAM SCHOOL DISTRICT
FUND 251 STUDENT INVESTMENT ACCOUNT

2018-2019	2019-2020	2020-2021	2020-21	2021-2022	2021-22	2021-2022	2021-2022
ACTUALS	ACTUALS	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED

Resources Report

3200-Restricted Grants	0	0	1,400,000	0.0	1,480,411	0.0	1,480,411
Total Resources	0	0	1,400,000	0.0	1,480,411	0.0	1,480,411

Requirements Report

1111-Primary K-3	0	0	128,273	2.6	60,710	1.1	60,710
1120-AVID	0	0	0	0.0	738	0.0	738
1121-Middle/Junior High Programs	0	0	0	1.0	61,670	0.5	61,670
1289-Alternative Education	0	0	18,000	0.0	69,291	1.0	69,291
1291-English Second Language	0	0	0	0.0	56,670	0.5	56,670
2110-Attendance and Social Work Services	0	0	48,000	0.0	0	0.0	0
2115-Student Saftey	0	0	60,000	0.0	0	0.0	0
2120-Guidance Services (Counseling)	0	0	98,885	0.0	286,739	3.0	286,739
2122-Middle/Junior High Extracurricular	0	0	449,125	0.0	0	0.0	0
2143-Psychological Services	0	0	238,717	2.0	103,572	1.0	103,572
2210-Improvement of Instructional Services	0	0	134,000	0.0	341,021	0.0	341,021
2213-Curriculum Development	0	0	225,000	0.0	375,000	0.0	375,000
2660-Computer Hardware	0	0	0	0.0	125,000	0.0	125,000
Total Requirements	0	0	1,400,000	5.6	1,480,411	7.1	1,480,411

NORTH SANTIAM SCHOOL DISTRICT
 FUND 252 HIGH SCHOOL SUCCESS M98

2018-2019 ACTUALS 2019-2020 ACTUALS 2020-2021 BUDGET 2020-21 FTE 2021-2022 PROPOSED 2021-22 FTE 2021-2022 APPROVED 2021-2022 ADOPTED

Resources Report

3200-Restricted Grants	0	0	570,749	0.0	610,670	0.0	610,670
Total Resources	0	0	570,749	0.0	610,670	0.0	610,670

Requirements Report

1289-Other Alternative Programs	0	0	570,749	3.0	610,670	2.8	610,670
Total Requirements	0	0	570,749	3.0	610,670	2.8	610,670

FOOD SERVICE PROGRAM

- This fund ended the 2019-20 year with a \$48,000 loss – however, the food service director has successfully turned the program around during the 2020-21 school year.
 - We are projected to end the year with approving approximately \$40,000 EFB
 - Resources are estimated based upon serving all students free under the federal reimbursement guidelines.
- Budgeted Expenditures
 - Salary expenditures were increased to cover .4 FTE increase to support the program
 - Budgeted Food expenditures were actually decreased based upon 2020-21 actual expenditures



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

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
Beginning Fund Balance						
5400-Resources Beginning Fund Balance	17,226	5,174	(25,000)	43,800	43,800	
1000s Local Resources						
1610-Daily Sales Reimbursable Programs	212,041	154,592	260,000	2,100	2,100	
1630-Food Service Special Functions	299	927	1,500	800	800	
1920-Cont and Donations from Private Sources	0	904	0	0	0	
1940-Service Fee to Other Districts	9,725	2,779	20,000	23,750	23,750	
1960- Recovery of Prior Years' Expenditure	514	1,774	0	0	0	
1990-Miscellaneous	3,679	2,745	9,000	4,550	4,550	
Local Resources Total	226,258	163,721	290,500	31,200	31,200	0
2000's Intermediate Resources						
2200- Restricted Resources	0	3,281	4,000	0	0	
Intermediate Resources Total	0	3,281	4,000	0	0	0
3000's State Resources						
3102-State School Fund, School Lunch Match	18,959	9,397	20,000	0	0	
3299-Restricted State Resources	11,890	1,063	0	15,000	15,000	
Total State Resources	30,849	10,461	20,000	15,000	15,000	0

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

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
4000-s Federal Resources						
4500-Federal Resource Through the State	0	17,155	22,000	0	0	0
4513-Child Nutrition Breakfast	193,493	121,885	225,000	0	0	0
4515-Child Nutrition Lunch	479,402	322,110	540,000	0	0	0
4518-Child Nutrition Snack	558	725	1,200	0	0	0
4520-Child Nutrition CCACFP	15,197	15,229	30,000	0	0	0
4525-Child Nutrition Summer Lunch	12,118	223,024	248,300	1,140,000	1,140,000	
4910-Child Nutrition USDA Commodities	70,473	73,125	70,000	70,000	70,000	
Total Federal Resources	771,241	773,253	1,136,500	1,210,000	1,210,000	0
Food Services Resources Total	1,045,574	955,890	1,426,000	1,300,000	1,300,000	0

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

REQUIREMENTS

	2018-2019	2018-19	2019-2020	2019-20	2020-2021	2020-21	2021-2022	2021-22	2021-2022	2021-2022	2021-2022
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	PROPOSED	ADOPTED	ADOPTED
3100 FOOD SERVICES											
3110 - Service Area Direction	91,839	1.0	107,979	1.0	131,271	1.0	131,106	1.0	131,106	131,106	131,106
3120 - Food Preparation & Dispensing Servic	963,561	11.8	896,688	11.0	1,294,729	10.7	1,168,894	11.1	1,168,894	1,168,894	1,168,894
3100 Total	1,055,400	12.8	1,004,668	12.0	1,426,000	11.7	1,300,000	12.1	1,300,000	1,300,000	-

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

	REQUIREMENTS					
	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
100's Salaries						
112-Classified Salaries	235,865	227,747	244,205	267,759	267,759	
113-Administrators	2,905	2,646	0	0	0	
114-Administrators	49,067	56,428	68,315	98,204	98,204	
122-Classified Substitutes	2,994	4,386	5,064	848	848	
132-Classified Additional Salary	982	8,887	57,011	1,751	1,751	
142-Opt Out Benefit	0	5,048	0	0	0	
Salaries Total	291,812	305,143	374,595	368,562	368,562	0
200's Associated Payroll Costs						
210-PERS	84,486	94,890	117,636	93,502	93,502	
220-Social security	21,793	22,012	28,657	28,195	28,195	
231-Workers Compensation	4,172	2,348	2,248	2,580	2,580	
232-Unemployment Compensation	467	0	374	1,474	1,474	
233-Workers Benefit Fund	0	211	524	737	737	
234-PFMLI	0	0	0	921	921	
242-Classified Insurance	123,305	126,104	177,100	173,500	173,500	
243-Administrative Insurance	8,092	21,893	18,600	23,125	23,125	
244-TSA	11,157	0	0	0	0	
Associated Payroll Costs Total	253,471	267,459	345,139	324,034	324,034	0
300's Purchased Services						
315-Contracted Substitute Services	2,567	3,775	9,275	4,300	4,300	
318-Prof/Imp Non-Instructional Employee	232	0	900	0	0	
322-Repairs and Maintenance Services	2,284	2,384	7,491	13,950	13,950	
340-Travel	1,360	1,438	3,000	3,150	3,150	
351-Telephone	300	300	0	500	500	
390-Other General Prof. & Technical Serv.	0	1,220	0	0	0	
Purchased Services Total	6,743	9,116	20,666	21,900	21,900	0

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

	REQUIREMENTS					
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
400's Supplies and Materials						
410-Consumable Supplies and Materials	31,845	23,146	35,000	20,004	20,004	20,004
415- Commodities	70,473	73,125	70,000	70,000	70,000	70,000
450-Food Service Food	382,270	308,238	530,000	414,000	414,000	414,000
451-Farm to School	11,890	1,063	22,000	15,000	15,000	15,000
460- Nonconsumable	0	1,606	1,500	4,000	4,000	4,000
470-Computer Software	0	3,631	3,900	3,500	3,500	3,500
480-Computer Hardware	0	291	1,000	1,000	1,000	1,000
Supplies and Materials Total	496,478	411,101	663,400	527,504	527,504	0
Capital Outlay - Equipment Over \$5,000						
542-Replacement Equipment	2,077	4,378	15,000	50,000	50,000	50,000
Capital Outlay Total	2,077	4,378	15,000	50,000	50,000	0
600's Other Objects						
640-Dues and Fees	4,819	7,470	7,200	8,000	8,000	8,000
Other Objects Total	4,819	7,470	7,200	8,000	8,000	-
Food Service Expenditures Total	1,055,400	1,004,668	1,426,000	1,300,000	1,300,000	-

DEBT SERVICE FUND

- This fund contains the expenditure authority for payment for the following bonds:
- The Construction Bond payment is \$1,676,788
 - This is supported through property tax
- The 2021 PERS Bond payment is approximately \$805,776
 - This is expensed as a percentage of payroll, appx. 6%
- The PERS Bond payment is \$1,818,100
 - This is expensed as a percentage of payroll, appx. 13%
- The reserve for the PERS Fund is budgeted at \$1,400,000



NORTH SANTIAM SCHOOL DISTRICT
 FUND 300 -ALL DEBT SERVICE FUNDS

Resources Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
1111-Current Year Taxes	1,645,922	1,518,538	1,537,813	1,546,788	1,546,788	
1112-Prior Year Taxes	65,324	45,646	20,000	30,000	30,000	
1510-Interest on Investments	17,283	18,098	10,000	4,000	4,000	
1970-Services Other Funds	1,679,071	1,717,023	1,723,100	2,619,876	2,619,876	
5400-Beginning Fund Balance	969,816	1,642,925	1,480,000	1,500,000	1,500,000	
Total Debt Services Resources	4,377,416	4,942,229	4,770,913	5,700,664	5,700,664	0

Requirements Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
5110-Long Term Debt Service	3,134,491	3,249,686	3,370,913	4,300,664	4,300,664	
5200-Transfer of Funds	0	0	200,000	0	0	
6110 Planned Reserve	0	0	1,200,000	1,400,000	1,400,000	
7000-Unappropriated Ending Fund Balance	0	0	0	0	0	
Total Debt Service Expenditures	3,134,491	3,249,686	4,770,913	5,700,664	5,700,664	0

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, and girls turf softball field
 - Expenditure authority for Facility Projects such as the new options building, roof repairs, carpet, lighting projects, etc.
 - Excise Tax Reserve
 - Vehicle/Facility Equipment Purchases – such as mowers and specialized cleaning and wax stripping machines, and vans



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

Resources Report

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
1130-Construction Excise Tax Resources	180,849	218,727	100,000	200,000	200,000	200,000
1510-Interest on Investments	14,569	17,102	11,417	17,840	17,840	17,840
1990-Miscellaneous Resources	35,639	21,325	14,000	15,500	15,500	15,500
2200-Restricted Resources	17,965	14,378	0	0	0	0
3299-Restricted State Resources	1,662,798	0	0	0	0	0
5200-Transfers In	278,000	203,000	293,000	180,000	180,000	180,000
5400-Beginning Fund Balance	955,694	1,333,396	1,440,046	2,949,447	2,949,447	2,949,447
Total Capital Projects Resources	3,145,514	1,807,928	1,858,463	3,362,787	3,362,787	0

Requirements Report by Function

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
2115-Student Safety	0	898	1,913	2,811	2,811	2,811
2540-Operations and Maintenance Plant Serv.	22,500	853	162,345	170,532	170,532	170,532
4150-Building Acquisitn., Construction & Devel.	1,750,222	127,848	1,228,793	2,748,674	2,748,674	2,748,674
4190- Improvements Other Than Building	8,725	0	90,800	107,270	107,270	107,270
5110- Redemption of Principal	30,671	32,015	74,612	33,500	33,500	33,500
6110-Planned Reserve	0	0	300,000	300,000	300,000	300,000
Total Capital Projects Expenditures	1,812,118	161,613	1,858,463	3,362,787	3,362,787	0

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

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
300's Purchased Services						
324-Rentals	9,148	0	0	0	0	0
357-Student Staff Relocation	72,722	0	0	0	0	0
383-Achitectural Basic Services	95,760	4,095	5,000	2,500	2,500	2,500
Total Purchased Services	177,630	4,095	5,000	2,500	2,500	0
400's Supplies and Materials						
460-Non-Consumable Items	13,096	0	0	0	0	0
480-Technology Equipment	0	4,391	0	0	0	0
Supplies and Materials Total	13,096	4,391	0	0	0	0
Capital Outlay - Equipment Over \$5,000						
520- Building Acquisition	1,510,019	116,878	0	1,520,750	1,520,750	
530-Capital Project Improv Other than Building	14,156	2,453	1,309,593	1,332,694	1,332,694	
540-Depreciable Equipment	22,500	898	19,783	28,826	28,826	
541-Initial Additional Equipment	0		144,475	144,517	144,517	
Capital Outlay Total	1,546,674	120,229	1,473,851	3,026,787	3,026,787	0

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

	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	ADOPTED
600's Other Objects							
610-Redemption of Principal	30,671	32,015	74,612	33,500	33,500		
640-Dues and Fees	17,755	884	5,000	0	0		
646-Inspection & Testing	26,292	0	0	0	0		
Other Objects Total	74,718	32,899	79,612	33,500	33,500	0	0
710- Fund Modifications (Transfers)	0	0	0	0	0		
Transfers Total	0	0	0	0	0	0	0
800's- Other Uses of Funds							
810- Planned Reserve	0	0	300,000	300,000	300,000		
Total Other Uses of Funds	0	0	300,000	300,000	300,000		
CAPITAL PROJECTS TOTAL	1,812,118	161,613	1,858,463	3,362,787	3,362,787	0	0

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 increased significantly
- At this time we do not anticipate any layoffs
- However, transitioning employees often end up drawing unemployment benefits for extended periods
- The beginning balance in the unemployment fund is projected to be \$320,000



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

Resources Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
1970-Services Provided Other Funds	19,627	0	13,000	50,000	50,000	
5400-Beginning Fund Balance	351,106	361,070	300,000	320,000	320,000	
Total Unemployment Resources	370,733	361,070	313,000	370,000	370,000	0

Requirements Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
2520-Unemployment Compensation Object 232	9,664	31,495	93,000	150,000	150,000	
6110.Unemployment Fund Planned Reserve Object 820	0	0	220,000	220,000	220,000	
Total Unemployment Expenditures	9,664	31,495	313,000	370,000	370,000	0

700 – Trust And Agency Fund

- This fund is new this year –
 - It is a change in the way we account for community sponsored scholarships
 - The transactions will now be a part of all auditing processes
 - The funds are used to provide college scholarships to our students



NORTH SANTIAM SCHOOL DISTRICT
 FUND 701 - SCHOLARSHIP FUND

Resources Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
1920-Contributions and Donations	0	0	0	12,500	12,500	
5400-Beginning Fund Balance	0	0	0	17,624	17,624	
Total Unemployment Resources	0	0	0	30,124	30,124	0

Requirements Report

	2018-2019 ACTUALS	2019-2020 ACTUALS	2020-2021 BUDGET	2021-2022 PROPOSED	2021-2022 APPROVED	2021-2022 ADOPTED
2520-Tuition Payments Object 232	0	0	0	30,124	30,124	
Total Expenditures	0	0	0	30,124	30,124	0

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.



GASB 54 RESOLUTION #061721E

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 2021-2022 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 Capital Projects Funds are restricted according to use of approved capital projects.

NOW THEREFORE the Board of Education for the North Santiam School District hereby makes the following designations of 2020-21 ending fund balances and revenues for specific uses in 2021-22 as described in Resolution #061721E

Resolution #061721E 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



RESOLUTION ADOPTING THE BUDGET No.061721A

BE IT RESOLVED that the Board of Directors of the North Santiam School District hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$62,284,330. This budget is now on file at 1155 N Third Avenue, Stayton Oregon.

RESOLUTION MAKING APPROPRIATIONS - No. 061721B

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

General Fund - 100		Special Revenue Fund - 200's	
1000 Instruction.....	14,862,331	1000 Instruction.....	5,004,581
2000 Support Services.....	9,588,099	2000 Support Services.....	4,842,453
3000 Enterprise & Community Services	10,700	3000 Enterprise & Comm.....	91,746
4000 Facilities Acquisition/Construction	0	4000 Facilities Acq./Const ...	0
5100 Debt Service	119,720	5200 Transfers.....	130,000
5200 Transfers	50,000	6000 Contingency	776,791
5400 PERS UAL Bond Lump Sum Paym.	14,744,334		
Contingency.....	800,000	Total.....	\$10,845,571
Total.....	\$40,175,184		
Debt Service Fund - 300's		Food Service Fund - 299	
5100 Debt Service	4,300,664	3000 Enterprise & Comm.....	1,300,000
6000 Contingency	1,400,000	Total.....	\$1,300,000
Total.....	\$5,700,664		
Internal Service Funds - 600		Capital Projects Fund - 400s	
2000 Support Services.....	150,000	2000 Support Services.....	173,343
6000 Contingency.....	220,000	4000 Facilities Acquisition/Const	2,855,944
Total.....	\$370,000	5100 Debt Service	33,500
		6000 Contingency	300,000
		Total.....	\$3,362,787
Trust and Agency Fund - 700			
2000 Support Services.....	30,124		
Total.....	\$30,124		
		Total APPROPRIATIONS, All Funds . . .	\$61,784,330
		Total Unappropriated and Reserve Amounts, All Funds . . .	500,000
		TOTAL ADOPTED BUDGET . . .	\$62,284,330

RESOLUTION IMPOSING THE TAX No. 061721C

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 2021-2022

- (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 \$1,660,600 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX No. 061721D

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.....\$ 1,660,600

The above resolution statements were approved and declared adopted on June 17,2021

Board Chair, Mike Wagner

Superintendent, Andy Gardner