North Santiam School District
1155 N 3rd Ave - Stayton, OR 97383
www.nssd29j.org

2026-27 BOARD & STAFF

Board Chair, Mackenzie Strawn **Board Vice-Chair,** Alisha Oliver
Board Members: Mike Wagner, Erin Cramer, Mark Henderson, Coral Ford & Brunk Conley
Student Representatives to the Board, Amalia Bell & Aliya Maciel
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 Programs, Melissa Glover
Director of Nutrition Services, John Barnes
Director of Operations & Facilities, Travis King
Superintendent/School Board Executive Assistant, Tonia Whisman

Access to the agenda and meeting materials can be located on the District website at
www.nssd29j.org > Board of Directors >Agendas/Meeting Minutes

NSSD Budget Committee
Thursday, May 8, 2025 ~ 6:00 PM
NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383
https://youtube.com/live/ny-4m5L-uKU?feature=share

1. CALL BUDGET COMMITTEE MEETING TO ORDER: Erin Cramer
2. WELCOME AND INTRODUCTIONS: Erin Cramer
3. ELECTION OF COMMITTEE CHAIR: Erin Cramer
4. APPROVAL OF MAY 09, 2024 BUDGET COMMITTEE MINUTES: Committee Chair **3**

RECOMMENDED MOTION-APPROVAL OF MINUTES
I move that the Board approve the Budget Committee minutes from May 9, 2024 as [submitted] [revised].

05.09.24 Budget Committee Meeting Minutes ***3***

5. BUDGET MESSAGE: Lee Loving
6. BUDGET PRESENTATION: Rhonda Allen **6**

2025-26 Proposed Budget (available on NSSD website under Business Dept)
25-26 Budget Committee Meeting PPT ***6***

7. PUBLIC COMMENT: Committee Chair
8. BUDGET DISCUSSION: Committee Chair
9. BUDGET COMMITTEE RECOMMENDATION: Committee Chair **67**
25-26 Budget Motions ***67***

10. ADJOURN

North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

"We Change Kids' Lives"

DRAFT

BUDGET COMMITTEE MEETING MINUTES - DRAFT
District Office Santiam Room
May 9, 2024 ~ 6:00

Budget Committee Members Present: Brunk Conley, Scott Knox, Karen Odenthal, Moria Thiessen, Brandon John

Budget Committee Members Absent: Randy Forrette, Casey Dark

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

Board Members Absent:

District Staff Present: Lee Loving, Rhonda Allen, Sara Silbernagel, Tonia Whisman, Steve Pederson

1) **CALL TO ORDER**
The NSSD Board Chair, Erin Cramer, called the meeting to order at 6:00 pm.

2) **WELCOME AND INTRODUCTIONS**
All attendees introduced themselves and indicated their connection to the school district.

3) **ELECT BUDGET COMMITTEE CHAIRPERSON**
The NSSD Board Chair Cramer asked for nominations and/or volunteers to serve as the Budget Committee Chairperson. Karen Odenthal nominated Scott Knox. Laura Wipper nominated Brunk Conley. Mike Wagner and Coral Ford seconded. The committee unanimously voted to elect Brunk Conley as Committee Chair. Committee Chair Conley asked for nominations and/or volunteers to serve as the Budget Committee Vice Chairperson. Laura Wipper nominated Scott Knox as Vice Chair. Erin Cramer and Karent Odenthal seconded.

4) **APPROVAL OF MAY 9, 2024 MEETING MINUTES**
Mike Wagner made a motion to approve the minutes from last year's meeting, and Alisha Oliver seconded the motion. All were in favor.

5) **SUPERINTENDENT'S MESSAGE**
Superintendent Lee Loving presented his message to the committee. He thanked the committee for their service. He shared the district's vision and mission, gave an overview of budget adoption, and explained the three main budget types. The primary district priorities include AVID, BERC, Belonging, Curriculum Adoption K-12 Mathematics and ELL, RULER, Synergy, and Academic

Return on Investment. He discussed the financial reserves, ending fund balance, and School Board Policy DBDB.
Brunk Conley commented on how proud the committee members are of the Board and District Administration, current and previous. Erin Cramer asked about how much the three-month reserve would amount to. Rhonda Allen responded with a total of around two million dollars per month with the balance of contracts. Laura Wipper commented that the board/committee would ideally like additional months added to the reserve in the long term.
Mr. Loving read aloud his 2024-25 budget message to the committee.

6) **BUDGET PRESENTATION**

Business Director Rhonda Allen thanked the committee and Mr. Loving for their participation and support. Mrs. Allen reviewed the why, vision, and mission. She presented an overview of the 2024-25 budget (all committee members received a binder with all budgetary documents before the meeting). She began with basic information on budgets, account structure, and fund types. She explained how State School Funding (SSF) is a changing document. Mrs. Allen included the Program Budgeting and Accounting Manual (PBAM) in the back of the binder. The State School fund includes weights (ADMr raw number, ADMw includes additional weights). There is an 11% cap for SpEd; each weight may be worth different amounts. She explained our estimated ADMr, ADMw, and General Fund revenues and expenditures. Insurance increased for both licensed (3%) and classified staff ($1650 cap). She budgets on all staff taking insurance.
Lee explained how NSSD planned some FTE reductions for 2023-24, operating on a supplemental budget. Mrs. Allen reviewed the General Fund budget and FTE for the upcoming school year and noted increased FTE, supplies, and extracurriculars. She explained that we are trying to ensure every expenditure is in the correct category to truly see expenditures. Bound by local budget appropriation laws. Mr. Loving explained SB283 regarding SpEd stipends to retain and attract new staff. Mrs. Allen explained functions within the general budget and increases, positions, and budgeted activities. The Operating Contingency fund was decreased to maintain staffing. Board members explained their thoughts and approval of the decrease to maintain staff. Mr. Loving explained the Expenditures by School Per Student slide based on estimated student enrollment. Committee members appreciated this information/slide. Mrs. Allen added descriptions to the Special Revenue Funds. She explained the purpose and expenses within the Special Revenue Funds. AVID falls in the High School Success/M98 funds. Mrs. Allen also explained Debt Service and Capital Project funds. She talked about the Unemployment Fund and SB489, anticipating costs. There was a discussion about FTE and the budget they are located in, coming from stable/reoccurring funds.

7) **DISCUSSION**

Brunk Conley asked the committee if they needed time for more discussions.
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 detailed information and the format in which it was shared.

8) CALL FOR MOTION

Brunk Conley made a motion that the Budget Committee of the North Santiam School District approve the 2024-2025 Budget of $57,003,249. Furthermore, that the Budget Committee approve the permanent rate tax of $4.3973 per $1,000 value in support of the General Fund. Alisha Oliver seconded the motion and the budget committee voted unanimously to approve.

9) Adjourn

The Committee Chairperson acknowledged no need for an additional Budget Committee meeting and adjourned at **8:43** pm.

Links to Agenda: https://meetings.boardbook.org/Public/Agenda/1548?meeting=635351

Livestream video: https://www.youtube.com/live/cUjHSbc24ZM?si=7rtBVIK5qbq4mtgY

North Santiam School District 29J

2025-26 Budget Committee Meeting

May 8, 2025

Thank you for serving!!!!!

North Santiam School District 29J

- Budget Adoption Process Roles
- Budget Tenants
- Aligning Resources to District Priorities
- Board Policy DBDB

- Budget Message
- 2025-26 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

- **Superintendent "PROPOSES" a draft budget to the Budget Committee.**
- **Budget Committee is responsible for "APPROVING" the proposed budget.**
- **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

- District files the adopted budget with ODE (by June 30th each year) AND files the corresponding taxes with the state of Oregon (by July 15th)

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

Financial Budgetary Tenants

- **Support NEW District Vision & Mission**
  - **Vision:** *"Future-Ready Students."*
  - **Mission:** "Provide a skills-based and rigorous academic education for all students."
- **Stable, Fiscally Conservative, Student-based Budget**
- **Align to "Results 2030" Strategic Plan**
- **Effective & Appropriate Operation of School District**
- **Ensuring Proper Contingency & Unappropriated Fund Balances**

Aligning Resources to District Priorities 2024-25

- **Major District Tools to assist in getting students future-ready** include:
  - **Core Curriculum Adoption & Implementation**
    Math & Literacy-focused, K-12
  - **AVID College & Career Readiness System**, K-12
  - **Career & Technical Education (CTE)**, 6-12
  - **Visual & Performing Arts**, K-12
  - **Belonging** Work, K-12
  - **R.U.L.E.R. - Social Emotional Learning** Tool, K-12

NSSD School Budget

- **Modified Student-based Budget**
  - Base funding is determined and no school gets less than base.
  - Schools with larger identified student learning needs may see strategic investments.
  - Commit to strategic investments for at least three years.
  - This budget is only possible when budgets are stable year to year.

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

What questions, wonderings, comments do you have so far?

North Santiam School District 29J

2025-26 Budget Message

North Santiam School District 29J

What questions, wonderings, comments do you have regarding the 2025-26 Budget message?

WHAT IS A SCHOOL DISTRICT 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
Example: 251.2213.0420.900.000.000

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 operations 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

2025-26 ADMw

ADMr:	2055.00
EL Students:	61.00
IEP Students 11%:	226.05
IEP Above 11%:	18.60
Students in Poverty:	59.25
Students Foster Care:	2.00
Remote Elem School:	46.28
2025-26 ADMw	2468.18

2024-25 ADMw

ADMr:	2075.31
EL Students:	49.24
IEP Students 11%:	228.28
IEP Above 11%:	18.60
Students in Poverty:	61.30
Students Foster Care:	2.00
Remote Elem School:	46.28
2025-26 ADMw	2481.01

Extended ADMw

STATE SCHOOL FUND

Local Revenue

❖ Property Taxes	$8,070,000
❖ Common School Fund	$298,303
❖ County School Fund	$19,500
❖ State Timber	$136,425
TOTAL	$8,524,228

Teacher Experience

District Average = 9.52
State Average = 12.09
Experience Adj = -2.57

Extended ADMw

2481.01

General Purpose Grant

$27,242,373

Transportation Grant

Net Expenditures	$1,196,440
Reimbursement Rate	70.00%
Transportation Grant	$837,508

Total Formula Revenue

General Purpose Grant + Transportation

$28,079,881

STATE SCHOOL FUND GRANT

Total Formula Revenue - Local Revenue

$19,555,653

BUDGET ASSUMPTIONS

- State Budget of $11.36 Billion
- Student Membership of 2,055
- Total FTE of 275.59
- PERS Rate Increase
- Reserves for PERS, Textbooks, and Unemployment
- Increased Staff Leave; Paid Leave Oregon

BUDGET ASSUMPTIONS

- ➔ Flat Funding Department/Program Supplies
- ➔ PACE Insurance 18% Increase
- ➔ Reduction of $800,000 in the General Fund (including FTE reduction)
- ➔ Special Education CAP Flat at 11%
- ➔ Staffing COLA, Steps, Insurance CAP increases

GENERAL FUND

Funds to run the daily operations 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

General Fund Proposed Budget Total: $33,894,397

GENERAL FUND - REVENUE

North Santiam School District

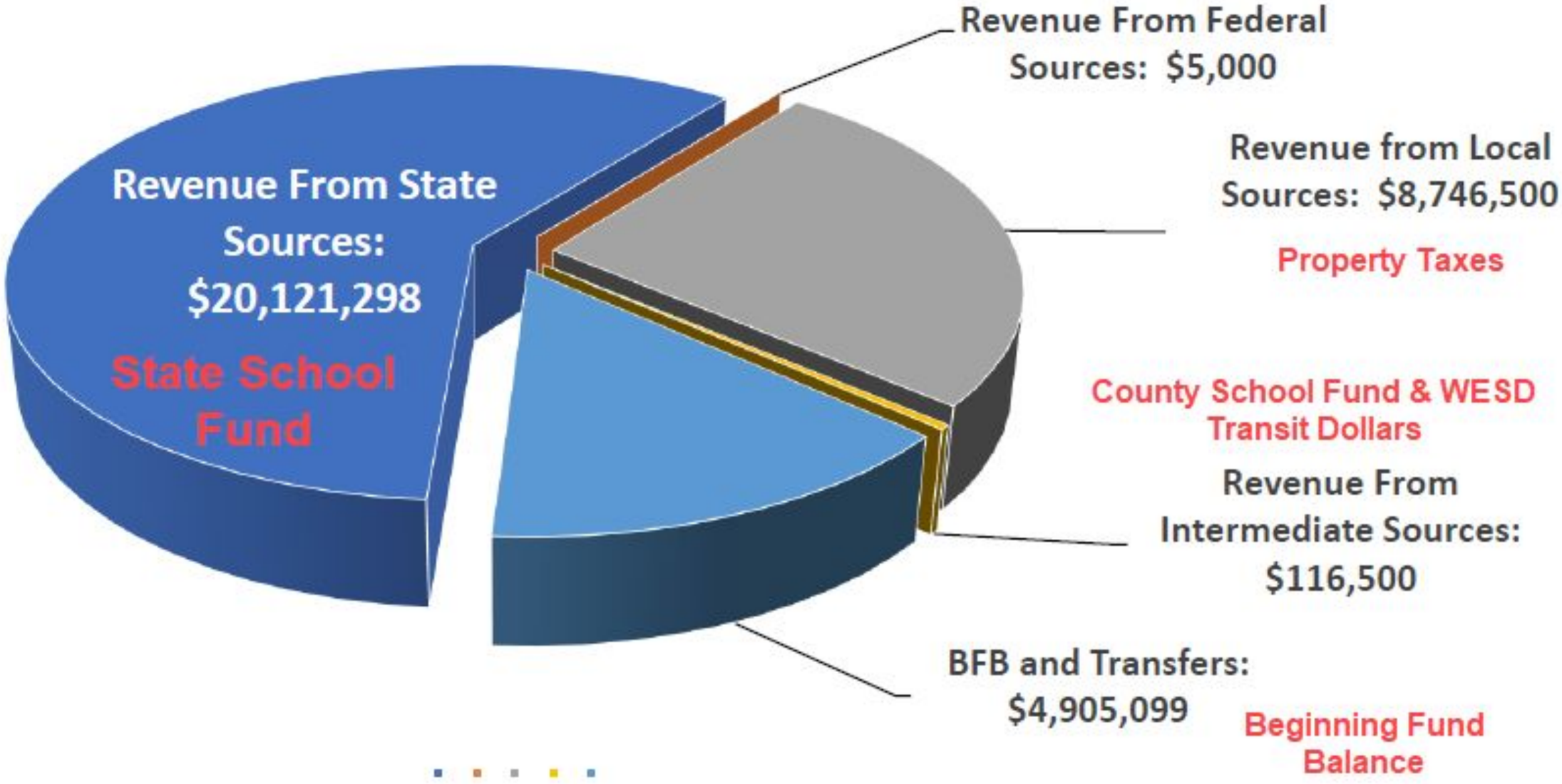
Fiscal Year Budget 2025/26

Accounts for all financial resources of the districts except those required to be accounted for in another fund.

2022/23 Actuals $	2023/24 Actuals $	2024/25 Adopted $ FTE	General Fund: Revenues	2025/26 Proposed $ FTE
7,143,294	7,254,800	7,675,000	1111 - Current Year's Taxes	7,908,600
171,667	178,177	150,000	1112 - Prior Year's Taxes	141,225
70,483	1,398	-	1114 - Payments In Lieu of Property Taxes	20,175
-	3,856	-	1190 - Penalties and Interest On Taxes	-
1,720	1,879	-	1200 - Revenue From Local Governmental Units	-
459,362	896,173	500,000	1510 - Interest On Investments	500,000
21,553	25,446	25,000	1710 - Admissions	21,500
6,043	1,130	2,000	1740 - Fees	2,000
3,810	2,109	1,500	1910 - Rentals	8,000
296	1,087	-	1960 - Recovery of Prior Years' Expenditure	-
234,629	145,820	100,000	1980 - Fees Charged to Grants	140,000
42,622	97,674	25,000	1990 - Miscellaneous	5,000
24,401	17,132	55,000	2101 - County School Funds	19,500
600,000	-	405,573	2102 - General Education Service District Funds	97,000
8,006	6,384	-	2800 - Revenue In Lieu of Taxes	-
16,539,177	17,876,731	18,292,632	3101 - State School Fund—General Support	19,555,653
270,959	290,645	290,645	3103 - Common School Fund	290,645
79,810	196,370	80,000	3104 - State Managed County Timber	100,000
213,303	274,931	150,000	3107 - State School Fund High Cost Disability	175,000
10,273	9,174	10,000	4801 - Federal Forest Fees	5,000
6,088	-	-	4900 - Revenue for/on Behalf of the District	-
139,315	-	-	5200 - Interfund Transfers	105,099
4,857,915	5,521,993	4,300,000	5400 - Beginning Fund Balance	4,800,000
30,904,725	**32,802,909**	**32,062,350**	**Total:**	**33,894,397**

GENERAL FUND - REVENUE

Total $33,894,397



GENERAL FUND - EXPENDITURES

STAFFING ASSUMPTIONS

- Fixed Payroll Costs: 40-60%
  - FICA, Unemployment, Paid Leave Oregon Tax, Workers Compensation, PERS, Insurance (OEBB)
- PERS:
  - 6% pickup for all classifications
  - Tier I/II Employees, 6.49%
  - OPSRP Employees, 3.31%
  - Retired Employees, .24%

GENERAL FUND - EXPENDITURES

STAFFING ASSUMPTIONS Con't

- **Licensed/Admin/Directors/Non Rep Employees**
  - Currently in negotiations

- **Classified Employees**
  - 3% COLA
  - Add Step 10 to salary schedule
  - Step on the salary schedule
  - Insurance CAP $1675

GENERAL FUND - EXPENDITURES

All General Fund Expenditures Represented
by Activity and Service or Commodity

Major Activities/Programs

Instruction
Support Services
Community Services
Facilities Acquisition
Other Uses
Contingencies
Unappropriated EFB

7 Major Services

Salaries
Employee Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects
Transfers

GENERAL FUND - EXPENDITURES

MAJOR ACTIVITIES

- INSTRUCTION
- SUPPORT SERVICES
- COMMUNITY SERVICES
- FACILITIES ACQUISTION
- OTHER USES
- CONTINGENCIES
- UNAPPROPRIATED EFB

MAJOR SERVICES

- SALARIES
- EMPLOYEE BENEFITS
- OTHER OBJECTS
- TRANSFERS
- PURCHASED SERVICES
- CAPITAL OUTLAY
- SUPPLIES AND MATERIALS

GENERAL FUND - EXPENDITURES
All Locations

Instruction Activities	Budget	FTE
1111 - Elementary K-6	$5,909,356.00	50.46
1120 - AVID	$5,900.00	0.00
1121 - Middle/Junior High Programs	$3,074,165.00	23.97
1122 - Middle/Junior High School Extracurricular	$171,715.00	0.00
1131 - High School Programs	$3,500,371.00	28.00
1132 - High School Extracurricular	$798,147.00	0.50
1220 - Restrictive Programs for Students With Disabilities	$2,291,917.00	26.53
1223 - Transitions Program	$500.00	0.00
1250 - Less Restrictive Programs for Students With Disabilities	$1,271,860.00	12.40
1271 - Reading Support	$604,205.00	6.95
1272 - Title IA/D	$104,547.00	1.45
1281 - Public Alternative Programs	$87,000.00	0.00
1285 - District Alternative School Options Academy	$572,089.00	3.00
1291 - English Language Learner	$766,430.00	8.52
1292 - Teen Parent Programs	$6,100.00	0.00
1460 - Special Programs Summer School	$800.00	0.00
TOTAL INSTRUCTION ACTIVITIES	**$19,165,102.00**	**161.78**

Activities dealing directly with the teaching of students, or the interaction between teacher and students.

GENERAL FUND - EXPENDITURES
All Locations

SUPPORT SERVICES ACTIVITIES	BUDGET	FTE
2115 - Student Safety	$109,807.00	0.94
2120 - Guidance Services	$222,291.00	2.00
2134 - Nurse Services	$229,112.00	1.73
2139 - Other Health Services	$4,800.00	0.00
2142 - Psychological Testing Services	$3,000.00	0.00
2152 - Speech Pathology Services	$134,852.00	0.85
2190 - Student Support Services Director Special Services	$352,021.00	2.63
2211 - Director Teaching & Learning Service Area Direction	$305,219.00	2.00
2213 - Curriculum Development	$132,150.00	0.00
2219 - Other Improvement of Instruction Services	$139,051.00	1.00
2220 - Educational Media Services	$315,092.00	4.20
2240 - Instructional Staff Development	$50,740.00	0.00
2310 - Board of Education Services	$130,575.00	0.00
2320 - Executive Administration Services	$575,400.00	2.00
2410 - Office of the Principal Services	$3,187,950.00	24.31
2510 - Direction of Business Support Services	$232,284.00	1.00
2520 - Fiscal Services	$427,367.00	3.00
2528 - Undesignated	$383,705.00	0.00
2541 - Maintenance & Facilities Service Area Direction	$278,399.00	2.00
2542 - Care and Upkeep of Buildings Services	$2,781,655.00	14.30
2543 - Care and Upkeep of Grounds Services	$171,414.00	1.50
2549 - Other Operation and Maintenance of Plant Services	$11,168.00	0.15
2550 - Student Transportation Services	$1,416,250.00	0.00
2558 - Special Education Transportation Services	$250,000.00	0.00
2630 - Information Services	$79,381.00	0.78
2640 - Staff Services	$261,032.00	1.75
2641 - Human Resources Service Area Direction	$234,436.00	1.00
2660 - Technology Services	$878,228.00	2.00
TOTAL SUPPORT SERVICES ACTIVITIES	**$13,297,379.00**	**69.14**

Services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.

GENERAL FUND - EXPENDITURES
All Locations

OTHER ACTIVITIES	Budget	FTE
3300 - Community Services	$1,000.00	0.00
5200 - Transfers of Funds	$10,200.00	0.00
6110 - Operating Contingency	$490,716.00	0.00
7000 - Unappropriated Ending Fund Balance	$930,000.00	0.00
TOTAL OTHER ACTIVITIES	**$1,431,916.00**	**0.00**

3300 - Community Services:
Activities which are not directly related to the provision of education for pupils. These services include welfare activities and expenses related to underserved students.

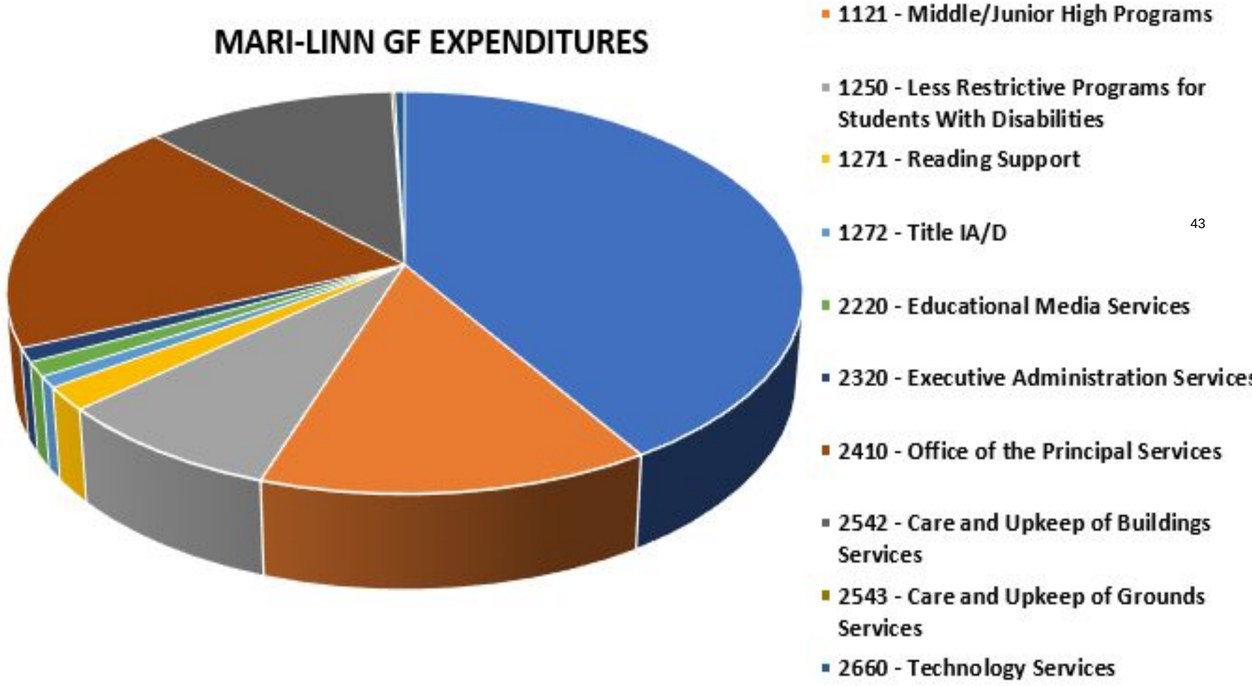
5200 - Transfers of Funds
Transactions which withdraw money from one fund and place it in another without recourse.

6110 - Contingencies
Budgeted amount to be transferred by school board resolution.

7000 - UEFB
An estimate of funds needed for the next fiscal year

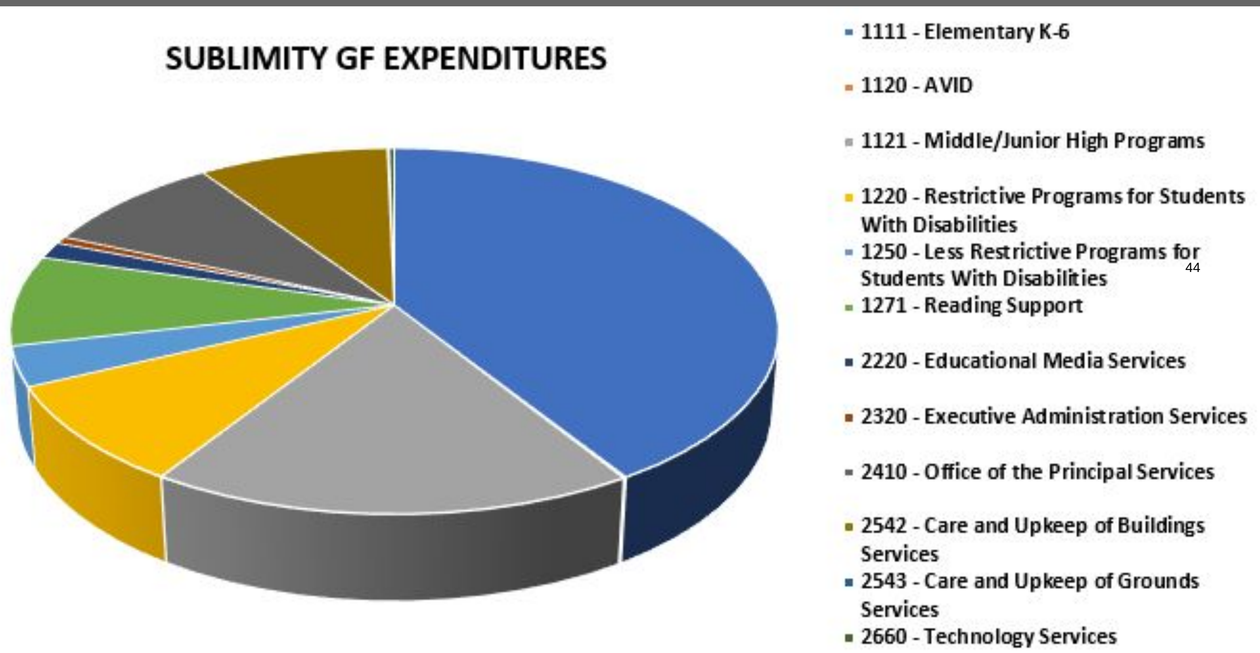
GENERAL FUND - EXPENDITURES
MARI-LINN

Activity	Budget	FTE
1111 - Elementary K-6	$927,651.00	8.10
1121 - Middle/Junior High Programs	$314,638.00	2.45
1250 - Less Restrictive Programs for Students With Disabilities	$186,356.00	1.69
1271 - Reading Support	$42,291.00	0.68
1272 - Title IA/D	$20,348.00	0.13
2220 - Educational Media Services	$25,918.00	0.44
2320 - Executive Administration Services	$25,260.00	0.00
2410 - Office of the Principal Services	$434,629.00	3.00
2542 - Care and Upkeep of Buildings Services	$263,196.00	1.40
2543 - Care and Upkeep of Grounds Services	$3,250.00	0.00
2660 - Technology Services	$10,317.00	0.00
Grand Total	**$2,253,854.00**	**17.89**



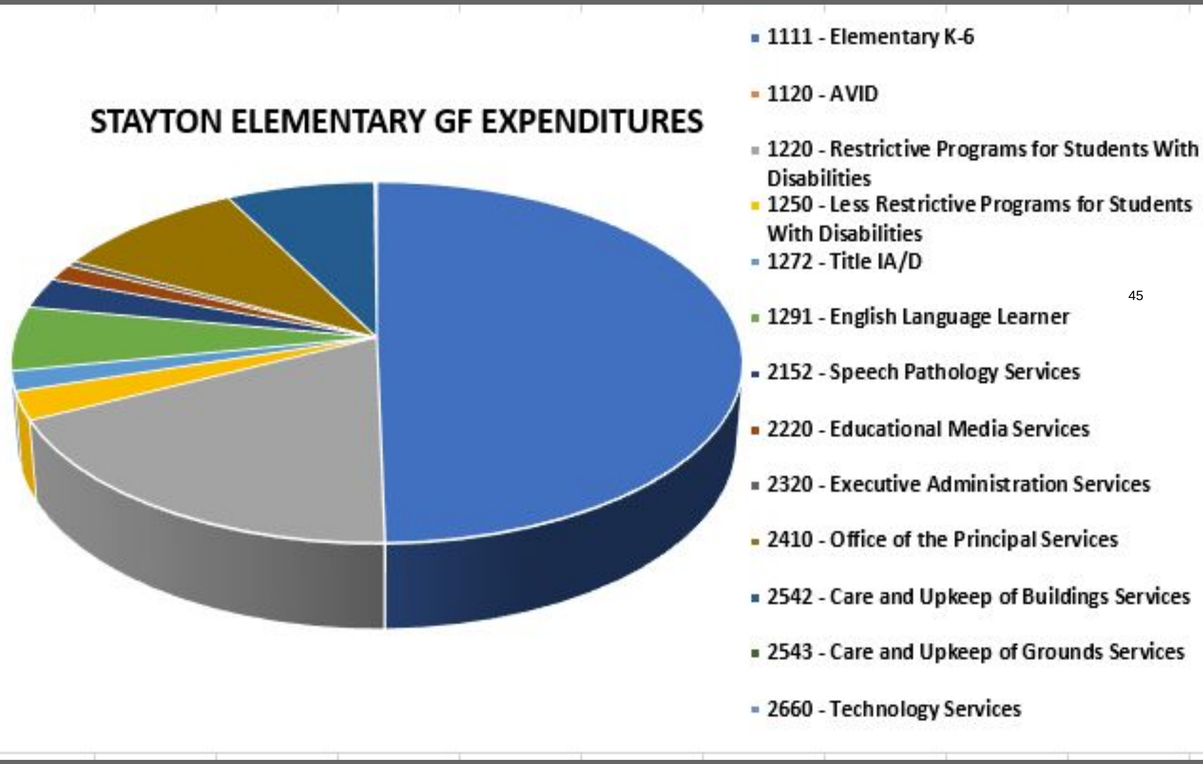
GENERAL FUND - EXPENDITURES SUBLIMITY

Activity	Budget	FTE
1111 - Elementary K-6	$1,644,027.00	14.43
1120 - AVID	$3,625.00	0.00
1121 - Middle/Junior High Programs	$719,371.00	5.52
1220 - Restrictive Programs for Students With Disabilities	$355,374.00	4.52
1250 - Less Restrictive Programs for Students With Disabilities	$140,442.00	1.00
1271 - Reading Support	$320,933.00	3.64
2220 - Educational Media Services	$59,709.00	0.88
2320 - Executive Administration Services	$25,260.00	0.00
2410 - Office of the Principal Services	$358,009.00	3.00
2542 - Care and Upkeep of Buildings Services	$368,087.00	2.00
2543 - Care and Upkeep of Grounds Services	$3,500.00	0.00
2660 - Technology Services	$9,842.00	0.00
Grand Total	**$4,008,179.00**	**34.99**



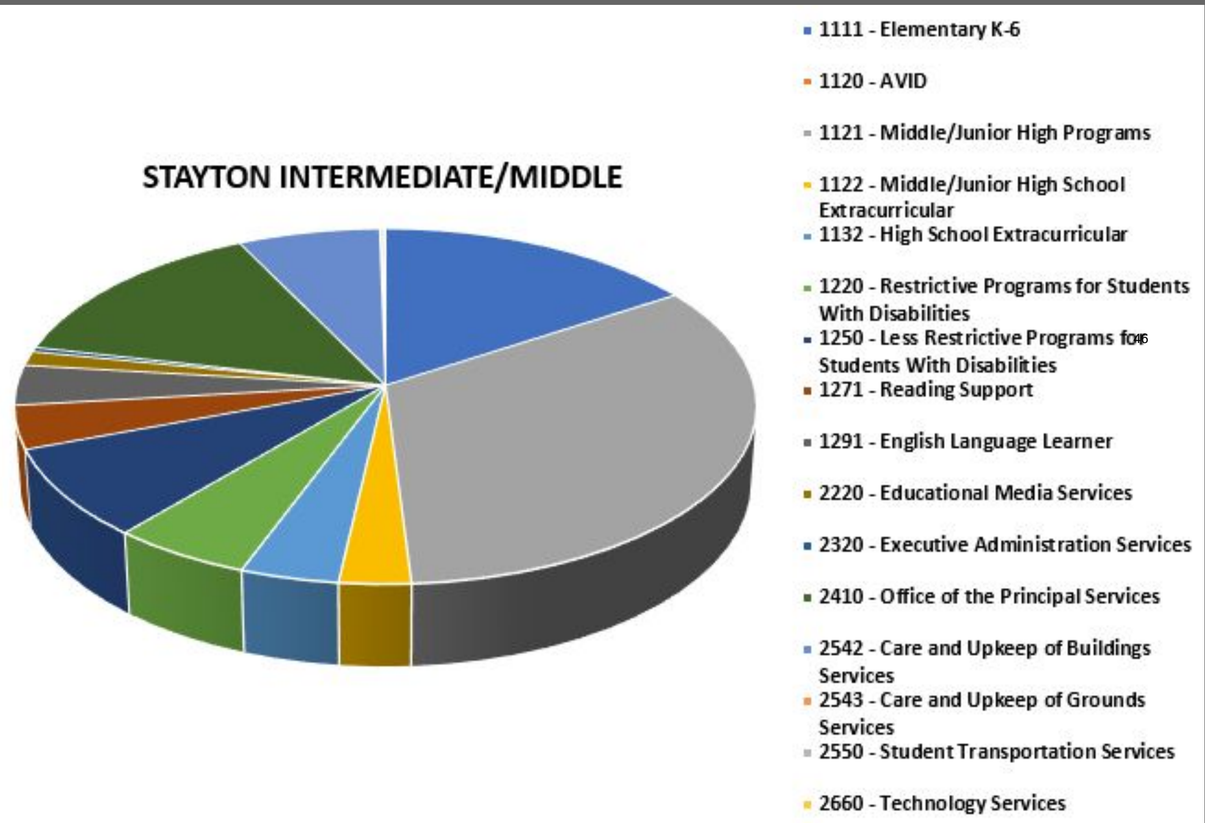
GENERAL FUND - EXPENDITURES
STAYTON ELEMENTARY

Activity	Budget	FTE
1111 - Elementary K-6	$2,370,069.00	19.93
1120 - AVID	$400.00	0.00
1220 - Restrictive Programs for Students With Disabilities	$860,491.00	10.09
1250 - Less Restrictive Programs for Students With Disabilities	$120,685.00	1.00
1272 - Title IA/D	$84,199.00	1.32
1291 - English Language Learner	$274,830.00	2.88
2152 - Speech Pathology Services	$132,452.00	0.85
2220 - Educational Media Services	$70,674.00	0.88
2320 - Executive Administration Services	$25,260.00	0.00
2410 - Office of the Principal Services	$466,663.00	3.75
2542 - Care and Upkeep of Buildings Services	$357,901.00	2.00
2543 - Care and Upkeep of Grounds Services	$3,000.00	0.00
2660 - Technology Services	$3,125.00	0.00
Grand Total	**$4,769,749.00**	**42.70**



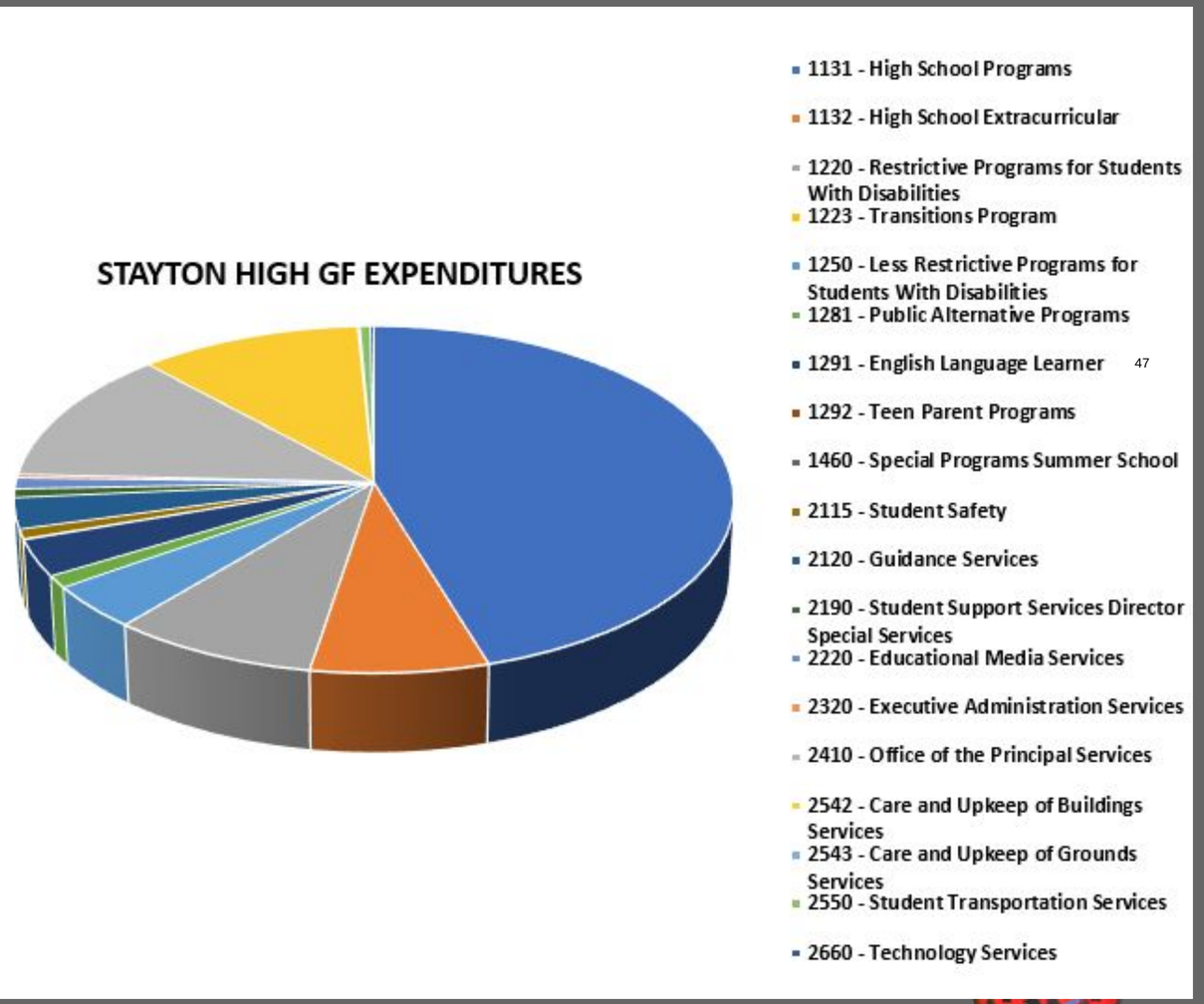
GENERAL FUND - EXPENDITURES
STAYTON INTERMEDIATE/MIDDLE

Activity	Budget	FTE
1111 - Elementary K-6	$967,609.00	8.00
1120 - AVID	$1,875.00	0.00
1121 - Middle/Junior High Programs	$2,040,156.00	16.00
1122 - Middle/Junior High School Extracurricular	$171,715.00	0.00
1132 - High School Extracurricular	$235,980.00	0.00
1220 - Restrictive Programs for Students With Disabilities	$335,585.00	3.64
1250 - Less Restrictive Programs for Students With Disabilities	$501,390.00	5.45
1271 - Reading Support	$240,981.00	2.63
1291 - English Language Learner	$224,157.00	2.76
2220 - Educational Media Services	$79,917.00	1.00
2320 - Executive Administration Services	$25,260.00	0.00
2410 - Office of the Principal Services	$873,433.00	6.81
2542 - Care and Upkeep of Buildings Services	$426,039.00	2.50
2543 - Care and Upkeep of Grounds Services	$4,500.00	0.00
2550 - Student Transportation Services	$8,000.00	0.00
2660 - Technology Services	$4,850.00	0.00
Grand Total	**$6,141,447.00**	**48.79**



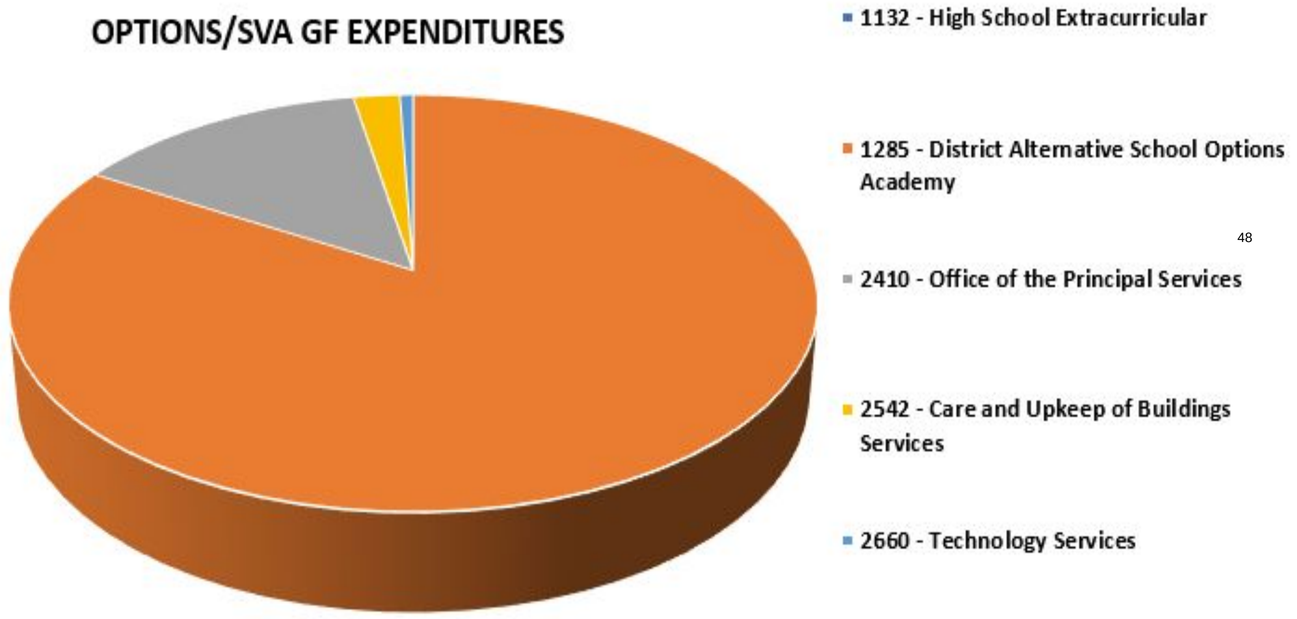
GENERAL FUND - EXPENDITURES
STAYTON HIGH SCHOOL

Activity	Budget	FTE
1131 - High School Programs	$3,500,371.00	28.00
1132 - High School Extracurricular	$562,057.00	0.50
1220 - Restrictive Programs for Students With Disabilities	$656,167.00	8.28
1223 - Transitions Program	$500.00	0.00
1250 - Less Restrictive Programs for Students With Disabilities	$317,887.00	3.26
1281 - Public Alternative Programs	$87,000.00	0.00
1291 - English Language Learner	$262,943.00	2.88
1292 - Teen Parent Programs	$6,100.00	0.00
1460 - Special Programs Summer School	$800.00	0.00
2115 - Student Safety	$68,007.00	0.94
2120 - Guidance Services	$222,291.00	2.00
2190 - Student Support Services Director Special Services	$62,183.00	0.88
2220 - Educational Media Services	$78,874.00	1.00
2320 - Executive Administration Services	$25,260.00	0.00
2410 - Office of the Principal Services	$961,150.00	6.75
2542 - Care and Upkeep of Buildings Services	$851,829.00	4.40
2543 - Care and Upkeep of Grounds Services	$8,000.00	0.00
2550 - Student Transportation Services	$40,000.00	0.00
2660 - Technology Services	$13,500.00	0.00
Grand Total	**$7,724,919.00**	**58.89**



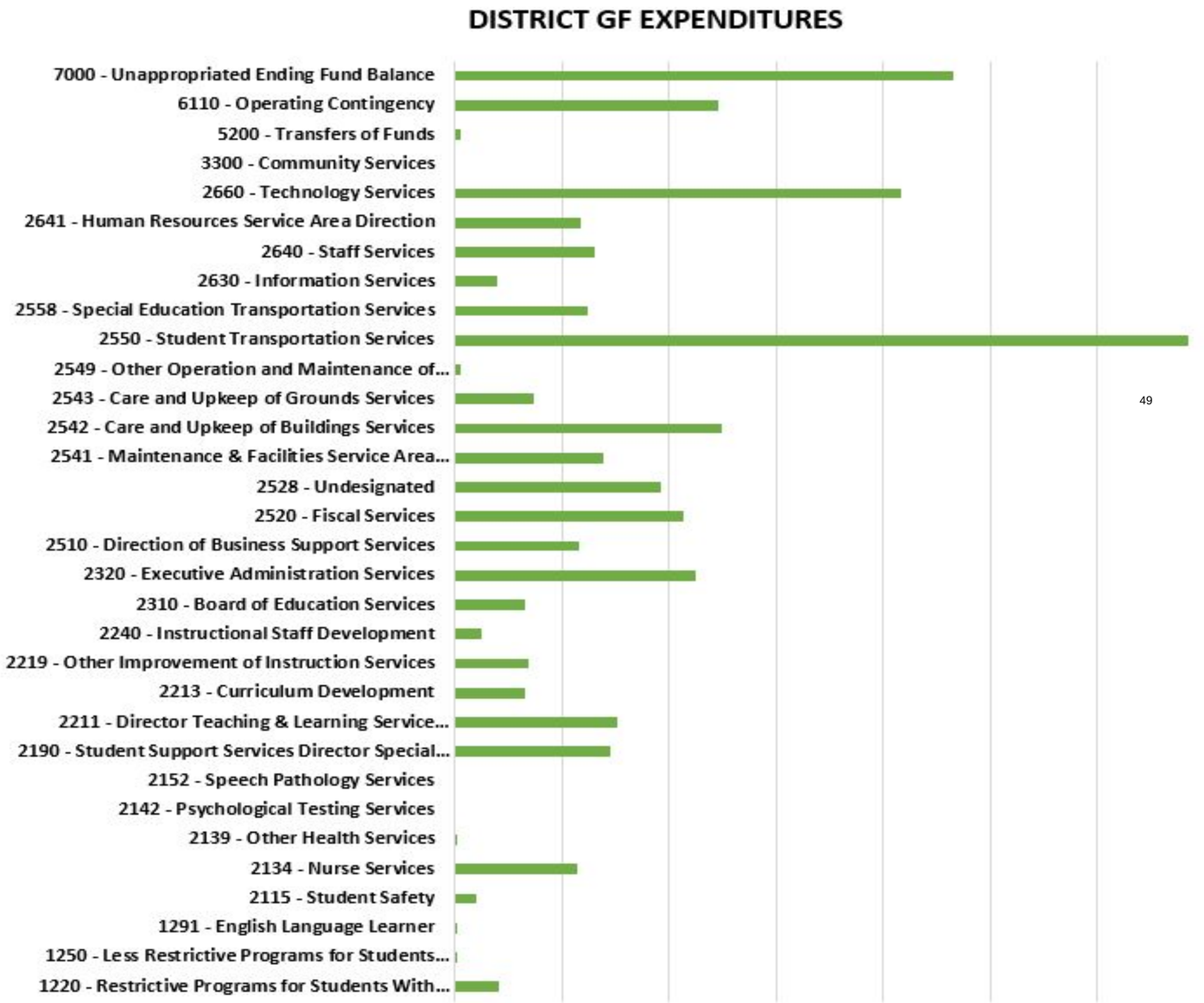
GENERAL FUND - EXPENDITURES
OPTIONS ACADEMY/SVA

Activity	Budget	FTE
1132 - High School Extracurricular	$110.00	0.00
1285 - District Alternative School Options Academy	$572,089.00	3.00
2410 - Office of the Principal Services	$94,066.00	1.00
2542 - Care and Upkeep of Buildings Services	$14,830.00	0.00
2660 - Technology Services	$4,200.00	0.00
Grand Total	**$685,295.00**	**4.00**

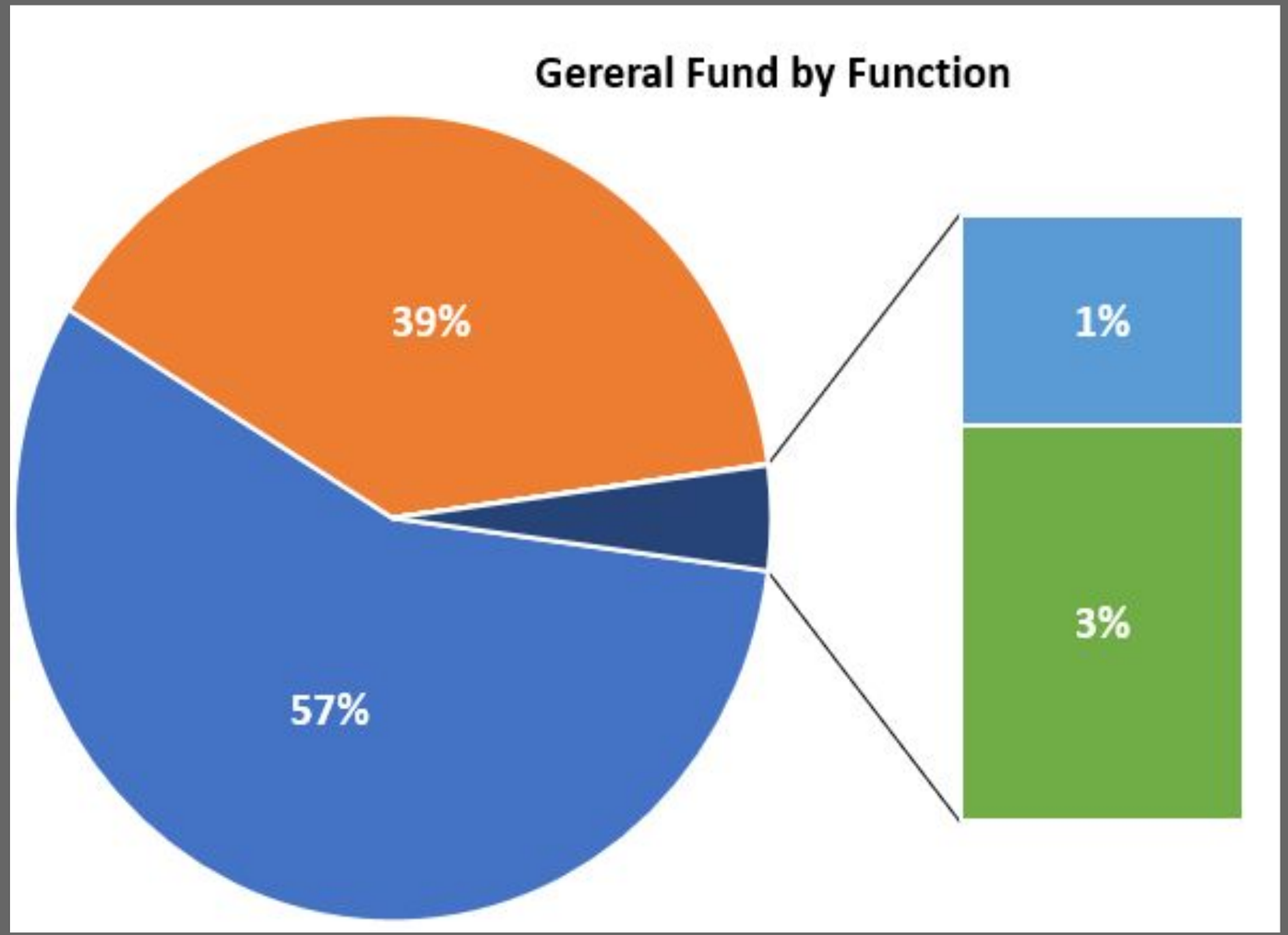


GENERAL FUND - EXPENDITURES DISTRICT

Activity	Budget	FTE
1220 - Restrictive Programs for Students With Disabilities	$84,300.00	0.00
1250 - Less Restrictive Programs for Students With Disabilities	$5,100.00	0.00
1291 - English Language Learner	$4,500.00	0.00
2115 - Student Safety	$41,800.00	0.00
2134 - Nurse Services	$229,112.00	1.73
2139 - Other Health Services	$4,800.00	0.00
2142 - Psychological Testing Services	$3,000.00	0.00
2152 - Speech Pathology Services	$2,400.00	0.00
2190 - Student Support Services Director Special Services	$289,838.00	1.75
2211 - Director Teaching & Learning Service Area Direction	$305,219.00	2.00
2213 - Curriculum Development	$132,150.00	0.00
2219 - Other Improvement of Instruction Services	$139,051.00	1.00
2240 - Instructional Staff Development	$50,740.00	0.00
2310 - Board of Education Services	$130,575.00	0.00
2320 - Executive Administration Services	$449,100.00	2.00
2510 - Direction of Business Support Services	$232,284.00	1.00
2520 - Fiscal Services	$427,367.00	3.00
2528 - Undesignated	$383,705.00	0.00
2541 - Maintenance & Facilities Service Area Direction	$278,399.00	2.00
2542 - Care and Upkeep of Buildings Services	$499,773.00	2.00
2543 - Care and Upkeep of Grounds Services	$149,164.00	1.50
2549 - Other Operation and Maintenance of Plant Services	$11,168.00	0.15
2550 - Student Transportation Services	$1,368,250.00	0.00
2558 - Special Education Transportation Services	$250,000.00	0.00
2630 - Information Services	$79,381.00	0.78
2640 - Staff Services	$261,032.00	1.75
2641 - Human Resources Service Area Direction	$234,436.00	1.00
2660 - Technology Services	$832,394.00	2.00
3300 - Community Services	$1,000.00	0.00
5200 - Transfers of Funds	$10,200.00	0.00
6110 - Operating Contingency	$490,716.00	0.00
7000 - Unappropriated Ending Fund Balance	$930,000.00	0.00
Grand Total	**$8,310,954.00**	**23.66**



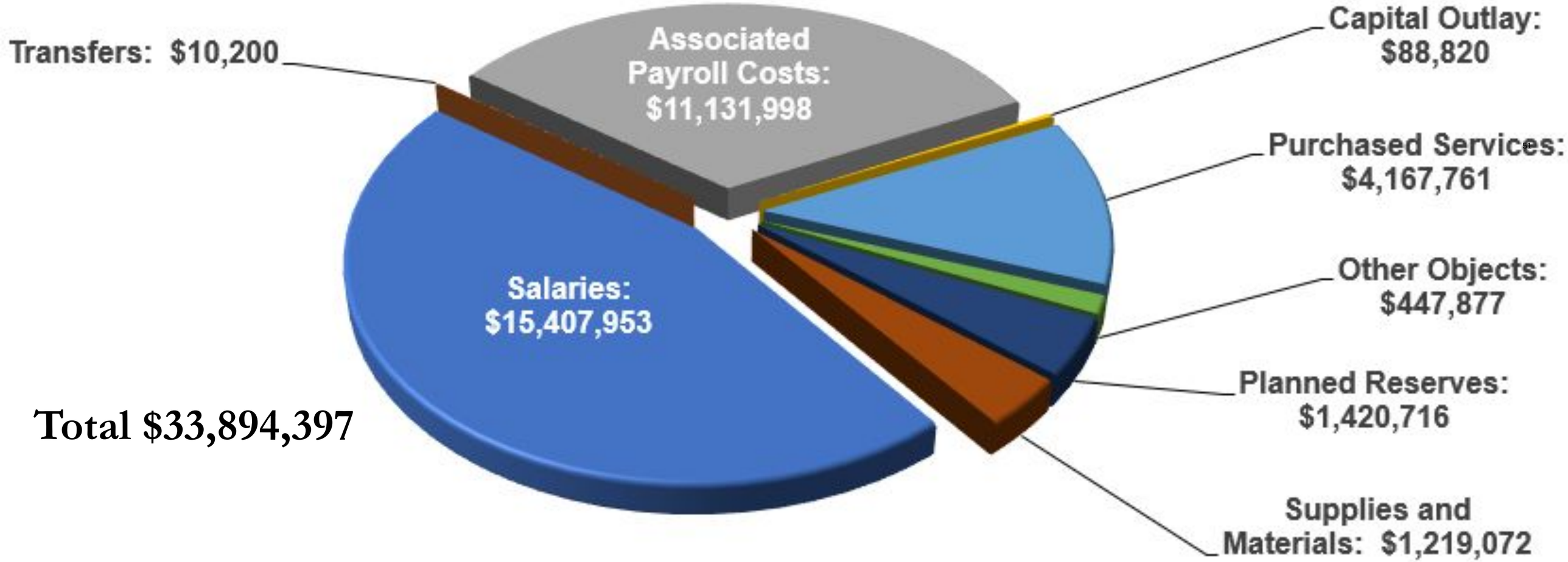
GENERAL FUND - EXPENDITURES



1000 - $19,165,102
2000 - $13,297,379
3000 - $ 1,000
5000 - $ 10,200
6000 - $ 490,716
7000 - $ 930,000

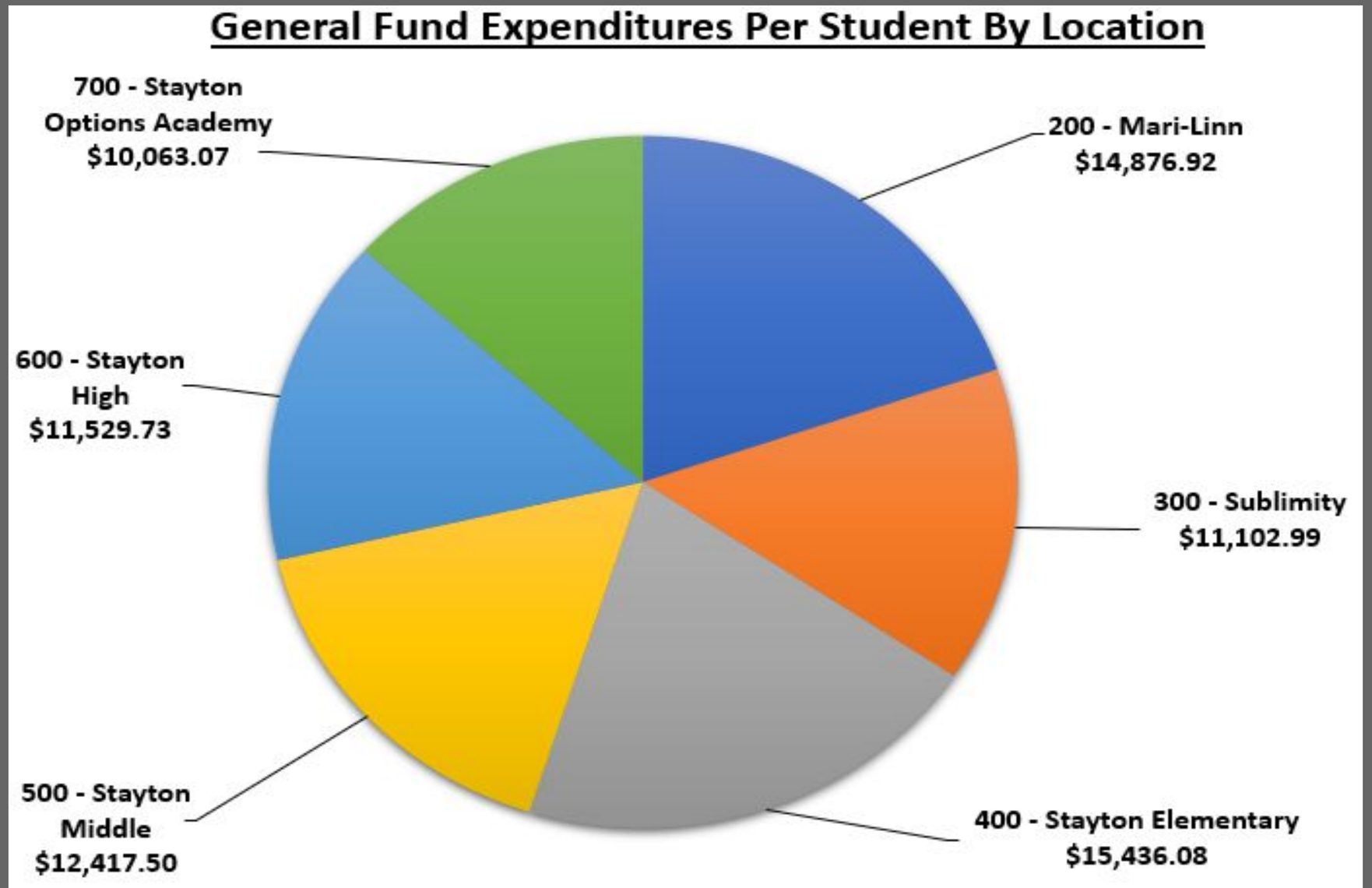
GENERAL FUND - EXPENDITURES

General Fund by Object



Total $33,894,397

GENERAL FUND - EXPENDITURES



Estimated ADMr 25-26

ML:	151.50
Sublimity:	361.00
SES:	309.00
SIMS:	494.58
SHS:	670.00
Options:	68.10

SPECIAL REVENUE FUNDS

TOTAL SPECIAL REVENUE FUNDS

39 Active Funds

20 History Funds

1 Appropriation Fund

TOTAL Allocation: $11,490,448

TOTAL FTE: 44.67

20% of the Total Budget

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS - HIGHLIGHTS

Reserve Funds

$2,783,142

- Board Reserve, $1,792
- Textbook Reserve, $1,006,350
- PERS Reserve, $1,775,000

SPECIAL REVENUE FUNDS

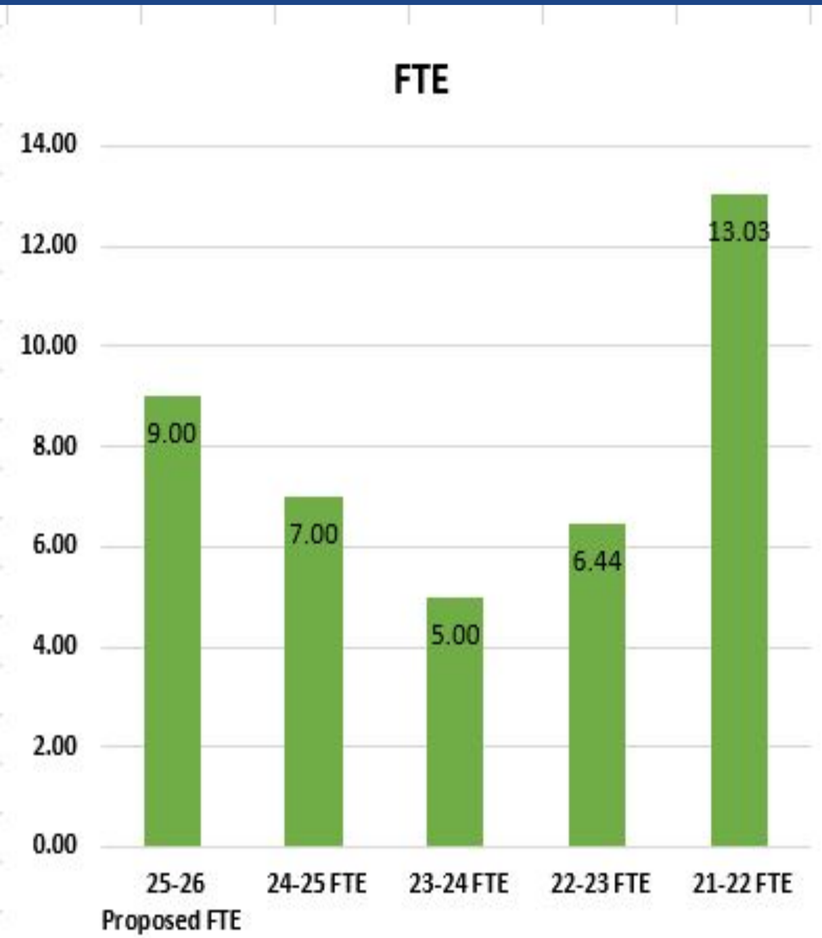
SPECIAL REVENUE FUNDS - HIGHLIGHTS

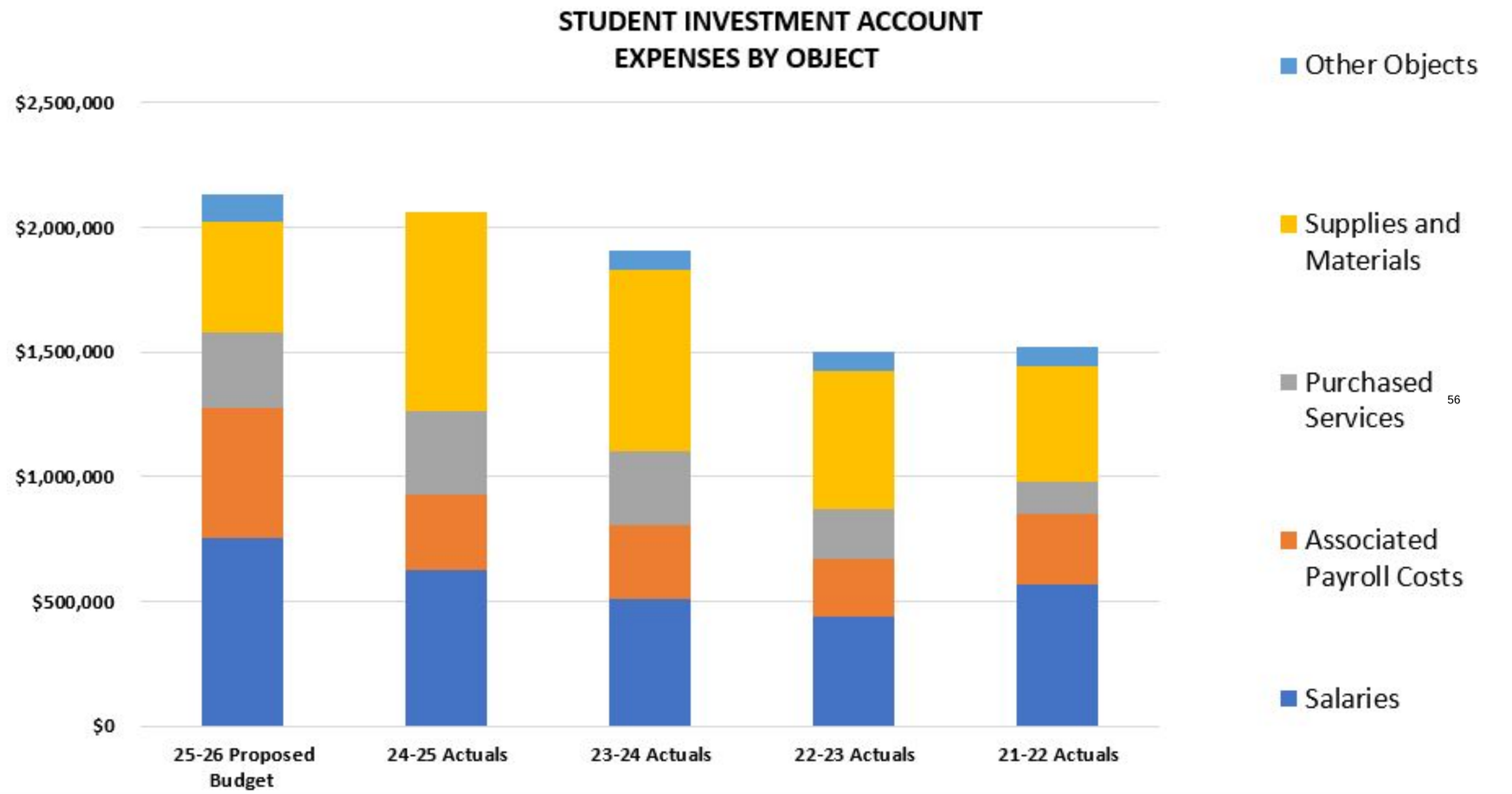
Student Investment Account

$2,130,067

9.00 FTE

SPECIAL REVENUE FUNDS
Student Investment Account





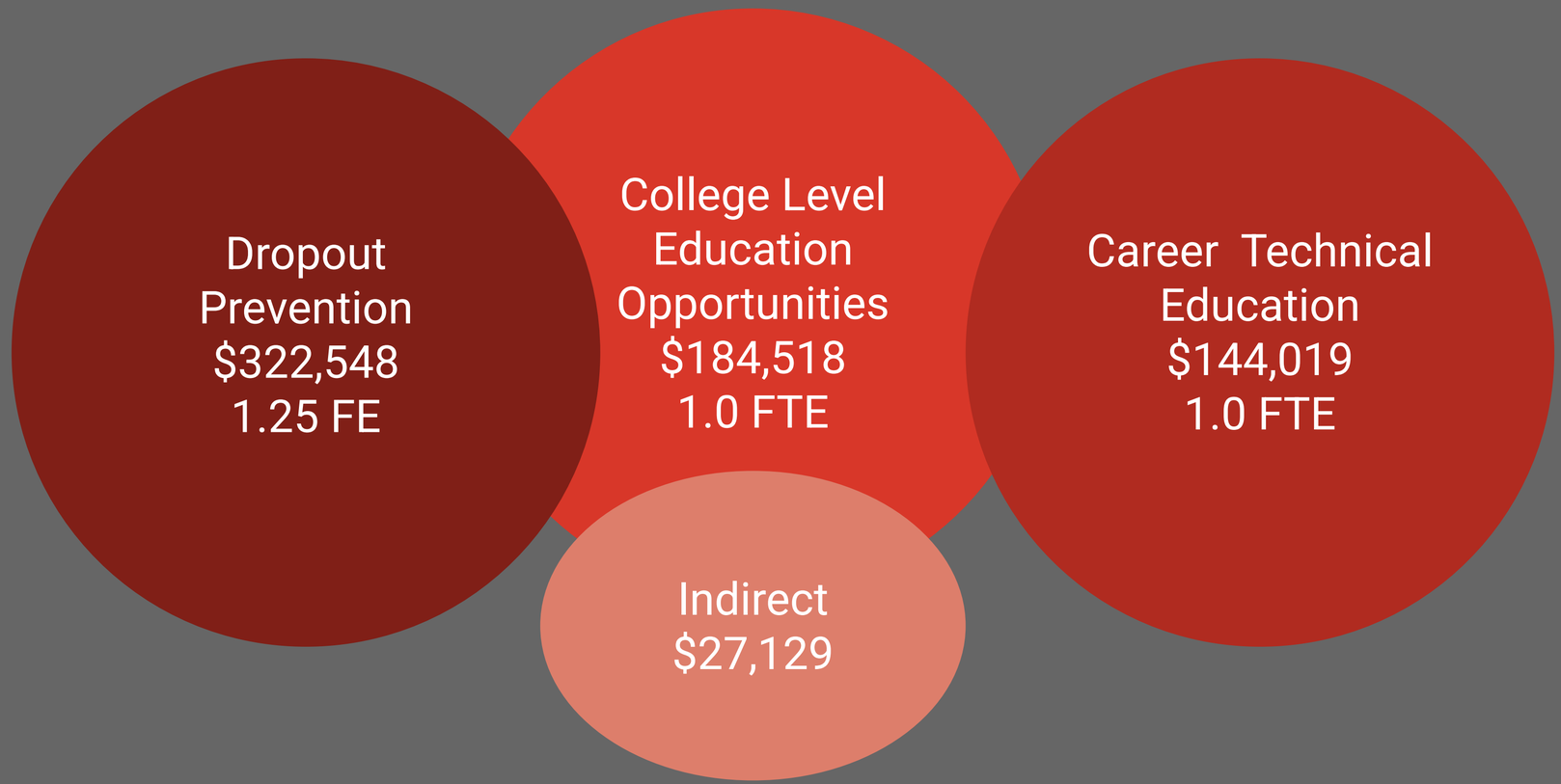
SIA PURPOSE

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

SPECIAL REVENUE FUNDS
High School Success/M98

$678,214 - 3.25 FTE

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



DEBT SERVICE FUNDS

Debt Service Fund - 310

Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	1,905,000.00	285,420.00	2,190,420.00	3,120,000.00
06/30/2027	2,115,000.00	177,216.00	2,292,216.00	1,005,000.00
06/30/2028	1,005,000.00	57,084.00	1,062,084.00	
Total	**5,025,000.00**	**519,720.00**	**5,544,720.00**	

LIMITED TAX PENSION OBLIGATION BONDS, SERIES 2003

Taxable bonds issued by the Oregon School Boards Association (OSBA) to cover pension obligations, specifically series 2003A and 2003B. These bonds are part of a broader strategy by state and local governments to address the unfunded portion of their pension liabilities.

DEBT SERVICE FUNDS

Debt Service Fund - 321				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	565,000.00	294,867.10	859,867.10	12,310,000.00
06/30/2027	600,000.00	288,629.50	888,629.50	11,710,000.00
06/30/2028	640,000.00	280,469.50	920,469.50	11,070,000.00
06/30/2029	680,000.00	270,677.50	950,677.50	10,390,000.00
06/30/2030	725,000.00	259,069.90	984,069.90	9,665,000.00
06/30/2031	770,000.00	245,969.16	1,015,969.16	8,895,000.00
06/30/2032	820,000.00	231,439.26	1,051,439.26	8,075,000.00
06/30/2033	870,000.00	214,735.86	1,084,735.86	7,205,000.00
06/30/2034	925,000.00	195,534.96	1,120,534.96	6,280,000.00
06/30/2035	985,000.00	173,732.70	1,158,732.70	5,295,000.00
06/30/2036	1,050,000.00	149,531.26	1,199,531.26	4,245,000.00
06/30/2037	1,120,000.00	122,892.76	1,242,892.76	3,125,000.00
06/30/2038	1,195,000.00	90,468.76	1,285,468.76	1,930,000.00
06/30/2039	1,270,000.00	55,873.50	1,325,873.50	660,000.00
06/30/2040	660,000.00	19,107.00	679,107.00	
Total	**12,875,000.00**	**2,892,998.72**	**15,767,998.72**	

FULL FAITH AND CREDIT PENSION OBLIGATION BOND, 2021

PERS Pension Bond in which borrowed funds are invested into a Side Account to lower the contribution rate over the life of the debt service.

DEBT SERVICE FUNDS

Debt Service Fund - 375				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	1,740,000.00	584,250.00	2,324,250.00	9,945,000.00
06/30/2027	1,900,000.00	497,250.00	2,397,250.00	8,045,000.00
06/30/2028	1,075,000.00	402,250.00	1,477,250.00	6,970,000.00
06/30/2029	1,175,000.00	348,500.00	1,523,500.00	5,795,000.00
06/30/2030	1,275,000.00	289,750.00	1,564,750.00	4,520,000.00
06/30/2031	1,385,000.00	226,000.00	1,611,000.00	3,135,000.00
06/30/2032	1,505,000.00	156,750.00	1,661,750.00	1,630,000.00
06/30/2033	1,630,000.00	81,500.00	1,711,500.00	
Total	**11,685,000.00**	**2,586,250.00**	**14,271,250.00**	

GENERAL OBLIGATION BOND, SERIES 2023

General Obligation Bond to upgrade schools for student learning and safety improvements (original date of bond 2013, refinanced in 2023).

DEBT SERVICE FUNDS

Debt Service Fund - 448				
Date	Principal	Interest	Total	Outstanding Principal Balance
06/30/2026	37,861.58	2,389.84	40,251.42	58,759.84
06/30/2027	38,906.09	1,345.33	40,251.42	19,853.75
06/30/2028	19,853.75	272.00	20,125.75	
Total	**96,621.42**	**4,007.17**	**100,628.59**	

FULL FAITH AND CREDIT AGREEMENT, 2017

Financial agreement for sidewalk, parking, and bus access improvements at Stayton Middle School.

CAPITAL PROJECTS FUNDS

4 Active Funds for Capital Improvement Projects

- Fund 420 - Athletics Capital Projects, $150,579
- Fund 426 - Vehicle Replacement, $48,461
- Fund 430 - Capital Projects Facilities, $2,451,098
- Fund 448 - Excise Tax Fund, $1,400,000

TOTAL CAPITAL PROJECTS FUNDS: $4,050,138

OTHER FUNDS

INTERNAL SERVICE FUNDS

➢ Unemployment Fund, $1,125,086

SB 489 - Effective January 2024

WHAT THE MEASURE DOES: Repeals prohibitions on payment of unemployment insurance benefits during school breaks and summer month to certain employees of educational institutions. Unemployment benefits are extended to all educational workers who are not performing instructional, research, or principal administrative work.

OTHER FUNDS

TRUST AND AGENCY FUNDS

➢ **Scholarship Fund, $46,898**

Midco Scholarship, $1,000
Neitling Scholarship, $34,050
OSBA/Board/CTE Scholarship, $1,848
Jeff Huddleston Memorial Scholarship, $10,000

BUDGET SUMMARY

REVENUE SUMMARY

$57,269,721

EXPENDITURE SUMMARY

$57,269,721

TOTAL FTE

275.59

North Santiam School District 29J

What questions, wonderings, comments do you have?

North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

MOTION TO APPROVE PROPOSED FY2025-26 BUDGET:

- I move that the budget committee of North Santiam School District approve the proposed budget for the 2025-2026 fiscal year in the amount of $57,269,721.

▪ General Fund	$ 33,894,397
▪ Special Revenue Funds	$ 11,490,448
▪ Debt Service Funds	$ 6,662,754
▪ Capital Improvement Funds	$ 4,050,138
▪ Internal Service Funds	$ 1,125,086
▪ Trust and Agency Funds	$ 46,898
	$ 57,269,721

MOTION TO IMPOSE & CATEGORIZE AD VALOREM TAXES:

- I move that the permanent tax rate of 4.3973 per $1,000 value be levied in support of the General Fund. This tax rate is expected to generate $7,908,600 in taxes.
- I move to impose $2,340,000 for debt service for general obligation bonds, which, for the purposes of Article XI Section 1-1b of the Oregon Constitution, is excluded from the education rate limitation.