



**2022-23 Board of Directors**

**Board Chair**, Alisha Oliver      **Board Vice-Chair**, Erin Cramer

**Board Members:** Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Mackenzie Strawn

**Student Representative to the Board**, Omar Garcia

**Superintendent**, Lee W. Loving

**Assoc. Superintendent**, Dave Bolin

**Business Director**, Rhonda Allen

**Human Resources Director**, Danielle Blackman

**Superintendent/School Board Executive Assistant**, Tonia Whisman

**Budget Hearing**

**Thursday, June 16, 2022 ~ 5:30 PM**

**NSSD District Office/Santiam Room**

**1155 N 3rd Ave**

**Stayton, OR 97383**

**<https://youtu.be/lnb3c5Gh5Zg>**

**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

{{Name}} {{Speaker}}  
{{Description}}  
{{Attachments}}  
{{AgendaItemEnd}}

1. **CALL BUDGET HEARING TO ORDER**

*The Regular 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 in-person and via Zoom livestream on YouTube. On the agenda is a place for public comment regarding the 2022-2023 NSSD Budget. Those attending in-person that wish to address the Board during this time must complete a public comment request available near the room entrance prior to this point in the agenda. Those attending virtually must have registered online prior to 4:00 pm in order to receive the Zoom meeting link.*

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT: Alisha Oliver  
PLEDGE OF ALLEGIANCE: Alisha Oliver

2. **APPROVAL OF THE AGENDA**

Any changes to the board packet after posting on June 11, 2022 are noted below:

**Added Agenda Items-**

**Added or Revised Attachments to Board Packet-**

- 3.2-Resolutions Adopting 2022-23 Budget & GASB 54 Resolution

**RECOMMENDED MOTION-APPROVAL OF AGENDA**

*Motion that the Board approves the agenda as modified.*

3. **BUDGET HEARING**

1. **Approval of Budget Committee Minutes**

4

The Budget Committee minutes from May 17, 2022 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.

**RECOMMENDED MOTION-APPROVAL OF MINUTES**

*Motion that the Board approve the Budget Committee minutes from May 17, 2022 as [submitted] [modified] .*

05.17.22 Budget Committee Meeting Minutes

4

Budget 2022.23 Presentation

6

2. **Review of Budget Resolutions**

36

**Business Director, Jane Nofziger**

Jane Nofziger will review the proposed 2022-23 budget as approved by the NSSD Budget Committee on May 17, 2022 as well as the resolutions that the Board will be

asked to adopt during the Regular Session.

2023-23 Proposed Budget-Committee approved	36
GASB 54 RESOLUTION	118
Resolutions Adopting 2022-2023 Budget	119

**3. Public Comments and Discussion**

Business Director, Jane Nofziger

This time is set aside to hear any public comments on the proposed 2022-23 NSSD Budget.

**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**  
**May 17, 2022 ~ 7:00 pm**

**Budget Committee Members:** Brandon John, Randy Forette, Karen Odenthal, Jennifer Tiger, Moria Thiessen, Casey Dark, Scott Knox

**Board Members Present:** Laura Wipper, Alisha Oliver, Erin Cramer, Mark Henderson, Coral Ford, Mackenzie Strawn

**District Staff Present:** Andy Gardner, Jane Nofziger, Paige Senn, Tonia Whisman

**Zoom Members Present:** Dave Bolin, Lee Loving

**Guest Present:** John Horne

**1) CALL TO ORDER**

The NSSD Board Chair, Laura Wipper, 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.

**3) ELECT BUDGET COMMITTEE CHAIRPERSON**

The NSSD Board Chair asked for nominations and/or volunteers to serve as the Budget Committee Chairperson. Erin Cramer nominated Karen Odenthal to serve in that capacity. Mark Henderson seconded 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 the economic outlook of the state and how that affects school funding. The district's reserves are good, but since enrollment is uncertain for the fall we need to monitor it closely to match staffing with student population. He explained how we used ESSER (COVID) funds to complete projects such as the Options Academy and the covered play structures rather than paying for staff.

**5) BUDGET PRESENTATION**

Business Director, Jane Nofziger, presented an overview of the 2022-23 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 programs despite a reduction in student counts. She discussed the changes in the 2022-23 budget and what the projected reserves would be. She discussed the worst case scenario for the 2023-24 budget if steps are not taken along the way to mitigate the funding reduction. The District elected to borrow against the PERS debt with a very successful outcome resulting in annual savings due to reduced PERS rates. She went over the CARES Act Grants and the areas that were addressed with the funding and what will be done in the future. We are hoping to add a new preschool classroom to add to the existing one. She highlighted the food service program. We will be able to continue with the free lunches in three of our schools in 2022-23. The commodity freezer will help with future buying power when it is installed. She went over the capital projects completed in 2021-22 and the proposed capital projects in 2022-23. The full presentation has been included in the board packet for the June 16, 2022 budget hearing.

**6) DISCUSSION**

Several board and committee members commended Mrs. Nofziger and Mr. Gardner on the great job they have done for the district. Some questions were posed by the committee regarding how the district's salaries compare to other districts in the area. Negotiations are taking place to make the district's salaries competitive with surrounding districts of like size. A question was asked about what we are doing to increase our enrollment and find out where the kids have gone. We have a new staff member that is helping with that. They asked how we would be mitigating the funding cliff that is coming and Mrs. Nofziger stated that not rehiring staff who are leaving and holding off textbook purchases are two of the ways to reduce costs. There was some discussion about projects that may need to be added such as the softball and baseball fields and the girl's locker rooms.

**7) CALL FOR MOTION**

Erin Cramer made a motion that the Budget Committee of the North Santiam School District approves the 2022-23 Budget of \$47,872,123. 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 \$1,770,760 be approved for the debt service fund for the purpose of the 2012 Construction Bond debt owed by the school district. Mackenzie Strawn 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 2022-2023



6



AGENDA  
Budget Committee Meeting  
MAY 17, 2022

- 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
  - 5/24/2022 If Necessary
- Adjourn

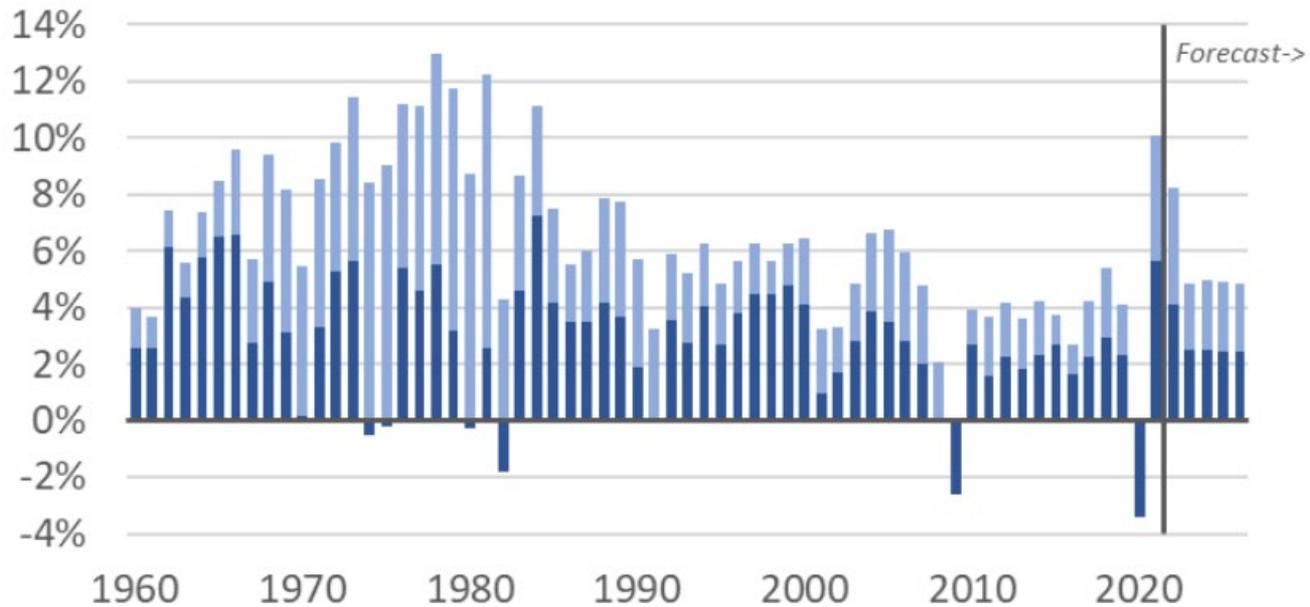
# Superintendent's Budget Message 2022-23

## Overview of Economic Outlook

# National Economic Forecast

## U.S. Economic Growth

Annual Percent Change in **Nominal** and **Real** U.S. GDP

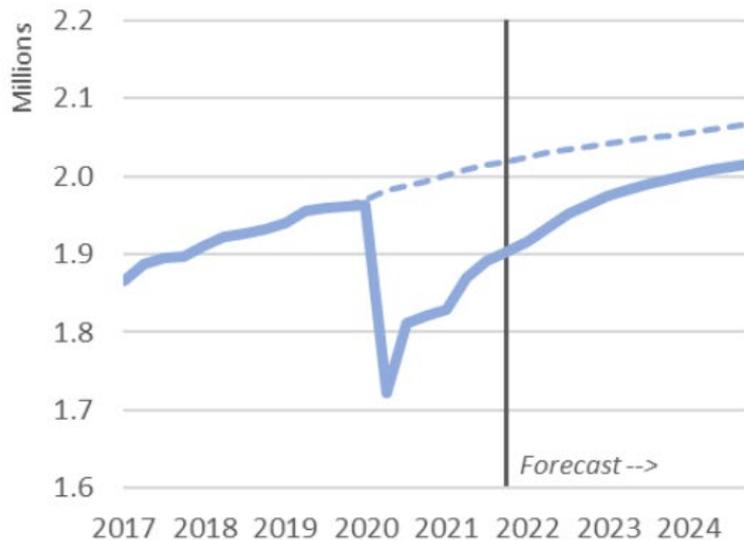


Office of  
Economic Analysis

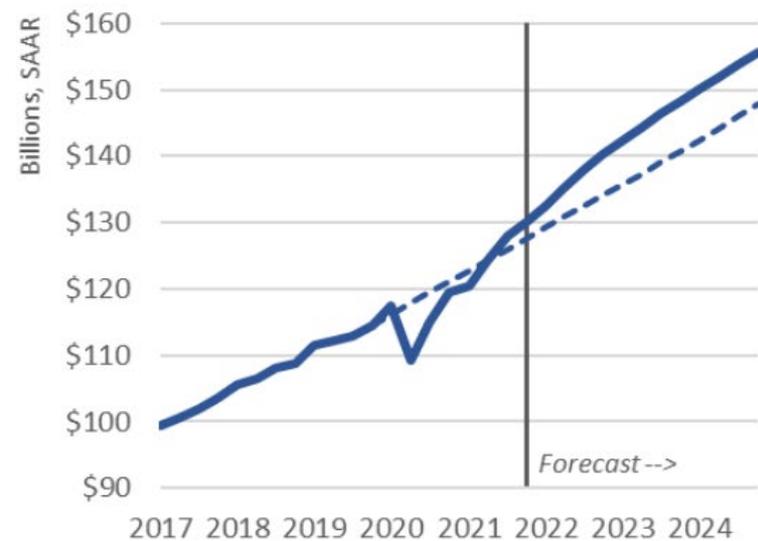
Latest Actual: 2021 | Source: BEA, IHS Markit, Oregon Office of Econ Analysis

# The Oregon Economy

Employment 3% below peak



Wages and Salaries 11% above peak



Dotted lines are pre-pandemic forecast | Latest data: 2021q4 | Source: BLS, Oregon Employment Dept, Oregon Office of Economic Analysis

# Oregon Revenue CAT & General Fund

## Corporate Excise Taxes

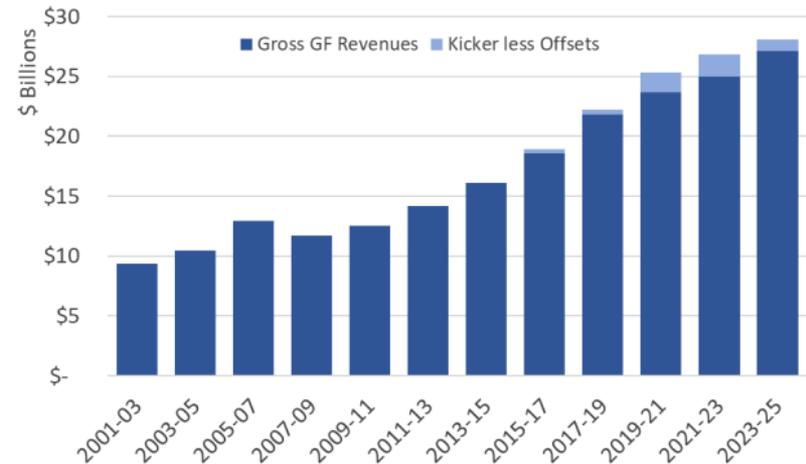
*\$ millions, 12 month sum*



Source: Oregon Dept. of Revenue, Oregon Office of Economic Analysis



## Oregon's Gross General Fund Revenues



Source: Oregon Office of Economic Analysis



# The Oregon Economy

Table R.1

## 2021-23 General Fund Forecast Summary

(Millions)	2021 COS Forecast	December 2021 Forecast	March 2022 Forecast	Change from Prior Forecast	Change from COS Forecast
<b>Structural Revenues</b>					
Personal Income Tax	\$20,628.1	\$21,159.1	\$21,388.0	\$228.9	\$760.0
Corporate Income Tax	\$1,344.0	\$1,594.2	\$1,977.8	\$383.5	\$633.8
All Other Revenues	\$1,353.5	\$1,380.7	\$1,557.7	\$177.0	\$204.2
<b>Gross GF Revenues</b>	<b>\$23,325.5</b>	<b>\$24,134.1</b>	<b>\$24,923.5</b>	<b>\$789.5</b>	<b>\$1,598.0</b>
Offsets, Transfers, and Actions <sup>1</sup>	-\$417.6	-\$427.0	-\$441.1	-\$14.1	-\$23.5
Beginning Balance	\$3,025.6	\$3,704.3	\$4,082.5	\$378.2	\$1,056.9
<b>Net Available Resources</b>	<b>\$26,008.4</b>	<b>\$27,486.3</b>	<b>\$28,639.8</b>	<b>\$1,153.5</b>	<b>\$2,631.4</b>
Appropriations	\$25,446.0	\$25,446.0	\$25,620.2	\$174.2	\$174.2
<b>Ending Balance</b>	<b>\$562.4</b>	<b>\$2,040.3</b>	<b>\$3,019.6</b>	<b>\$979.3</b>	<b>\$2,457.2</b>
<b>Confidence Intervals</b>					
<b>67% Confidence</b>	+/- 6.5%		<b>\$1,625.0</b>	<b>\$23.30B to \$26.55B</b>	
<b>95% Confidence</b>	+/- 13.0%		<b>\$3,250.0</b>	<b>\$21.67B to \$28.17B</b>	

- 2021-23 ending balance increased \$979 million
  - Gross revenues up \$790 million
  - Beginning balance is raised \$378 million due to unspent appropriations as accountants closed the books on 2019-21
  - 2021-23 appropriations increased \$174 million

12

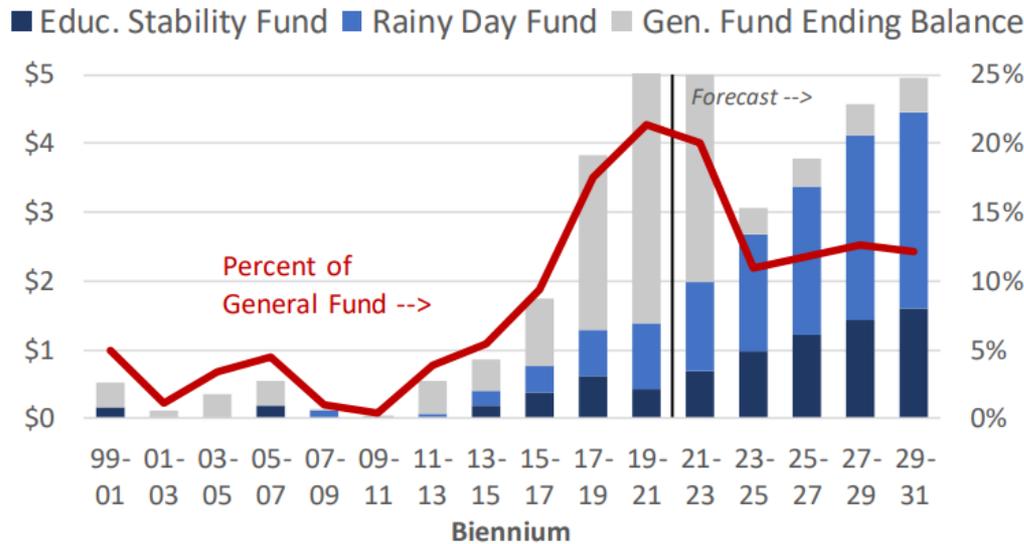


<sup>1</sup> Reflects personal and corporate tax transfers, cost of cashflow management actions (TANS), and Rainy Day Fund transfer



# Oregon's Reserve Status

## Oregon Budgetary Reserves (billions)



Source: Oregon Office of Economic Analysis

Oregon Office of Economic Analysis

## Effective Reserves (\$ millions)

	Current Jan-22	End 2021-23
ESF	\$489	\$696
RDF	\$965	\$1,288
Reserves	\$1,454	\$1,983
Ending Balance	\$3,020	\$3,020
<b>Total</b>	<b>\$4,474</b>	<b>\$5,003</b>
% of GF	18.8%	20.0%

13

15

# NSSD Budget

- District's own reserves are solid
- Care must be taken in the coming year to “right-size” staff to students
  - Classes are smaller than pre-covid to help students recover lost learning and to provide room for returning students
  - Not replacing staff would be the “smooth” move
- Student population is a critical measure to monitor

# NSSD's Budget

Grade	Stayton Elementary	FTE		Mari-Linn	FTE		Sublimity	FTE		Cohort	
KG	83	4.00	20.8	23.0	1.0	23.0	34.0	2.0	17.0	140	
1	83	4.00		23.0	1.0		34.0	1.0		140	
2	84	4.00		16.0	1.0		23.0	1.5		123	
3	79	3.00		14.0	1.0		45.0	1.5		138	
AVG	329	15.00	21.9	76	4	19.0	136	6	22.7		
<b>Stayton Intermediate</b>											
4	96	4.00		18.0	1.0		29.0	1.5		143	
5	86	4.00		19.0	1.0		41.0	2.0		146	
SIS enr.	182	8.00	22.8	37	2.0	18.5	70	3.5	20.0		
K-5 total	511.0	23.0	22.2	113.0	6.0	18.8	206.0	9.5	21.7		
<b>Stayton Middle School</b>											
6	75	4.00		17.0	0.75	*	38.0	1.5		130	
7	66	4.00		22.0	1.0		43.0	1.5		131	
8	103	4.00		24.0	1.0		40.0	2.0		167	
SMS enr.	244	12.00	20.3	63.0	2.8	22.9	121.0	5.0	24.2		
SMS-SIS	755.0	35.0	21.6	176.0	8.8	20.1	327.0	14.5	22.6		
										<b>Total</b>	<b>1258</b>

15



# Projects from ESSER (COVID)



# ESSER Funds—Options Academy



2022-2023  
Proposed Budget  
Review  
Jane Nofziger

18

# Priorities of the Budget

- Sustainability for the District
  - A main priority is to keep the district in a good position financially that will allow us to avoid a funding cliff as federal covid dollars go away and student counts are down
- Focus on the goals of the District
  - To continue to support student learning loss
  - Maintain/Improve School Safety
  - Provide for Continued Teacher Learning
  - To meet increased costs due to inflation in all areas of the budget
  - To continue to improve upon/maintain facilities
- Preserves all programs – despite a reduction in student counts

# The changes included in the 2022-23 budget

- The number of students attending is projected to decrease slightly
- The results of increased costs due to inflation are a component of this budget
- 1.5 FTE net equals the results of several FTE changes
  - 1 – ELL support position at the high school has been added
  - 1 - SPA position at SES (to accommodate a new student)
- 2 FTE were moved out of the general fund into the IDEA ESSER funds and the new ELL Support Grant
- Textbook Purchases and Facility Projects are planned to continue
- CARES Act (COVID Grants) are carried forward into this budget

# Reserves Supporting Sustainability

- General Fund Beginning Fund Balance - \$3,850,000
- Sub Fund 201 – Board Rainy Day Reserve - \$776,791
- Sub Fund 202 – Textbook Reserve - \$515,000
- Sub Fund 310 – PERS Bond Debt Service - \$1,500,000
- Sub Fund 430 – Capital Projects Reserve - \$1,900,000
- Sub Fund 448 – Excise Tax - \$1,046,200
- Sub Fund 610 – Unemployment Reserve - \$320,000
  
- TOTAL - \$9,907,991

STATE SCHOOL FUNDING COMPARISON					
	ACTUALS	ACTUALS	ACTUALS	PROJECTED	BUDGET
	2018-19	2019-20	2020-21	2021-2022	2022-23
TOTAL LOCAL REVENUE	7,780,249	6,656,884	7,099,044	8,829,214	7,553,710
STATE FUNDING LEVEL	8.2 BILLION	8.99 BILLION	8.99 BILLION	9.3 BILLION	9.3 BILLION
STATE SCHOOL FUND	14,336,629	15,871,456	16,723,909	13,820,294	15,489,953
TOTAL FORMULA REVENUE	22,116,878	22,528,340	23,822,953	22,649,508	23,043,663
Difference	0	411,462	1,294,613	(1,173,445)	394,155
ADMw - Paid At This Level	2,671	2,685	2,684	2,471	2,420
ADMw - ACTUAL	2,645	2,685	2,471	2,424	2,393
		40	(214)	(47)	(31)
TOTAL FORMULA REVENUE PER/ADM	8,362	8,390	9,641	9,344	9,630

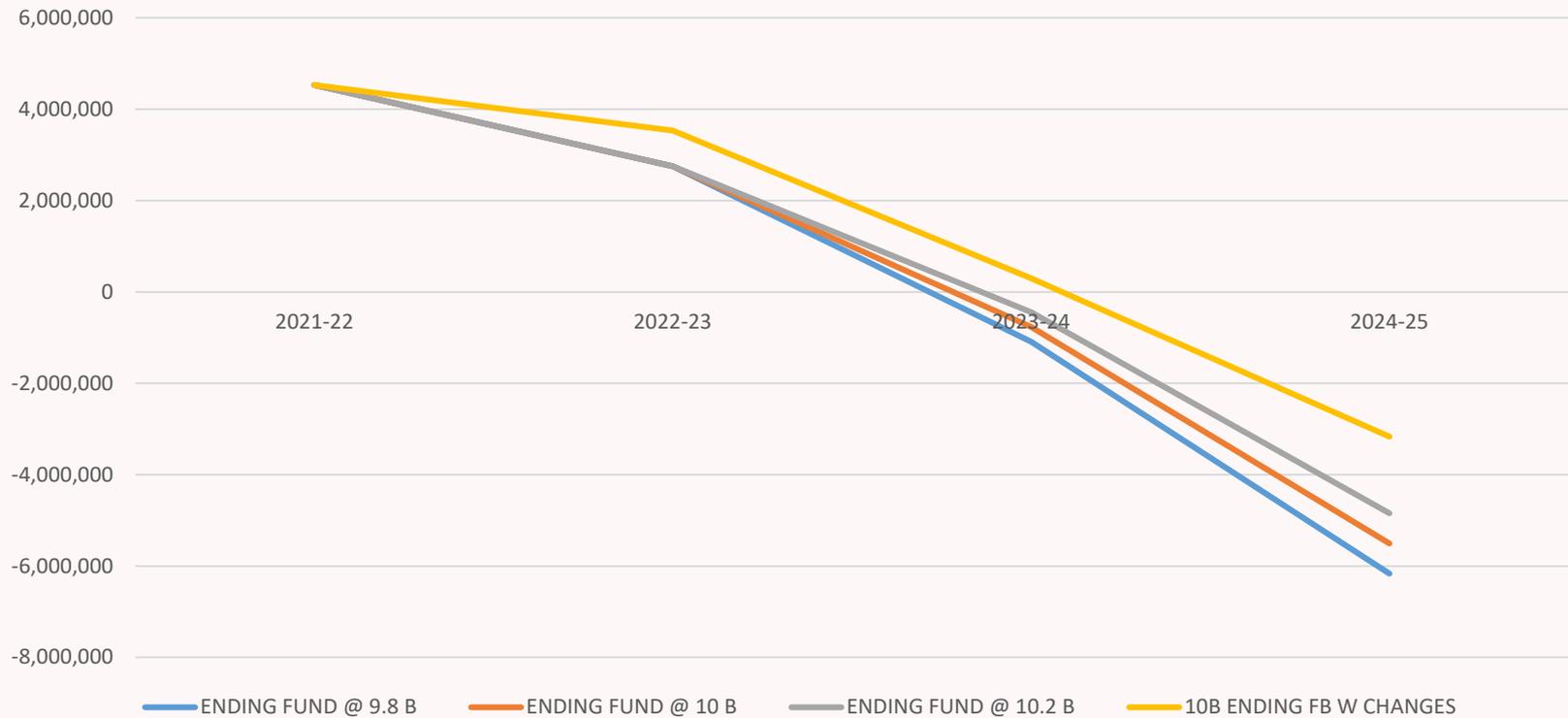
THIS GRAPH SHOWS A TOTAL DECREASE OF 251 ADMw FROM 2018-19 TO 2022-23

## PROJECTED 2023-24 FUNDING REDUCTION

	2020-21	2021-22 EFB	2022-23 EFB	2023-24 REDUCTION
<b>GENERAL FUND BALANCE DECREASE</b>	3,640,909	4,600,000	3,300,000	1,300,000
<b>SALARY &amp; BENEFIT COST</b>	21,538,475	22,625,255	25,277,003	
<b>INCREASE TO SALARIES &amp; BENEFITS</b>	750,388	1,086,780	2,651,748	1,700,000
REDUCTION IN ESSER SUPPORTING FTE		605,144	391,930	391,930
REDUCTION IN IDEA ESSER SUPP. FTE		0	76,514	76,514
DECREASE DUE TO ADM REDUCTION				243,000
<b>TOTAL PROJECTED CUT FOR 2023-24</b>				<b>3,711,444</b>

FUNDING LEVEL	2021-22	2022-23	2023-24	2024-25
ENDING FUND @ 9.8 B	4,528,621	2,751,617	-1,094,586	-6,165,190
ENDING FUND @ 10 B	4,528,621	2,751,617	-770,796	-5,506,839
ENDING FUND @ 10.2 B	4,528,621	2,751,617	-447,005	-4,848,488
10 B ENDING FB W CHANGES	4,528,621	3,531,617	295,004	-3,166,839

### IMPACT ON ENDING FUND BALANCE



# Offsets To Funding Reduction

- 1. Increased State Funding
- 2. Increased Enrollment
- 3. Decrease staff through resignations if necessary
- 4. Move FTE Into SIA – delay curriculum purchases
- 5. Utilize PERS reserves to reduce payroll costs
- 6. Inflation is corrected, some expenses flatten out

# DISTRICT PERS



# CARES ACT GRANTS

- 2020-21 Technology Support for Distant Learning \$ 121,399
- 1. 2020-21 \$ 352,181
  - District Learning Computer Hardware, Software and Training
  - Hot Spots for Families to support distance learning
  - Facilities cleaning equipment and supplies
- 2 2020-22 \$1,384,957
  - On-Line School Software and Tuition Costs/Hardware
  - Stayton Middle School Covered Play Building
  - Air Conditioning Systems for summer school all schools
  - Floor scrubbers/Classroom Dividers
  - Daycare/Summer School
- 3. 2021-23 \$3,110,418
  - Options School Building/Mari-Linn Covered Play Building
  - Options Academy Staff/Nursing Staff/Staff Retention Pay
  - Summer School/COVID related supplies/Furniture for spacing

# Preschool Program – Currently 1 classroom – We are requesting grant funds for 2



# Food Service Program

- 2019-20 Ending Fund Balance – **(\$48,777)**
- 2020-21 Ending Fund Balance - \$129,707
- 2021-22 Projected Ending Balance – \$160,000
  
- Going Forward - ????
  - The 2022-23 budget provides for:
    - Increased food and labor costs
    - SES, SMS, and Mari-Linn qualify for “All students eat free”
    - Improve upon the SHS cafeteria ....
    - Complete the commodity freezer project
    - Continue to improve upon menu options district wide



# CAPITAL PROJECTS – 2021-22

- COMPLETED

• Replace Ramps Throughout District	\$ 65,527
• Replace carpet in classrooms	\$ 22,663
• Repair DO Meeting Room Roof	\$ 7,629
• SHS Gym Boilers Flue Replacement	\$ 19,000
• SHS Steam Coil Replacement	\$ 7,874
• Girls Turf Softball Field & Fence	\$189,288
• SHS Boys Locker Room Upgrade	\$ 41,752

TOTAL	\$331,070
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# PROPOSED CAPITAL PROJECTS

- SES Parking Lot Lights \$ 70,500
- **Complete SHS Commodity Freezer** \$120,000 appx
- *SHS Walkway Roof Repair – **On Hold*** \$270,000
- **Repave Mari-Linn Playground** \$ 50,000
- **SHS/SMS Parking Lot Striping** \$ 10,000
- SES Fence Repair/Replace \$ 25,000
- SHS Cafeteria Improvements \$100,000
- **SES/Mari-Linn Playground Mulch** \$ 20,000
- **Mari-Linn Playground Equip. Upgrade** \$ 30,000
- **Sublimity School PA System** \$ 22,000
  
- TOTAL \$717,500

Questions?

# AGENDA

## Budget Committee Meeting

### May 17, 2022

- 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
  - 5/24/2022 If Necessary
  - Adjourn

# BUDGET COMMITTEE RECOMMENDED MOTION

Be it therefore resolved that the Budget Committee of the North Santiam School District Approves the 2022-23 Budget of \$47,872,123

Furthermore, the Budget Committee approves the permanent tax rate of \$4.3973 per \$1,000 of assessed property value to be assessed in support of the General Fund and a tax levy of \$1,770,760 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:

- \_\_\_\_\_

\_\_\_\_\_

# PROPOSED BUDGET FISCAL YEAR 2022-2023





## North Santiam School District

North Santiam School District 29J

Fiscal Year 2021-22

**Proposed Budget**

Table of Contents

	<b>Page No.</b>
<b>Introductory/Organizational</b>	
Budget Committee	1
Budget Calendar	2
Organizational Chart, 2020-2021	3
North Santiam School District Goals	4
Role of the Budget Committee	5
General Chart of Accounts by Functions	6
Account Classification Descriptions	7-8
<b>Budget Message</b>	
Budget Message from Superintendent Andy Gardner	9-10
<b>Budget Summary</b>	
All Funds Summary	11
All Funds Revenue by Source Chart	12
All Funds Expenditures by Function Chart	13
All Funds Expenditures by Object Chart	14
<b>General Fund</b>	
2019-2020- State School Fund Estimates	15-17
Fund 100 – Revenue by Source Chart – General Fund	18
Fund 100 – General Fund Revenue	19-20
Fund 100 – General Fund Expenditures by Function Chart	21
Fund 100 – General Fund Expenditures by Function	22-24
Fund 100 – General Fund Expenditures by Object Chart	25
Fund 100 – General Fund Expenditures by Object	26-29

<b>Special Revenue Funds</b>	
Fund 200 - Special Revenue Sub Funds Chart	30
Fund 200 – Special Revenue Grants Fund Revenue	31
Fund 200 – Special Revenue Grants Fund Expenditures by Function	32-33
Fund 200 – Special Revenue Grants Fund Expenditures by Object	34-36
Fund 201-252 -- Special Funds Breakdown	37-44
Fund 299 -- Food Service Revenue	45-46
Fund 299 – Food Service Fund by Function	47
Fund 299 – Food Service Fund Expenditures by Object	48-49
<b>Debit Service Funds</b>	
Fund 300 – Debt Service Revenue All Debt Service Funds	50
<b>Capital Project Funds</b>	
Fund 400 - Capital Projects by Sub Fund Chart	51
Fund 400 – All Capital Projects Fund Revenue & Expenditures by Function	52
Fund 400 – All Capital Projects Fund Expenditures by Object	53-54
<b>Internal Service Fund</b>	
Fund 610 -- Unemployment Fund Revenue and Expenditures	55
<b>Trust and Agency Fund</b>	
Fund 701 – Scholarship Fund	56
<b>Informational</b>	
General Information	57-58
Glossary	59-68



**North Santiam School District**

Superintendent, Andy Gardner  
 Business Director, Jane Nofziger

**2022-2023 Budget Committee**

<b>BOARD MEMBERS/COMMUNITY REP.</b>	<b>Term Expires</b>	<b>COMMUNITY MEMBERS</b>	<b>Term Expires</b>
Mackenzie Strawn Director #1	06/30/25	Brandon John Position #8	06/30/24
Erin Cramer Director #2	06/30/23	Jennifer Tiger Position #9	06/30/24
Laura Wipper Director #3	06/30/25	Casey Dark Position #10	06/30/24
Mike Wagner Director #4	06/30/23	Moria Thiessen Position #11	06/30/24
Mark Henderson, All (At-Large #1) Director #5	06/30/23	Scott Knox Position #12	06/30/25
Coral Ford Director #6	06/30/23	Karen Odenthal Position #13	06/30/25
Alisha Oliver, All (At-Large #2) Director #7	06/30/25	Randy Forrette Position #14	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.

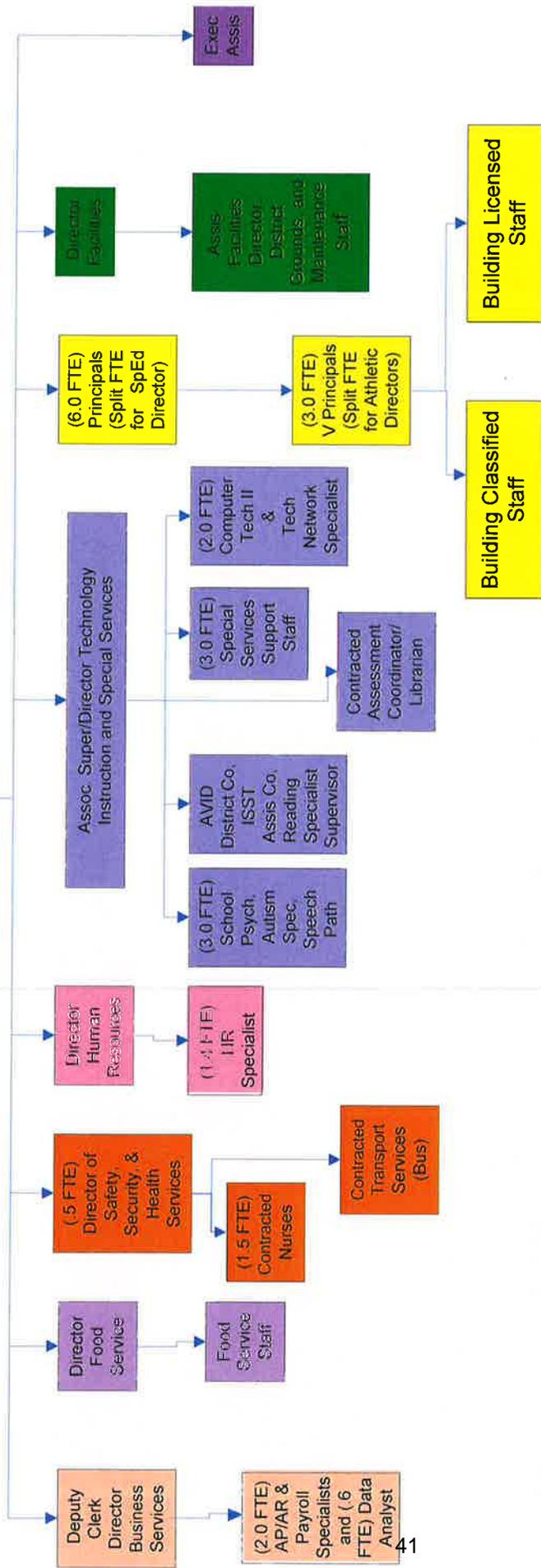


## 2022-2023 DISTRICT BUDGET CALENDAR

February 17, 2022	<b><i>School Board Meeting 6:00 PM</i></b> Budget Calendar Discussion Location: Zoom Meeting
March 17, 2022	<b><i>School Board Meeting 6:00 PM</i></b> Approve Budget Calendar Budget Committee Member Discussion Approve Budget Committee Members Location: Zoom Meeting
May 5, 2022	<b><i>Publish First Notice of Budget Meeting in Local Newspaper and on the District Website</i></b>
May 17, 2022	<b><i>Budget Committee Meeting 7:00 PM</i></b> Elect Budget Committee Officers, Budget Assumptions, Revenue Update, Proposed Budget, Budget Message Location: Santiam Room
May 24, 2022	<b><i>Budget Committee Meeting 6:00 PM (if requested)</i></b> District presents information in response to questions Approval of Budget and Tax Levies Location: Santiam Room
June 1, 2022	<b><i>Publish Notice of Budget Hearing</i></b>
June 16, 2022	<b><i>Budget Hearing 5:30 District Office</i></b> <b><i>School Board Meeting 6:00 PM</i></b> Budget Hearing/Board Adopts Budget and Tax Levies

# SCHOOL BOARD

## SUPERINTENDENT



Building Classified Staff

Building Licensed Staff

NSSD ORGANIZATION CHART  
2022-23



North Santiam School District  
**Goals 2019-2023**

**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

### Function Number Sort

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

### Description Alpha Sort

Account #	Description
2490	Admin Support Services
2541	Admin. Maintenance
1280	Alternative Education
2230	Assessment and Testing
2110	Attendance & Social Work
2310	Board of Education
4150	Building Acquisition
3330	Civic Services
3300	Community Services
2213	Curriculum Development
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2558	Transportation
7000	Unappropriated Funds
1294	Youth Correction Ed

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

## Account Classification Descriptions

The account codes are presented for 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  
2022-23 Budget Message  
Superintendent Andy Gardner

The District's budget rests this year on the funding from the State's General Fund which was allocated by the State Legislature in 2021 for the two-year biennium. Funding was set at \$9.3 billion dollars for K-12. This funding number represented an increase from the 19-21 biennium by approximately 3.3%. The difficulty faced by school districts at the current time is meeting current inflation cost increases. Currently this spring, the Western States Consumer Price Index shows an annual increase in costs at 8-8.5%. In the first week of May the Federal Reserve announced a significant increase in interest rates, which economists hope will begin to slow down inflationary increases. Time will tell.

Despite the challenges with inflation, there is much good news about the Oregon economy. Household wealth has increased due to higher wages as businesses compete for employees. Increased wages have resulted in increased income tax withholdings. In general, businesses have been able to increase prices and pass their own increases on to consumers. The new Corporate Activity Tax has seen robust growth as well. This tax was estimated to collect approximately \$2.2 billion per year, but is now projected to bring in \$2.8 billion per biennium. A final positive note: even adjusting for inflation, economic growth has been robust over the last year. Labor shortages are forecast to generally ease as well. Controlling inflation which could lead to a more cyclic, boom-and-bust economy remains the biggest risk to Oregon's economy over the next two years. The State of Oregon's revenues and reserves at this time greatly exceed predictions, and a large personal income tax "Kicker" is projected.

As with last year, the District's student enrollment total remains a focus in this budget. The District budgeted on a total enrollment of 2000 students this year. Over the past three years, the District, like most Oregon school districts, has seen a wide fluctuation in its student count. Many students enrolled in home school during COVID, while there have also been a greater-than-usual number of families moving both into and out of the area. While these fluctuations create uncertainty, staffing levels in the budget have remained roughly the same as we anticipate that some students will return. Maintaining staffing levels will allow smaller classes and a better chance to catch students up who have experienced learning loss, and also creates a cushion should we see most of the students return. This creates challenges, however, and we anticipate that in the coming year it will be critical for the District to monitor enrollment totals and take steps to "right-size" our staffing as we enter the 23-24 school year.

Employee compensation will continue to challenge the District. As mentioned above, the District is dealing with an 8% inflation rate in 2021-22 while having increased funding only 3.3% entering this biennium. While the District has reserves which can carry us for a period of time, this aspect of the District's finances bears a close watch.

Another area where the District will see cost increases is student transportation. This area of service is contracted out to Mid-Columbia Busing Company. The District is signing a one-year extension to the contract. The company has done a superb job through COVID, but now faces the same competition for employees that all private and public entities are facing.

During COVID, the District received ESSER Funds to offset pandemic-related costs. The District received three separate ESSER grants. The third and final grant is still in use, and will expire in January of 2024. This is a one-time fund and the District has used some of the funds to build projects related to credit recovery and outdoor play areas, which gave students more room on rainy days during the pandemic. The District also utilized these funds to construct the new Options Academy building just east of SHS on Locust Street, which will enhance the alternative school and high school credit recovery. ESSER funds have also allowed the District to increase nursing support. District nurses logged hundreds of hours beyond their time over the last two years helping staff, students and families address cases.

As we recover from the pandemic, the District is positioned well to help students get back on track. The District's reserves are in good condition to weather the period of post-COVID adjustments the economy is experiencing. While employee costs are rising, so too are the State's Income Tax Revenues to the General Fund. Challenges will remain, yet we believe the District is in a balanced position to meet them going forward.

## 2022-2023 BUDGET SUMMARY

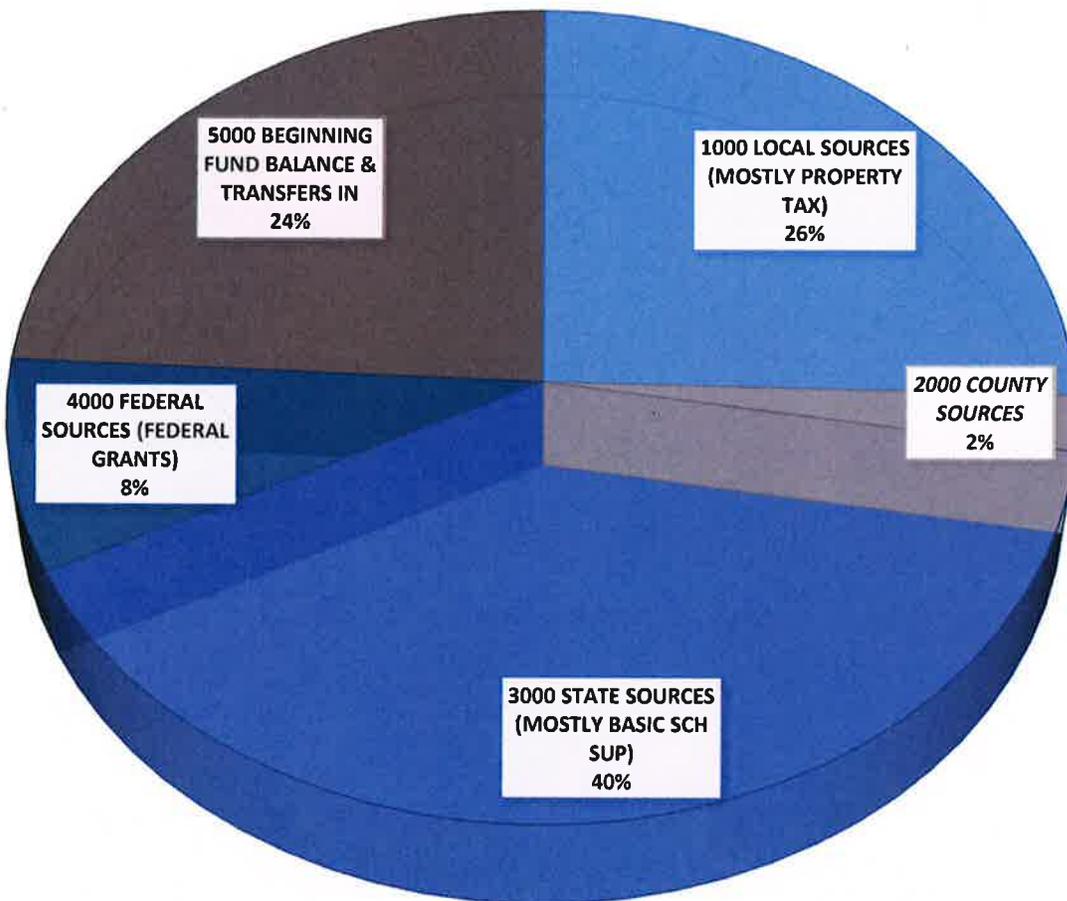
FUND NAME	2020-21 BUDGET	PROPOSED 2021-22 BUDGET	CHANGE AMOUNT	REASON FOR CHANGE
GENERAL FUND	\$40,675,184	\$27,620,000	(\$13,055,184)	PERS Bond Refinance in Prior Year
SPECIAL RESOURCES GRANT FUND	\$10,845,571	\$8,918,752	(\$1,926,819)	Reduction of grants
FOOD SERVICE FUND	\$1,300,000	\$1,398,000	\$98,000	Labor and Food Cost Increases
DEBT SERVICES FUND	\$5,700,664	\$5,911,600	\$210,936	PERS Debt Payment Increases
CAPITAL PROJECTS FUND	\$3,362,787	\$3,628,771	\$265,984	Capital Project Reserve Increase
INTERNAL SERVICES FUND	\$370,000	\$370,000	\$0	
TRUST AND AGENCY FUND	\$30,124	\$25,000	(\$5,124)	
	<b>62,284,330</b>	<b>\$47,872,123</b>	<b>(\$14,412,207)</b>	

## Revenue by Source for all Funds

TOTAL BUDGET

\$47,872,123

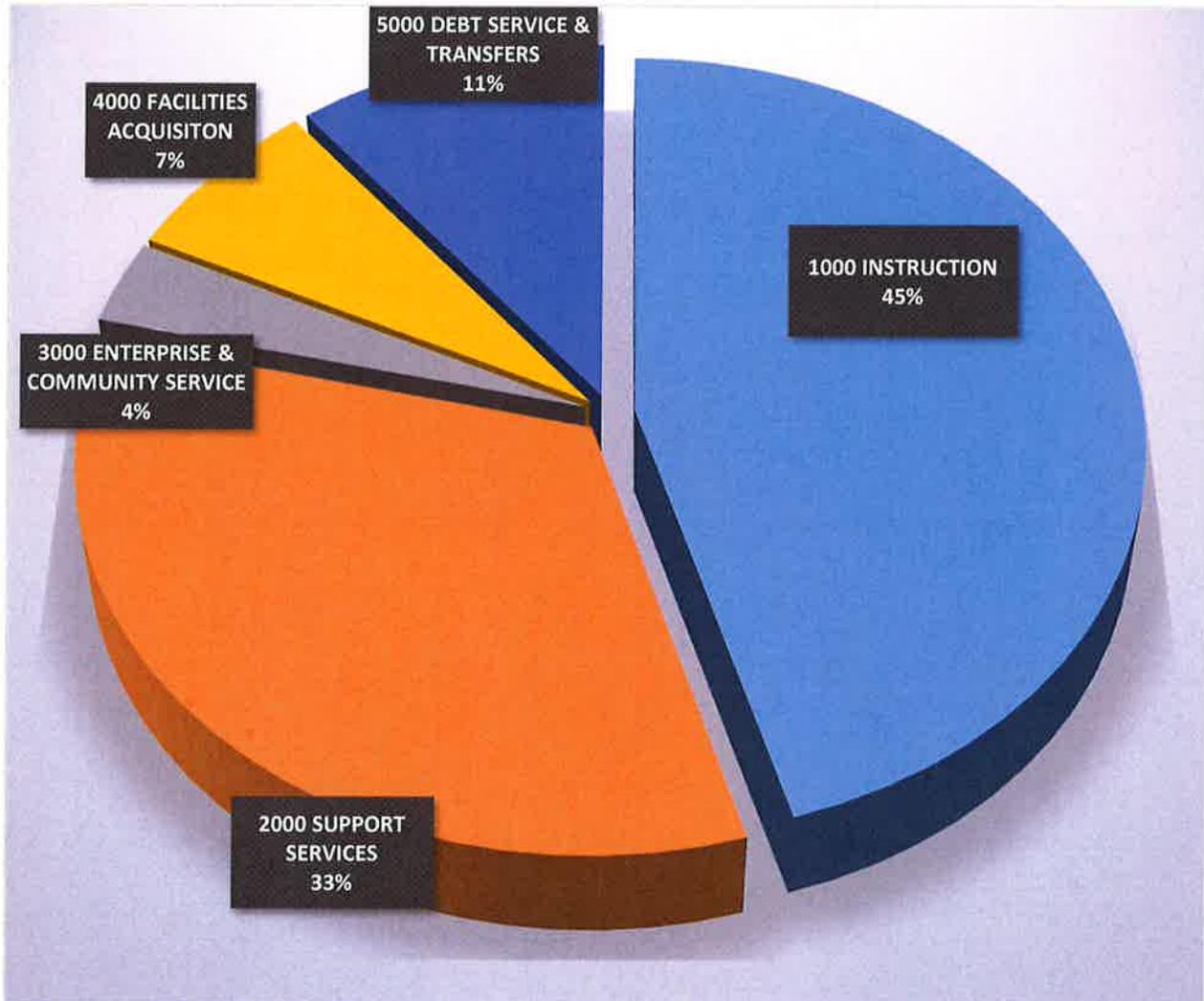
FUNCTION	REVENUE TYPE	DOLLARS RECEIVED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$12,197,331	25.48%
2000	COUNTY SOURCES	\$1,042,381	2.18%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$19,053,689	39.80%
4000	FEDERAL SOURCES (FEDERAL GRANTS)	\$4,015,034	8.39%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$11,563,688	24.16%
TOTAL		\$47,872,123	100.00%



## Expenditures by Function for all Funds

EXPENDITURES	<b>\$43,480,332</b>
Planned Reserves	\$4,391,791
<b>TOTAL BUDGET</b>	<b>\$47,872,123</b>

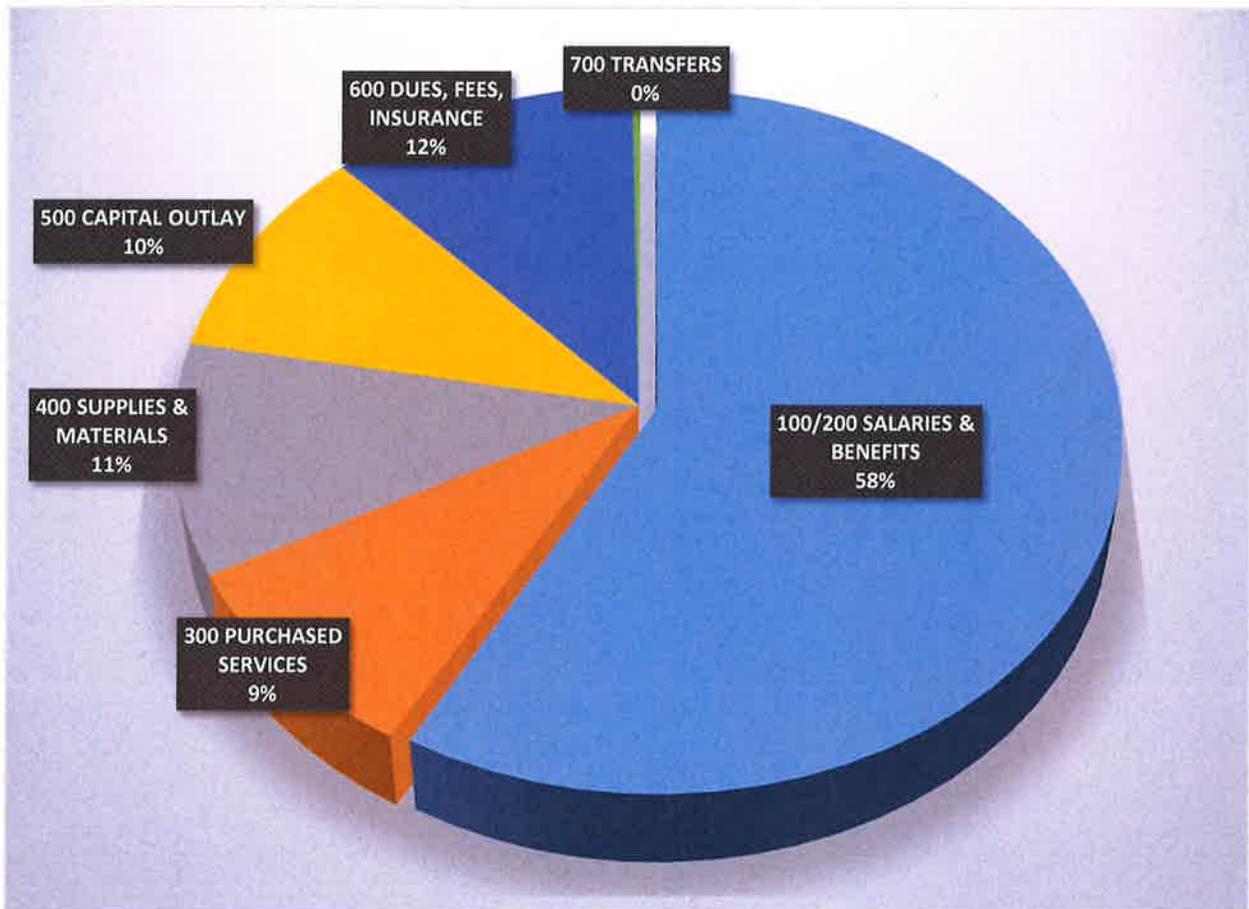
FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	INSTRUCTION	\$19,762,057	45.45%
2000	SUPPORT SERVICES	\$14,453,105	33.24%
3000	ENTERPRISE & COMMUNITY SERVICE	\$1,511,811	3.48%
4000	FACILITIES ACQUISITION	\$3,099,560	7.13%
5000	DEBT SERVICE & TRANSFERS	\$4,653,800	10.70%
<b>TOTAL</b>		<b>\$43,480,332</b>	<b>100.00%</b>



## Expenditures by Object for all Funds

EXPENDITURES	<b>\$43,480,332</b>
Planned Reserves	<u>\$4,391,791</u>
TOTAL BUDGET	<u><b>\$47,872,123</b></u>

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
100/200	SALARIES & BENEFITS	\$25,277,003	58.13%
300	PURCHASED SERVICES	\$3,963,587	9.12%
400	SUPPLIES & MATERIALS	\$4,623,289	10.63%
500	CAPITAL OUTLAY	\$4,392,471	10.10%
600	DUES, FEES, INSURANCE	\$5,093,982	11.72%
700	TRANSFERS	\$130,000	0.30%
<b>TOTAL</b>		<b>\$43,480,332</b>	<b>100.00%</b>



**Date:** 2/24/2022  
**To:** District Business Managers  
**Re:** 2022-23 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,556,902,000	\$4,742,898,000	\$9,299,800,000
<b>2021-22 Budget Appropriation for school districts &amp; ESDs:</b>			<b>\$4,742,898,000</b>
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:	(\$11,500,000)
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:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,923,566)
<b>Transfers/Deductions</b>			<b>(\$59,655,233)</b>
<b>State Revenue for Formula</b>			<b>\$4,683,242,767</b>
District Local Revenue:			\$2,216,991,853
ESD Local Revenue:			\$150,248,688
<b>Local Rev. for Formula (District + ESD)</b>			<b>\$2,367,240,541</b>
<b>Total Revenue For Formula</b>			<b>\$7,050,483,308</b>
District Share at 95.50%			\$6,733,211,559
ESD Share at 4.50%			\$317,271,749
<b>Other Transfers/Deductions:</b>		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
<b>Districts</b>			<b>(\$65,235,125)</b>
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
<b>ESDs</b>			<b>(\$9,285,125)</b>
<b>Formula Revenue for Distribution</b>			
<b>School Districts</b>			<b>\$6,667,976,434</b>
<b>ESDs</b>			<b>\$307,986,624</b>

Sources for 2022-23 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2020-21
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	2.090596749
Transportation Grant:	\$258,620,803.10
Estimated ADMr:	550,962
Estimated ADMw:	681,216
District Accrual per ADMw:	\$553
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,408

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

**STATE SCHOOL FUND GRANT**

**2022-2023**

Based on \$9.299 Billion Budget with a 49/51 split as of 2/25/2022

**Marion County, North Santiam SD 29J - 2143**

**2022-2023 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	<del>\$8,940,000.00</del>
Federal Forest Fees =	\$10,000.00
Common School Fund =	\$218,709.77
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
<b>Sum of Local Revenue =</b>	<del>-\$9,463,709.77</del>

**2022-2023 Experience Adjustment**

District Average Teacher Experience =	10.4
State Average Teacher Experience =	12.30
Experience Adjustment (Difference in District and State Teacher Experience) =	-1.90

**2022-2023 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 =	\$760,000.00
Transportation per ADMr Rank	10%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$532,000.00	

**2022-2023 Extended ADMw**

2022-2023 ADMw 2,392.78      2021-2022 ADMw 2,419.50      Extended ADMw 2,419.50

**2022-2023 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -1.9 by \$25 then add \$4500 to the result = \$4,452.50  
Then multiply \$4,452.50 by the Extended ADMw 2419.5036 and then by the funding ratio 2.09059674947 = \$22,521,663.82

**2022-2023 Total Formula Revenue**

Add the General Purpose Grant \$22,521,663.82 to the Transportation Grant \$532,000.00 = \$23,053,663.82

**2022-2023 State School Fund Grant**

7,553,709.77      15,499,954.05

Subtract the Local Revenue ~~-\$9,463,709.77~~ from the Total Formula Revenue \$23,053,663.82 = ~~-\$13,589,954.05~~

**2022-2023 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$9,308      Total Formula Revenue per Extended ADMw = \$9,528  
Charter Schools Rate( ORS 338.155 ) = \$9,412

**Payments**

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

**2022-2023 Extended ADMw**

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

	<b>2022-2023</b>		<b>2021-2022</b>	
ADMr:	2,000.00 X 1.00 =	2,000.00	2,018.76 X 1.00 =	2,018.76
Students in ESL programs:	85.00 X 0.50 =	42.50	95.26 X 0.50 =	47.63
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.29 X 1.00 =	0.29
335 IEP Students capped at 11% of District ADMr:	220.00 X 1.00 =	220.00	222.06 X 1.00 =	222.06
Students on IEP Above 11% of ADMr:	31.20 X 1.00 =	31.20	31.20 X 1.00 =	31.20
Students in Poverty:	204.49 X 0.25 =	51.12	206.40 X 0.25 =	51.60
Students in Foster Care and Neglected/Delinquent:	5.00 X 0.25 =	1.25	5.00 X 0.25 =	1.25
Remote Elementary School Correction:	46.71 X 1.00 =	46.71	46.71 X 1.00 =	46.71
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	<b>2022-2023 ADMw</b>	<b>2,392.78</b>	<b>2021-2022 ADMw</b>	<b>2,419.50</b>
	<b>North Santiam SD 29J Extended ADMw</b>			<b>2,419.50</b>

**North Santiam SD 29J Extended ADMw 2,419.50**

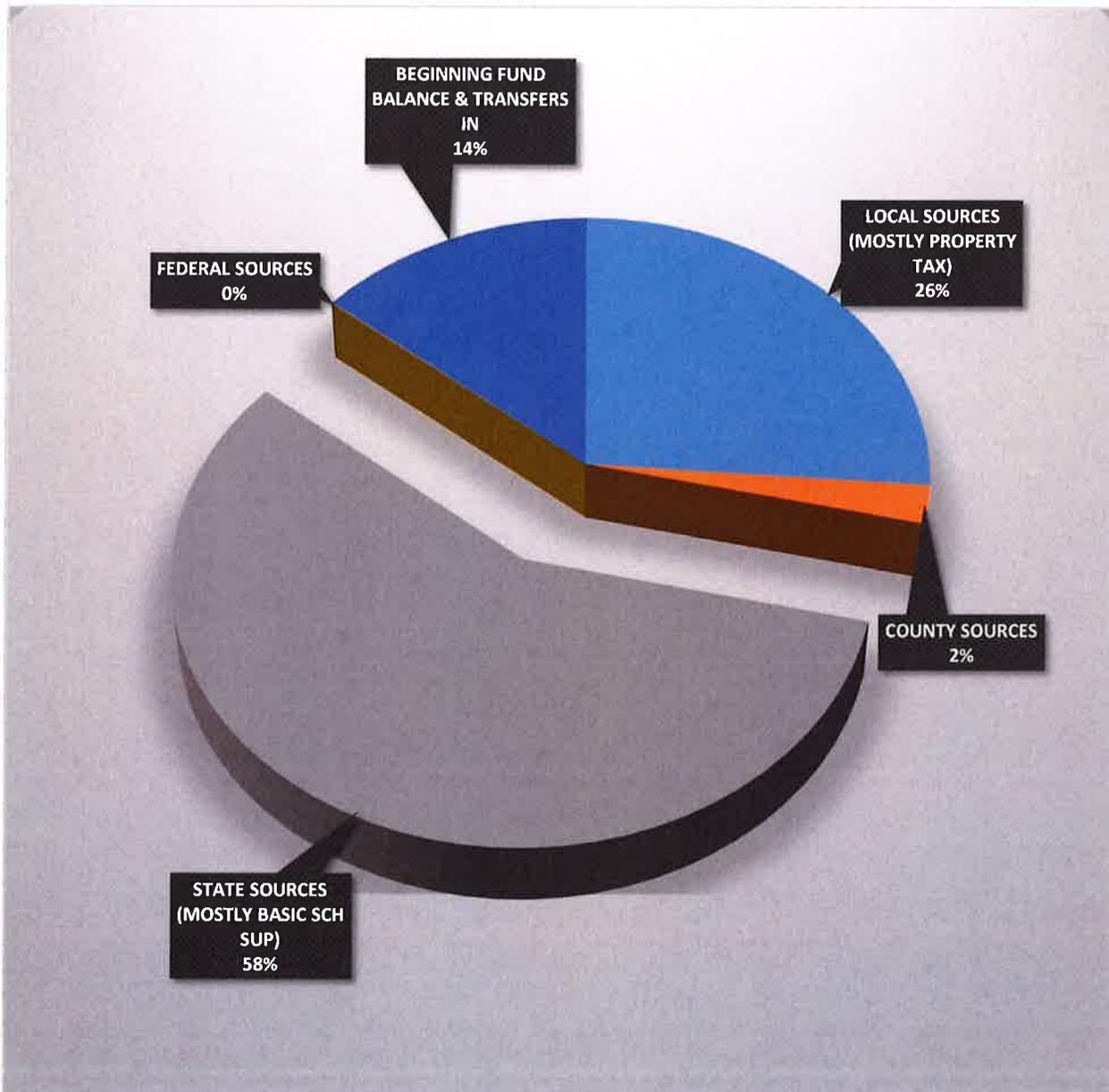
# GENERAL FUND

- 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
  - This year is the second year of the funding biennium, therefore funding is based upon a 51% distribution ratio
- Funding is based upon many factors of student enrollment – each “weighted” student represents appx. \$9,300

## General Fund Revenue by Source

TOTAL GENERAL FUND      \$27,620,000

FUNCTION	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
1000	LOCAL SOURCES (MOSTLY PROPERTY TAX)	\$7,246,336	26.24%
2000	COUNTY SOURCES	\$655,000	2.37%
3000	STATE SOURCES (MOSTLY BASIC SCH SUP)	\$15,858,664	57.42%
4000	FEDERAL SOURCES	\$10,000	0.04%
5000	BEGINNING FUND BALANCE & TRANSFERS IN	\$3,850,000	13.94%
TOTAL		\$27,620,000	100.00%



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

**RESOURCES**

	<b>2019-2020 ACTUALS</b>	<b>2020-2021 ACTUALS</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 PROPOSED</b>	<b>2022-2023 APPROVED</b>	<b>2022-2023 ADOPTED</b>
<b>Beginning Fund Balance</b>						
5400-Beginning Fund Balance	2,405,852	3,280,662	2,400,000	3,850,000	3,850,000	0
<b>1000s Local Resources</b>						
1111-Current Year Taxes	6,150,088	6,456,436	6,530,000	6,890,000	6,890,000	0
1112-Prior Year Taxes	171,008	164,772	170,000	150,000	150,000	0
1510-Interest on Investments	261,855	129,949	140,000	100,000	100,000	0
1740-Fees Admission	28,922	1,509	3,000	3,836	3,836	0
1910-Rentals	9,183	0	0	0	0	0
1920 -Sub Reimbursement	0	0	0	0	0	0
1960-Recovery Prior Years Exp	503	0	0	0	0	0
1980-Fees Charged To Grants	37,509	160,361	150,000	100,000	100,000	0
1990-Miscellaneous	6,827	26,785	2,500	2,500	2,500	0
<b>Total Local Resources</b>	<b>6,665,894</b>	<b>6,939,811</b>	<b>6,995,500</b>	<b>7,246,336</b>	<b>7,246,336</b>	<b>0</b>
<b>2000s Intermediate Resources</b>						
2101-County School	54,544	17,027	45,000	45,000	45,000	0
2102-ESD Transit	620,000	610,000	600,000	600,000	600,000	0
2106-WESD Regional Transit	0	0	0	0	0	0
2199-Heavy Equipment Tax	0	10,028	10,000	10,000	10,000	0
2200-Restricted Resources	1,535	0	0	0	0	0
<b>Total Intermediate Resources</b>	<b>676,079</b>	<b>637,055</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>	<b>0</b>

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

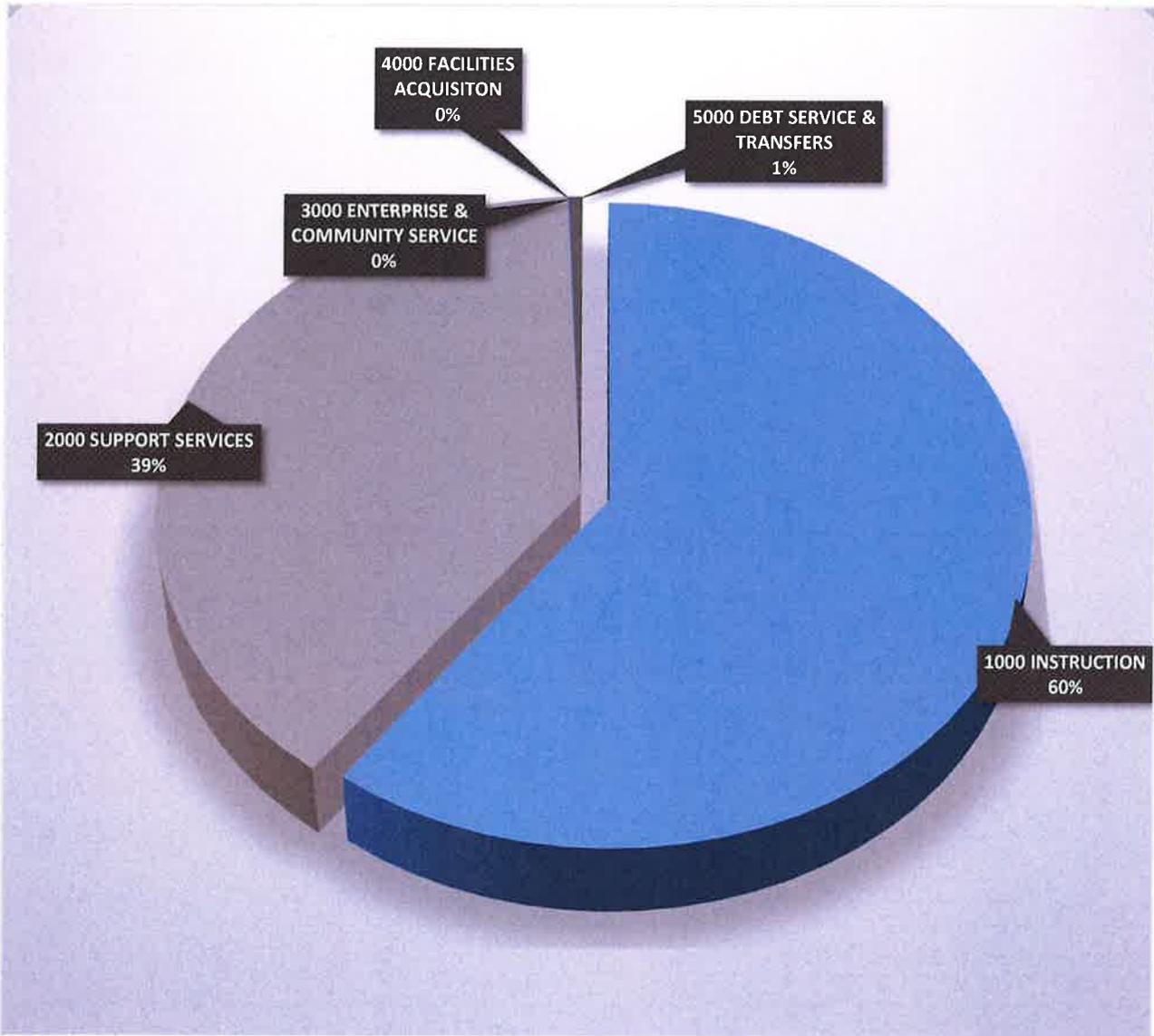
**RESOURCES (Continued)**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
<b>3000's State Resources</b>						
3101-State Basic School Support	15,871,456	16,723,909	15,533,461	15,489,954	15,489,954	0
3105-STATE SCH FUND -PRIOR YRS	0	0	(150,000)	(150,000)	(150,000)	0
3103-Common School Fund	217,605	236,830	226,889	218,710	218,710	0
3104-State Timber Resources	53,990	215,532	250,000	250,000	250,000	0
3107-High Cost Disability	197,232	146,987	10,000	50,000	50,000	0
<b>Total State Resources</b>	<b>16,340,283</b>	<b>17,323,259</b>	<b>15,870,350</b>	<b>15,858,664</b>	<b>15,858,664</b>	<b>0</b>
<b>4000-s Federal Resources</b>						
4500-Fed. Resources Through the	0	0	0	0	0	0
4801-Federal Forest Resources	9,648	8,447	10,000	10,000	10,000	0
<b>Total Federal Resources</b>	<b>9,648</b>	<b>8,447</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>5000's Other Sources</b>						
5110-Bond Proceeds	0	0	14,743,334	0	0	0
5130-Accrued Interest	0	0	1,000	0	0	0
5200-Interfund Transfers In	0	0	0	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>14,744,334</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Resources Total</b>	<b>26,097,756</b>	<b>28,189,233</b>	<b>40,675,184</b>	<b>27,620,000</b>	<b>27,620,000</b>	<b>0</b>

# General Fund Expenditures by Function

<b>EXPENDITURES</b>	<b>\$26,075,000</b>
Less Planned Reserves	\$1,545,000
<b>TOTAL GENERAL FUND</b>	<b>\$27,620,000</b>

FUNCTION	EXPENDITURE TYPE	DOLLARS BUDGETED	PERCENT OF EXPENDITURES
1000	INSTRUCTION	\$15,646,906	60.01%
2000	SUPPORT SERVICES	\$10,270,094	39.39%
3000	ENTERPRISE & COMMUNITY SERVICE	\$10,700	0.04%
4000	FACILITIES ACQUISITON	\$0	0.00%
5000	DEBT SERVICE & TRANSFERS	\$147,300	0.56%
<b>TOTAL</b>		<b>\$26,075,000</b>	<b>100.00%</b>



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

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
<b>1000 Instruction</b>												
1111-Primary, K-3	4,343,064	53.1	4,335,196	54.1	4,771,599	54.8	5,276,614	56.3	5,276,614	56.3	5,276,614	0
1120-Tutors AVID	11,695	0.0	78	0.0	8,000	0.0	8,500	0.0	8,500	0.0	8,500	0
1121-Middle/Junior High Programs	2,392,023	25.5	2,449,571	26.5	2,426,432	23.3	2,681,009	23.8	2,681,009	23.8	2,681,009	0
1122-Middle/Jr High Extra-Curricular	83,383	0.0	39,407	0.0	163,906	0.0	150,314	0.0	150,314	0.0	150,314	0
1127-Community After School Program	10,000	0.0	90	0.0	15,000	0.0	15,000	0.0	15,000	0.0	15,000	0
1131-High School Programs	2,926,596	30.0	3,008,889	29.9	3,298,354	31.5	3,268,861	29.5	3,268,861	29.5	3,268,861	0
1132-High School Extra-Curricular	550,627	1.0	513,547	2.0	617,141	1.0	684,334	1.0	684,334	1.0	684,334	0
1150-Distance Learning	0	0.0	14,906	0.0	832	0.0	0	0	0	0	0	0
1220-Restricted Programs for Students with Disabilities	1,538,959	24.8	1,623,978	28.2	1,848,320	25.8	1,515,409	20.3	1,515,409	20.3	1,515,409	0
1250-Less Restricted Programs for Students with Disabilities	610,434	8.7	655,575	7.7	667,056	8.5	682,971	7.6	682,971	7.6	682,971	0
1270-Remediation	237,659	4.4	242,208	4.4	239,653	3.9	347,159	5.6	347,159	5.6	347,159	0
1272 Title IA/D	0	0.0	0	0.0	46,407	0.9	144,652	2.3	144,652	2.3	144,652	0
1280-Alternative Education	318,114	1.9	455,085	1.9	181,226	0.9	117,000	0.0	117,000	0.0	117,000	0
1285-District Alternative School	0	0.0	0	0.0	0	0.0	99,677	0.5	99,677	0.5	99,677	0
1291-English Second Language Programs	496,864	7.6	535,379	7.9	570,304	7.6	647,307	8.1	647,307	8.1	647,307	0
1292-Teen Parent Program	1,480	0.0	0	0.0	8,100	0.0	8,100	0.0	8,100	0.0	8,100	0
<b>1000 Instruction Total</b>	<b>13,520,898</b>	<b>157.0</b>	<b>13,873,909</b>	<b>162.7</b>	<b>14,862,331</b>	<b>158.2</b>	<b>15,646,906</b>	<b>154.9</b>	<b>15,646,906</b>	<b>154.9</b>	<b>15,646,906</b>	<b>0</b>

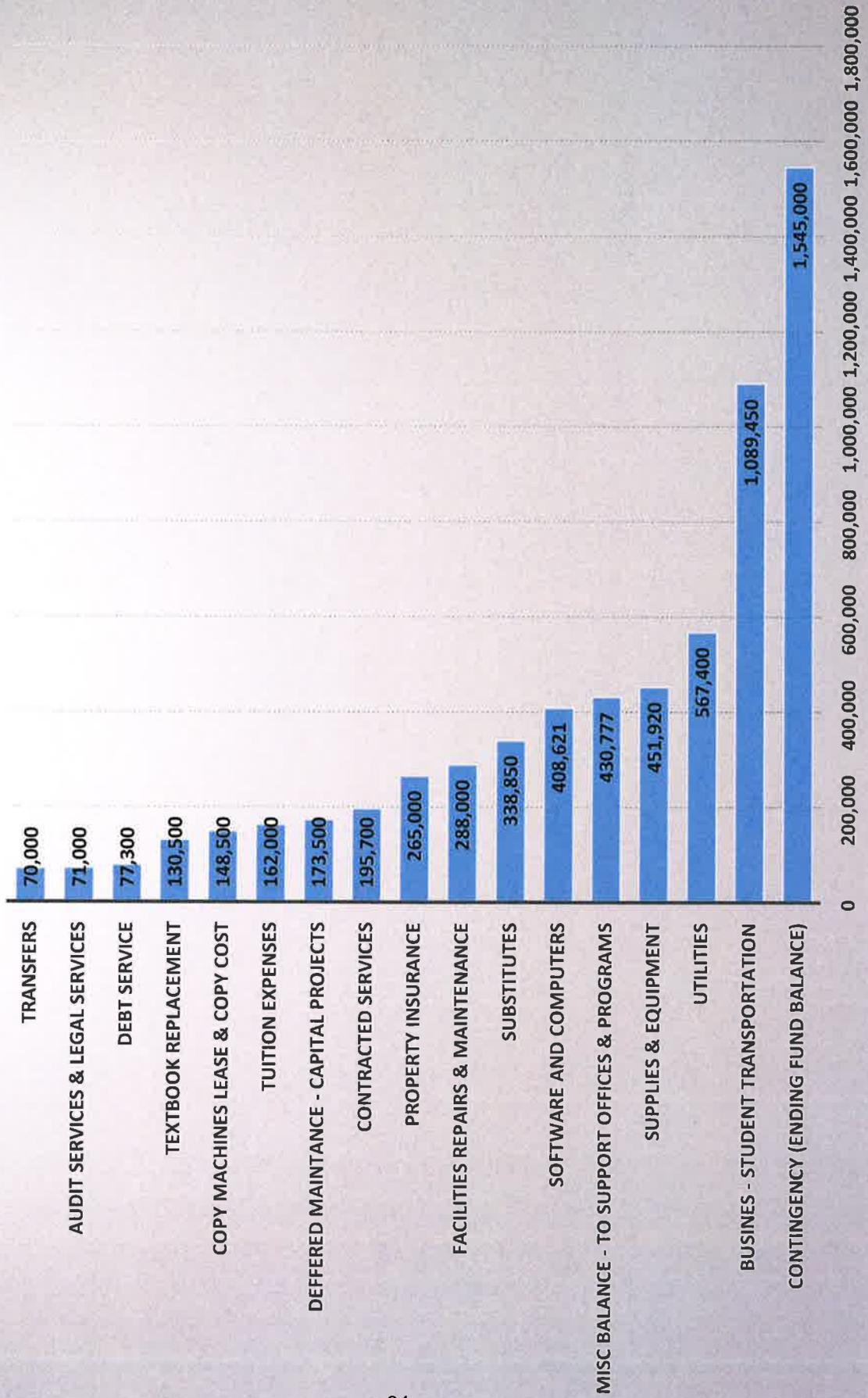
**NORTH SANTIAM SCHOOL DISTRICT**  
**FUND 100 - GENERAL FUND EXPENDITURES BY FUNCTION (Continued)**

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2022-23
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED		
<b>2000 Support Services</b>												
2110-Attendance & Social Work	55,914	0.1	61,694	0.5	57,801	0.5	106,452	0.5	106,452	0		
2113-Social Work	26,781	0.4	29,016	0.4	37,077	0.4	39,057	0.4	39,057	0		
2115-Student Safety	17,642	0.0	11,612	0.0	36,000	0.0	36,300	0.0	36,300	0		
2120-Guidance Services (Counseling)	441,393	4.0	233,671	5.0	275,818	3.0	178,239	2.0	178,239	0		
2121-CTE Coordinator	2,552	0.0	387	0.0	0	0.0	0	0.0	0	0		
2134-Nurse Services	126,185	1.0	188,911	1.0	66,776	0.4	263,123	1.5	263,123	0		
2143-Psychological Services	175,495	1.8	78,505	2.7	93,878	0.8	97,142	0.8	97,142	0		
2152-Speech Pathology Services	104,236	0.9	109,079	0.9	157,740	0.9	158,963	0.9	158,963	0		
2160-Other Student Treatment Services	79,976	0.8	87,131	0.8	87,918	0.8	94,856	0.8	94,856	0		
2190-Service Direction, Stud Support Serv	360,210	2.8	389,539	2.8	372,334	3.1	369,364	2.8	369,364	0		
2210-Improvement of Instruction Services	113,327	1.0	118,031	1.0	133,114	1.0	139,299	1.0	139,299	0		
2213-Curriculum Development	139,508	0.0	50,663	0.0	126,700	0.0	125,200	0.0	125,200	0		
2220-Educational Media Services	251,438	4.6	272,495	4.6	290,566	4.6	299,152	4.6	299,152	0		
2230-Assessment/Testing	101,730	1.8	113,662	1.8	114,801	1.8	120,043	1.8	120,043	0		
2240-Instructional Staff Development	19,152	0.0	11,699	0.0	31,032	0.0	21,045	0.0	21,045	0		
2310-Board of Education Services	111,553	0.0	51,623	0.0	131,000	0.0	135,500	0.0	135,500	0		
2320-Executive Administration Services	388,074	2.0	368,087	2.0	373,129	2.0	384,983	2.0	384,983	0		
2410-Office of the Principal Services	1,807,888	18.0	1,743,775	18.0	1,946,812	18.3	2,065,552	19.3	2,065,552	0		
2510-Direction of Business Services	184,681	1.0	173,625	1.0	210,304	1.0	224,584	1.0	224,584	0		
2520-Fiscal Services	270,705	2.6	253,616	2.4	309,860	2.3	376,763	2.5	376,763	0		
2528-Risk Management Services	161,794	0.0	214,066	0.0	230,000	0.0	265,000	0.0	265,000	0		
2540-Operation and Maintenance of Plant Se	2,115,269	16.3	2,764,260	16.3	2,336,065	16.0	2,499,583	16.3	2,499,583	0		
2550-Student Transportation Services	718,298	0.0	515,543	0.0	816,450	0.0	849,450	0.0	849,450	0		
2558-Special Educ. Transportation Services	181,781	0.0	101,367	0.0	240,000	0.0	240,000	0.0	240,000	0		
2626-Grant Writing	18,000	0.0	11,250	0.0	31,500	0.0	31,500	0.0	31,500	0		
2630-Information Services	62,632	1.0	67,189	0.8	67,380	0.8	55,521	0.8	55,521	0		
2633-Public Info Services	1,400	0.0	0	0.0	32,500	0.0	25,000	0.0	25,000	0		
2640 Staff Services	316,524	2.0	342,545	2.0	380,248	2.0	414,612	2.5	414,612	0		
2645-Staff Services-Health Services	94	0.0	0	0.0	0	0.0	0	0.0	0	0		
2660-Technology Services	628,351	2.0	554,774	2.0	601,297	2.0	653,809	2.0	653,809	0		
2700-Supplemental Retirement Program	22,942	0.0	5,600	0.0	0	0.0	0	0.0	0	0		
<b>2000-Support Services Total</b>	<b>8,955,526</b>	<b>64.1</b>	<b>8,923,413</b>	<b>65.9</b>	<b>9,588,099</b>	<b>61.6</b>	<b>10,270,094</b>	<b>63.3</b>	<b>10,270,094</b>	<b>0</b>		

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

	2019-20 ACTUALS	2019-20 FTE	2020-21 ACTUALS	2020-21 FTE	2021-22 BUDGET	2021-22 FTE	2022-23 PROPOSED	2022-23 FTE	2022-23 APPROVED	2022-23 ADOPTED
<b>3000 Enterprise and Community Services</b>										
3300-Community Services	143	0.0	110	0.0	0	0.0	0	0.0	0	0
3310-Direction of Community Services	0	0.0	4,750	0.0	0	0.0	0	0.0	0	0
3500-Day Care	0	0.0	213	0.0	0	0.0	0	0.0	0	0
3360-Homeless Support	2,980	0.0	1,068	0.0	10,700	0.0	10,700	0.0	10,700	0
<b>3000-Enterprise &amp; Comm. Serv. Total</b>	<b>3,123</b>	<b>0.0</b>	<b>6,141</b>	<b>0.0</b>	<b>10,700.0</b>	<b>0.0</b>	<b>10,700</b>	<b>0.0</b>	<b>10,700</b>	<b>0</b>
<b>5000 Debt Services</b>										
5110-Long Term Debt Service	118,648	0.0	116,861	0.0	119,720	0.0	77,300	0.0	77,300	0
<b>5000 Debt Service Total</b>	<b>118,648</b>	<b>0.0</b>	<b>116,861</b>	<b>0.0</b>	<b>119,720</b>	<b>0.0</b>	<b>77,300.0</b>	<b>0.0</b>	<b>77,300.0</b>	<b>0.0</b>
<b>5200 Transfers</b>										
5200 Transfers	218,000	0.0	1,628,000	0.0	50,000	0.0	70,000	0.0	70,000	0
<b>5200 Transfers Total</b>	<b>218,000</b>	<b>0.0</b>	<b>1,628,000</b>	<b>0.0</b>	<b>50,000</b>	<b>0.0</b>	<b>70,000</b>	<b>0.0</b>	<b>70,000</b>	<b>0</b>
<b>5400 PERS UAL Payment</b>										
5400 PERS UAL Payment	0	0.0	0	0.0	14,744,334	0.0	0	0.0	0	0
<b>5400 PERS UAL Payment</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>14,744,334</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>
<b>6000 Contingencies</b>										
6110-Operating Contingencies	0	0.0	0	0.0	800,000	0.0	1,000,000	0.0	1,000,000	0
<b>6000 Contingency Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>800,000</b>	<b>0.0</b>	<b>1,000,000</b>	<b>0.0</b>	<b>1,000,000</b>	<b>0</b>
<b>7000 Unappropriated Ending Fund Balance</b>										
7000-Unappropriated Fund Bal. Reserve	0	0.0	0	0.0	500,000	0.0	545,000	0.0	545,000	0
<b>7000 Unappropriated Ending Fund Bal. 1</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>500,000</b>	<b>0.0</b>	<b>545,000</b>	<b>0.0</b>	<b>545,000</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>	<b>22,816,194</b>	<b>221.1</b>	<b>24,548,324</b>	<b>228.6</b>	<b>40,675,184</b>	<b>219.8</b>	<b>27,620,000</b>	<b>218.2</b>	<b>27,620,000</b>	<b>0</b>

# GENERAL FUND NON SALARY AND BENEFIT EXPENDITURES



# Special Education Expenditures

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
ADMr	2247	2236	2248	2074	2020	2000
Special Educ. Students	360	346	365	335	330	330
Total Special Educ. Expenditures	2,923,210	3,014,008	3,050,689	2,911,034	2,806,625	3,066,742
Average Exp. IEP Student	8,352	8,686	8,817	8,689	8,504	9,293
Percentage of IEP Students/ ADMr	16.02%	15.47%	16.23%	16.15%	16.34%	16.50%

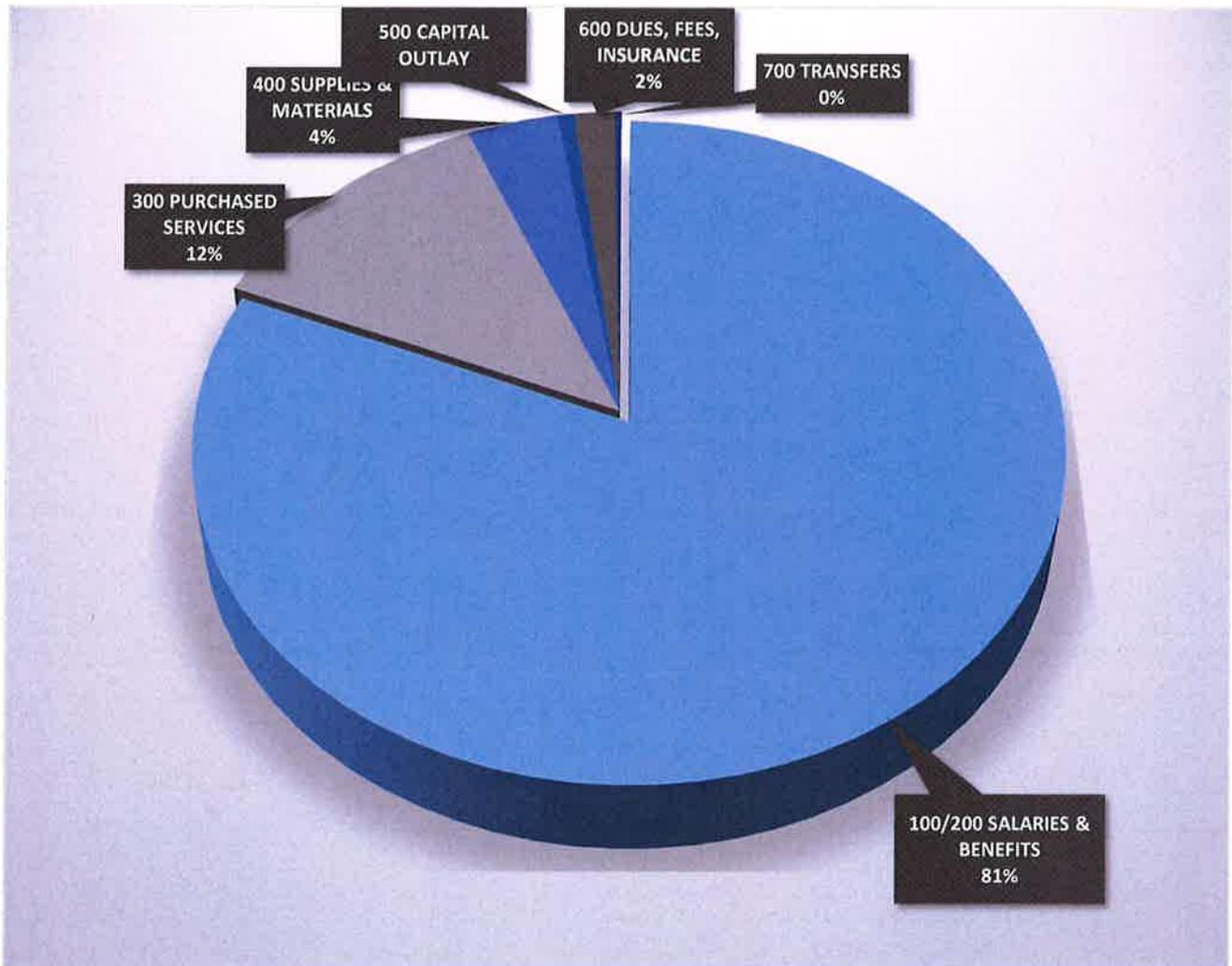


## General Fund Expenditures by Object

EXPENDITURES	<b>\$26,075,000</b>
Less Planned Reserves	\$1,545,000
<b>TOTAL GENERAL FUND</b>	<b><u>\$27,620,000</u></b>

FUNCTION	EXPENDITURE TYPE	DOLLARS BUDGETED	PERCENT OF EXPENDITURE
100/200	SALARIES & BENEFITS	\$21,206,482	81.33%
300	PURCHASED SERVICES	\$3,227,995	12.38%
400	SUPPLIES & MATERIALS	\$963,591	3.70%
500	CAPITAL OUTLAY	\$179,100	0.69%
600	DUES, FEES, INSURANCE	\$427,832	1.64%
700	TRANSFERS	\$70,000	0.27%

TOTAL **\$26,075,000** 100.00%



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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	PROPOSED	APPROVED	ADOPTED
<b>100'S Salaries</b>							
111-Licensed Salaries	6,904,520	7,036,692	7,316,810	7,854,055	7,854,055	7,854,055	0
112-Classified Salaries	1,900,892	1,867,603	2,112,426	2,239,402	2,239,402	2,239,402	0
113-Administrators	1,080,307	1,081,149	1,131,924	1,236,924	1,236,924	1,236,924	0
114-Managerial-Confidential	1,008,795	1,001,843	1,050,736	1,273,817	1,273,817	1,273,817	0
121-Licensed Substitutes	33,822	15,193	6,435	18,714	18,714	18,714	0
122-Classified Substitutes	9,435	575	230	1,000	1,000	1,000	0
124-Temporary Classified	1,511	0	0	0	0	0	0
125-Administrative/Confidential Temporary	3,113	4,194	0	11,813	11,813	11,813	0
130-Additional Salary	295,140	235,025	365,743	392,873	392,873	392,873	0
131-Licensed Additional Salary	100,549	78,447	90,162	70,083	70,083	70,083	0
132-Classified Additional Salary	20,195	11,169	9,814	1,631	1,631	1,631	0
133-Tutors	14,760	497	508	0	0	0	0
140-Travel/Phone Stipends	4,300	4,300	4,300	4,472	4,472	4,472	0
143-Insurance Opt Out	152,108	137,864	0	7,800	7,800	7,800	0
<b>Salaries Total</b>	<b>11,529,448</b>	<b>11,474,550</b>	<b>12,089,087</b>	<b>13,112,584</b>	<b>13,112,584</b>	<b>13,112,584</b>	<b>0</b>
<b>200's Associated Payroll Costs</b>							
210-PERS	3,307,497	3,493,768	3,063,205	3,184,084	3,184,084	3,184,084	0
220-Social security	857,247	853,858	924,815	1,003,079	1,003,079	1,003,079	0
231-Workers Compensation	16,289	49,610	84,624	78,673	78,673	78,673	0
232-Unemployment Compensation	0	50,091	48,357	20,979	20,979	20,979	0
233-Workers Benefit Fund	4,229	9,468	24,178	20,979	20,979	20,979	0
234-PFMLI	0	0	30,153	52,449	52,449	52,449	0
241-Licensed Insurance	1,707,371	1,905,092	2,012,869	2,086,498	2,086,498	2,086,498	0
242-Classified Insurance	944,581	947,694	1,207,830	1,117,114	1,117,114	1,117,114	0
243-Administrative Insurance	367,485	390,692	465,645	444,404	444,404	444,404	0
244-TSA	15,755	14,679	15,105	15,640	15,640	15,640	0
245-Tuition Reimbursement	35,540	52,663	65,000	70,000	70,000	70,000	0
270-Post Retirement Health Benefits	23,502	5,600	0	0	0	0	0
<b>Associated Payroll Costs Total</b>	<b>7,279,495</b>	<b>7,773,215</b>	<b>7,941,782</b>	<b>8,093,898</b>	<b>8,093,898</b>	<b>8,093,898</b>	<b>0</b>

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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>300's Purchased Services</b>							
310-Instructional, Professional & Technical Serv.	50,580	40,363	59,000	42,000	42,000	42,000	0
312-Instructional Programs Improvement Serv.	8,720	2,689	22,575	27,575	27,575	27,575	0
313-Student Services Willamette Promise	0	0	0	0	0	0	0
315-Contracted Substitute Services	235,960	90,084	289,150	338,850	338,850	338,850	0
316 -Contracted Substitute Services	61,333	20,918	77,150	0	0	0	0
318-Professional and Improv. Non-Instructional	2,697	3,423	7,900	7,100	7,100	7,100	0
319-Other Instructional, Prof., and Technical Ser.	2,976	782	6,600	6,300	6,300	6,300	0
322-Repairs and Maintenance Services	240,776	377,733	298,850	312,850	312,850	312,850	0
324-Rentals	88,684	61,048	100,300	74,100	74,100	74,100	0
325-Electricity	246,155	211,035	252,000	263,500	263,500	263,500	0
326-Fuel for heating and/or cooling	100,238	107,397	121,000	149,000	149,000	149,000	0
327-Water and Sewage	74,370	78,979	79,200	92,800	92,800	92,800	0
328-Garbage Services	53,531	23,342	69,300	62,100	62,100	62,100	0
329-Other Property Services	900	1,380	4,500	4,500	4,500	4,500	0
331-Reimbursable Student Transportation	867,408	592,489	996,450	1,024,450	1,024,450	1,024,450	0
332-Non-reimbursable Student Transportation	32,671	24,421	60,000	65,000	65,000	65,000	0
340-Travel	43,496	19,768	55,620	57,420	57,420	57,420	0
342-Out of District Travel	0	0	500	500	500	500	0
351-Telephone	83,774	84,360	107,300	108,300	108,300	108,300	0
353-Postage	8,751	10,049	14,050	14,050	14,050	14,050	0
354-Advertising	6,033	4,517	15,700	15,700	15,700	15,700	0
355-Printing and Binding	52,360	27,457	65,900	74,400	74,400	74,400	0
371-Tuition Payments to Other Districts in State	0	0	50,000	50,000	50,000	50,000	0
374-Other Tuition	163,500	111,250	112,000	112,000	112,000	112,000	0
381-Audit Services	30,404	30,750	38,000	40,000	40,000	40,000	0
382-Legal Services	46,798	0	31,000	31,000	31,000	31,000	0
383-Architect Fees	28,636	44,259	2,000	2,000	2,000	2,000	0

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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	PROPOSED	APPROVED	ADOPTED
<b>300's Purchased Services (Continued)]</b>							
384-Negotiation Services	0	0	0	2,500	2,500	2,500	0
387-Statistical Services	25,250	0	8,000	8,000	8,000	8,000	0
388-Election Services	0	979	7,000	7,000	7,000	7,000	0
389-Other Non-Instruct Prof & Tech Serv	339	1,579	5,300	5,300	5,300	5,300	0
390-Other General Prof. & Technical Serv	109,052	83,090	234,698	229,700	229,700	229,700	0
<b>Purchased Services Total</b>	<b>2,665,393</b>	<b>2,054,141</b>	<b>3,191,043</b>	<b>3,227,995</b>	<b>3,227,995</b>	<b>3,227,995</b>	<b>0</b>
<b>400's Supplies and Materials</b>							
410-Consumable Supplies and Materials	201,389	179,285	301,320	344,050	344,050	344,050	0
412-Tests	2,583	640	5,100	5,000	5,000	5,000	0
420-Textbooks	93,896	17,131	82,500	85,500	85,500	85,500	0
421-Curriculum Development	20,168	14,502	25,000	25,000	25,000	25,000	0
422-Textbooks Replacement	26,358	20,044	21,500	20,000	20,000	20,000	0
430-Library Books	10,385	13,416	11,550	12,150	12,150	12,150	0
440-Periodicals	892	610	2,470	2,070	2,070	2,070	0
460-Non-Consumable Equip. (less than \$5,000)	27,856	79,788	77,450	95,200	95,200	95,200	0
470-Computer Software	218,937	240,293	258,780	344,461	344,461	344,461	0
480-Computer Hardware	72,767	26,219	15,163	30,160	30,160	30,160	0
<b>Supplies and Materials Total</b>	<b>675,229</b>	<b>591,929</b>	<b>800,833</b>	<b>963,591</b>	<b>963,591</b>	<b>963,591</b>	<b>0</b>
<b>Capital Outlay - Equipment Over \$5,000</b>							
520-Building Construction	34,568	36,390	43,200	70,000	70,000	70,000	0
530-Improvements Other than Building	26,842	607,978	93,535	103,500	103,500	103,500	0
541-Initial Additional Equipment	21,617	9,500	0	0	0	0	0
542-Replacement Equipment	0	0	5,600	5,600	5,600	5,600	0
550-Depreciable Technology	39,500	0	0	0	0	0	0
<b>Capital Outlay Total</b>	<b>122,526</b>	<b>653,868</b>	<b>142,335</b>	<b>179,100</b>	<b>179,100</b>	<b>179,100</b>	<b>0</b>

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

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
<b>600's Other Objects</b>						
610-Redemption of Principal	106,567	106,567	111,570	71,000	71,000	0
621-Regular Interest	12,081	10,294	8,150	6,300	6,300	0
640-Dues and Fees	46,563	41,683	65,975	85,457	85,457	0
653-Property Insurance Premium	161,794	214,066	230,000	265,000	265,000	0
670-Taxes	0	11	75	75	75	0
680-PERS UAL Lump Sum Payment	0	0	14,744,334	0	0	0
<b>Other Objects Total</b>	<b>327,004</b>	<b>372,622</b>	<b>15,160,104</b>	<b>427,832</b>	<b>427,832</b>	<b>0</b>
<b>700's Transfers</b>						
710-Fund Modifications	218,000	1,628,000	50,000	70,000	70,000	0
<b>Transfers Total</b>	<b>218,000</b>	<b>1,628,000</b>	<b>50,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>800's Other Uses of Funds</b>						
810-Planned Reserve	0	0	800,000	1,000,000	1,000,000	0
820-Reserved For Next Year	0	0	500,000	545,000	545,000	0
<b>Total Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>1,300,000</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>	<b>22,817,095</b>	<b>24,548,324</b>	<b>40,675,184</b>	<b>27,620,000</b>	<b>27,620,000</b>	<b>0</b>

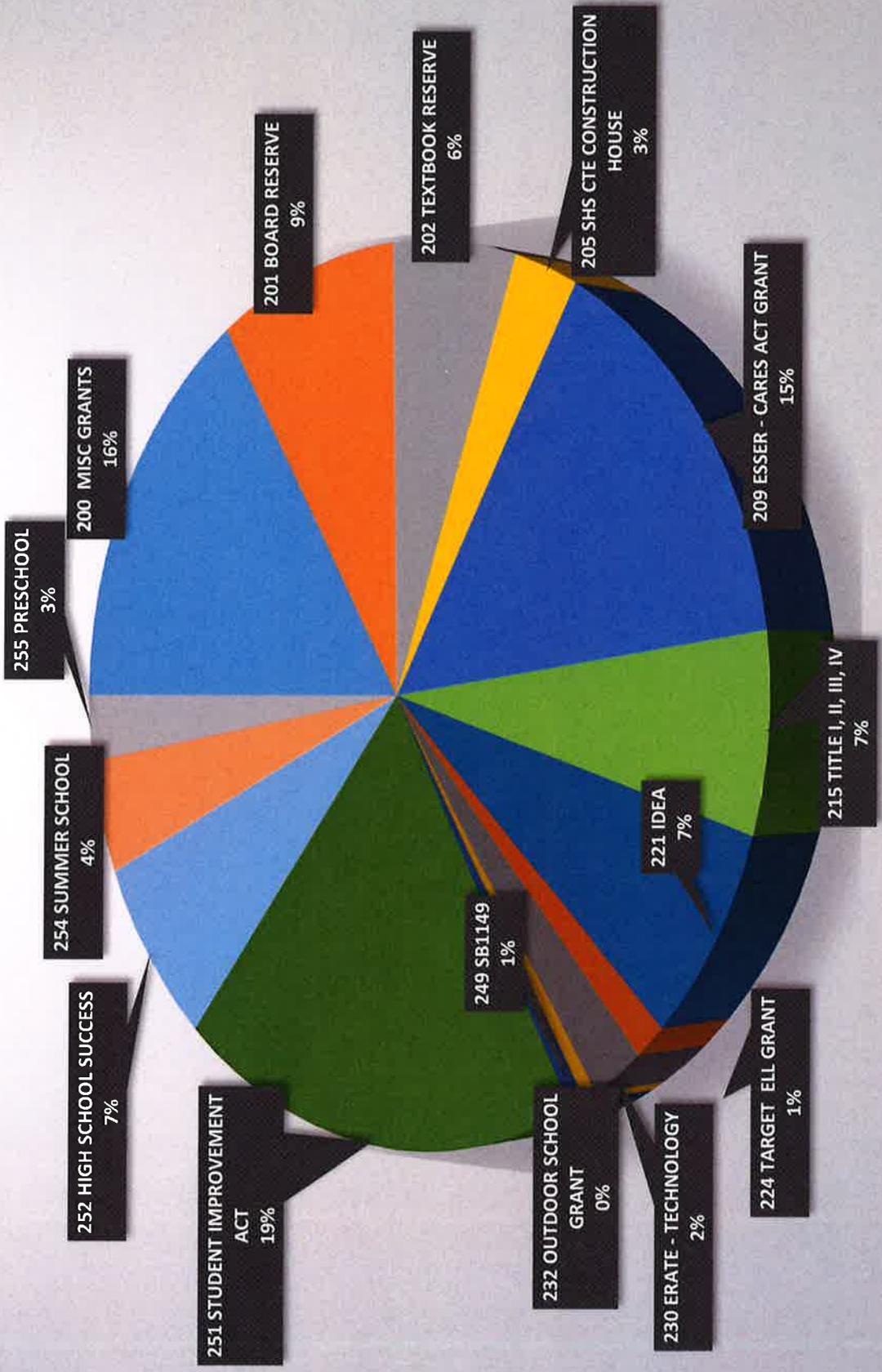
## 200 - Special Revenue Fund

- The special revenue fund resources are generated mostly through state and federal grants and are divided into sub funds:
  - 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, specifically counselors and behavior specialists. This fund will also be utilized to support new textbook adoptions.
- **Preschool Program**
  - Budgeted at full funding level – this will be year three of this program.
- **Federal Cares Act Relief Fund and Summer Learning Grant**
  - Budgeted at an estimated funding level – Supports FTE
  - Supports learning loss programs for students

# SPECIAL REVENUE SUB FUNDS



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

**RESOURCES**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
<b>Beginning Fund Balance</b>						
5400-Resources Beginning Fund Balance	2,197,108	2,114,608	2,316,595	2,305,020	2,305,020	0
<b>1000s Local Resources</b>						
1700-Miscellaneous Revenue	624,368	43,508	483,900	141,550	141,550	0
1990-Miscellaneous	97,446	102,589	81,800	97,742	97,742	0
<b>Local Resources Total</b>	<b>721,814</b>	<b>146,098</b>	<b>565,700</b>	<b>239,292</b>	<b>239,292</b>	<b>0</b>
<b>2000's Intermediate Resources</b>						
2199-E-Rate Resources	94,449	9,360	123,000	100,000	100,000	0
2200-Restricted Resources	90,732	43,844	348,300	287,381	287,381	0
<b>Total Intermediate Resources</b>	<b>185,181</b>	<b>53,204</b>	<b>471,300</b>	<b>387,381</b>	<b>387,381</b>	<b>0</b>
<b>3000's State Resources</b>						
3200-Restricted Grants -In-Aid	40,270	1,311,752	3,155,758	2,585,025	2,585,025	0
3299-Restricted State Grants	541,237	388,072	250,000	610,000	610,000	0
<b>Total State Resources</b>	<b>581,507</b>	<b>1,699,823</b>	<b>3,405,758</b>	<b>3,195,025</b>	<b>3,195,025</b>	<b>0</b>
<b>4000-s Federal Resources</b>						
4202-Medicaid	0	5,001	0	5,000	5,000	0
4500-Federal Resources through the State	1,155,351	2,239,002	4,086,218	2,787,034	2,787,034	0
<b>Total Federal Resources</b>	<b>1,155,351</b>	<b>2,244,003</b>	<b>4,086,218</b>	<b>2,792,034</b>	<b>2,792,034</b>	<b>0</b>
<b>5000's Transfer In</b>						
5200-Transfer In	0	200,000	0	0	0	0
5300 Sale of Fixed Assets	0	265,364	0	0	0	0
<b>Total Transfers In</b>	<b>0</b>	<b>465,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Revenue Resources Total</b>	<b>4,840,961</b>	<b>6,723,100</b>	<b>10,845,571</b>	<b>8,918,752</b>	<b>8,918,752</b>	<b>0</b>

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

	2019-2020	2019-20	2020-2021	2020-21	2021-22	2022-2023	2022-23	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	FTE	ACTUALS	FTE	ADOPTED	PROPOSED	FTE	ADOPTED	APPROVED	APPROVED	ADOPTED
<b>1000 Instruction</b>											
1111-Primary, K-3	18,646	0.0	14,004	2.6	441,268	334,546	2.0	334,546	334,546	334,546	0
1113-Elementary Extracurricular	22,966	0.0	(65)	0.0	38,821	47,187	0.0	47,187	47,187	47,187	0
1120-AVID	0	0.0	7,117	0.0	738	6,538	0.0	6,538	6,538	6,538	0
1121-Middle/Junior High Programs	27,179	0.0	36,215	1.0	137,659	88,075	0.5	88,075	88,075	88,075	0
1122-Middle/Jr. High Extracurricular	26,889	0.0	275	0.0	83,269	85,268	0.0	85,268	85,268	85,268	0
1127-Community After School Program	10,000	0.0	0	0.0	42,500	42,500	0.0	42,500	42,500	42,500	0
1131-High School Programs	35,629	0.0	51,809	0.0	143,382	164,673	0.0	164,673	164,673	164,673	0
1132- Other Contracted Services	574,693	0.0	61,304	0.0	692,830	376,859	0.0	376,859	376,859	376,859	0
1140-Preschool	0	0.0	108,846	2.8	183,720	186,219	2.0	186,219	186,219	186,219	0
1220-Res Prog for Stud w/ Disabilities	5,956	0.0	1,051	0.0	86,621	11,834	1.4	11,834	11,834	11,834	0
1229-IDEA Grant	4,909	0.0	1,911	0.0	9,600	9,600	0.0	9,600	9,600	9,600	0
1250-Less Res Prog for Stud w/ Disab	442,161	6.3	34,051	6.0	298,037	538,154	3.5	538,154	538,154	538,154	0
1274-Remediation	89,613	0.8	59,039	1.3	79,847	29,683	1.0	29,683	29,683	29,683	0
1277-Title IA/D	398,320	6.2	366,314	4.8	363,535	357,567	4.8	357,567	357,567	357,567	0
1285-Alternative Education	0	0.0	0	0.0	285,719	316,808	3.0	316,808	316,808	316,808	0
1289-Other Alternative Programs	642,699	2.5	765,472	3.0	1,019,200	887,154	4.3	887,154	887,154	887,154	0
1291-English Second Language Programs	0	0.0	4,862	0.0	56,670	112,304	0.5	112,304	112,304	112,304	0
1410-Summer School Elementary/Middle	0	0.0	153,924	0.0	651,477	320,180	0.0	320,180	320,180	320,180	0
1430-Summer High School Programs	0	0.0	188,048	0.0	389,688	200,000	0.0	200,000	200,000	200,000	0
<b>1000 Instruction Total</b>	<b>2,299,659</b>	<b>15.8</b>	<b>1,854,175</b>	<b>21.4</b>	<b>5,004,581</b>	<b>4,115,150</b>	<b>22.9</b>	<b>4,115,150</b>	<b>4,115,150</b>	<b>4,115,150</b>	<b>0</b>
<b>2000 Support Services</b>											
2110-Attendance and Social Work	0	0.0	27,840	0.0	0	0	0.0	0	0	0	0
2120-Guidance Services	0	0.0	220,554	0.0	286,739	369,297	3.0	369,297	369,297	369,297	0
2132 Contracted Services	7,370	0.0	0	0.0	4,000	0	0.0	0	0	0	0
2134-Nurse Services	1,399	0.0	0	0.0	175,623	17,000	1.1	17,000	17,000	17,000	0
2143-Behavior Support	0	0.0	0	2.0	103,572	424,282	1.0	424,282	424,282	424,282	0
2190-Service Direction, Student Support Serv.	34,813	0.1	15,899	0.1	20,060	34,664	0.1	34,664	34,664	34,664	0
2210-Improvement of Instruction Services	51,505	0.6	136,890	0.0	506,013	322,123	0.0	322,123	322,123	322,123	0
2213- Textbooks	0	0.0	160,577	0.0	890,000	1,121,000	0.0	1,121,000	1,121,000	1,121,000	0

FUND 200 - SPECIAL REVENUE GRANTS FUND (Continued)  
REQUIREMENTS

	2019-2020	2019-20	2020-2021	2020-21	2021-2022	2021-22	2022-2023	2022-23	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	FTE	ACTUALS	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	APPROVED	ADOPTED	ADOPTED
2219-Other Improvement of Instruct. Serv.	2,648	0.0	0	0.0	0	0.0	5,000	0.0	5,000	5,000	0	0
2220-Educational Media Services	0	0.0	216,423	0.0	90,000	0.0	2,500	0.0	2,500	2,500	0	0
2240-Instructional Staff Development	44,800	0.0	93,439	0.0	123,600	0.0	142,655	0.0	142,655	142,655	0	0
2400-Support Services	9,439	0.0	32,509	1.0	76,567	0.0	22,238	0.0	22,238	22,238	0	0
2520-Fiscal Services	0	0.0	0	0.0	320,000	0.0	210,000	0.0	210,000	210,000	0	0
2540-Maintenance of Facilities	36,379	0.0	447,676	0.0	1,667,754	0.0	650,000	0.0	650,000	650,000	0	0
2550-Student Transportation	883	0.0	0	0.0	1,100	0.0	2,090	0.0	2,090	2,090	0	0
2640-Staff Services	7,365	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0
2660-Technology Services	106,035	0.0	692,217	0.0	577,426	0.0	540,850	0.0	540,850	540,850	0	0
<b>2000-Support Services</b>	<b>302,636</b>	<b>0.7</b>	<b>2,044,025</b>	<b>3.1</b>	<b>4,842,453</b>	<b>5.2</b>	<b>3,863,700</b>	<b>7.1</b>	<b>3,863,700</b>	<b>3,863,700</b>	<b>0</b>	<b>0</b>
<b>3000 Enterprise and Community Services</b>												
3300-Community Services	18,045	0.1	18,290	0.2	44,013	0.2	41,566	0.2	41,566	41,566	0	0
3360-Community Services Homeless	5,386	0.0	1,588	0.0	9,272	0.0	20,885	0.0	20,885	20,885	0	0
3370-Non-public School Student Services	42,441	0.3	28,588	0.4	38,461	0.3	40,660	0.3	40,660	40,660	0	0
3500-Day Care	0	0.0	248,760	0.0	0	0.0	0	0.0	0	0	0	0
<b>3000-Enterprise &amp; Community Serv. Total</b>	<b>65,872</b>	<b>0.4</b>	<b>297,226</b>	<b>0.6</b>	<b>91,746</b>	<b>0.5</b>	<b>103,111</b>	<b>0.5</b>	<b>103,111</b>	<b>103,111</b>	<b>0</b>	<b>0</b>
<b>4000 Facilities Acquisition and Construction</b>												
4120-Land Acquisition	0	0.0	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	0	0
<b>4000 Facilities Acq. and Construction Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5200- Transfer Out</b>												
	0	0.0	227,492	0.0	130,000	0.0	60,000	0.0	60,000	60,000	0	0
	0	0.0	227,492	0.0	130,000	0.0	60,000	0.0	60,000	60,000	0	0
<b>6000-Planned Reserve Contingency</b>												
6110-Operating Contingency	0	0.0	0	0.0	776,791	0.0	776,791	0.0	776,791	776,791	0	0
<b>6000-Planned Reserve Contingency Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>776,791</b>	<b>0.0</b>	<b>776,791</b>	<b>0.0</b>	<b>776,791</b>	<b>776,791</b>	<b>0</b>	<b>0</b>
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>2,668,168</b>	<b>16.9</b>	<b>4,422,917</b>	<b>25.1</b>	<b>10,845,571</b>	<b>28.6</b>	<b>8,918,752</b>	<b>32.6</b>	<b>8,918,752</b>	<b>8,918,752</b>	<b>0</b>	<b>0</b>

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

**REQUIREMENTS**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>100's Salaries</b>							
111-Licensed Salaries	346,907	369,903	868,381	1,247,494	1,247,494	1,247,494	0
112-Classified Salaries	217,316	234,963	381,597	315,671	315,671	315,671	0
113-Administrators	9,767	9,929	10,147	95,425	95,425	95,425	0
114-Managerial-Confidential	140,713	170,778	268,052	54,531	54,531	54,531	0
121-Licensed Substitutes	495	0	0	1,134	1,134	1,134	0
122-Classified Substitutes	0	0	0	683	683	683	0
130-Additional Salaries	0	0	0	5,983	5,983	5,983	0
131-Licensed Additional Salary	60,609	122,464	258,023	260,660	260,660	260,660	0
132-Classified Additional Salary	4,818	19,239	125,762	101,890	101,890	101,890	0
133-Tutors	13,710	11,264	7,440	12,000	12,000	12,000	0
141-Insurance Opt Out	16,594	10,583	0	0	0	0	0
<b>Salaries Total</b>	<b>810,929</b>	<b>949,124</b>	<b>1,919,402</b>	<b>2,095,470</b>	<b>2,095,470</b>	<b>2,095,470</b>	<b>0</b>

**200's Associated Payroll Costs**

210-PERS	238,844	266,560	442,918	475,006	475,006	475,006	0
220-Social security	58,713	71,314	134,115	152,398	152,398	152,398	0
231-Workers Compensation	1,031	3,803	12,272	12,071	12,071	12,071	0
232-Unemployment Compensation	0	4,556	7,013	3,245	3,245	3,245	0
233-Workers Benefit Fund	334	898	3,507	3,196	3,196	3,196	0
234-PFMLI	0	0	4,207	6,962	6,962	6,962	0
241-Licensed Insurance	84,747	112,063	211,647	318,469	318,469	318,469	0
242-Classified Insurance	148,256	139,814	219,330	171,666	171,666	171,666	0
243-Administrative Insurance	32,032	47,454	72,880	35,246	35,246	35,246	0
244-TSA	161	181	0	0	0	0	0
<b>Associated Payroll Costs Total</b>	<b>564,117</b>	<b>646,642</b>	<b>1,107,888</b>	<b>1,178,259</b>	<b>1,178,259</b>	<b>1,178,259</b>	<b>0</b>

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

REQUIREMENTS

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>300's Purchased Services</b>							
312-Instructional Programs Improvement Serv.	19,002	40,241	267,611	115,736	115,736	115,736	0
313-Student Services	203	0	0	0	0	0	0
315-Purchased Services Substitutes	27,407	665	61,800	53,472	53,472	53,472	0
316-Substitute Contracted Services	6,434	160	8,450	1,300	1,300	1,300	0
322-Repairs and Maintenance Services	36,379	69,273	197,420	0	0	0	0
325-Electricity	0	147	0	1,000	1,000	1,000	0
327-Water and Sewage	0	16,974	0	0	0	0	0
331-Reimbursable Student Transportation	883	0	2,350	2,090	2,090	2,090	0
332-Non-reimbursable Student Transportation	0	324	32,755	28,500	28,500	28,500	0
340-Travel	23,589	49,029	49,878	85,023	85,023	85,023	0
355-Printing and Binding	0	0	3,000	2,881	2,881	2,881	0
374-Tuition	0	87,578	0	12,000	12,000	12,000	0
383- Architect/Engineer Services	0	2,320	3,000	28,000	28,000	28,000	0
390-Other General Prof. & Technical Serv.	107,239	199,703	613,417	343,480	343,480	343,480	0
<b>Purchased Services Total</b>	<b>221,136</b>	<b>466,413</b>	<b>1,239,681</b>	<b>673,482</b>	<b>673,482</b>	<b>673,482</b>	<b>0</b>

**400's Supplies and Materials**

410-Consumable Supplies and Materials	671,325	276,183	1,481,706	1,126,854	1,126,854	1,126,854	0
420-Textbooks	11,914	201,910	1,036,707	1,159,678	1,159,678	1,159,678	0
430-Library Books	602	16,554	18,500	4,000	4,000	4,000	0
460-Non-Consumable Equip. (less than \$5,000)	47,270	474,925	438,446	188,868	188,868	188,868	0
470-Computer Software	0	287,270	165,130	100,000	100,000	100,000	0
480-Computer Hardware	24,675	564,927	627,776	439,200	439,200	439,200	0
<b>Supplies and Materials Total</b>	<b>755,786</b>	<b>1,821,770</b>	<b>3,768,265</b>	<b>3,018,600</b>	<b>3,018,600</b>	<b>3,018,600</b>	<b>0</b>

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

	REQUIREMENTS						
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>500's Capital Outlay - Equipment Over \$5,000</b>							
510- Land Acquisition	80,369	0	0	0	0	0	0
520-Buildings Acquisition	109,109	62,466	1,506,834	826,000	826,000	826,000	0
541-Initial Additional Equipment	2,774	67,661	6,500	3,500	3,500	3,500	0
550-Depreciable Technology	85,089	0	123,000	75,000	75,000	75,000	0
<b>Capital Outlay Total</b>	<b>277,342</b>	<b>130,127</b>	<b>1,636,334</b>	<b>904,500</b>	<b>904,500</b>	<b>904,500</b>	<b>0</b>
<b>600's Other Objects</b>							
640-Dues and Fees	1,350	20,988	10,000	10,000	10,000	10,000	0
690-Grant Indirect	37,509	160,361	257,210	201,650	201,650	201,650	0
<b>Other Objects Total</b>	<b>38,859</b>	<b>181,349</b>	<b>267,210</b>	<b>211,650</b>	<b>211,650</b>	<b>211,650</b>	<b>0</b>
<b>700's Transfers</b>							
710 Fund Modifications	0	227,492	130,000	60,000	60,000	60,000	0
790 Other Transfers	0	0	0	0	0	0	0
<b>Transfers Totals</b>	<b>0</b>	<b>227,492</b>	<b>130,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
<b>800's Other Uses of Funds</b>							
810-Planned Reserve	0	0	776,791	776,791	776,791	776,791	0
<b>Other Uses of Funds Totals</b>	<b>0</b>	<b>0</b>	<b>776,791</b>	<b>776,791</b>	<b>776,791</b>	<b>776,791</b>	<b>0</b>
<b>FUNDS TOTAL</b>	<b>2,668,168</b>	<b>4,422,917</b>	<b>10,845,571</b>	<b>8,918,752</b>	<b>8,918,752</b>	<b>8,918,752</b>	<b>0</b>

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 2022-23 YEAR THE FUNDS ARE BEING RESERVED

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
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**Resources Report**

5200 INTERFUND TRANSFERS IN	0	200,000	0	0	0	0
5400 FUND BALANCE	576,791	576,791	776,791	776,791	776,791	-

80

<b>Total Resources</b>	<b>576,791</b>	<b>776,791</b>	<b>776,791</b>	<b>776,791</b>	<b>776,791</b>	<b>-</b>
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**Requirements Report**

6110 - PLANNED RESERVE	0	0	776,791	776,791	776,791	0
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<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>776,791</b>	<b>776,791</b>	<b>776,791</b>	<b>0</b>
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**NORTH SANTIAM SCHOOL DISTRICT  
FUND 202 TEXTBOOK RESERVE**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED

**Resources Report**

5200- Transfer In	0	0	0	0	0	0
5400- Fund Balance	515,000	515,000	515,000	515,000	515,000	515,000
<b>Total Resources</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>

**Requirements Report**

2213- Textbooks	0	0	515,000	515,000	515,000	0
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>0</b>

NORTH SANTIAM SCHOOL DISTRICT  
FUNDS 207 & 209 CARES ACT

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2021-22 FTE	2022-2023 PROPOSED	2022-23 FTE	2022-2023 APPROVED	2022-2023 ADOPTED
4500-Fed Resources Through the State	0	1,212,457	2,860,418	0.0	1,300,000	0.0	1,300,000	0
<b>Total Resources</b>	<b>0</b>	<b>1,212,457</b>	<b>2,860,418</b>	<b>0.0</b>	<b>1,300,000</b>	<b>0.0</b>	<b>1,300,000</b>	<b>0</b>

Resources Report

Requirements Report

1111-Primary, K-3	0	0	46,407	0.9	0	0.0	0	0
1121-Middle/Jr High Programs	0	0	0	0.0	36,942	0.3	36,942	0
1131-High School Programs	0	0	0	0.0	12,482	0.0	12,482	0
1285-District Alt School	0	0	285,719	3.0	316,808	3.0	316,808	0
1289-Other Alt Programs	0	0	64,239	0.5	588	0.0	588	0
1410-Summer School Elementary	0	1,184	199,238	0.0	45,180	0.0	45,180	0
1420-Summer School Middle School	0	270	0	0.0	25,000	0.0	25,000	0
1430-Summer School High School	0	58,669	0	0.0	60,000	0.0	60,000	0
2134-Nurse Services	0	0	158,623	1.1	0	0.0	0	0
2220-Educational Media Services	0	156,465	87,500	0.0	0	0.0	0	0
2410-Office of the Principal Services	0	19,722	45,191	1.0	0	0.0	0	0
2520-Fiscal Services	0	0	90,000	0.0	0	0.0	0	0
2540-Operations & Maint of Plant Services	0	347,293	1,642,754	0.0	625,000	0.0	625,000	0
2660-Technology Services	0	380,094	240,746	0.0	178,000	0.0	178,000	0
3500-Day Care	0	248,760	0	0.0	0	0.0	0	0
<b>Total Requirements</b>	<b>0</b>	<b>1,212,457</b>	<b>2,860,418</b>	<b>6.5</b>	<b>1,300,000</b>	<b>3.3</b>	<b>1,300,000</b>	<b>0</b>

NORTH SANTIAM SCHOOL DISTRICT  
FUND 227 TITLE IA

THIS SUB FUND SUPPORTS THE DISTRICT'S TITLE IA PLAN

	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	
4500-Restricted Federal Resources	428,531	0.0	424,024	0.0	424,000	0.0	414,276	0.0	414,276	0	0
<b>Total Resources</b>	<b>428,531</b>	<b>0.0</b>	<b>424,024</b>	<b>0.0</b>	<b>424,000</b>	<b>0.0</b>	<b>414,276</b>	<b>0.0</b>	<b>414,276</b>	<b>0</b>	<b>0</b>

Resources Report

Requirements Report

1272-Title IA Instructional Activities	382,878	4.8	366,314	4.8	363,535	4.8	357,567	4.3	357,567	0	0
2190-Service Direction, Student Support Serv.	11,549	0.0	15,899	0.1	15,260	0.1	15,983	0.1	15,983	0	0
2210-Improvement of Instruction Services	19,284	0.0	22,709	0.0	27,142	0.0	30,660	0.0	30,660	0	0
3300-Homeless Student Support	14,820	0.0	19,102	0.2	18,063	0.2	10,066	0.2	10,066	0	0
<b>Total Requirements</b>	<b>428,531</b>	<b>4.8</b>	<b>424,024</b>	<b>5.1</b>	<b>424,000</b>	<b>5.1</b>	<b>414,276</b>	<b>4.6</b>	<b>414,276</b>	<b>0</b>	<b>0</b>

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

	2019-2020 ACTUALS	2020-21 ACTUALS	2020-21 FTE	2021-2022 BUDGET	2020-21 FTE	2021-2022 PROPOSED	2021-22 FTE	2021-2022 APPROVED	2021-2022 ADOPTED
<b>Resources Report</b>									
<b>Beginning Fund Balance</b>									
5400-Beginning Fund Balance	0	0	0.0	0	0.0	0	0.0	0	0
<b>4000-s Federal Resources</b>									
4500-Fed. Resources Through the State	228,661	124,185	0.0	474,000	0.0	540,716	0.0	540,716	0
<b>Total Federal Resources</b>	<b>228,661</b>	<b>124,185</b>	<b>0.0</b>	<b>474,000</b>	<b>0.0</b>	<b>540,716</b>	<b>0.0</b>	<b>540,716</b>	<b>0</b>
<b>General Fund Resources Total</b>	<b>228,661</b>	<b>124,185</b>	<b>0.0</b>	<b>474,000</b>	<b>0.0</b>	<b>540,716</b>	<b>0.0</b>	<b>540,716</b>	<b>0</b>

**Requirements Report**

<b>1000 Instruction</b>									
1220-Restrictive Programs for Students with Disabilities	691	0	0.0	49,705	0.9	0	0.0	0	0
1250-Less Restricted Programs for Students with Disabilities	266,939	34,051	6.0	295,987	3.5	460,273	7.9	460,273	0
1271-Remediation	61,662	59,039	1.3	79,847	1.0	29,683	0.3	29,683	
<b>1000 Instruction Total</b>	<b>329,292</b>	<b>93,089</b>	<b>7.2</b>	<b>425,539</b>	<b>5.4</b>	<b>489,956</b>	<b>8.1</b>	<b>489,956</b>	<b>0</b>
<b>2000 Support Services</b>									
2210-Improvement of Instruction Services	14,000	3,705	0.0	20,000	0.0	20,000	0.0	20,000	0
<b>2000-Support Services Total</b>	<b>14,000</b>	<b>3,705</b>	<b>0.0</b>	<b>20,000</b>	<b>0.0</b>	<b>20,000</b>	<b>0.0</b>	<b>20,000</b>	<b>0</b>
<b>3000 Enterprise and Community Services</b>									
3370-Early Childhood Center	26,778	27,391	0.4	28,461	0.3	30,760	0.3	30,760	0
<b>3000-Enterprise &amp; Comm. Serv. Total</b>	<b>26,778</b>	<b>27,391</b>	<b>0.4</b>	<b>28,461</b>	<b>0.3</b>	<b>30,760</b>	<b>0.3</b>	<b>30,760</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>370,070</b>	<b>124,185</b>	<b>7.6</b>	<b>474,000</b>	<b>5.6</b>	<b>540,716</b>	<b>8.4</b>	<b>540,716</b>	<b>0</b>

NORTH SANTIAM SCHOOL DISTRICT  
FUND 249 SB1149

THIS SUB FUND SUPPORTS THE DISTRICT'S SB1149 PROGRAM

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
<b>Resources Report</b>						
1990-Miscellaneous Resources	51,182	51,379	50,000	55,000	55,000	0
5400-Beginning Fund Balance	173,278	224,461	80,000	5,000	5,000	0
<b>Total Resources</b>	<b>224,461</b>	<b>275,840</b>	<b>130,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>

**Requirements Report**

5200-Transfers Out	0	197,492	130,000	60,000	60,000	0
<b>Total Requirements</b>	<b>0</b>	<b>197,492</b>	<b>130,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>

**NORTH SANTIAM SCHOOL DISTRICT  
FUND 251 STUDENT INVESTMENT ACCOUNT**

**2019-2020 2020-2021 2021-2022 2021-22 2022-2023 2022-23 2022-2023 2022-2023 2022-2023**  
**ACTUALS ACTUALS BUDGET FTE PROPOSED FTE APPROVED FTE APPROVED ADOPTED**

**Resources Report**

3200-Restricted Grants	0	579,422	1,480,411	0.0	1,697,720	0.0	1,697,720	0
<b>Total Resources</b>	<b>0</b>	<b>579,422</b>	<b>1,480,411</b>	<b>0.0</b>	<b>1,697,720</b>	<b>0.0</b>	<b>1,697,720</b>	<b>0</b>

**Requirements Report**

1111-Primary K-3	0	0	60,710	1.1	12,602	0.4	12,602	0
1120-AVID	0	7,117	738	0.0	6,538	0.0	6,538	0
1121-Middle/Junior High Programs	0	0	61,670	0.5	0	0.0	0	0
1288-Alternative Education	0	0	69,291	1.0	0	0.0	0	0
1291-English Second Language	0	0	56,670	0.5	0	0.0	0	0
2110-Attendance and Social Work Services	0	27,840	0	0.0	0	0.0	0	0
2120-Guidance Services (Counseling)	0	220,554	286,739	3.0	369,297	3.0	369,297	0
2143-Psychological Services	0	0	103,572	1.0	424,282	4.0	424,282	0
2210-Improvement of Instructional Services	0	30,700	341,021	0.0	119,000	0.0	119,000	0
2213-Curriculum Development	0	160,576	375,000	0.0	606,000	0.0	606,000	0
2660-Computer Hardware	0	132,635	125,000	0.0	160,000	0.0	160,000	0
<b>Total Requirements</b>	<b>0</b>	<b>579,421</b>	<b>1,480,411</b>	<b>7.1</b>	<b>1,697,720</b>	<b>7.4</b>	<b>1,697,720</b>	<b>0</b>

**NORTH SANTIAM SCHOOL DISTRICT  
FUND 252 HIGH SCHOOL SUCCESS M98**

2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2021-22 FTE	2022-2023 PROPOSED	2022-23 FTE	2022-2023 APPROVED	2022-2023 ADOPTED
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**Resources Report**

3200-Restricted Grants	0	580,902	610,670	0.0	648,005	0.0	648,005	0
<b>Total Resources</b>	<b>0</b>	<b>580,902</b>	<b>610,670</b>	<b>0.0</b>	<b>648,005</b>	<b>0.0</b>	<b>648,005</b>	<b>0</b>

**Requirements Report**

1131-High School Programs	0	0	0	0	11,439	0	11,439	0
1289-Other Alternative Programs	0	580,902	610,670	2.8	636,566	3.8	636,566	0
<b>Total Requirements</b>	<b>0</b>	<b>580,902</b>	<b>610,670</b>	<b>2.8</b>	<b>648,005</b>	<b>3.8</b>	<b>636,566</b>	<b>0</b>

## FOOD SERVICE PROGRAM

- This fund will end the 2021-22 year with a \$160,000 ending fund balance.
- The program is moving away from the all students eat free act provided during COVID, and bagged breakfast/lunches to -  
Salad bars, taco bars and hot food
  - Resources may be impacted by lower enrollment
  - Participation may be impacted by the funding change
- Budgeted Expenditures
  - Salary expenditures were increased to cover rising labor costs.
  - Budgeted Food expenditures were also increased based upon rising food costs.

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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>Beginning Fund Balance</b>							
5400-Resources Beginning Fund Balance	5,174	48,777	43,800	160,000	160,000	160,000	
<b>1000s Local Resources</b>							
1610-Daily Sales Reimbursable Programs	154,592	118	2,100	16,000	16,000	16,000	
1620-Daily Sales Non Reimbursable Programs	0	1,246	0	0	0	0	
1630-Food Service Special Functions	927	1,423	800	500	500	500	
1920-Cont and Donations from Private Sources	904	405	0	0	0	0	
1944-Service Fee to Other Districts	2,779	24,500	23,750	3,000	3,000	3,000	
1960- Recovery of Prior Years' Expenditure	1,774	0	0	0	0	0	
∞ 1990-Miscellaneous	2,745	17,275	4,550	5,500	5,500	5,500	
<b>Local Resources Total</b>	<b>163,721</b>	<b>44,967</b>	<b>31,200</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>2000's Intermediate Resources</b>							
2200- Restricted Resources	3,281	0	0	0	0	0	0
<b>Intermediate Resources Total</b>	<b>3,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000's State Resources</b>							
3102-State School Fund, School Lunch Match	9,397	9,397	0	0	0	0	0
3299-Restricted State Resources	1,063	18,332	15,000	0	0	0	0
<b>Total State Resources</b>	<b>10,461</b>	<b>27,729</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED	ADOPTED
<b>4000-s Federal Resources</b>							
4500-Federal Resource Through the State	17,155	6,184	0	12,000	12,000		
4513-Child Nutrition Breakfast	121,885	0	0	308,000	308,000		
4515-Child Nutrition Lunch	322,110	0	0	748,000	748,000		
4518-Child Nutrition Snack	725	0	0				
4520-Child Nutrition CCACFP	15,229	0	0				
4525-Child Nutrition Summer Lunch	223,024	929,118	1,140,000	60,000	60,000		
4526-Summer Food Admin	0	94,779	0				
Ⓞ4910-Child Nutrition USDA Commodities	73,125	102,930	70,000	85,000	85,000		
<b>Total Federal Resources</b>	<b>773,253</b>	<b>1,133,011</b>	<b>1,210,000</b>	<b>1,213,000</b>	<b>1,213,000</b>	<b>1,213,000</b>	<b>0</b>
<b>Food Services Resources Total</b>	<b>955,890</b>	<b>1,254,485</b>	<b>1,300,000</b>	<b>1,398,000</b>	<b>1,398,000</b>	<b>1,398,000</b>	<b>0</b>

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

**REQUIREMENTS**

	2019-2020	2020-2021	2020-21	2021-2022	2021-22	2022-2023	2022-23	2022-2023	2022-2023	2022-2023
	ACTUALS	FTE	ACTUALS	FTE	BUDGET	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>3100 FOOD SERVICES</b>										
3110 - Service Area Direction	107,979	1.0	121,128	1.0	131,106	1.0	149,751	1.0	149,751	
3120 - Food Preparation & Dispensing Servi	896,688	11.0	913,978	10.7	1,168,894	11.1	1,248,249	11.3	1,248,249	
<b>3100 Total</b>	<b>1,004,668</b>	<b>12.0</b>	<b>1,035,106</b>	<b>11.7</b>	<b>1,300,000</b>	<b>12.1</b>	<b>1,398,000</b>	<b>12.3</b>	<b>1,398,000</b>	<b>0</b>

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

	REQUIREMENTS					2022-2023 APPROVED	2022-2023 ADOPTED
	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED		
<b>100's Salaries</b>							
112-Classified Salaries	227,747	242,074	267,759	283,579	283,579	283,579	
114-Classified Managerial	59,075	71,375	98,204	116,790	116,790	116,790	
122-Classified Substitutes	4,386	1,393	848	0	0	0	
132-Classified Additional Salary	8,887	6,133	1,751	4,225	4,225	4,225	
134-Extra Duty Director	0	5,000	0	0	0	0	
140-Travel Stipend	0	1,500	0	3,120	3,120	3,120	
142-Opt Out Benefit	5,048	4,809	0	0	0	0	
<b>Salaries Total</b>	<b>305,143</b>	<b>332,283</b>	<b>368,562</b>	<b>407,714</b>	<b>407,714</b>	<b>407,714</b>	<b>0</b>
<b>200's Associated Payroll Costs</b>							
210-PERS	94,890	101,847	93,502	97,948	97,948	97,948	
220-Social security	22,012	24,306	28,195	30,867	30,867	30,867	
231-Workers Compensation	2,348	5,456	2,580	2,421	2,421	2,421	
232-Unemployment Compensation	0	1,375	1,474	646	646	646	
233-Workers Benefit Fund	211	485	737	646	646	646	
234-PFMLI	0	0	921	1,614	1,614	1,614	
242-Classified Insurance	126,104	128,847	173,500	130,050	130,050	130,050	
243-Administrative Insurance	21,893	21,276	23,125	24,888	24,888	24,888	
<b>Associated Payroll Costs Total</b>	<b>267,459</b>	<b>283,591</b>	<b>324,034</b>	<b>289,078</b>	<b>289,078</b>	<b>289,078</b>	<b>0</b>
<b>300's Purchased Services</b>							
315-Contracted Substitute Services	3,775	6,307	4,300	4,700	4,700	4,700	
322-Repairs and Maintenance Services	2,384	14,109	13,950	15,000	15,000	15,000	
340-Travel	1,438	3,640	3,150	5,000	5,000	5,000	
351-Telephone	300	450	500	500	500	500	
390-Other General Prof. & Technical Serv.	1,220	0	0	0	0	0	
<b>Purchased Services Total</b>	<b>9,116</b>	<b>24,505</b>	<b>21,900</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>0</b>

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

	REQUIREMENTS					
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>400's Supplies and Materials</b>						
410-Consumable Supplies and Materials	23,146	29,980	20,004	20,000	20,000	20,000
415- Commodities	73,125	85,574	70,000	85,000	85,000	85,000
450-Food Service Food	308,238	246,875	414,000	509,508	509,508	509,508
451-Farm to School	1,063	0	15,000	0	0	0
460- Nonconsumable	1,606	440	4,000	18,000	18,000	18,000
470-Computer Software	3,631	3,940	3,500	4,000	4,000	4,000
480-Computer Hardware	291	0	1,000	1,500	1,500	1,500
<b>Supplies and Materials Total</b>	<b>411,101</b>	<b>366,809</b>	<b>527,504</b>	<b>638,008</b>	<b>638,008</b>	<b>0</b>
<b>500's Capital Outlay - Equipment Over \$5,000</b>						
542-Replacement Equipment	4,378	19,961	50,000	30,000	30,000	30,000
<b>Capital Outlay Total</b>	<b>4,378</b>	<b>19,961</b>	<b>50,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>600's Other Objects</b>						
640-Dues and Fees	7,470	7,956	8,000	8,000	8,000	8,000
<b>Other Objects Total</b>	<b>7,470</b>	<b>7,956</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<b>Food Service Expenditures Total</b>	<b>1,004,668</b>	<b>1,035,106</b>	<b>1,300,000</b>	<b>1,398,000</b>	<b>1,398,000</b>	<b>0</b>

## DEBT SERVICE FUND

- This fund contains the expenditure authority for payment for the following bonds:
- The Construction Bond payment is \$1,723,588
  - This is supported through property tax
- The 2021 PERS Bond payment is \$783,957
  - This is expensed as a percentage of payroll, appx. 5%
- The PERS Bond payment is \$1,903,100
  - This is expensed as a percentage of payroll, appx. 13%
- The reserve for the PERS Fund is budgeted at \$1,500,000

NORTH SANTIAM SCHOOL DISTRICT  
 FUND 310 - PERS BOND FUND I

Resources Report

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	PROPOSED	APPROVED	ADOPTED
1510-Interest on Investments	18,098	6,657	4,000	0	0	0	0
1970-Services Other Funds	1,717,023	1,845,866	1,814,100	1,903,600	1,903,600	1,903,600	0
5200-Transfers PER Reserves	0	0	0	0	0	0	0
5400-Beginning Fund Balance	1,400,822	1,483,124	1,400,000	1,500,000	1,500,000	1,500,000	0
<b>Total Debt Services Resources</b>	<b>3,135,942</b>	<b>3,335,648</b>	<b>3,218,100</b>	<b>3,403,600</b>	<b>3,403,600</b>	<b>3,403,600</b>	<b>0</b>

Requirements Report

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	PROPOSED	APPROVED	ADOPTED
5110-Long Term Debt Service	1,652,818	1,733,100	1,818,100	1,903,600	1,903,600	1,903,600	0
5200-Transfer of Funds	0	0	0	0	0	0	0
6110 Planned Reserve	0	0	1,400,000	1,500,000	1,500,000	1,500,000	0
<b>Total Debt Service Expenditures</b>	<b>1,652,818</b>	<b>1,733,100</b>	<b>3,218,100</b>	<b>3,403,600</b>	<b>3,403,600</b>	<b>3,403,600</b>	<b>0</b>

# Capital Projects Fund Expenditures

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

Grants

Excise Tax Revenue

Cell Tower Rent

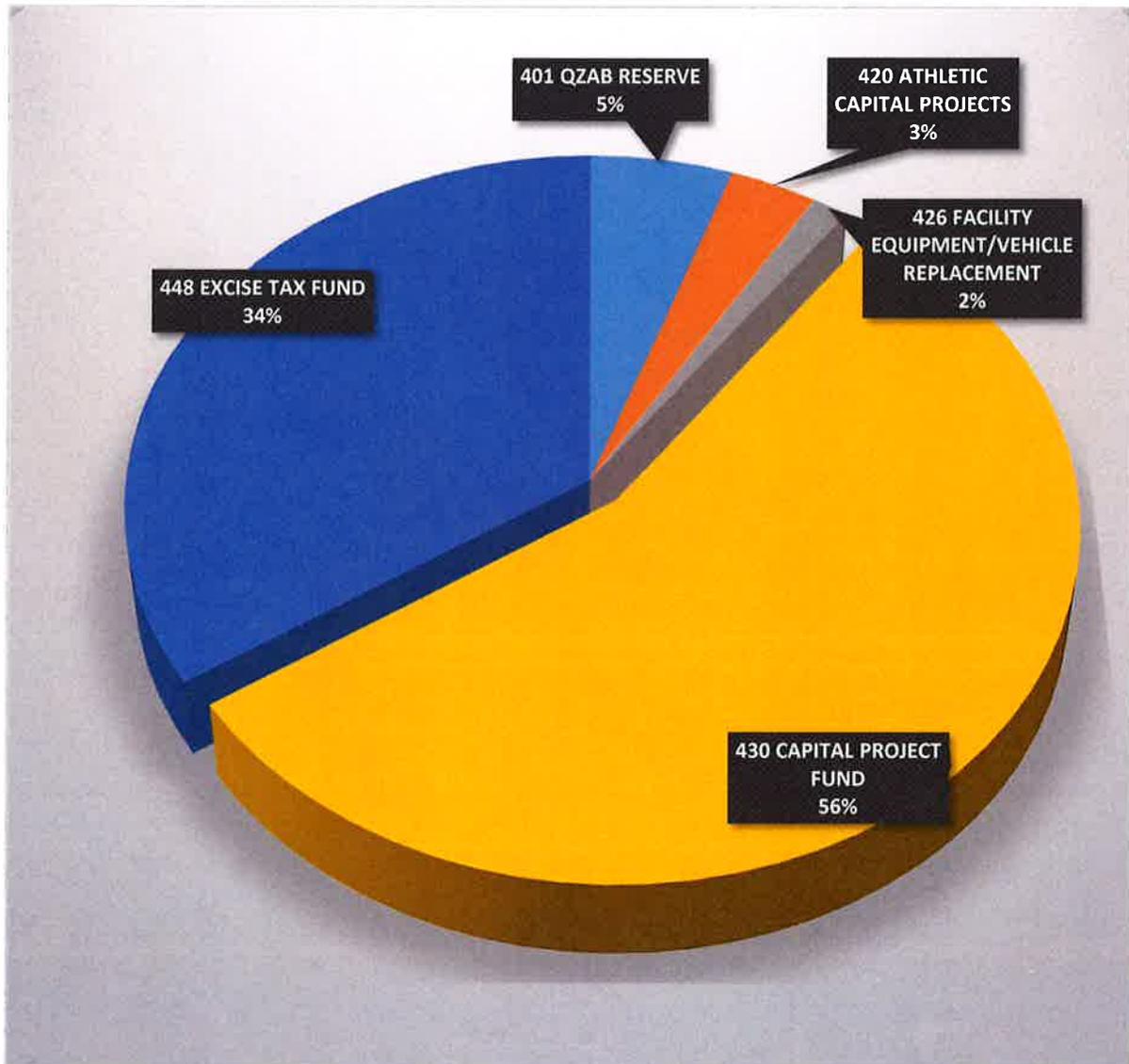
General Fund Transfers

- Resources allow for 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

## CAPITAL PROJECTS BY SUB FUND

TOTAL BUDGET      **\$3,628,771**

SUB FUND	REVENUE TYPE	DOLLARS BUDGETED	PERCENT OF BUDGET
401	QZAB RESERVE	\$192,760	5.31%
420	ATHLETIC CAPITAL PROJECTS	\$120,000	3.31%
426	FACILITY EQUIPMENT/VEHICLE REPLACEMENT	\$49,811	1.37%
430	CAPITAL PROJECT FUND	\$2,020,000	55.67%
448	EXCISE TAX FUND	\$1,246,200	34.34%
<b>TOTAL</b>		<b>\$3,628,771</b>	<b>100.00%</b>



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

**Resources Report**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
1130-Construction Excise Tax Resources	218,727	290,896	200,000	200,000	200,000	200,000	
1510-Interest on Investments	17,102	17,936	17,840	20	20	20	
1990-Miscellaneous Resources	21,325	151,938	15,500	12,200	12,200	12,200	
2200-Restricted Resources	14,378	128,000	0	0	0	0	
3299-Restricted State Resources	0	0	0	0	0	0	
5200-Transfers In	203,000	1,655,492	180,000	130,000	130,000	130,000	
5400-Beginning Fund Balance	1,333,396	1,646,315	2,949,447	3,286,551	3,286,551	3,286,551	
<b>Total Capital Projects Resources</b>	<b>1,807,928</b>	<b>3,890,576</b>	<b>3,362,787</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>0</b>

88

**Requirements Report by Function**

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
2115-Student Safety	898	0	2,811	2,811	2,811	2,811	
2540-Operations and Maintenance Plant Serv.	853	0	170,532	191,500	191,500	191,500	
4150-Building Acquisitn., Construction & Devel.	127,848	276,885	2,748,674	2,979,560	2,979,560	2,979,560	
4190-Improvements Other Than Building	0	0	107,270	120,000	120,000	120,000	
5110-Redemption of Principal	32,015	32,943	33,500	34,900	34,900	34,900	
6110-Planned Reserve	0	0	300,000	300,000	300,000	300,000	
<b>Total Capital Projects Expenditures</b>	<b>161,613</b>	<b>309,828</b>	<b>3,362,787</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>0</b>

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

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
<b>300's Purchased Services</b>						
324-Rentals	0	0	0	0	0	0
357-Student Staff Relocation	0	0	0			
383-Architectural Basic Services	4,095	0	2,500	15,000	15,000	0
<b>Total Purchased Services</b>	<b>4,095</b>	<b>0</b>	<b>2,500</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>400's Supplies and Materials</b>						
460-Non-Consumable Items	0	5,323	0	0	0	0
480-Technology Equipment	4,391	0	0	0	0	0
<b>Supplies and Materials Total</b>	<b>4,391</b>	<b>5,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay - Equipment Over \$5,000</b>						
520- Building Acquisition	116,878	8,257	1,520,750	1,920,000	1,920,000	0
530-Capital Project Improv Other than Building	2,453	262,825	1,332,694	1,164,560	1,164,560	0
540-Depreciable Equipment	898	0	28,826	49,811	49,811	0
541-Initial Additional Equipment	0	0	144,517	144,500	144,500	0
<b>Capital Outlay Total</b>	<b>120,229</b>	<b>271,082</b>	<b>3,026,787</b>	<b>3,278,871</b>	<b>3,278,871</b>	<b>0</b>

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

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	APPROVED	ADOPTED
<b>600's Other Objects</b>							
610-Redemption of Principal	32,015	32,943	33,500	34,900	34,900	34,900	0
640-Dues and Fees	884	480	0	0	0	0	0
646-Inspection & Testing	0	0	0	0	0	0	0
<b>Other Objects Total</b>	<b>32,899</b>	<b>33,423</b>	<b>33,500</b>	<b>34,900</b>	<b>34,900</b>	<b>34,900</b>	<b>0</b>
<b>710- Fund Modifications (Transfers)</b>	0	0	0	0	0	0	0
<b>Transfers Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>800's- Other Uses of Funds</b>							
810- Planned Reserve	0	0	300,000	300,000	300,000	300,000	0
<b>Total Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>CAPITAL PROJECTS TOTAL</b>	<b>161,613</b>	<b>309,828</b>	<b>3,362,787</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>3,628,771</b>	<b>0</b>

## 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 – approximately \$80,000
  - In 2021-22 our costs decreased to a more “normal” level – approximately \$15,000
  - At this time we do not anticipate any layoffs
  - 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**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
1970-Services Provided Other Funds	0	56,022	50,000	50,000	50,000	0
5400-Beginning Fund Balance	361,070	329,574	320,000	320,000	320,000	0
<b>Total Unemployment Resources</b>	<b>361,070</b>	<b>385,596</b>	<b>370,000</b>	<b>370,000</b>	<b>370,000</b>	<b>0</b>

**Requirements Report**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
2520-Unemployment Compensation Object 232	31,495	79,068	150,000	100,000	100,000	0
6110.Unemployment Fund Planned Reserve Object 820	0	0	220,000	270,000	270,000	0
<b>Total Unemployment Expenditures</b>	<b>31,495</b>	<b>79,068</b>	<b>370,000</b>	<b>370,000</b>	<b>370,000</b>	<b>0</b>

# 700 – Trust And Agency Fund

- This fund houses the reserves for scholarships –
  - It is the way we account for community sponsored scholarships
  - The transactions are a part of our auditing processes
  - The funds are used to provide college scholarships to our students

**NORTH SANTIAM SCHOOL DISTRICT  
FUND 701 - SCHOLARSHIP FUND**

**Resources Report**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
1920-Contributions and Donations	0	5,678	12,500	12,883	12,883	0
5400-Beginning Fund Balance	0	13,946	17,624	12,117	12,117	0
<b>Total Unemployment Resources</b>	<b>0</b>	<b>19,624</b>	<b>30,124</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>

**Requirements Report**

	2019-2020 ACTUALS	2020-2021 ACTUALS	2021-2022 BUDGET	2022-2023 PROPOSED	2022-2023 APPROVED	2022-2023 ADOPTED
2520-Consumable Supplies Object 410	0	97	30,124	25,000	25,000	0
<b>Total Expenditures</b>	<b>0</b>	<b>97</b>	<b>30,124</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>

# **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 1<sup>st</sup>.

**Fiscal Year**

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

**Fixed Assets**

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

**Function Classification**

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

**FTE**

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

**Fund**

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

**Fund Balance**

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

**General Fund**

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

**General Obligation Bonds**

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

**Generally Accepted Accounting Principals (GAAP)**

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

**Grants**

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

**Instruction**

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

**Internal Service Fund**

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

**Levy**

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

**Liabilities**

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

**Line-Item Budget**

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

**Local Government**

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

**Location**

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

**Modified Accrual Basis**

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

**Non-consumable Supplies**

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

**Object**

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

**Offset**

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

**Object/ Object Class**

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

**Operating Budget**

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

**Payroll Costs**

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

**Program**

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

**Program Budget**

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

**Property Taxes**

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

**Proposed Budget**

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

**Purchase Order**

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

**Rate Limit**

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

**Real Market Value**

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

**Requirements**

See Expenditures.

**Reserve Fund**

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

**Resolution**

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

**Resources**

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

**Revenues**

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

**Special Revenue Fund**

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

**Staffing Ratio**

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

**State School Fund**

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

**Supplemental Budget**

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

**Tax Base**

The total property and resources subject to taxation.

**Tax Levy**

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

**Taxes**

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

**TOSA**

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

**Transfers**

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

**Trust and Agency Fund**

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

**Unappropriated Ending Fund Balance (UEFB)**

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





## North Santiam School District

### GASB 54 RESOLUTION #061622E

#### **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 2022-2023 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 in Senate Bill 1149.

The Capital Projects Funds are restricted according to use of approved capital projects.

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**NOW THEREFORE the Board of Education for the North Santiam School District hereby makes the following designations of 2021-22 ending fund balances and revenues for specific uses in 2022-23 as described in Resolution #061622E**  
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**Resolution #061622E was approved this 16th Day of June 2022, by the North Santiam School District’s Board of Directors.**

\_\_\_\_\_  
Board Chair, Alisha Oliver

\_\_\_\_\_  
Superintendent, Andy Gardner

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the North Santiam School District hereby adopts the budget for fiscal year 2022-2023 in the total amount of \$47,872,123. This budget is now on file at 1155 N Third Avenue, Stayton Oregon.

**RESOLUTION MAKING APPROPRIATIONS - No. 061622B**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

<b>General Fund - 100</b>		<b>Special Revenue Fund - 200's</b>	
1000 Instruction.....	15,646,906	1000 Instruction.....	4,115,150
2000 Support Services.....	10,270,094	2000 Support Services.....	3,863,700
3000 Enterprise & Community Services	10,700	3000 Enterprise & Comm.....	103,111
4000 Facilities Acquisition/Construction	0	4000 Facilities Acq./Const ...	0
5100 Debt Service .....	77,300	5200 Transfers.....	60,000
5200 Transfers	70,000	6000 Contingency .....	776,791
5400 PERS UAL Bond Lump Sum Paym.	0	<b>Total.....</b>	<b>\$8,918,752</b>
Contingency.....	1,000,000		
<b>Total.....</b>	<b>\$27,075,000</b>		
<b>Debt Service Fund - 300's</b>		<b>Food Service Fund - 299</b>	
5100 Debt Service .....	4,411,600	3000 Enterprise & Comm.....	1,398,000
6000 Contingency .....	1,500,000	<b>Total.....</b>	<b>\$1,398,000</b>
<b>Total.....</b>	<b>\$5,911,600</b>		
<b>Internal Service Funds - 600</b>		<b>Capital Projects Fund - 400s</b>	
2000 Support Services.....	100,000	2000 Support Services.....	194,311
6000 Contingency.....	270,000	4000 Facilities Acquisition/Const	3,099,560
<b>Total.....</b>	<b>\$370,000</b>	5100 Debt Service	34,900
		6000 Contingency .....	300,000
		<b>Total.....</b>	<b>\$3,628,771</b>
<b>Trust and Agency Fund - 700</b>			
2000 Support Services.....	25,000		
<b>Total.....</b>	<b>\$25,000</b>		
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$47,327,123</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	545,000
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$47,872,123</b>

**RESOLUTION IMPOSING THE TAX No. 061622C**

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 2022-2023

- (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 \$1,770,760 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX No. 061622D**

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.....\$ 1,770,760

The above resolution statements were approved and declared adopted on June 16, 2022