

NORTH POWDER
SCHOOL DISTRICT # 8J

2020-2021
Proposed General Fund
May 19, 2020

Budget Assumptions
Budget Summary

Lance Dixon
Superintendent/Budget Officer

NORTH POWDER SCHOOL DISTRICT 8J
GENERAL FUND
BUDGET ASSUMPTIONS & NOTES
5/19/2020

1. Funding \$8.9B @ 51% = State School Fund Estimates @ 2/25/2020
2. Beginning Fund Balance reduced from \$565,000 to \$400,000 in 20/21 - funds used in current year
3. Transfer in from PERS reserve at \$50,000; Transfer in from ASB Gates \$20,000
4. Negotiations: Budgeted steps only; no COLA, no insurance increase; Increased retiree PERS costs
5. Staffing: No additional FTE, utilized attrition, increased costs for potential grant reductions

REVENUE DECREASES - GENERAL FUND **(18,426)**

EXPENDITURE CHANGES

Salary & Benefits		51,539
Align Salary: STEPS only	47,539	
PERS retiree increases	50,000	
Grant positions into general fund	50,000	
Attrition & unfilled positions	(96,000)	
<i>subtotal</i>	51,539	
 Purchased Services		 1,535
Align to budgeted costs 2019-2020	1,535	
 Materials & Supplies		 5,350
Align supplies to costs/technology		
 Capital Outlay		 (5,000)
Align capital outlay to costs/technology		
 Dues/Fees/Other		 (51,850)
Align costs insurance/fee increases	18,650	
Long Term Debt	(5,500)	
Transfers	(65,000)	
<i>subtotal</i>	(51,850)	
	Subtotal Operating	1,574
 Increase Contingency from \$140,000 to \$200,000 for potential state funding changes		 60,000
Decrease Ending Fund Balance from \$270,000 to \$150,000		(80,000)
	Subtotal Savings Used	(20,000)

EXPENDITURE DECREASES - GENERAL FUND: **(18,426)**

NORTH POWDER BUDGET RECAP
FUNCTION NAME & ACCT

5/19/2020

REVENUE		BUDGET	ACTUAL	BALANCE	Proposed	CHANGE	NOTES
		2019/2020	2019/2020	2019/2020	5/19/2020 2020/2021		
Local Revenue	1000	513,750	515,331	1,581	515,500	1,750	Miscellaneous revenue/donations
County Revenue	2000	6,500	6,500	-	6,500	-	
State Revenue	3000	3,374,176	3,506,583	132,407	3,559,000	184,824	Funded at 8.9B 51% State School Fund
Federal Revenue	4000	10,000	8,349	(1,651)	10,000	-	
Other/Transfers	5000	110,000	55,000	(55,000)	70,000	(40,000)	Actual available to transfer
Subtotal		4,014,426	4,091,763	77,337	4,161,000	146,574	
Beginning Fund Bal	5000	565,000	511,659	(53,341)	400,000	(165,000)	Decrease to actual balance
REVENUE TOTALS		4,579,426	4,603,422	23,996	4,561,000	(18,426)	

EXPENDITURES		BUDGET	ACTUAL	BALANCE	Proposed	CHANGE	NOTES
		2019/2020	2019/2020	2019/2020	5/19/2020 2020/2021		
Primary	1111	741,950	747,555	(5,605)	782,000	40,050	Actual Salary alignment; roll up costs; grants
Middle School	1121	445,553	447,723	(2,170)	455,000	9,447	Actual Salary alignment; roll up costs
Extra Curricular	1122	10,827	5,918	4,909	11,000	173	Actual Salary; roll up costs
High School	1131	762,499	762,966	(467)	790,000	27,501	Actual Salary; roll up costs; grant reduction
Extra Curricular	1132	179,667	189,585	(9,918)	188,000	8,333	Extra Curricular roll up & ASB transfer
Preschool	1140	38,880	43,368	(4,488)	45,000	6,120	Actual Salary alignment & roll up costs
Resource Room	1250	186,070	186,729	(659)	185,000	(1,070)	Actual Salary alignment & roll up costs
Title 1	1272	136,050	133,363	2,687	91,000	(45,050)	Actual Salary alignment & roll up costs
District College	1283	42,270	45,949	(3,679)	49,000	6,730	Actual Salary alignment, roll up & PERS
Summer School	1460	17,010	8,705	8,305	15,000	(2,010)	Actual program costs & availability
Instruction		2,560,776	2,571,861	(11,085)	2,611,000	50,224	

County Care	2119	2,500	2,514	(14)	2,500	-	Maintain Budget Level
Counseling	2122	20,000	20,000	-	20,000	-	Maintain Budget Level
Health/Nurse	2130	8,000	7,562	438	8,000	-	Maintain Budget Level
OT/PT	2161	5,000	-	5,000	5,000	-	Maintain Budget Level
Student Support	2190	8,000	8,000	-	8,000	-	Maintain Budget Level
Library	2222	16,335	18,064	(1,729)	19,000	2,665	Salary Rollup and PERS increases
Assessment & Test	2230	100	665	(565)	100	-	Maintain Budget Level
Staff Development	2240	17,500	17,406	94	15,000	(2,500)	Reduce: Less travel; increase virtual
Board of Ed	2310	5,550	5,589	(39)	5,500	(50)	Maintain Budget Level
Election Services	2314	300	-	300	300	-	Maintain Budget Level
Legal Services	2315	2,500	2,273	227	2,500	-	Maintain Budget Level
Audit Services	2317	15,500	250	15,250	15,500	-	Maintain Budget Level
Office of Supt	2321	239,755	248,062	(8,307)	250,000	10,245	Salary rollup costs: Position alignment
Retiree Insurance	2325	5,000	5,951	(951)	5,000	-	Projected Cost
Office of Principal	2410	200,000	204,377	(4,377)	180,000	(20,000)	Salary rollup costs: Position alignment
Fiscal	2521	95,100	84,819	10,281	91,100	(4,000)	Reduce: Actual costs
Maint/Buildings	2542	400,900	423,374	(22,474)	425,000	24,100	Salary rollup costs, PERS, align costs
Transportation	2552	252,000	220,864	31,136	260,000	8,000	Increase Budget; Additional bus contract
Human Resources	2640	10,000	10,000	-	10,000	-	Maintain Budget Level
Technology	2660	95,500	97,082	(1,582)	100,000	4,500	Technology, server, chromebooks
Support		1,399,540	1,376,852	22,688	1,422,500	22,960	

Other Food Services	3190	8,610	1,945	6,665	7,500	(1,110)	Align to actual
Community Services		8,610	1,945	6,665	7,500	(1,110)	

Long Term Debt	5110	75,500	75,340	160	70,000	(5,500)	Align to actual
Transfers	5200	165,000	165,000	-	100,000	(65,000)	Hot Lunch \$75K + Facilities \$25K
Debt/Transfers		240,500	240,340	160	170,000	(70,500)	

Contingency	6110	140,000	-	140,000	200,000	60,000	Increase for potential state funding changes
Unappropriated EFB	7000	230,000	-	230,000	150,000	(80,000)	To balance budget

Contingency / EFB		370,000	-	370,000	350,000	(20,000)	
EXPENDITURE TOTALS		4,579,426	4,190,998	388,428	4,561,000	(18,426)	

Balance		\$ -	\$ 412,424	\$ (364,432)	\$ -	\$ -	
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NORTH POWDER SCHOOL DISTRICT 8J

19-May-20	2019-2020 Adopted 8.9B @ 49%	2019-2020 Actual 8.9B @ 49%	2020-2021 Proposed 8.9B @ 51%	2020-2021 Budget Changes
Revenue Sources	49%	49%	51%	2020-2021
Beginning Fund Balance	\$565,000	\$511,659	\$400,000	(\$165,000)
<i>Property Taxes</i>	<i>\$455,500</i>	<i>\$455,459</i>	<i>\$455,500</i>	\$0
<i>County / Common School/Forest</i>	<i>\$42,795</i>	<i>\$40,334</i>	<i>\$42,795</i>	\$0
<i>State School Fund</i>	<i>\$3,347,881</i>	<i>\$3,432,705</i>	<i>\$3,532,705</i>	\$184,824
<i>Prior year adjustment</i>	<i>\$0</i>	<i>\$46,606</i>	<i>\$0</i>	\$0
Total State School Fund	\$3,846,176	\$3,975,104	\$4,031,000	\$184,824
Other: Interest/Admissions/Misc	\$58,250	\$61,659	\$60,000	\$1,750
Transfers from other funds	\$110,000	\$55,000	\$70,000	(\$40,000)
Total Annual Revenue	\$4,014,426	\$4,091,763	\$4,161,000	(\$38,250)
Total Revenue - General Fund	\$4,579,426	\$4,603,422	\$4,561,000	(\$18,426)
Expenses				
Salaries	\$1,865,056	\$1,858,488	\$1,866,000	\$944
Assoc Payroll Costs	\$1,244,405	\$1,292,018	\$1,295,000	\$50,595
Purchased Services (300's)	\$623,465	\$544,716	\$625,000	\$1,535
Materials/Supplies (400's)	\$144,650	\$149,386	\$150,000	\$5,350
Capital Outlay (500's)	\$10,000	\$13,183	\$5,000	(\$5,000)
Other Expenditures (600's)	\$156,850	\$168,207	\$170,000	\$13,150
Fund Transfers: Hot Lunch	\$65,000	\$65,000	\$75,000	\$10,000
Fund Transfers: Misc Grants	\$0	\$0	\$0	\$0
Fund Transfers: Debt Service	\$0	\$0	\$0	\$0
Fund Transfer: Capital Projects	\$100,000	\$100,000	\$25,000	(\$75,000)
Fund Transfers: PERS	\$0	\$0	\$0	\$0
Annual Expenditures	\$4,209,426	\$4,190,998	\$4,211,000	\$1,574
Contingency	\$140,000	\$140,000	\$200,000	\$60,000
Ending Fund Balance	\$230,000	\$272,424	\$150,000	(\$80,000)
Combined Contingency & EFB	\$370,000	\$412,424	\$350,000	(\$20,000)
% of Annual Revenue	9.2%	10.1%	8.4%	
% of Total Expenditures	8.8%	9.8%	8.3%	
Change Ending Fund Balance less BFB	\$ (195,000)	\$ (99,235)	\$ (50,000)	
<i>funds utilized during school year</i>				