



2023-24 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, Benjamin Perez & Lucas Joyce

Superintendent, Lee W. Loving

Director of Business & Fiscal Services, Rhonda Allen

Director of Human Resources, Danielle Blackwell

Director of Teaching & Learning, Nicole Duncan

Director of Special Services, Brittney Spencer

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

NSSD Budget Committee Meeting

Thursday, May 11, 2023 ~ 6:00 PM

NSSD District Office/Santiam Room

1155 N 3rd Ave

Stayton, OR 97383

<https://youtube.com/live/p2CRgY9b5ls?feature=share>

NSSD VISION

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

NSSD MISSION STATEMENT

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

NSSD GUIDING PRINCIPLE

Do what is best for all kids

BOARD GOALS

- 1) Offer the most comprehensive program possible for students and the appropriate staffing to support our commitment to doing what is best for all kids
- 2) Celebrate the successes of the District and community
- 3) Routinely monitor the effectiveness of District programs and services in order to better serve all kids

4) Build and sustain dynamic relationships with stakeholders of the District through proactive communication exchanges

1. **CALL BUDGET MEETING TO ORDER: Board Chair**

The North Santiam School District’s Budget Committee meeting is called to order at 6:00 pm. It is an open meeting of the Board and the public is allowed to observe. There is a place on the agenda for public comment regarding the 2023-24 budget proposal. Those in attendance 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.

2. **WELCOME AND INTRODUCTIONS: Board Chair**

3. **ELECTION OF OFFICERS: Board Chair**

1. Election of Budget Committee Chair

2. Election of Budget Committee Vice-Chair

4. **APPROVAL OF MAY 17, 2022 MEETING MINUTES: Committee Chair**

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Budget Committee Meeting Minutes rev 5.23

5

5. **BUDGET MESSAGE: Lee Loving**

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2023-24 Budget Committee Presentation

7

6. **BUDGET PRESENTATION: Rhonda Allen**
(see attachment under 5.0 for combined presentation)

7. **PUBLIC COMMENT: Committee Chair**

8. **BUDGET DISCUSSION: Committee Chair**

9. **PROPOSED BUDGET RECOMMENDATION: Committee Chair**

The Budget Committee will vote to either approve the proposed budget or reconvene on May 25, 2023.

10. **ADJOURN: Committee Chair**

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
District Office Santiam Room
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, 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 Vice 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.

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 though 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**.



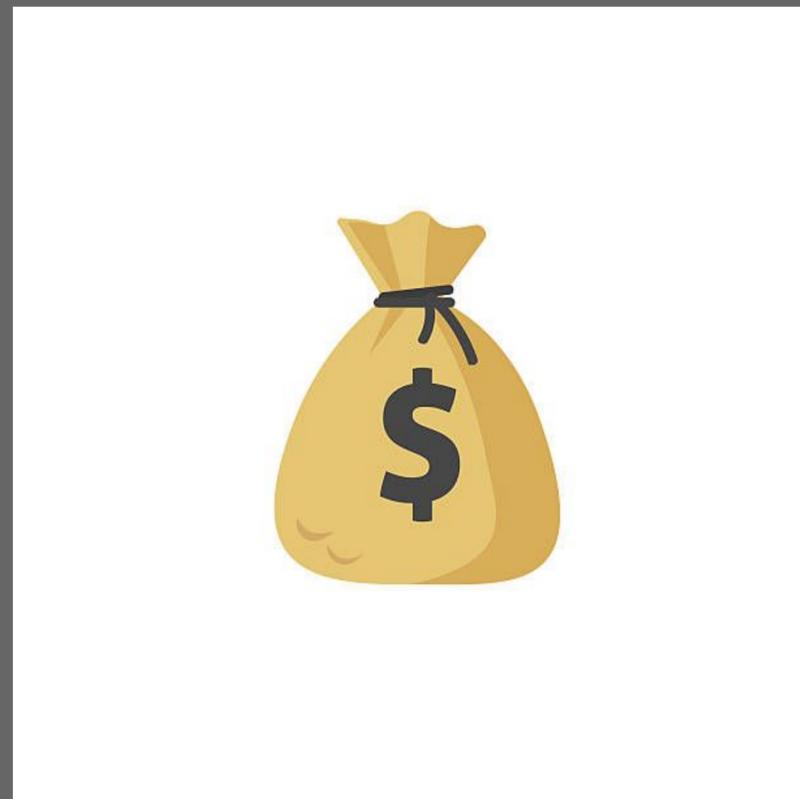
North Santiam School District 29J

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

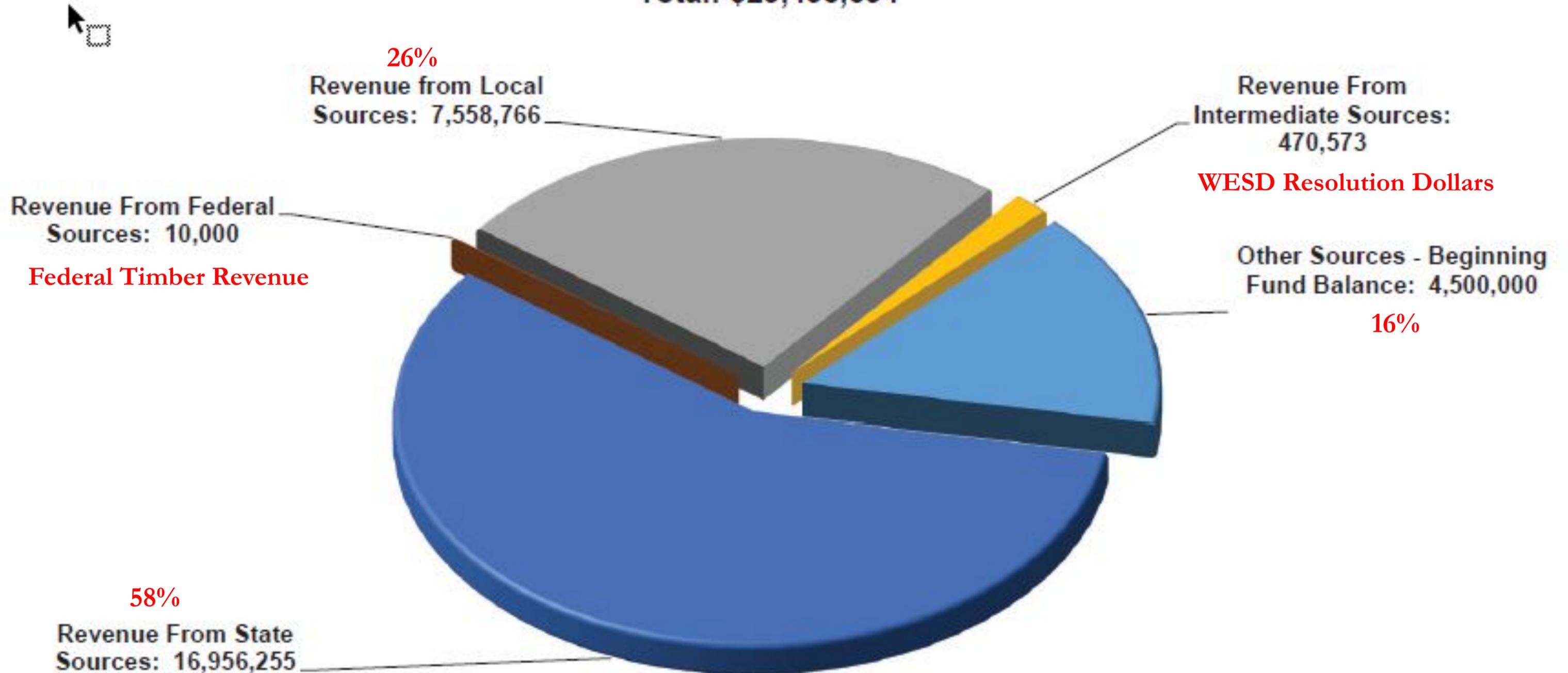
General Fund: Revenues Total: \$29,495,594

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.

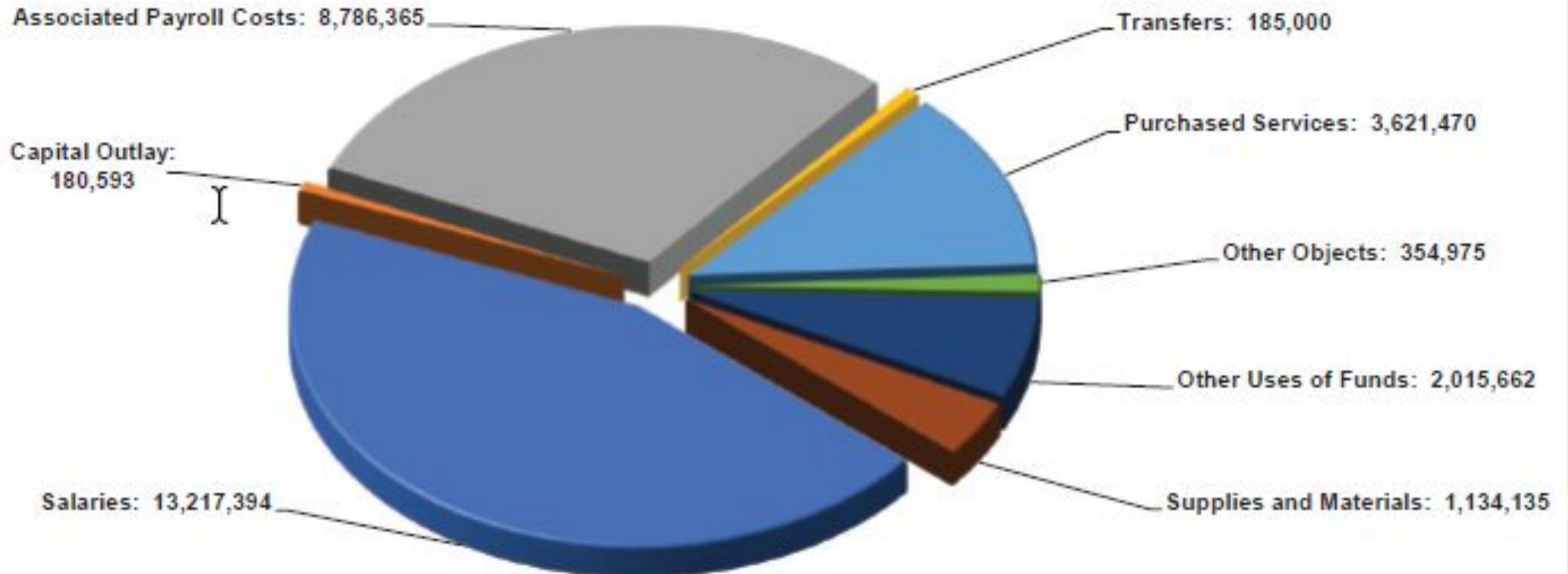


GENERAL FUND - EXPENDITURES

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

- 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

