



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

Interim Director of Special Programs, Jeri Harbison-Jones

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, January 18, 2024 ~ 5:30 PM

Stayton Middle School Cafeteria

1021 Shaff Road

Stayton, OR 97383

<https://youtube.com/live/YKf8dFYXkqg?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

The Special Session of the North Santiam School District’s Board of Directors for the purpose of a Budget Hearing will be called to order at 5:30 pm. It is an open meeting of the Board and the public is allowed to observe. On the agenda is a place for public comment regarding the supplemental budget. Those in attendance that wish to address the Board during this time must complete a public comment card and present it to the Board Chair.

ACKNOWLEDGEMENT OF BOARD MEMBERS PRESENT: Erin Cramer
PLEDGE OF ALLEGIANCE: Erin Cramer

2. APPROVAL OF THE AGENDA

Changes to the board packet after posting on January 12, 2024 are noted below:

Added or Revised Attachments-

*3.1-Supplemental Budget Report 1-18-24

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

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The Director of Business and Fiscal Services will review the proposed resolutions for a 2023-24 supplemental budget. The Board will be asked to adopt the resolutions during the Regular Session meeting that occurs directly following the Budget Hearing.

23-24 Supplemental Budget

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Supplemental Budget Report - 1-18-24

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3.2. Public Comments and Discussion

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

4. ADJOURN

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by **more than 10 percent**.

A public hearing on a proposed supplemental budget for **North Santiam School District** for the current fiscal year will be held at 1155 N 3rd Ave Stayton, OR. The hearing will take place on January 18, 2024 at 5:30 p.m. The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after January 18, 2024 at the North Santiam School District Office or on the school district website.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: 100, General Fund

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 7,558,766.00	1 1000 Instruction	\$ 16,020,606.00
2 2000 Revenue from Intermediate Sources	\$ 470,573.00	2 2000 Support Services	\$ 11,698,520.00
3 3000 Revenue from State Sources	\$ 17,769,157.00	3 3000 Community Service	\$ 10,700.00
5 4000 Revenue from Federal Sources	\$ 10,000.00	4 4000 Facilities Acquisition	\$ -
6 5400 Beginning Fund Balance	\$ 5,521,992.00	5 5100 Debt Service	\$ -
		6 5200 Transfers	\$ 1,585,000.00
		7 5400 PERS UAL Bond Lump Sum	\$ -
		8 6000 Contingency	\$ 1,085,000.00
		9 7000 Unappropriated	\$ 930,662.00
Revised Total Fund Resources	\$ 31,330,488.00	Revised Total Fund Requirements	\$ 31,330,488.00

FUND: 200, Special Revenue Funds

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 498,268.00	1 1000 Instruction	\$ 3,987,577.00
2 2000 Revenue from Intermediate Sources	\$ 210,404.00	2 2000 Support Services	\$ 3,422,854.00
3 3000 Revenue from State Sources	\$ 3,464,079.00	3 3000 Community Service	\$ 223,122.00
4 4000 Revenue from Federal Sources	\$ 1,981,527.00	4 4000 Building Acquisition	\$ 200,000.00
5 5300 Sale/Compensation Fixed Assets	\$ 350,000.00	4 5000 Facilities Acquisition	\$ 159,304.00
5 5200 Transfers	\$ 697,000.00	5 6000 Contingency	\$ 2,191,792.00
6 5400 Beginning Fund Balance	\$ 2,983,371.00		
Revised Total Fund Resources	\$ 10,184,649.00	Revised Total Fund Requirements	\$ 10,184,649.00

FUND: 400, Capital Improvement Funds

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 101,728.00	1 1000 Instruction	\$ 100,000.00
2 2000 Revenue from Intermediate Sources	\$ -	2 2000 Support Services	\$ 404,600.00
3 3000 Revenue from State Sources	\$ -	3 3000 Community Service	\$ -
4 4000 Revenue from Federal Sources	\$ -	4 4000 Building Acquisition	\$ 2,149,340.00
5 5300 Sale/Compensation Fixed Assets	\$ -	5 5110 Long-Term Debt Service	\$ 40,260.00
5 5200 Transfers	\$ 820,000.00	6 5200 Transfer of Funds	\$ 75,000.00
6 5400 Beginning Fund Balance	\$ 3,269,862.00	7 6000 Contingency	\$ 1,422,390.00
Revised Total Fund Resources	\$ 4,191,590.00	Revised Total Fund Requirements	\$ 4,191,590.00

FUND: 610, Unemployment Reserve Fund

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 1000 Revenue from Local Sources	\$ 20,000.00	1 1000 Instruction	\$ -
2 2000 Revenue from Intermediate Sources	\$ -	2 2000 Support Services	\$ 230,900.00
3 3000 Revenue from State Sources	\$ -	3 3000 Community Service	\$ -
4 4000 Revenue from Federal Sources	\$ -	4 4000 Building Acquisition	\$ -
5 5300 Sale/Compensation Fixed Assets	\$ -	5 5110 Long-Term Debt Service	\$ -
5 5200 Transfers	\$ 278,000.00	6 5200 Transfer of Funds	\$ -
6 5400 Beginning Fund Balance	\$ 322,105.00	7 6000 Contingency	\$ 389,205.00
Revised Total Fund Resources	\$ 620,105.00	Revised Total Fund Requirements	\$ 620,105.00

Explanation of change(s):

Fund 100 changes due to an increase in the State School Fund Grant and a higher than-budgeted Beginning Fund Balance. The appropriation increases are as follows: 1. Appropriation increase in Instruction (1000) and Support Services (2000) for salaries and benefits. This is due to the adopted CBA with the Classified Union and the anticipated increase in positions based on student needs 2. Appropriation increase in Transfers to Other Funds. The General Fund is appropriating transfers to the following funds: PERS Reserve, Unemployment, Capital Improvement, and Textbook Reserve.

Fund 200 changes are due to an increase in Transfers from the General Fund and higher than budgeted Student Investment Account Grant allocation. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for SIA expenditures and textbooks. 2. Appropriation increase in Contingency (6000) for PERS Reserve Funds.

Fund 400 changes are due to an increase in Transfers from the General Fund. The appropriation increase is as follows: 1. Appropriation increase in Facilities Acquisition (4000) for improvements to district facilities and grounds.

Fund 600 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for Unemployment claims expensed. 2. Appropriation increase in Contingency (6000) for Unemployment Reserves.

Summary of Supplemental Budget

100 - General Fund			
REVENUE	Original Budget	New Budget	Diff +/-
3000 Revenue from State Sources	\$16,956,255.00	\$ 17,769,157.00	\$ (812,902.00)
5400 Beginning Fund Balance	\$4,500,000.00	\$ 5,521,992.00	\$ (1,021,992.00)
Total Revenue - General Fund	\$ 21,456,255.00	\$ 23,291,149.00	\$ (1,834,894.00)

200 - Special Revenue Funds			
REVENUE	Original Budget	New Budget	Diff +/-
3000 Revenue from State Sources	\$ 3,080,074.00	\$ 3,464,079.00	\$ (384,005.00)
5200 Transfers (*see detail below)	\$ 75,000.00	\$ 697,000.00	\$ (622,000.00)
Total Revenue - 200 Funds	\$ 3,155,074.00	\$ 4,161,079.00	\$ (1,006,005.00)

400 - Capital Improvement Funds			
REVENUE	Original Budget	New Budget	Diff +/-
5200 Transfers	\$ 320,000.00	\$ 820,000.00	\$ (500,000.00)
Total Revenue - 400 Funds	\$ 320,000.00	\$ 820,000.00	\$ (500,000.00)

600 - Unemployment Fund			
REVENUE	Original Budget	New Budget	Diff +/-
5200 Transfers	\$ -	\$ 278,000.00	\$ (278,000.00)
Total Revenue - 600 Funds	\$ -	\$ 278,000.00	\$ (278,000.00)

100 - General Fund			
EXPENDITURES	Original Budget	New Budget	Diff +/-
1000 Instruction	\$15,785,712.00	\$ 16,020,606.00	\$ (234,894.00)
2000 Support Services	\$11,498,520.00	\$ 11,698,520.00	\$ (200,000.00)
5200 Transfers	\$185,000.00	\$ 1,585,000.00	\$ (1,400,000.00)
Total Expenditures - General Fund	\$27,469,232.00	\$29,304,126.00	\$ (1,834,894.00)

200 - Special Revenue Funds			
EXPENDITURES	Original Budget	New Budget	Diff +/-
2000 Support Services	\$ 2,816,849.00	\$ 3,422,854.00	\$ (606,005.00)
6000 Contingency	\$1,791,792.00	\$ 2,191,792.00	\$ (400,000.00)
Total Expenditures - 200 Funds	\$4,608,641.00	\$5,614,646.00	\$ (1,006,005.00)

400 - Capital Improvement Funds			
EXPENDITURES	Original Budget	New Budget	Diff +/-
4000 Facilities Acquisition	\$ 1,649,340.00	\$ 2,149,340.00	\$ (500,000.00)
Total Expenditures - 400 Funds	\$1,649,340.00	\$2,149,340.00	\$ (500,000.00)

600 - Unemployment Fund			
EXPENDITURES	Original Budget	New Budget	Diff +/-
2000 Support Services	\$ 80,900.00	\$ 230,900.00	\$ (150,000.00)
6000 Contingency	\$261,205.00	\$ 389,205.00	\$ (128,000.00)
Total Expenditures - 600 Funds	\$342,105.00	\$620,105.00	\$ (278,000.00)

Explanation of change(s):

Fund 100 changes due to an increase in the State School Fund Grant and a higher than-budgeted Beginning Fund Balance. The appropriation increases are as follows: 1. Appropriation increase in Instruction (1000) and Support Services (2000) for salaries and benefits. This is due to the adopted CBA with the Classified Union and the anticipated increase in positions based on student needs 2. Appropriation increase in Transfers to Other Funds. The General Fund is appropriating transfers to the following funds: PERS Reserve, Unemployment, Capital Improvement, and Textbook Reserve.

***Fund 200** changes are due to an increase in Transfers from the General Fund and higher than budgeted Student Investment Account Grant allocation. The appropriation increase are as follows: 1. Appropriation increase in Support Services (2000) for SIA expenditures and textbooks. 2. Appropriation increase in Contingency (6000) for PERS Reserve Funds.

Fund 400 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Facilities Acquisition (4000) for improvements to district facilities and grounds.

Fund 600 changes are due to an increase in Transfers from the General Fund. The appropriation increases are as follows: 1. Appropriation increase in Support Services (2000) for Unemployment claims expensed. 2. Appropriation increase in Contingency (6000) for Unemployment Reserves.

BALANCE OF FUNDS	Current Balance	Transfer In/ Appropriation Increase	BALANCE
Instruction Services		\$234,894.00	
Support Services		\$200,000.00	
Textbook Reserve	\$608,776.23	\$222,000.00	\$830,776.23
PERS Reserve	\$375,000.00	\$400,000.00	\$775,000.00
Capital Improvement	\$1,420,394.72	\$500,000.00	\$1,920,394.72
Unemployment	\$320,956.92	\$278,000.00	\$598,956.92
TOTAL		\$1,834,894.00	

**Superintendent
Lee Loving**



**1155 N 3rd Avenue
Stayton, Oregon 97383**

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

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET
FOR THE FISCAL YEAR 2023-2024
RESOLUTION 011824A**

WHEREAS, ORS 294.471 provides for making a supplemental budget for an occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current fiscal year, which requires a change in financial planning, and

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase of transfers, instruction, and support services in the General Fund greater than 10% due to an increase in revenue from the State School Fund and Beginning Fund Balance;

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in support services and contingency in the Special Revenue Funds greater than 10% due to an increase in transfers from the General Fund and an allocation increase from the Student Investment Account.

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in facilities acquisition in the Capital Improvement Funds greater than 10% due to an increase in transfers from the General Fund.

WHEREAS, after the adoption of the budget, North Santiam School District needs to recognize an increase in support services and contingency in the Unemployment Fund greater than 10% due to an increase in transfers from the General Fund.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of North Santiam School District:

The supplemental budget for the fiscal year 2023-24 is hereby adopted, and the amounts appropriated by the Board of Directors under Resolution 011824A for the General Fund, Special Revenue Funds, Capital Improvement Funds, and Unemployment Fund are hereby amended as follows:

**North Santiam Schools ~ We Change Kids' Lives!
www.nisantiam.k12.or.us**

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
General Fund			
1000: Instruction Services	\$15,785,712	\$ 234,894	\$16,020,606
2000: Support Services	\$11,498,520	\$ 200,000	\$11,698,520
5200: Transfers	\$ 185,000	\$ 1,400,000	\$ 1,585,000

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Special Revenue Funds			
2000: Support Services	\$ 2,816,849	\$ 606,005	\$ 3,422,854
6000: Contingency	\$ 1,791,792	\$ 400,000	\$ 2,191,792

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Capital Improvement Funds			
4000: Facilities Acquisition	\$ 1,649,340	\$ 500,000	\$ 2,149,340

<u>Appropriation Category</u>	<u>Original Budget</u>	<u>Increase/ (Decrease)</u>	<u>Amended Budget</u>
Unemployment Fund			
2000: Support Services	\$ 80,900	\$ 150,000	\$ 230,900
6000: Contingency	\$ 261,205	\$ 128,000	\$ 389,205

Erin Cramer, Board Chair

Date

Attest, Lee Loving, Superintendent

Date

EQUAL OPPORTUNITY EDUCATOR AND EMPLOYER

Equal employment opportunity and treatment shall be practiced by the North Santiam School District regardless of race, color, national origin, religion, sex, age, marital status, sexual orientation, and disability if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position. Superintendent, Andy Gardner has been designated to coordinate compliance with these legal requirements, including Title VI, Title VII, Title IX, and other civil rights or discrimination issues, the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973. The Superintendent may be contacted at the District Office at 503-769-4928 for additional information and/or compliance issues.

Supplemental Budget 2023-24

January 18, 2024

Why a Supplemental Budget

→ Increased Revenue from the State School Fund

- ◆ Budgeted \$16,956,255
- ◆ SSF Estimate as of 12/19/23
- ◆ \$17,224,157
- ◆ Increase of \$812,932



Supplemental Budget 2023-24

January 18, 2024

Why a Supplemental Budget

→ Higher than budgeted Beginning Fund Balance.

- ◆ Budgeted \$4,500,000
- ◆ Actual BFB \$5,521,992
- ◆ Increase of \$1,021,992



Supplemental Budget 2023-24

January 18, 2024

Why a Supplemental Budget

→ Higher allocation for the Student Investment Account.

- ◆ Original Budget \$1,631,071
- ◆ 23-24 Allocation \$2,015,076
- ◆ Increase of \$384,005



Supplemental Budget 2023-24

January 18, 2024

General Fund Increase

- \$1,834,894

Appropriation of Funds

- Instruction: \$234,894
- Support Services: \$200,000
- Transfers to Other Funds: \$1,400,000
- TOTAL: \$1,834,894



Supplemental Budget 2023-24

January 18, 2024

Special Revenue Funds Increase

- \$1,006,005

Appropriation of Funds

Support Services: \$606,005

Contingency: \$400,000

TOTAL: \$1,006,005



Supplemental Budget 2023-24

January 18, 2024

Appropriation of Funds

Support Services: \$606,005

- SIA: \$384,005
- Textbook Reserve: \$222,000 (from GF)

Contingency: \$400,000

- PERS Reserve: \$400,000 (from GF)



Supplemental Budget 2023-24

January 18, 2024

Capital Improvement Fund Increase

- \$500,000

Appropriation of Funds

Building Acquisition: \$500,000



Supplemental Budget 2023-24

January 18, 2024

Unemployment Fund Increase

- \$278,000

Appropriation of Funds

Support Services: \$150,000

Contingency: \$128,000



Supplemental Budget 2023-24

January 18, 2024

Summary

BALANCE OF FUNDS	Current Balance	Transfer In/ Appropriation Increase	BALANCE
Instruction Services		\$234,894.00	
Support Services		\$200,000.00	
Textbook Reserve	\$608,776.23	\$222,000.00	\$830,776.23
PERS Reserve	\$375,000.00	\$400,000.00	\$775,000.00
Capital Improvement	\$1,420,394.72	\$500,000.00	\$1,920,394.72
Unemployment	\$320,956.92	\$278,000.00	\$598,956.92
TOTAL		\$1,834,894.00	

