



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

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

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

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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

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5. BUDGET MESSAGE: Lee Loving

6. BUDGET PRESENTATION: Rhonda Allen

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2025-26 Proposed Budget (available on NSSD website under Business Dept)

7. PUBLIC COMMENT: Committee Chair

8. BUDGET DISCUSSION: Committee Chair

9. BUDGET COMMITTEE RECOMMENDATION: Committee Chair

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25-26 Budget Motions

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10. 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

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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 Karen 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, BERK, Belonging, Curriculum Adoption K-12 Mathematics and ELL, RULER, Synergy, and Academic



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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.



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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 ADM_w

ADM _r :	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:	<u>46.28</u>
2025-26 ADM _w	2468.18

2024-25 ADM_w

ADM _r :	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:	<u>46.28</u>
2025-26 ADM _w	2481.01

Extended ADM_w 

STATE SCHOOL FUND

Local Revenue

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

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

Teacher Experience

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



Extended

ADMw
2481.01

General Purpose Grant
\$27,242,373

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

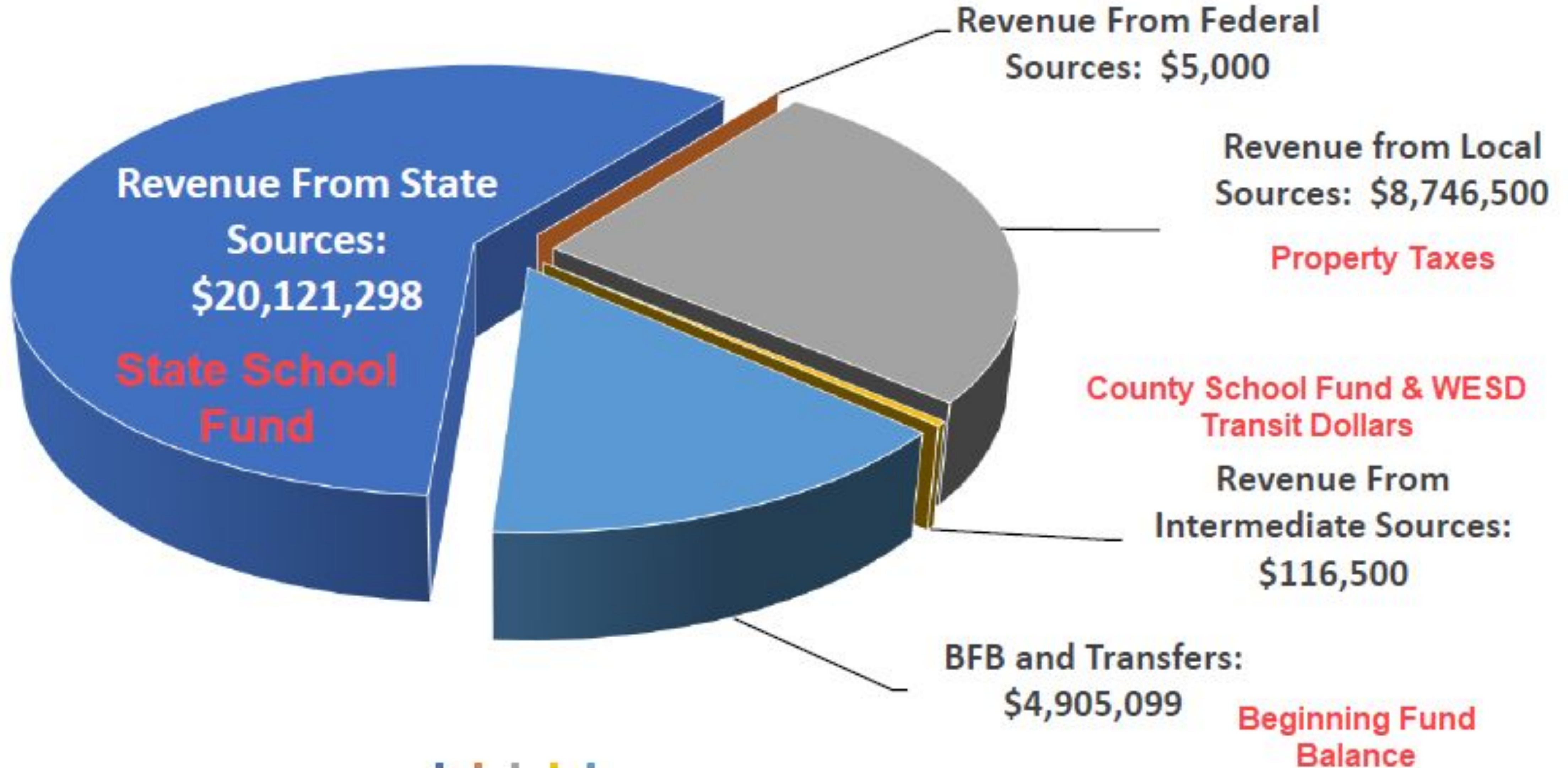
Accounts for all financial resources of the districts except those required to be accounted for in another fund.

2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	General Fund: Revenues	2025/26 Proposed
\$	\$	\$	FTE	\$ 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 ACQUISITION

OTHER USES

CONTINGENCIES

MAJOR SERVICES

OTHER OBJECTS

SALARIES

EMPLOYEE BENEFITS

UNAPPROPRIATED EFB

TRANSFERS

CAPITAL OUTLAY

PURCHASED SERVICES

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

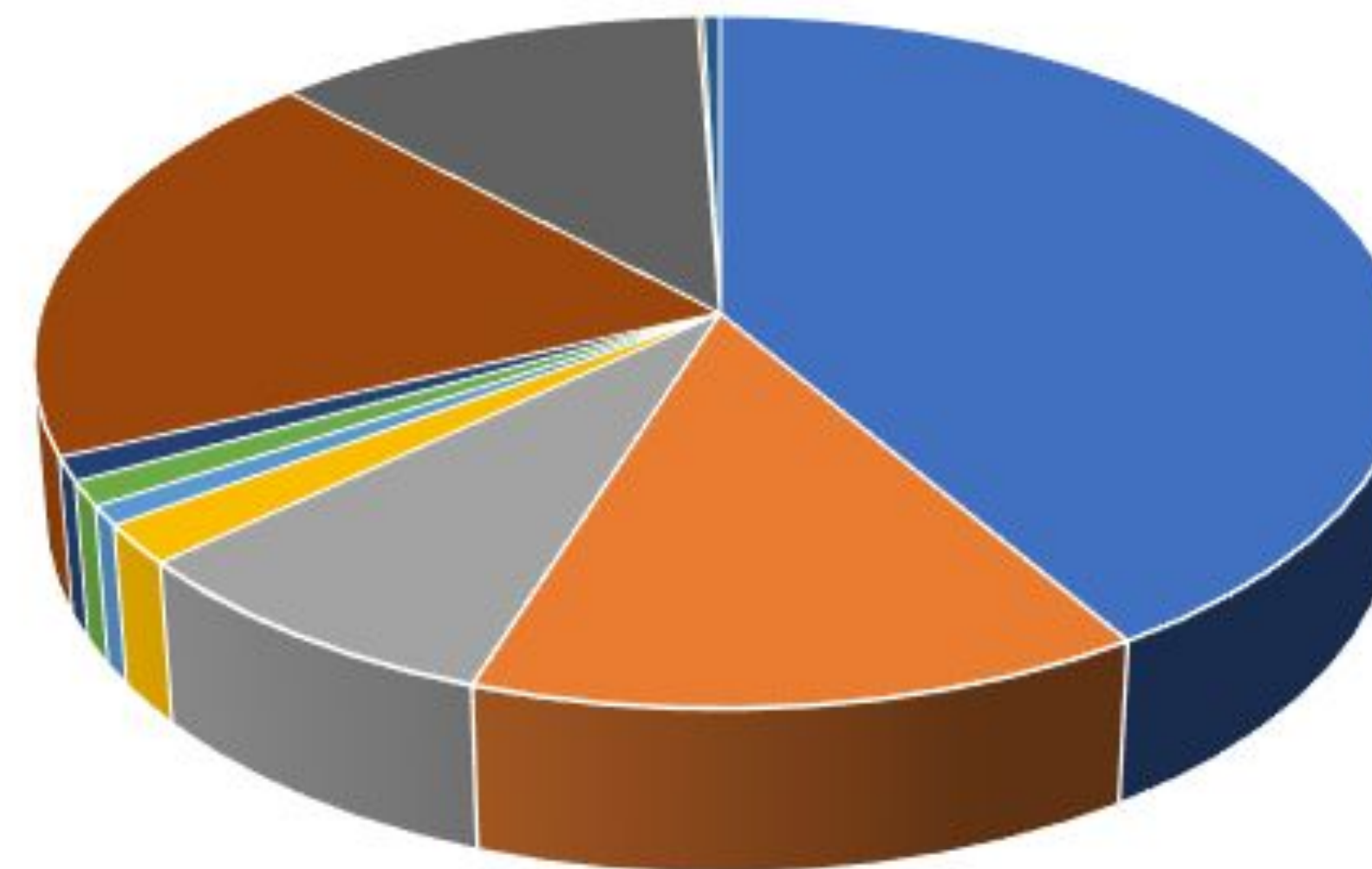
7000 - UEFB

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

MARI-LINN GF EXPENDITURES



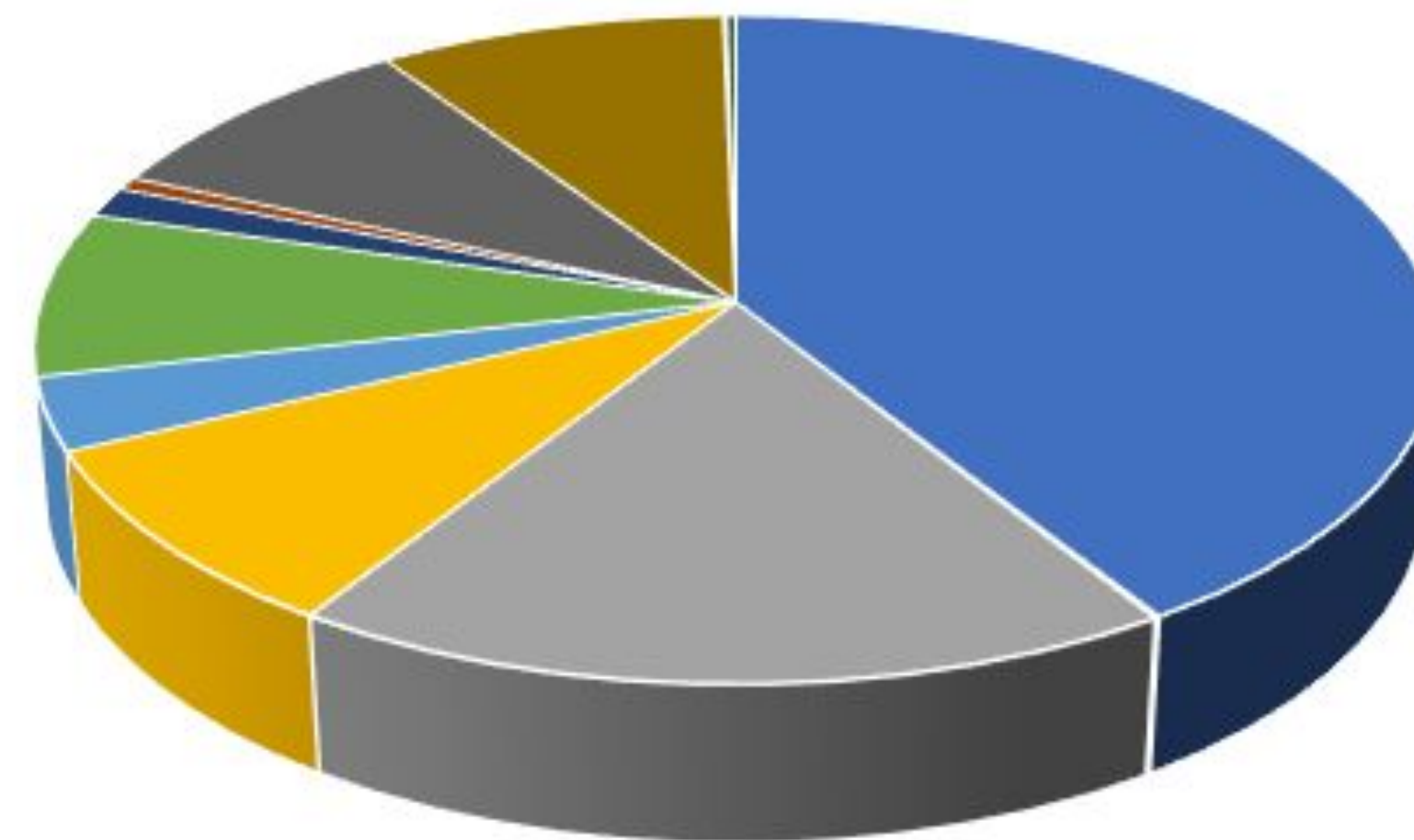
- 1111 - Elementary K-6
- 1121 - Middle/Junior High Programs
- 1250 - Less Restrictive Programs for Students With Disabilities
- 1271 - Reading Support
- 1272 - Title IA/D
- 2220 - Educational Media Services
- 2320 - Executive Administration Services
- 2410 - Office of the Principal Services
- 2542 - Care and Upkeep of Buildings Services
- 2543 - Care and Upkeep of Grounds Services
- 2660 - Technology Services



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

SUBLIMITY GF EXPENDITURES



- 1111 - Elementary K-6
- 1120 - AVID
- 1121 - Middle/Junior High Programs
- 1220 - Restrictive Programs for Students With Disabilities
- 1250 - Less Restrictive Programs for Students With Disabilities
- 1271 - Reading Support
- 2220 - Educational Media Services
- 2320 - Executive Administration Services
- 2410 - Office of the Principal Services
- 2542 - Care and Upkeep of Buildings Services
- 2543 - Care and Upkeep of Grounds Services
- 2660 - Technology Services

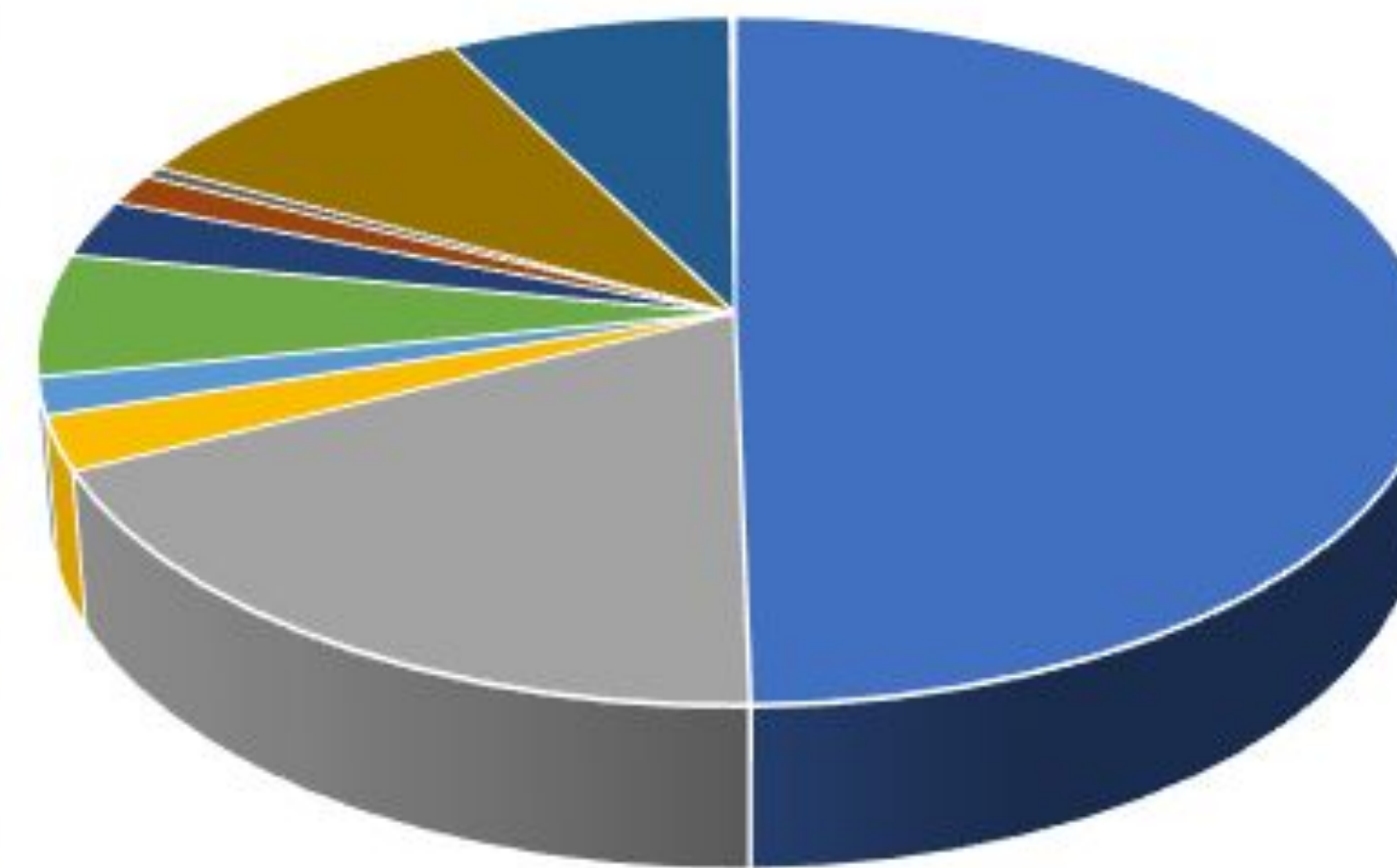


GENERAL FUND - EXPENDITURES

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

STAYTON ELEMENTARY GF EXPENDITURES

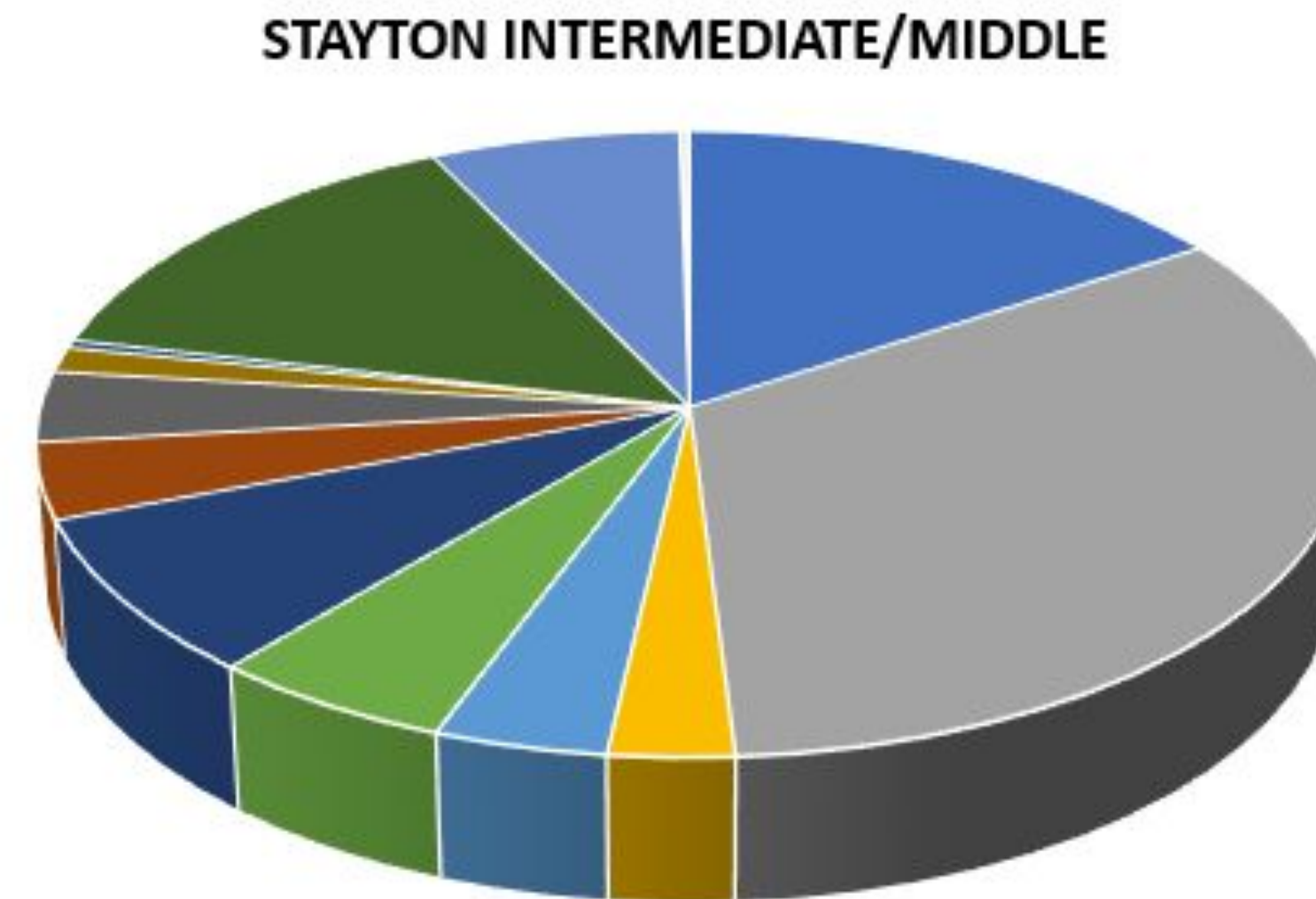


- 1111 - Elementary K-6
- 1120 - AVID
- 1220 - Restrictive Programs for Students With Disabilities
- 1250 - Less Restrictive Programs for Students With Disabilities
- 1272 - Title IA/D
- 1291 - English Language Learner
- 2152 - Speech Pathology Services
- 2220 - Educational Media Services
- 2320 - Executive Administration Services
- 2410 - Office of the Principal Services
- 2542 - Care and Upkeep of Buildings Services
- 2543 - Care and Upkeep of Grounds Services
- 2660 - Technology Services



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



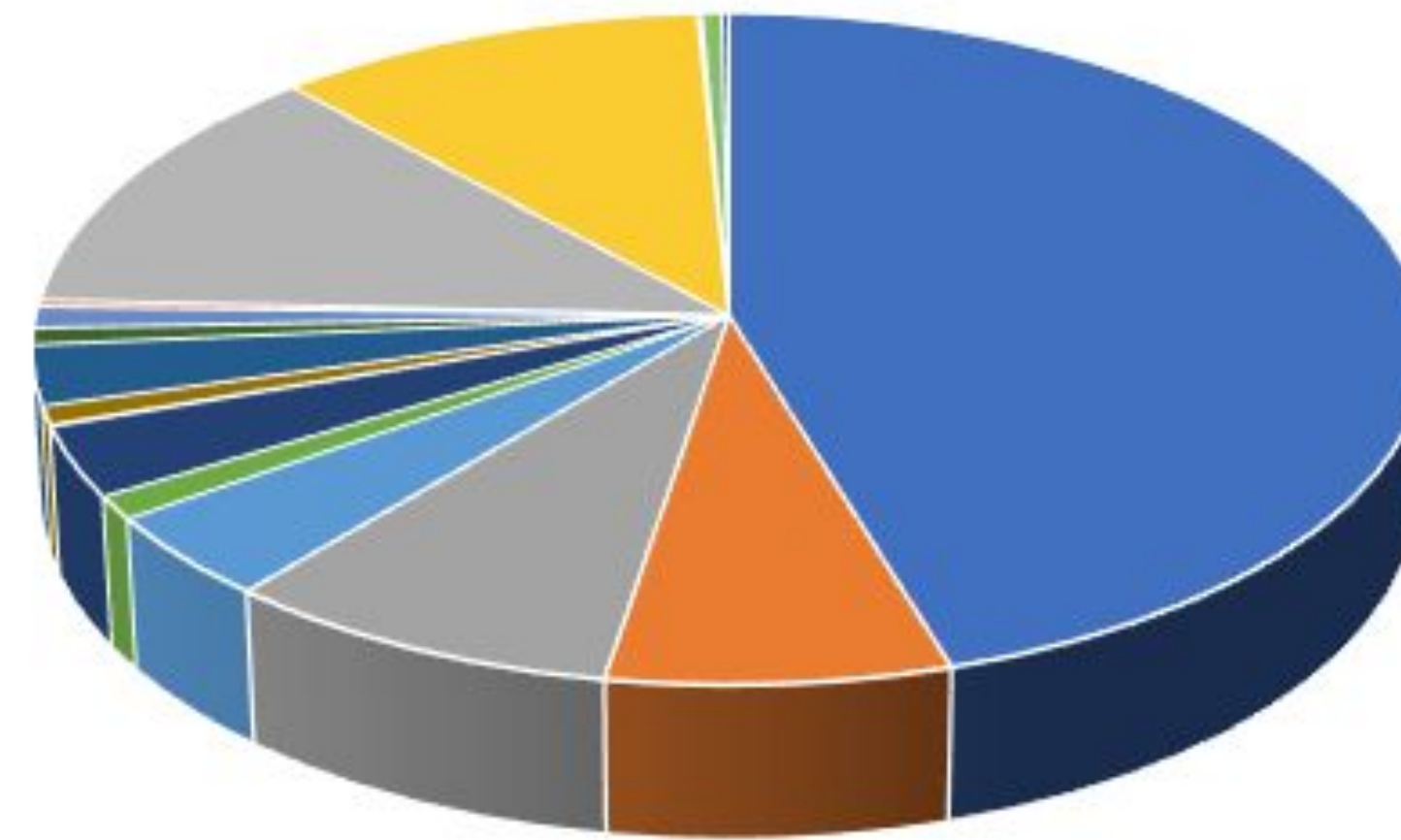
- 1111 - Elementary K-6
- 1120 - AVID
- 1121 - Middle/Junior High Programs
- 1122 - Middle/Junior High School Extracurricular
- 1132 - High School Extracurricular
- 1220 - Restrictive Programs for Students With Disabilities
- 1250 - Less Restrictive Programs for Students With Disabilities
- 1271 - Reading Support
- 1291 - English Language Learner
- 2220 - Educational Media Services
- 2320 - Executive Administration Services
- 2410 - Office of the Principal Services
- 2542 - Care and Upkeep of Buildings Services
- 2543 - Care and Upkeep of Grounds Services
- 2550 - Student Transportation Services
- 2660 - Technology Services



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

STAYTON HIGH GF EXPENDITURES



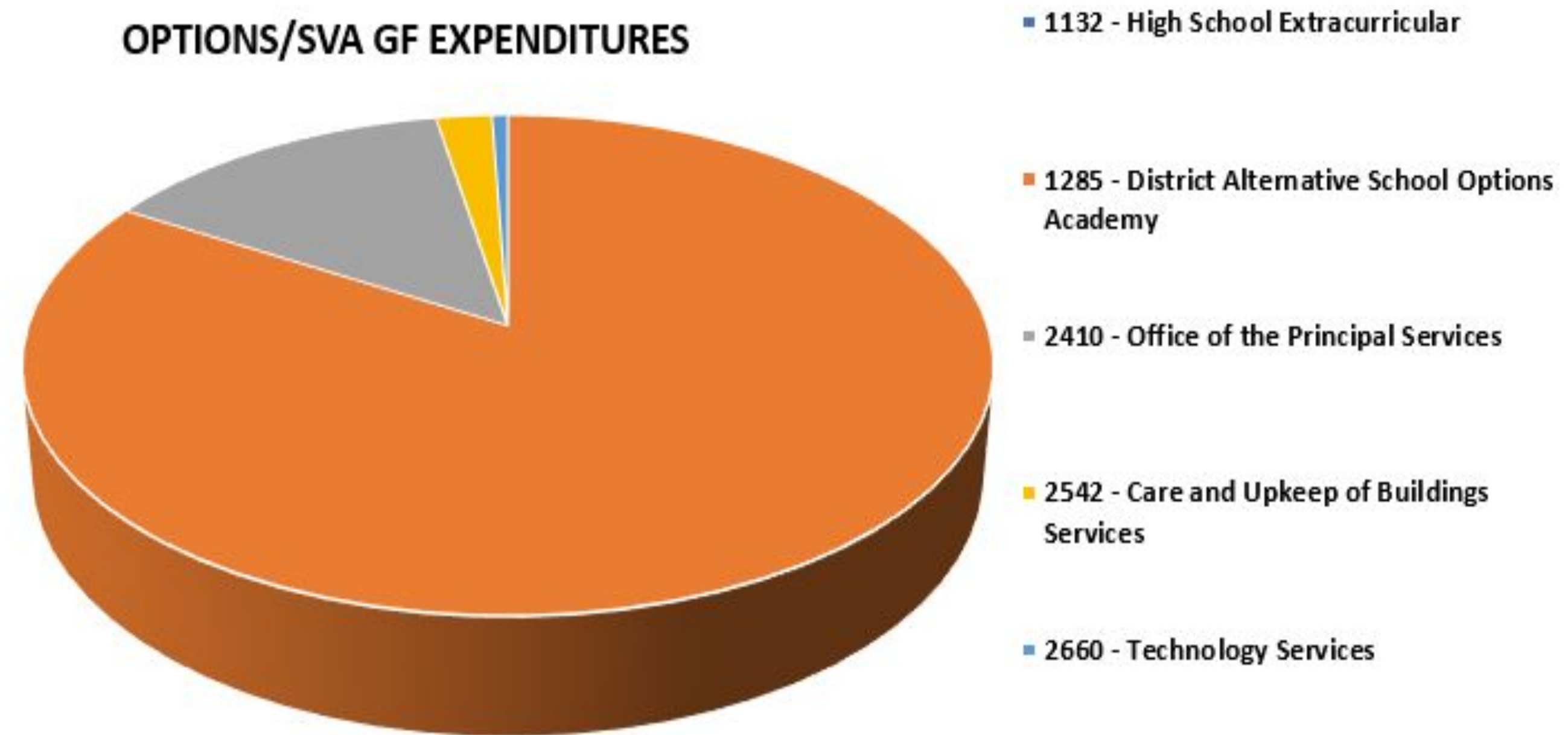
- 1131 - High School Programs
- 1132 - High School Extracurricular
- 1220 - Restrictive Programs for Students With Disabilities
- 1223 - Transitions Program
- 1250 - Less Restrictive Programs for Students With Disabilities
- 1281 - Public Alternative Programs
- 1291 - English Language Learner
- 1292 - Teen Parent Programs
- 1460 - Special Programs Summer School
- 2115 - Student Safety
- 2120 - Guidance Services
- 2190 - Student Support Services Director Special Services
- 2220 - Educational Media Services
- 2320 - Executive Administration Services
- 2410 - Office of the Principal Services
- 2542 - Care and Upkeep of Buildings Services
- 2543 - Care and Upkeep of Grounds Services
- 2550 - Student Transportation Services
- 2660 - Technology Services



GENERAL FUND - EXPENDITURES OPTIONS ACADEMY/SVA

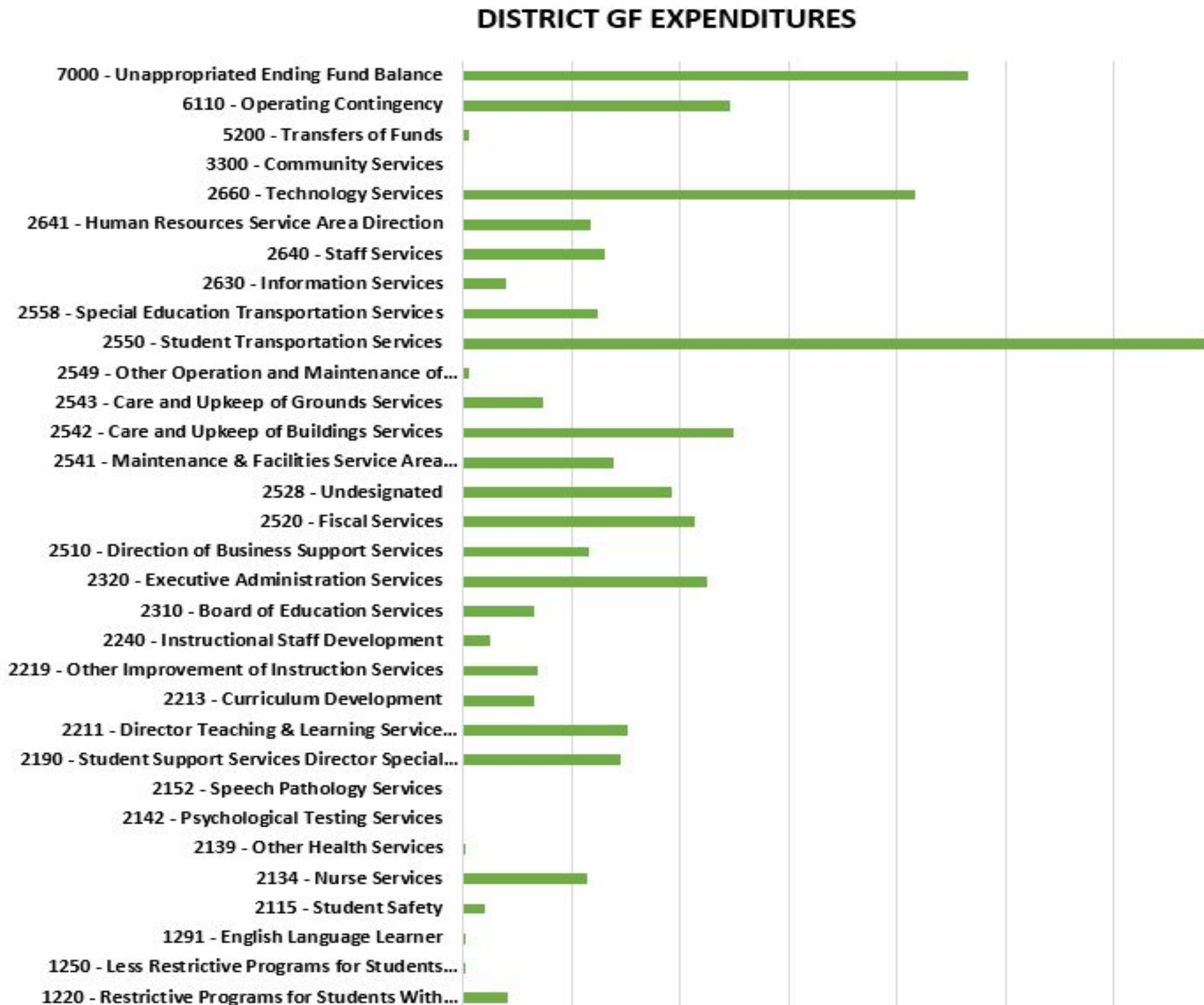
Activity	Budget	FTE
1132 - High School Extracurricular	\$110.00	0.00
1285 - District Alternative School Options Academy	\$572,089.00	3.00
2410 - Office of the Principal Services	\$94,066.00	1.00
2542 - Care and Upkeep of Buildings Services	\$14,830.00	0.00
2660 - Technology Services	\$4,200.00	0.00
Grand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

OPTIONS/SVA GF EXPENDITURES

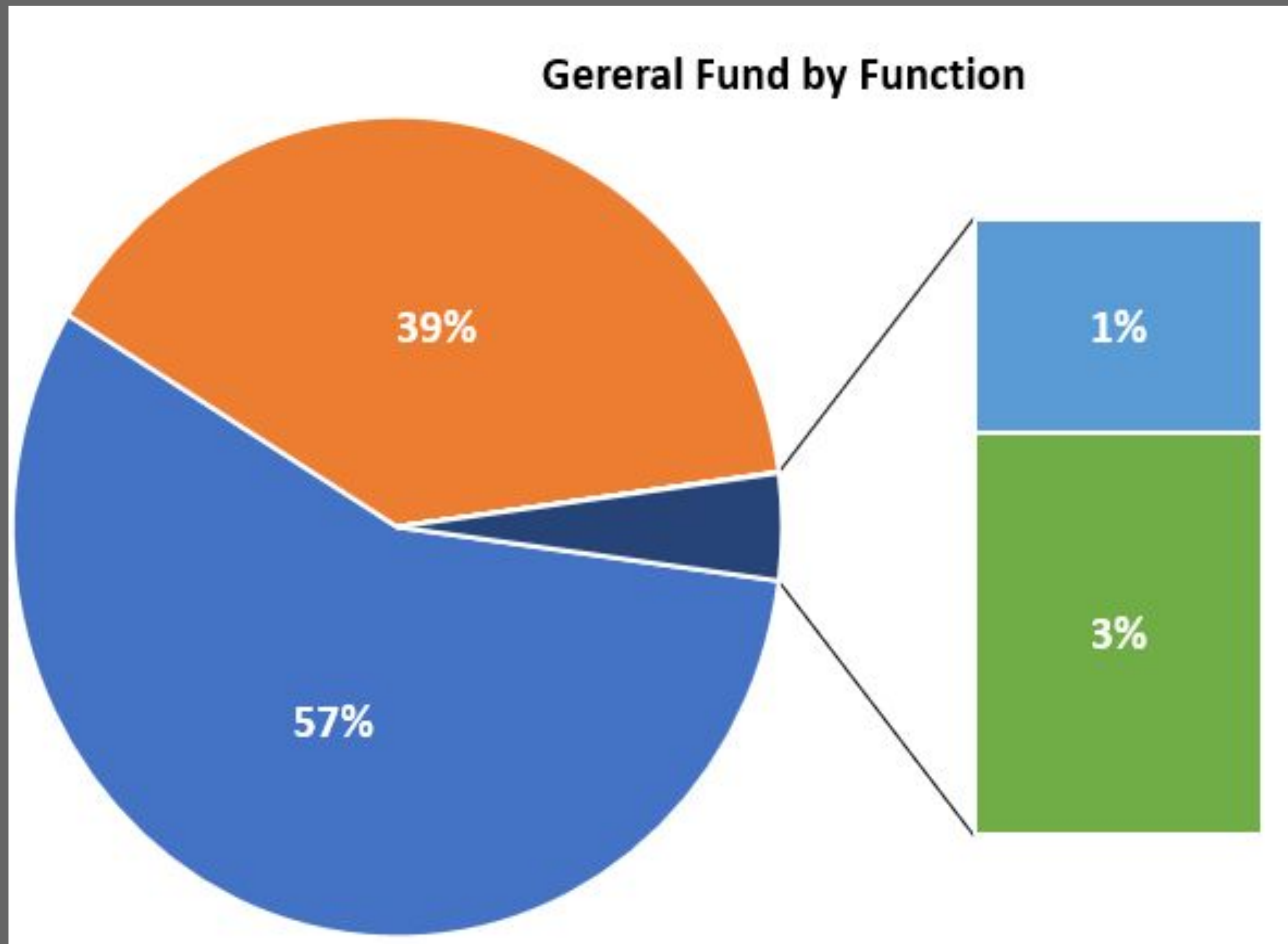


GENERAL FUND - EXPENDITURES DISTRICT

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

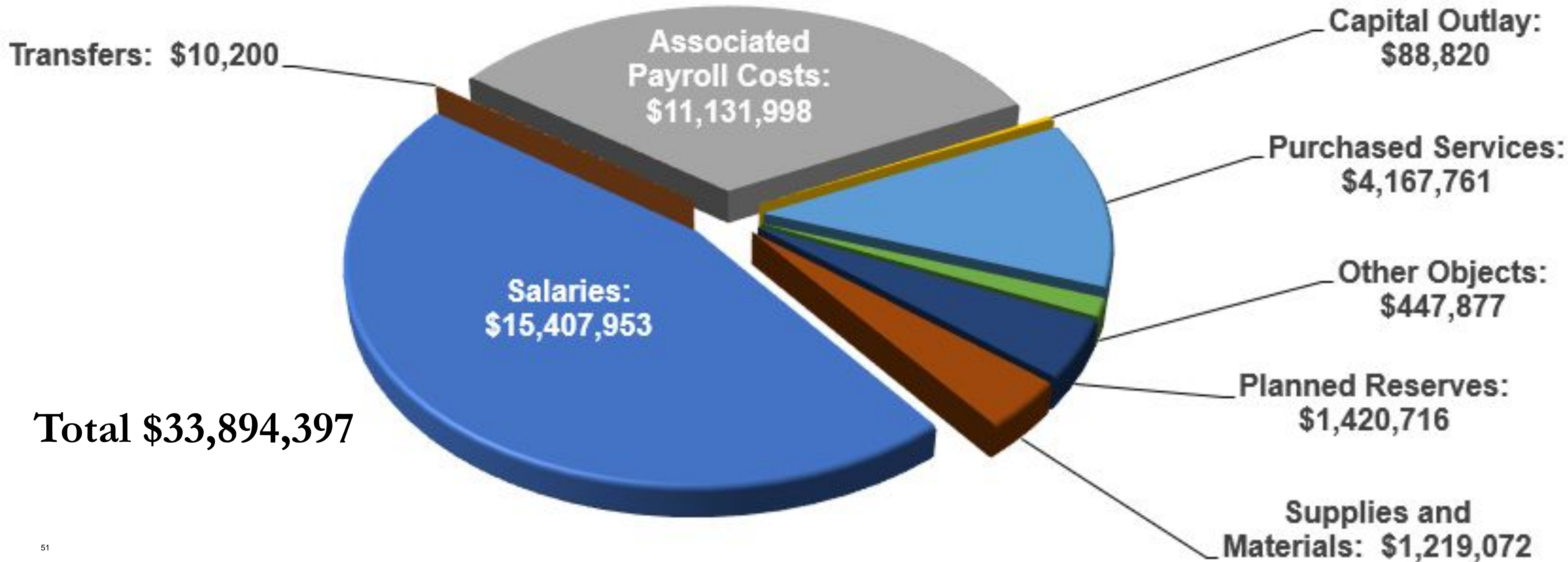
6000 - \$ 490,716

7000 - \$ 930,000



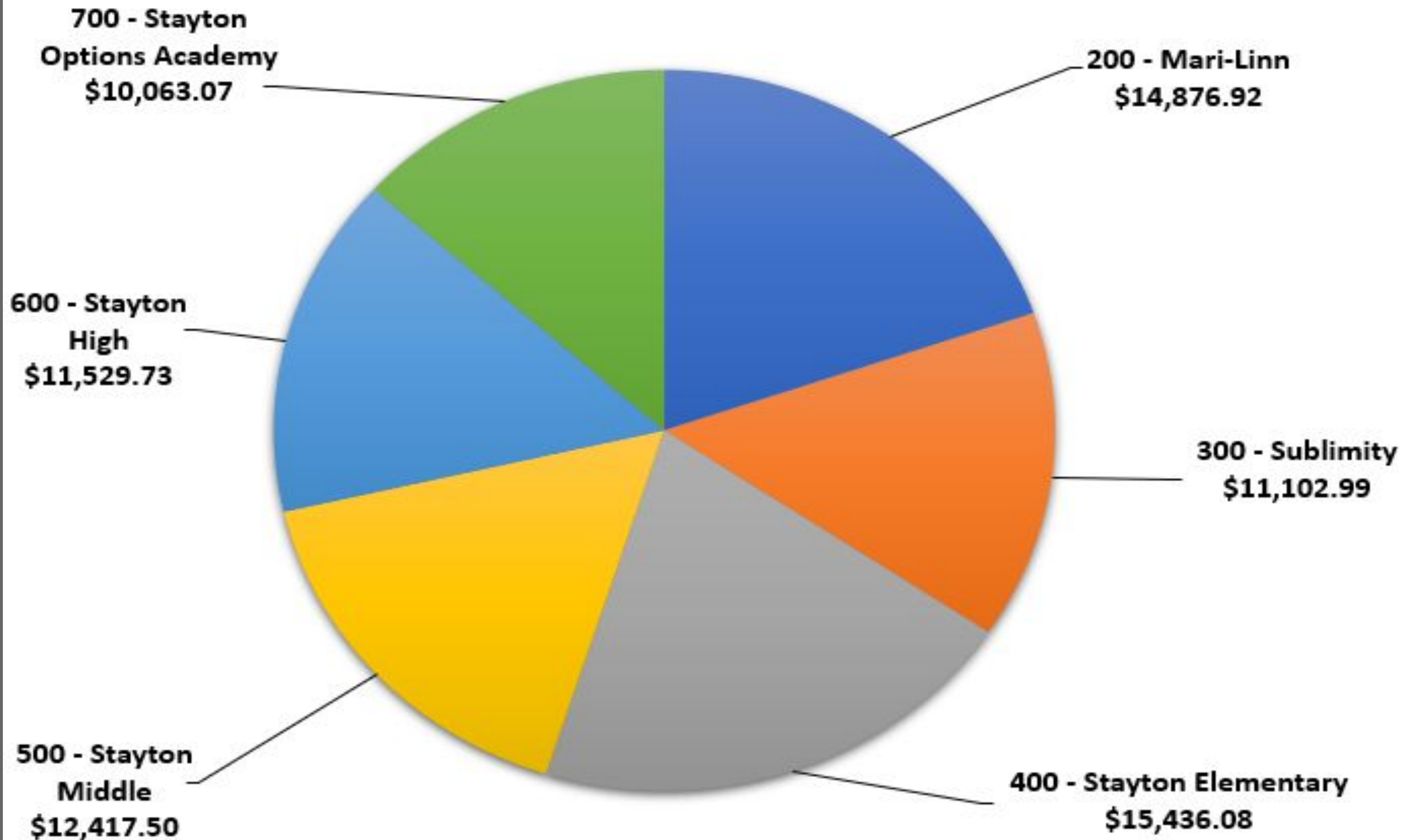
GENERAL FUND - EXPENDITURES

General Fund by Object



GENERAL FUND - EXPENDITURES

General Fund Expenditures Per Student By Location



Estimated
ADM_r 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

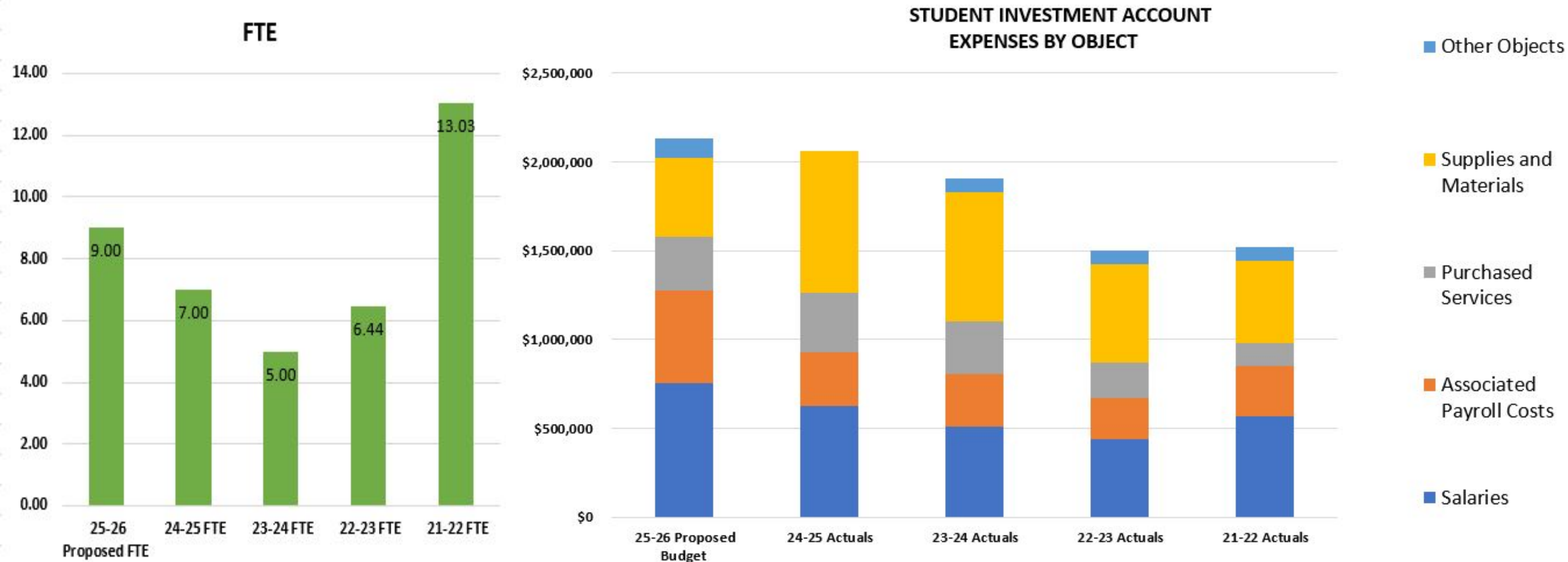
\$2,130,067

9.00 FTE



SPECIAL REVENUE FUNDS

Student Investment Account



SIA PURPOSE

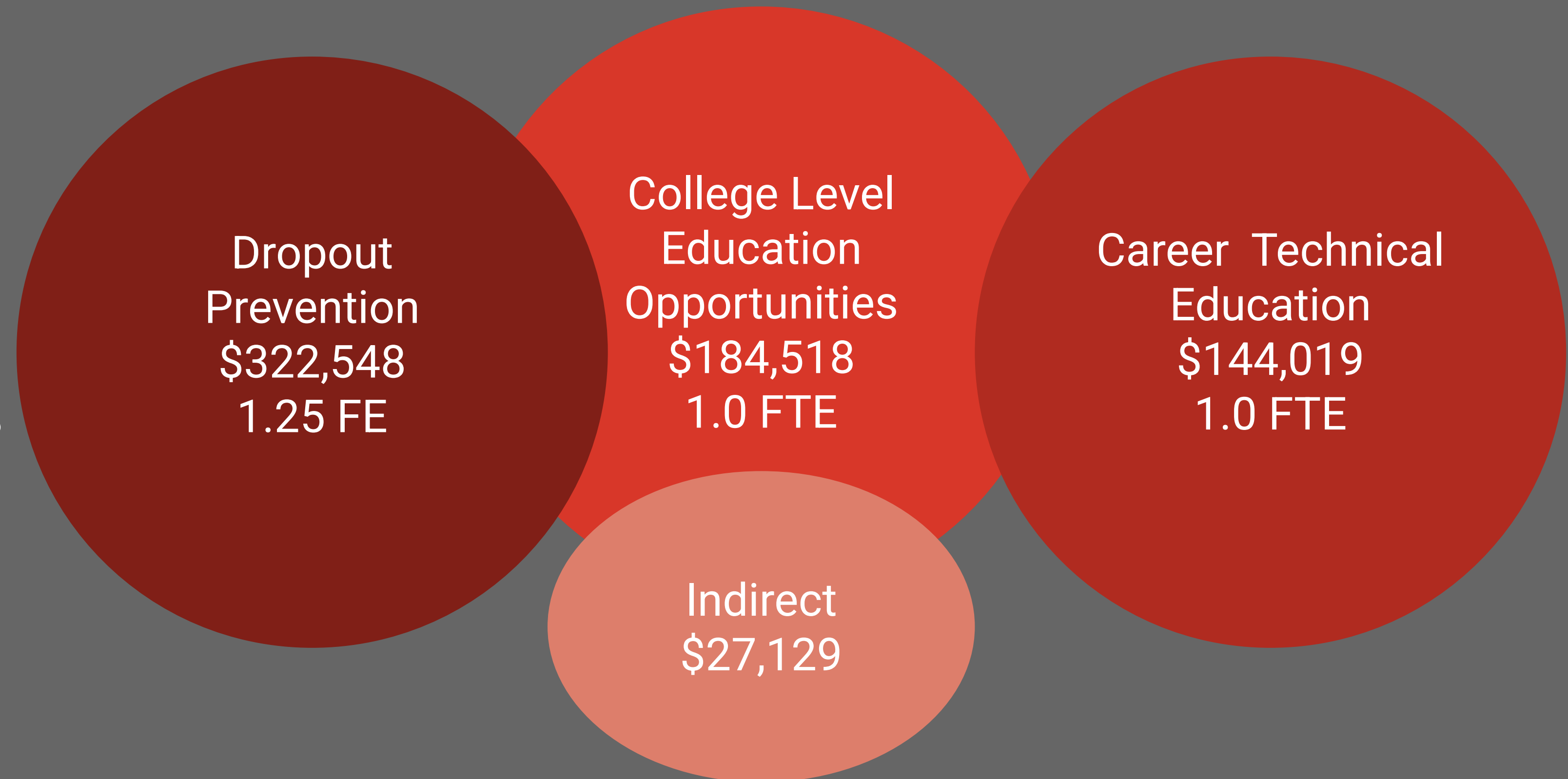
1. Meet students' mental or behavioral health needs; and
2. Increase academic achievement for students, including reducing academic disparities for specific groups of students.

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	<u>\$ 46,898</u>
	\$ 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.