



2024-25 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn

Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver

Student Representatives to the Board, Lucas Joyce & Haley Butenschoen

Superintendent, Lee W. Loving

Director of Business & Fiscal Services, Rhonda Allen

Director of Human Resources, Danielle Blackwell

Director of Teaching & Learning, Nicole Duncan

Interim Director of Special Programs, Melissa Glover

Director of Nutrition Services, John Barnes

Director of Safety, Security and Health Services, Gary Rychard

Director of Facilities, Dave Parsons

Superintendent/School Board Executive Assistant, Tonia Whisman

Budget Hearing

Thursday, June 15, 2023 ~ 5:30 PM

NSSD District Office/Santiam Room

1155 N 3rd Ave

Stayton, OR 97383

<https://youtube.com/live/o5h958kxoyM?feature=share>

1. CALL BUDGET HEARING TO ORDER

The North Santiam School District 2023-24 Budget Hearing is called to order at 5:30 pm. It is an open meeting of the Board and the public is allowed to observe. On the agenda is a place for public comment. Those attending in-person that wish to address the Board during this time must complete an Intent to Submit Public Comment form 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/ABSENT: Alisha Oliver

PLEDGE OF ALLEGIANCE: Alisha Oliver

2. APPROVAL OF THE AGENDA

Any changes to the board packet after posting on June 9, 2023 are noted below:

Added Agenda Items-

Added or Revised Attachments-

RECOMMENDED MOTION-APPROVAL OF AGENDA

Motion that the Board approves the agenda as modified.

3. BUDGET HEARING

3.1. Review of Budget Resolutions: Rhonda Allen

3

The NSSD Budget Committee approved the proposed 2023-24 budget on May 11, 2023. The Director of Business and Fiscal Services will review the resolutions needed to adopt the budget that the Board will be asked to approve during the subsequent Regular Session. For reference, the May 11, 2023 meeting minutes and presentation slides from the budget message have been attached, in addition to the resolutions.

2023-24 Budget Committee Presentation	3
05.11.23 Budget Committee Meeting Minutes	62
Resolution Adopting Budget_061523A.docx	64
Resolution Imposing Taxes_061523B.docx	66
Resolution GASB 54_061523D.docx	67

3.2. Public Comments and Discussion

This time is set aside to hear any public comments on the proposed 2023-24 NSSD Budget.

4. ADJOURN

EQUAL OPPORTUNITY EMPLOYER

The North Santiam School District shall promote nondiscrimination and an environment free of harassment based on an individual’s race, color, religion, sex, national origin, gender identity (including gender expression), sexual orientation, disability, marital status or age or because of the race, color, religion, sex, national origin, disability, marital status or age of any other persons with whom the individual associates. 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.

North Santiam School District 29J

2023-24 Budget Committee Meeting

May 11, 2023

Thank you for serving!!!!



North Santiam School District 29J

- Budget Adoption Process Roles
- Budget Tenants
- School Budget Types
- Aligning Resources to District Priorities
- Board Policy DBDB
- Budget Message
- 2023-24 Budget Overview
 - State School Fund
 - General Fund
 - Special Revenue Funds
 - Capital Project Funds
 - Reserves and Other Funds



Process For School Districts To Adopt A Budget

- **Budget Committee**

- made up of school board members and an equal number of appointed (by the board) citizens.
- For NSSD - Total 14



Process For School Districts To Adopt A Budget

- The **Superintendent**
 - “**PROPOSES**” a draft budget to the Budget Committee.



Process For School Districts To Adopt A Budget

- The **Budget Committee**
 - is responsible for “**APPROVING**” the proposed budget.



Process For School Districts To Adopt A Budget

- The **School Board**
 - is responsible for “**ADOPTING**” the budget **after** holding a Budget Hearing where citizens can make public comment regarding the budget.



Process For School Districts To Adopt A Budget

- The **District**

- **files** the **adopted budget** with ODE which must be completed by **June 30th** each year.
- **files** the **corresponding taxes** with the state which must be completed by **July 15th** each year.



Process For School Districts To Adopt A Budget

- Once adopted, the **District** determines how **budgeted funds will be allocated** to the schools & departments.



Financial Budgetary Tenants

- **Support District Vision & Mission**
 - **Vision:** *“We change kids’ lives through a commitment to excellence, integrity, equity, and community engagement.”*
 - **Mission:** *“Ensure students reach their highest academic and vocational potential and develop into productive citizens.”*
- **Proper & Effective Operation of School District**
- **Ensuring Proper Contingency & Unreserved Fund Balances**



School Budget Types

- Zero-based Budget
- Roll Over Budget
- Student-based Budget



School Budget Types

● Zero-based Budget

- Every department and school has to justify what they need every year.
- This budget is made from scratch every year.
- This process often favors the loudest voices.
- This budget is typically implemented when major budget issues are discovered.



School Budget Types

● Roll Over Budget

- This is typically FTE-based; Ex. student-teacher ratio.
- Used when current budget conditions are sufficient and appropriate.
- This budget favors the status quo
- Allows for opportunities to make marginal improvements that can be sufficiently justified
- Most typical of the three school budget types.



School Budget Types

● Student-based Budget

- Fund distribution is based on student need, not FTE-based.
- Used typically if you have a local option levy.
- Under this budget, the working conditions between schools are typically different, which can create issues with local workforce.
- Very popular right now in larger districts.



Aligning Resources to District Priorities 2023-24

- Major District Priorities include:
 - **AVID** College & Career Readiness System, K-12
 - **BERC** Instructional & Evaluation Work, K-12
 - **Belonging** Work, K-12
 - **Curriculum Adoption** & Implementation for Language Arts/Reading/Writing, K-12
 - **R.U.L.E.R.** Social Emotional Learning Tool, K-8
 - **Synergy** - Implementation of New Student Info System, K-12
 - Investigating **Academic Return on Investment** (ROI)



Board Policy DBDB – Financial Reserves

Unappropriated Fund Balances & Contingency:

- The Board recognizes its responsibility to establish a **contingency fund** and an **unappropriated fund balance** in amounts sufficient to:
 1. Protect the district from **unnecessary borrowing**.
 2. Reserve for next year to **meet operation and cash flow needs**.
 3. Provide prudent contingency reserves to **meet unexpected emergencies** and protect against catastrophic events;
 4. **Meet the uncertainties** of state and federal funding; and
 5. Help **ensure a credit rating** that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.



Board Policy DBDB – Financial Reserves

Ending Fund Balance:

- The Board directs the superintendent to **utilize the budgeting process** to build an **ending fund cash balance** in the **general fund** of at least **7 percent** of total **adopted revenues**.
- The Board directs the superintendent to **manage the adopted district budget** in such a way as to **ensure an ending general fund balance** of at least **7 percent** of total **actual revenues**.



North Santiam School District 29J

2023-24 Budget Message



WHAT IS A BUDGET?

- A written report showing the district's comprehensive financial plan for one fiscal year.



- Provides an estimate for the current and upcoming budget periods.



WHAT DO THE NUMBERS MEAN?

- The budget is developed using a Chart of Accounts developed by the Oregon Department of Education.
- Program Budgeting and Accounting Manual (PBAM)
- Available to anyone!



ACCOUNT STRUCTURE: EXPENDITURES

- Fund (3 digits)
- Function (4 digits)
- Object (4 digits)
- Cost Center (3 digits)
- Area (3 digits)
- Sub Area (3 digits)

Example: 100.1131.0111.600.100.000

Fund.Function.Object.Cost Center.Area.SubArea



FUND TYPES

Governmental Funds: The funds through which most districts functions are typically financed.

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Project Funds



FUND TYPES

Proprietary Funds: The funds used to account for district activities that are similar to business operations in the private sector

- 500 Enterprise Funds
- 600 Internal Service Funds

Fiduciary Funds: The funds used to account for assets held by a district as trustee or agent.

- 700 Trust and Agency Funds



DISTRICT FUNDS - DEFINITIONS

Fund 100 - General Fund

- Funds to run the daily operation of the district. Major sources of revenue include: State School Fund (SSF), Property Taxes, Common School Fund, Federal Forest Fees, Special Program Funds, Contingency/Ending Fund Balance/Cash Reserves

Fund 200 - Special Revenue Funds

- Funds legally restricted to expenditure for specified purposes. Some examples of special revenue include: state & federal grants and student body funds.



DISTRICT FUNDS - DEFINITIONS

Fund 300 - Debt Service Funds

- Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Fund 400 - Capital Projects Funds

- Financial resources used to acquire or construct major capital facilities. Common sources of revenue in this fund include: sale of bonds, local option taxes, and transfers from the general fund.



DISTRICT FUNDS - DEFINITIONS

Fund 600 - Internal Service Funds

- Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Fund 700 - Trust and Agency Funds

- Assets held by a district in a trustee capacity or as an agent.



STATE SCHOOL FUND

- ORS 327.006 TO 327.157
- Projected the year **BEFORE**
- Adjusted during the year
- Reconciled the year **AFTER**



STATE SCHOOL FUND

What's included in the Formula?

- Enrollment
- Special Weights
- Transportation
- Local Revenue
- Teacher Experience

*Special Weights - pregnant & parenting, poverty, ESL, special education, small school, foster



STATE SCHOOL FUND

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Marion County, North Santiam SD 29J - 2143

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$7,352,430.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$281,675.16
County School Fund	=	\$55,000.00
State Managed Timber	=	\$250,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$500.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$7,939,605.16

2023-2024 Experience Adjustment

District Average Teacher Experience	=	9.41
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.49

2023-2024 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	=	\$887,250.00
Transportation per ADMr Rank		11%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$621,075.00

2023-2024 Extended ADMw

2023-2024 ADMw	2,463.96	2022-2023 ADMw	2,488.36	Extended ADMw	2,488.36
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Total State School Fund

\$16,536,044.33

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.49 by \$25 then add \$4500 to the result = \$4,437.75
Then multiply \$4,437.75 by the Extended ADMw 2488.3636 and then by the funding ratio 2.160205173097 = \$23,854,574.49

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$23,854,574.49 to the Transportation Grant \$621,075.00 = \$24,475,649.49

2023-2024 State School Fund Grant

Subtract the Local Revenue \$7,939,605.16 from the Total Formula Revenue \$24,475,649.49 = \$16,536,044.33

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw =	\$9,586	Total Formula Revenue per Extended ADMw =	\$9,836
Charter Schools Rate(ORS 338.155) =	\$9,681		



STATE SCHOOL FUND

Estimated ADMr
2053

Estimated ADMw
2488.36

General Purpose
Rate Per Extended
ADMw
\$9586

STATE SCHOOL FUND GRANT 2023-2024		As of 2/22/2023	
Marion County, North Santiam SD 29J		District ID: 2143	
2023-2024 Extended ADMw			
North Santiam SD 29J: District total extended ADMw for funding calculations			
	2023-2024		2022-2023
ADMr:	2,053.00 X 1.00 = 2,053.00	2,075.76 X 1.00 =	2,075.76
Students in ESL programs:	110.00 X 0.50 = 55.00	109.02 X 0.50 =	54.51
Students in Pregnant and Parenting Programs:	1.00 X 1.00 = 1.00	0.00 X 1.00 =	0.00
339 IEP Students capped at 11% of District ADMr:	225.83 X 1.00 = 225.83	228.33 X 1.00 =	228.33
Students on IEP Above 11% of ADMr:	25.60 X 1.00 = 25.60	25.60 X 1.00 =	25.60
Students in Poverty:	228.11 X 0.25 = 57.03	230.64 X 0.25 =	57.66
Students in Foster Care and Neglected/Delinquent:	6.00 X 0.25 = 1.50	6.00 X 0.25 =	1.50
Remote Elementary School Correction:	45.00 X 1.00 = 45.00	45.00 X 1.00 =	45.00
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
	2023-2024 ADMw 2,463.96	2022-2023 ADMw	2,488.36
		North Santiam SD 29J Extended ADMw	2,488.36
		North Santiam SD 29J Extended ADMw	2,488.36



GENERAL FUND - REVENUE

General Fund: Revenues Total: \$29,495,594

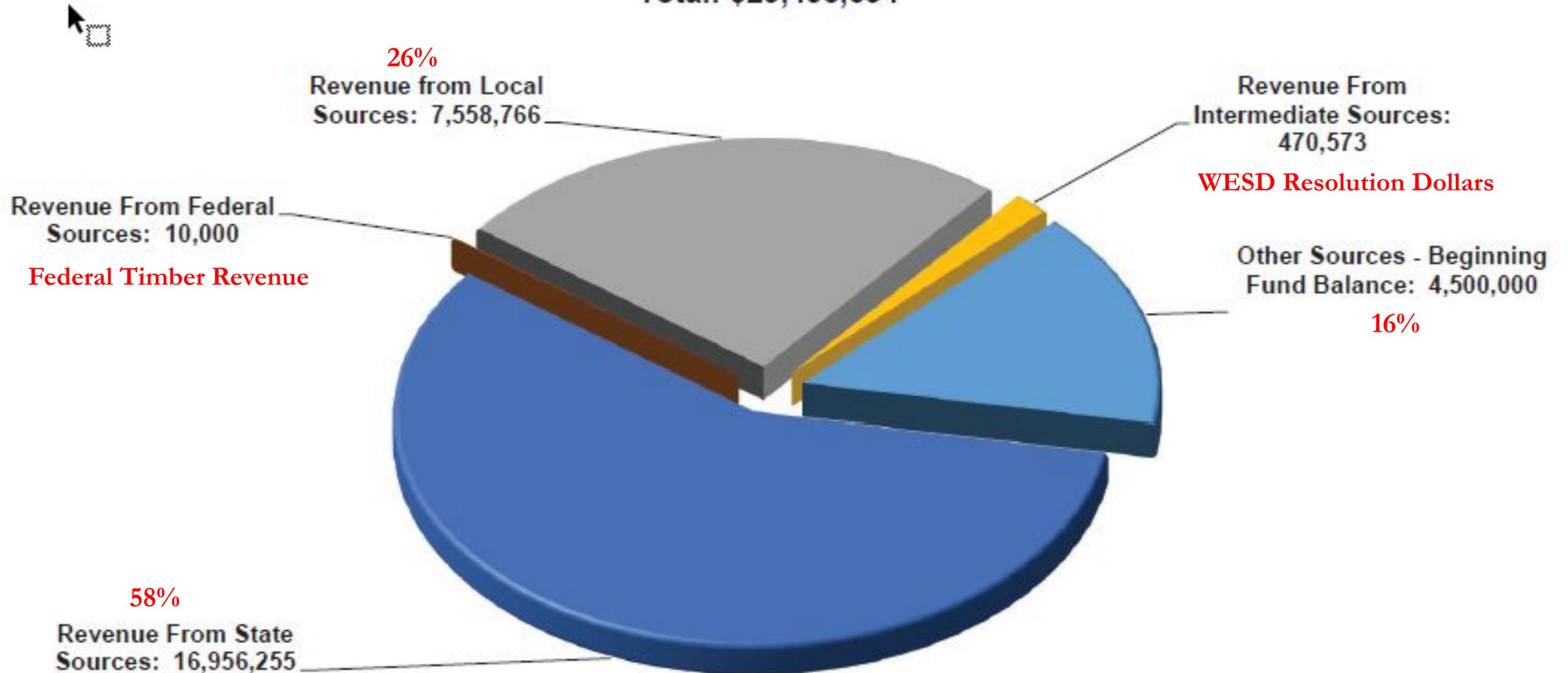
2020/21 Actuals	2021/22 Actuals	2022/23 Adopted	General Fund Revenue	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	\$		\$	\$	\$
6,456,436	6,641,995	6,890,000	1111 - Current Year's Taxes	7,202,430	←	
164,772	191,536	150,000	1112 - Prior Year's Taxes	150,000		
-	22,928	-	1114 - Payments In Lieu of Property Taxes	-		
-	1,568	-	1200 - Revenue From Local Governmental Units Other Than D	-		
129,949	114,212	100,000	1510 - Interest On Investments	100,000		
1,509	6,326	3,836	1740 - Fees	3,836		
-	1,234	-	1910 - Rentals	-		
-	3,619	-	1960 - Recovery of Prior Years' Expenditure	-		
160,361	267,416	100,000	1980 - Fees Charged to Grants	100,000		
26,785	28,011	2,500	1990 - Miscellaneous	2,500		
17,027	95,138	45,000	2101 - County School Funds	55,000		
610,000	600,000	600,000	2102 - General Education Service District Funds	405,573		
10,028	-	10,000	2199 - Other Intermediate Sources	10,000		
-	13,581	-	2800 - Revenue In Lieu of Taxes	-		
16,723,909	13,978,671	15,489,954	3101 - State School Fund—General Support	16,411,255	←	
236,830	241,057	218,710	3103 - Common School Fund	245,000		
215,532	1,708,583	250,000	3104 - State Managed County Timber	250,000		
-	-	(150,000)	3105 - State School Fund Prior Yrs Adj	-		
146,987	154,750	50,000	3107 - State School Fund High Cost Disability	50,000		
8,447	-	10,000	4801 - Federal Forest Fees	10,000		
-	15,390,000	-	5110 - Bond Proceeds	-		
3,280,662	3,640,909	3,850,000	5400 - Resources—Beginning Fund Balance	4,500,000	←	
28,189,233	43,101,532	27,620,000	Total:	29,495,594		



GENERAL FUND - REVENUE

General Fund Revenue Graph

Total: \$29,495,594



GENERAL FUND - EXPENDITURES

STAFFING ASSUMPTIONS

- Fixed Costs: 40-50%

- PERS:
 - 6% pickup for all classifications
 - Tier I/II Employees, 9.11%
 - OPSRP Employees, 6%
 - Retired Employees, .05%



GENERAL FUND - EXPENDITURES

STAFFING ASSUMPTIONS Con't

➤ Licensed Employees

- 4% COLA
- Step on the salary schedule
- 3% Increase on Insurance CAP

➤ Classified Employees

- Currently in Negotiations

➤ Administrative/Non-Represented Employees

- 3/4% COLA
- \$50 Insurance CAP increase



GENERAL FUND - EXPENDITURES

All General Fund Expenditures Represented
by Activity and Service or Commodity
7 Major Services or Commodities

Salaries

Employee Benefits

Purchased Services

Supplies and Materials

Capital Outlay

Other Objects

Transfers



GENERAL FUND - EXPENDITURES

Instruction Activities

1111: Elementary, K-6 (Page 19)

- Total FTE 46.82
- Total Expenditures, \$4,995,253
- Building Supply Budget Increase of 3%

1121: Middle/Junior High Programs, (Page 20)

- Total FTE 23.22
- Total Expenditures, \$2,676,039
- Building Supply Budget Increase of 3%



GENERAL FUND - EXPENDITURES

Instruction Activities

1131: High School Programs (Page 22)

- Total FTE 29.00
- Total Expenditures, \$3,292,302
- Building Supply Budget Increase of 3%

1200: Special Programs, (Page 25-26)

- Total FTE 35.27
- Total Expenditures, \$2,656,709
- Budget set to maintain Maintenance of Effort



GENERAL FUND - EXPENDITURES

Instruction Activities

1271/72: Reading Programs (Page 27)

- Total FTE 6.34
- Total Expenditures, \$368,795
- Budget for staffing only
- Reading Support Program 1271 (early intervening services)
- Title IA - 1272



GENERAL FUND - EXPENDITURES

Instruction Activities

1280: Alternative Education, (Page 28-29)

- Total FTE 2.0
- Total Expenditures, \$459,997
- 1281 - SHS Program
- 1285 - Options Program
- All Options FTE moved to General Fund due to ESSER III allocation ending.



GENERAL FUND - EXPENDITURES

Instruction Activities

1291: English Language Learner (Page 30)

- Total FTE 6.32
- Total Expenditures, \$570,040
- Textbook budget for ELL curriculum, \$13,403
- Software budget for ELL, \$5480



GENERAL FUND - EXPENDITURES

Support Activities

2110: Attendance and Social Work Services (Page 31)

- Moved Director to Function 2111
- 2115 - activities concerned with student safety

2134: Nurse Services (Page 34)

- Total Fte 1.80
- Total Expenditures, \$252,070
- Nursing moved from ESSER III to General Fund



GENERAL FUND - EXPENDITURES

Support Activities

2190: Director of Special Services (Page 36)

- Total FTE 2.78
- Total Expenditures, \$230,841

2210: Improvement of Instruction Services (Page 37)

- Total FTE .30
- Total Expenditures, \$45,586
- TOSA



GENERAL FUND - EXPENDITURES

Support Activities

2211: Teaching & Learning Director (Page 37)

- Total FTE .1.0
- Total Expenditures, \$217,470
- Moved from 2210 to 2211

2213: Curriculum Development (Page 38)

- Activities designed to support curriculum development.
- Textbooks, professional development, computer software



GENERAL FUND - EXPENDITURES

Support Activities

2540: Maintenance Operations (Pages 45-47)

- Total FTE 17.13
- Total Expenditures, \$2,883,817
- Moved from 2210 to 2211
- 2541 - Maintenance Director
- 2542 - Care and upkeep of buildings
- 2543 - Care and upkeep of grounds
- 2549 - Other maintenance (mail delivery)



GENERAL FUND - EXPENDITURES

Support Activities

2550: Transportation Activities (Page 47)

- 5-7% increase in contracted services

2640: Staff Services (Page 49)

- 2641 - Director of Human Resources
- Total FTE 2.31

2660: Technology Services (Page 50-51)

- Total FTE 2.50
- 2661 - IT Director



GENERAL FUND - EXPENDITURES

Support Activities

6110: Operating Contingency (Page 53)

- \$1,085,000
- 4% of the General Fund

7000: Unappropriated Ending Fund Balance (Page 53)

- \$930,662
- Budget increase in order to maintain reserve for July operating costs
- No expenditures shall be made from the UEFB in the year in which it is budgeted.

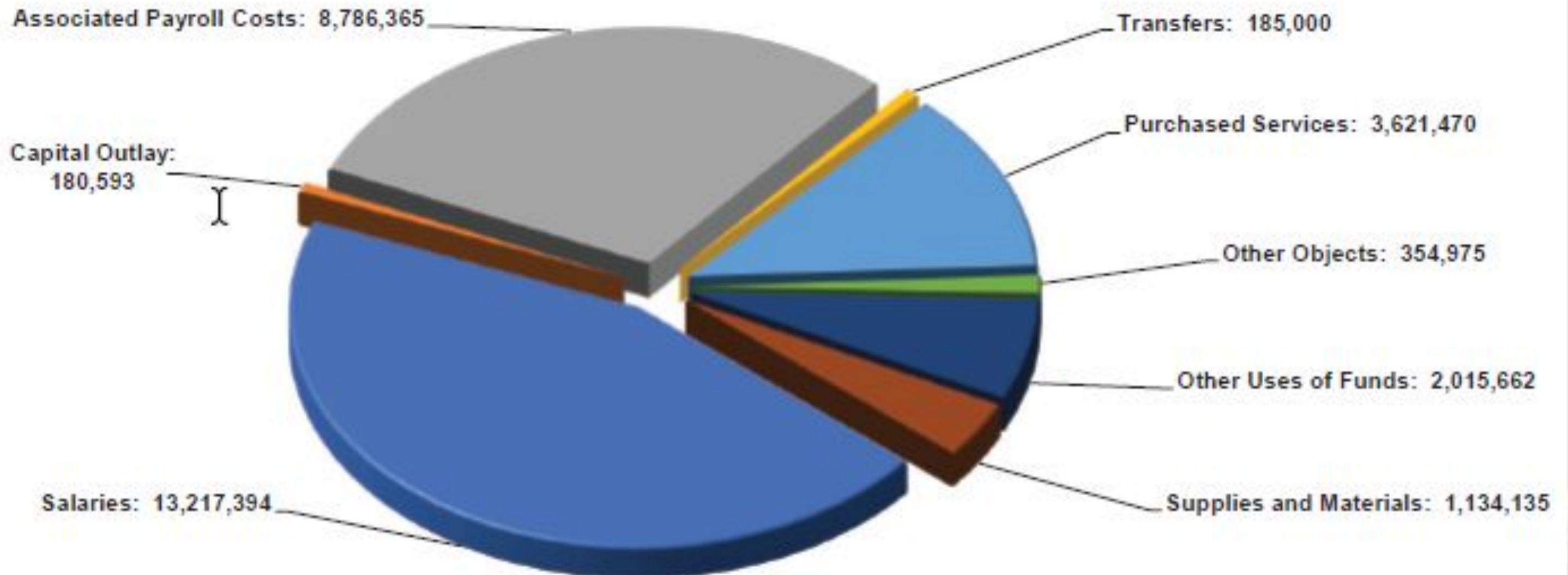


GENERAL FUND - EXPENDITURES

General Fund Expense by Object

Total: \$29,495,594

Salaries & Payroll Cost = 75%
Purchased Services = 13%
Reserves = 7%
Supplies & Materials = 4%



SPECIAL REVENUE FUNDS

TOTAL SPECIAL REVENUE FUNDS

46 Active Funds

25 History Funds

TOTAL Allocation: \$10,762,289

TOTAL FTE: 44.66



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS - HIGHLIGHTS

Reserve Funds

\$2,291,792

- Board Reserve, \$1,001,792
- Textbook Reserve, \$915,000
- PERS Reserve, \$375,000



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS - HIGHLIGHTS

Student Investment Account

\$1,631,071, 6.44 FTE

Student Investment Account - SIA

North Santiam SD 29J

The Student Success Act funds, established in July 2019, are to enhance the State School Fund, with the remaining funds primarily divided among three key accounts:

- A Student Investment Account (at least 50%)
- An Early Learning Account (at least 20%)
- A Statewide Education Initiatives Account (up to 30%)

There are two stated purposes for the funds distributed under the **Student Investment Account**:

- Meet students' mental or behavioral health needs; and
- Increase academic achievement for students, including reducing academic disparities for specific groups of students.

Funds are available to Districts and Charter Schools through a grant process.

Student Investment Account
FY2024 Proposed Budget
\$1,631,067



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS - HIGHLIGHTS

High School Success/M98

\$672,383, 3.03 FTE

High School Success (Measure 98)

North Santiam SD 29J

High School Success is a fund initiated by ballot Measure 98 in November 2016. The measure passed to disperse \$170 million total during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. Implementation started in 2017-2018, with a second wave of school districts and charter schools implementing during the second biennium, 2019-2021.

High School Success funding is provided to establish or expand programs in three specific areas:

- Dropout Prevention
- Career & Technical Education
- College Level Education Opportunities

High School Success
FY2024 Proposed Budget
\$672,385

DEBT SERVICE FUNDS

NORTH SANTIAM SCHOOL DISTRICT

<u>Series</u>	<u>Dated Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Final Maturity</u>	<u>Type</u>	<u>Fund</u>	<u>Purpose</u>
FULL FAITH AND CREDIT		15,104,999.98	14,074,322.45				
2017	07/19/2017	349,999.98	169,322.45	07/19/2027	Full Faith and Credit	448	Shaff Road Improvement
2021 A	08/19/2021	14,755,000.00	13,905,000.00	06/30/2040	Full Faith and Credit	321	Pension
GENERAL OBLIGATION		22,850,000.00	15,810,000.00				
2013	02/20/2013	22,850,000.00	15,810,000.00	06/15/2033	General Obligation	375	Roof, Electrical System, Window, Lighting, Heating, Ventilation System, Building, Classroom, Middle School, Remodel the Stayton High School Auditorium and Land
LIMITED TAX PENSION		15,657,118.05	8,260,000.00				
2003	04/21/2003	15,657,118.05	8,260,000.00	06/30/2028	Limited Tax Pension	310	Pension
Total Outstanding Par Amount		53,612,118.03	38,144,322.45				

New Debt Service for Refinanced 2013 General Obligation Bond

- Principal: \$1,400,000
- Interest; \$ 740,000



CAPITAL PROJECTS FUNDS

4 Active Funds for Capital Improvement Projects

- Fund 420 - Athletics Capital Projects, \$129,073
- Fund 426 - Vehicle Replacement, \$54,600
- Fund 430 - Capital Projects Facilities, \$1,998,236
- Fund 448 - Excise Tax Fund, \$1,509,681

TOTAL CAPITAL PROJECTS FUNDS: \$3,691,590



CAPITAL PROJECTS FUNDS

Identified Projects for FY 2023-24

- ★ SMS Pavement Project
- ★ SES Roof Repair
- ★ SES Lighting Projects
- ★ SHS Cafeteria Upgrade
- ★ Safety and Security Upgrades
- ★ High School Lighting Project



CAPITAL PROJECTS FUNDS

SB1149 Funds Available through January 2036

What does this mean to the district?

\$520,000



OTHER FUNDS

INTERNAL SERVICE FUNDS

- Unemployment Fund, \$342,105



OTHER FUNDS

TRUST AND AGENCY FUNDS

➤ Scholarship Fund, \$25,869

Heather Sherman-Galasso Scholarship, \$2,000

Family Relief Scholarship, \$5,895

Community Grant Scholarship, \$395

Covered Bridge Scholarship, \$500

Neitling Scholarship, \$12,426

OSBA/Board/CTE Scholarship, 4,653



BUDGET SUMMARY

REVENUE SUMMARY

\$51,104,942

EXPENDITURE SUMMARY

\$51,104,942

TOTAL FTE

261.76



North Santiam School District 29J

What questions, wonderings,
comments do you have?



North Santiam School District 29J

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BUDGET COMMITTEE MEETING MINUTES
District Office Santiam Room
May 11, 2023 ~ 6:00 pm

Budget Committee Members Present: Brunk Conley, Scott Knox, Randy Forrette, Karen Odenthal, Moria Thiessen, Casey Dark

Budget Committee Members Absent: Brandon John

Board Members Present: Alisha Oliver, Erin Cramer, Mark Henderson, Coral Ford, Mackenzie Strawn, Mike Wagner

Board Members Absent: Laura Wipper

District Staff Present: Lee Loving, Rhonda Allen, Paige Senn, Steve Burkleo

1) CALL TO ORDER

The NSSD Board Chair, Alisha Oliver, called the meeting to order at 6:00 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. Scott Knox nominated Karen Odenthal to serve in that capacity. Coral Ford seconded and the committee voted unanimously to accept her appointment as Committee Chairperson. Karen Odenthal nominated Scott Knox to serve as Budget Committee Vice Chair. The committee voted unanimously to accept his appointment.

4) APPROVAL OF MAY 17, 2022 MEETING MINUTES

Brunk Conley made a motion to approve the minutes from last year's meeting and Mike Wagner seconded the motion. All were in favor.

5) SUPERINTENDENT'S MESSAGE

Superintendent Lee Loving presented his message to the committee. He shared the vision for the district and did an overview of the process to adopt a budget. He covered the three budget types and noted that the district is using a Roll Over Budget which is FTE based. The major district priorities include AVID, BERC, Belonging, Curriculum Adoption, RULER, Synergy and Academic Return on Investment. He talked about the financial reserves and ending fund balance.

6) BUDGET PRESENTATION

Business Director, Rhonda Allen, presented an overview of the 2023-24 budget (all committee members received a binder with all budgetary documents in the week prior to the meeting). She began with some basic information on budgets, account structure and fund types. She explained how the State School Funding works. There were questions about why there were budgets in certain categories last year but moved to different ones this year. Mrs. Allen explained that we are trying to make sure every expenditure is in the right category so we can truly see what the expenditures are.

She went over the General Fund budget and noted that the supply budget will be increased by 3% the question was asked whether that would be sufficient. There will be some FTE cuts for next year. There

was a discussion on what amount next year's funding would come in at. They planned on 10.1 but are hoping for a higher amount.

There was discussion on the PERS amount and why we are refinancing the bond. Mrs. Allen and Mr. Loving explained that in the long run it will save the tax payers money and make going for a new bond a little easier. There were questions about Options Academy and Mike Wagner and Mr. Loving explained how the program works. Mr. Loving talked about some of the restructuring we are doing with our administrative staff. There were questions about our busing and Mrs. Allen explained how we are reimbursed for our busing costs. The district was able to move \$185,000 from roll over money to the General Fund. It was requested that more description be added to the Special Revenue Funds.

There was discussion on the CTE program and houses that will be built. It was asked whether some of the CTE classes would be cut next year, but that is yet to be determined. There is currently a lot of new construction in the area and it was asked whether that would help our enrollment. Mr. Loving said that the studies show that it might increase by 20 or so students. It was noted that there is quite a bit of money in the ASB accounts. Currently we don't charge participation fees, but we do collect money for ASB cards. It was noted that there is a new building going up at the high school paid for by donations. Mrs. Allen explained that we can use excise taxes for projects but not new builds. Some of the projects slated for next year are SMS Pavement, SES Roof Repair, SES Lighting, SHS Cafeteria Upgrade, Safety and Security Upgrades, SHS Lighting Project. Mrs. Allen explained the SB1140 funds we receive and what they can be used for. The full presentation has been included in the board packet for the June 15, 2023 budget hearing.

7) DISCUSSION

Several board and committee members commended Mrs. Allen and Mr. Loving on the great job they are doing for the district. They were impressed with the detail of information shared and the format it was shared in.

8) CALL FOR MOTION

Brunk Conley made a motion that the Budget Committee of the North Santiam School District approve the 2023-2024 Budget of \$51,104,942. Furthermore, that the Budget Committee approve the permanent rate tax of \$4.3973 per \$1,000 value in support of the General Fund. Mike Wagner seconded the motion and the budget committee voted unanimously to approve.

9) Adjourn

The Committee Chairperson acknowledged there is no need for an additional Budget Committee meeting and adjourned at 8:15 pm.

Superintendent
Lee Loving



1155 N 3rd Avenue
Stayton, Oregon 97383

Phone: 503-769-6924
Fax: 503-769-3578

**A RESOLUTION ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR
FOR THE FISCAL YEAR 2023-2024
RESOLUTION 061523A**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the North Santiam School District 29J hereby adopts the budget for the fiscal year 2023-2024 in the sum of \$51,104,942, now on file at the Business Office, 1155 N Third Avenue, Stayton, Oregon 97383.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

General Fund (100)

1000 Instruction	\$ 15,785,712
2000 Support Services	\$ 11,498,520
3000 Enterprise & Community Services	\$ 10,700
5200 Transfers of Funds	\$ 185,000
6000 Contingency	<u>\$ 1,085,000</u>
Total	\$ 28,564,932

Special Revenue Funds (200)

1000 Instruction	\$ 3,987,577
2000 Support Services	\$ 2,816,849
3000 Enterprise & Community Services	\$ 223,122
4000 Facilities Acquisition and Construction	\$ 200,000
5200 Transfers of Funds	\$ 135,000
5300 Apportionment of Funds by ESD	\$ 24,304
6000 Contingency	<u>\$ 1,791,792</u>
Total	\$ 9,178,644

Food Service (299)

3000 Enterprise & Community Services	<u>\$ 1,583,645</u>
Total	\$ 1,583,645

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Debt Service Funds (300)	
5100 Debt Service	\$ 4,935,560
6000 Contingency	<u>\$ 1,851,935</u>
Total	\$ 6,787,495
Capital Projects Funds (400)	
1000 Instruction	\$ 100,000
2000 Support Services	\$ 404,600
4000 Facilities Acquisition and Construction	\$ 1,649,340
5100 Debit Service	\$ 40,260
5200 Transfers of Funds	\$ 75,000
6000 Contingency	<u>\$ 1,422,390</u>
Total	\$ 3,691,590
Internal Service Funds (600)	
2000 Support Services	\$ 80,900
6000 Contingency	<u>\$ 261,205</u>
Total	\$ 342,105
Trust and Agency Funds (700)	
2000 Support Services	<u>\$ 25,869</u>
Total	\$ 25,869
Total Appropriations, All Funds	\$ 50,174,280
Total Unappropriated and Reserve Amounts, All Funds	<u>\$ 930,662</u>
Total Adopted Budget	\$ 51,104,942

Alisha Oliver, Board Chair

Date

Attest, Lee Loving, Superintendent

Date

Superintendent
Lee Loving



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Stayton, Oregon 97383

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**A RESOLUTION IMPOSING THE TAX RATE AND CATEGORIZING TAXES FOR
FOR THE FISCAL YEAR 2023-2024
RESOLUTION 061523B**

IMPOSING THE TAX RATE

BE IT RESOLVED that the Board of Directors of the North Santiam School District 29J hereby imposes the taxes provided for in the recommended budget:

At the rate per \$1,000 of the assessed value of \$4.3973 for operations;
In the amount of \$2,140,000 for debt service on general obligation bonds;

And that these taxes are hereby imposed and categorized for the tax year 2023-2024 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

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

Education Limitation

General Fund.....\$4.3973/\$1,000 of assessed value for permanent rate tax

Excluded from Limitations

General Obligation Bond Debt Service.....\$2,140,000

The above resolution statements were approved and declared adopted on the 15th day of June 2023.

Alisha Oliver, Board Chair

Date

Attest, Lee Loving, Superintendent

Date

Superintendent
Lee Loving



1155 N 3rd Avenue
Stayton, Oregon 97383

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**A RESOLUTION TO DESIGNATE CERTAIN FUNDS OF THE DISTRICT AS COMMITTED
FOR REPORTING PURPOSES UNDER GASB 54 “FUND BALANCE REPORTING AND
GOVERNMENTAL FUND TYPE DEFINITIONS”
FOR THE FISCAL YEAR 2023-2024**

RESOLUTION 061523D

GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2023, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.”

The ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds that cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)

Assignments

Authority to classify portions of the ending fund balance as Assigned is hereby granted to the Superintendent and the Business Director.

Spending as it Relates to Ending Fund Balance Policy

The Board of Directors 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.

NOW, THEREFORE, BE IT RESOLVED the Board of Directors for North Santiam School District 29J hereby makes the following designations of 2023-2024 ending fund balances in accordance with GASB 54.

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- Fund 100 – All General Fund Balances are unassigned.
- Fund 200 – Special Revenue Funds – Although the vast majority of these funds are restricted by Federal or State laws or grant award restrictions, there are funds that are included that are not restricted by one of these means. The following funds are restricted in accordance with the purposes stated for the fund.
 - Fund 201, Board Reserve – the Fund Balance is restricted for future needs, such as would be caused by a revenue shortfall or unanticipated expenditures.
 - Fund 202, Textbook Reserve – the Fund Balance is restricted for the purchase of textbooks/curriculum adoptions.
 - Fund 281, PERS Reserve – the Fund Balance is restricted for future increases in the PERS rates.
- Fund 300 – Debt Service Funds – the Fund Balance is restricted for the payment of principal and interest related to the associated debt offerings.
- Fund 400 – Capital Projects Funds – the Fund Balance is restricted for those purposes stated in each fund or program as designated in the 2023-2024 adopted budget.
- Fund 600 – Internal Service Funds – the Fund Balance is committed for the purpose of unemployment claims within the District.
- Fund 700 – Trust and Agency Funds – the Fund Balance is restricted for the purpose of providing scholarships to graduating seniors.

The above resolution statements were approved and declared adopted on this 15th day of June 2023.

Alisha Oliver, Board Chair

Date

Attest, Lee Loving, Superintendent

Date