

NORTH POWDER
SCHOOL DISTRICT # 8J

2020-2021
Proposed Budget Document

May 19, 2020

Lance Dixon
Superintendent/Budget Officer

**NORTH POWDER SCHOOL DISTRICT # 8J
PROPOSED BUDGET - MAJOR FUNCTION SUMMARY
2020/2021**

GENERAL FUND - APPROPRIATIONS	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	2,314,741	2,315,279	2,560,776	2,611,000	0	0
2000: SUPPORT SERVICES	1,127,487	1,294,205	1,399,540	1,422,500	0	0
3000: COMMUNITY SERVICES	0	4,437	8,610	7,500		
5100: DEBT SERVICE	55,411	73,321	75,500	70,000	0	0
5200: TRANSFERS/FUND TO FUND	422,000	180,000	165,000	100,000	0	0
6000: CONTINGENCY	0	0	140,000	200,000	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 3,919,639	\$ 3,867,242	\$ 4,349,426	\$ 4,411,000	\$ -	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	514,165	511,659	230,000	150,000	0	0
TOTAL GENERAL FUND	\$ 4,433,804	\$ 4,378,901	\$ 4,579,426	\$ 4,561,000	\$ -	\$ -

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

GENERAL FUND - REVENUE	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL RESOURCES (except property taxes)	3,995,570	3,951,934	4,123,926	4,105,500	0	0
PROPERTY TAXES TO BE RECEIVED	438,234	426,967	455,500	455,500	0	0
TOTAL RESOURCES - GENERAL FUND	\$ 4,433,804	\$ 4,378,901	\$ 4,579,426	\$ 4,561,000	\$ -	\$ -

SPECIAL REVENUE FUNDS - APPROPRIATIONS	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	338,539	506,072	565,200	654,200	0	0
2000: SUPPORT SERVICES	31,104	50,806	60,350	121,000	0	0
3000: COMMUNITY SERVICES	226,396	195,608	225,000	245,000	0	0
4000: FACILITIES ACQUISITION	40,163	0	1	0	0	0
5100: DEBT SERVICE	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	6,382	2,537	110,000	70,000	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	208,250	195,227	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 850,834	\$ 950,250	\$ 960,551	\$ 1,090,200	\$ -	\$ -

SPECIAL REVENUE FUNDS - REVENUE	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL RESOURCES (except property taxes)	850,834	950,250	960,551	1,090,200	0	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	\$ 850,834	\$ 950,250	\$ 960,551	\$ 1,090,200	\$ -	\$ -

**NORTH POWDER SCHOOL DISTRICT # 8J
PROPOSED BUDGET - MAJOR FUNCTION SUMMARY
2020/2021**

DEBT SERVICE FUND - APPROPRIATIONS	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
5100: DEBT SERVICE - BOND	157,918	165,300	173,650	182,000	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	247	15,959	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 158,165	\$ 181,259	\$ 173,650	\$ 182,000	\$ -	\$ -

DEBT SERVICE FUND - RESOURCES	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL RESOURCES (except property taxes)	19	313	0	0	0	0
PROPERTY TAXES TO BE RECEIVED	158,146	180,946	173,650	182,000	0	0
TOTAL RESOURCES - DEBT SERVICE FUND	\$ 158,165	\$ 181,259	\$ 173,650	\$ 182,000	\$ -	\$ -

CAPITAL PROJECT FUND- APPROPRIATIONS	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
2000: SUPPORT SERVICES	24,123	1,718	100,000	20,000	0	0
4000: FACILITIES ACQUISITION	2,005,209	4,874,529	780,000	192,000	0	0
5100: DEBT SERVICE	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	2,111,265	476,314	0	0	0	0
TOTAL CAPITAL PROJECT FUND	\$ 4,140,597	\$ 5,352,561	\$ 880,000	\$ 212,000	\$ -	\$ -

CAPITAL PROJECT FUND - REVENUE	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
TOTAL RESOURCES (except property taxes)	4,140,597	5,352,561	880,000	212,000	0	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - CAPITAL PROJECT FUND	\$ 4,140,597	\$ 5,352,561	\$ 880,000	\$ 212,000	\$ -	\$ -

TOTAL - APPROPRIATIONS	\$ 6,749,473	\$ 9,663,812	\$ 6,363,627	\$ 5,895,200	\$ -	\$ -
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	2,833,927	1,199,159	230,000	150,000	0	0
GRAND TOTAL - REQUIREMENTS	\$ 9,583,400	\$ 10,862,971	\$ 6,593,627	\$ 6,045,200	\$ -	\$ -
GRAND TOTAL - RESOURCES	\$ 9,583,400	\$ 10,862,971	\$ 6,593,627	\$ 6,045,200	\$ -	\$ -

**NORTH POWDER SCHOOL DISTRICT # 8J
GENERAL FUND
PROPOSED BUDGET
2020/2021**

AS PROPOSED MAY 19, 2020	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	2,314,741	2,315,279	2,560,776	2,611,000	0	0
2000: SUPPORT SERVICES	1,127,487	1,294,205	1,399,540	1,422,500	0	0
3000: ENTERPRISE & COMMUNITY	0	4,437	8,610	7,500	0	0
4000: FACILITIES ACQUISITION	0		0		0	0
5100: DEBT SERVICE	55,411	73,321	75,500	70,000	0	0
5200: TRANSFERS FUND TO FUND	422,000	180,000	165,000	100,000	0	0
6000: CONTINGENCIES	0	0	140,000	200,000	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 3,919,639	\$ 3,867,242	\$ 4,349,426	\$ 4,411,000	\$ -	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	514,165	511,659	230,000	150,000	0	0
TOTAL REQUIREMENTS	\$ 4,433,804	\$ 4,378,901	\$ 4,579,426	\$ 4,561,000	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	3,995,570	3,951,934	4,123,926	4,105,500	0	0
PROPERTY TAXES TO BE RECEIVED	438,234	426,967	455,500	455,500	0	0
TOTAL RESOURCES	\$ 4,433,804	\$ 4,378,901	\$ 4,579,426	\$ 4,561,000	\$ -	\$ -

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**NORTH POWDER SCHOOL DISTRICT # 8J
SPECIAL REVENUE FUNDS
PROPOSED BUDGET**

2020/2021

AS PROPOSED MAY 19, 2020	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	338,539	506,072	565,200	654,200	0	0
2000: SUPPORT SERVICES	31,104	50,806	60,350	121,000	0	0
3000: ENTERPRISE & COMMUNITY	226,396	195,608	225,000	245,000	0	0
4000: FACILITIES ACQUISITION	40,163	0	1	0	0	0
5100: DEBT SERVICE	0	0	0	0	0	0
5200: TRANSFERS FUND TO FUND	6,382	2,537	110,000	70,000	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	208,250	195,227	0	0	0	0
TOTAL REQUIREMENTS	\$ 850,834	\$ 950,250	\$ 960,551	\$ 1,090,200	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	\$ 850,834	\$ 950,250	\$ 960,551	\$ 1,090,200	\$ -	\$ -

FUNDS INCLUDED	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
FUND 200: SCHOOL LUNCH FUND	203,167	194,893	205,000	215,000	0	0
FUND 201: STUDENT ACTIVITIES FUND	236,841	305,475	215,000	225,000	0	0
FUND 202: MISCELLANEOUS GRANTS FUND	176,452	182,801	234,350	235,000	0	0
FUND 205: BUILDING RESERVE FUND	163	0	1	0	0	0
FUND 210: TITLE ONE FUND	81,099	110,724	96,000	96,000	0	0
FUND 215: MEASURE 99 OUTDOOR SCHOOL	0	475	10,000	10,000	0	0
FUND 220: TITLE TWO FUND	8,663	8,691	9,200	9,200	0	0
FUND 250: MEASURE 98 FUND	54,449	57,191	101,000	100,000	0	0
FUND 251: SIA FUND	0	0	0	150,000	0	0
FUND 299: PERS RESERVE	90,000	90,000	90,000	50,000	0	0
TOTAL OTHER FUNDS	\$ 850,834	\$ 950,250	\$ 960,551	\$ 1,090,200	\$ -	\$ -

**NORTH POWDER SCHOOL DISTRICT # 8J
DEBT SERVICE FUND
PROPOSED BUDGET**

2020/2021

AS PROPOSED MAY 19, 2020	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	0		0	0	0	0
2000: SUPPORT SERVICES	0		0	0	0	0
3000: ENTERPRISE & COMMUNITY	0		0	0	0	0
4000: FACILITIES ACQUISITION	0		0	0	0	0
5100: DEBT SERVICE	157,918	165,300	173,650	182,000	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	247	15,959	0	0	0	0
TOTAL REQUIREMENTS	\$ 158,165	\$ 181,259	\$ 173,650	\$ 182,000	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	19	313	0	0	0	0
PROPERTY TAXES TO BE RECEIVED	158,146	180,946	173,650	182,000	0	0
TOTAL RESOURCES	\$ 158,165	\$ 181,259	\$ 173,650	\$ 182,000	\$ -	\$ -
FUNDS INCLUDED	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
FUND 320: GO BOND 2017	158,165	181,259	173,650	182,000	0	0
TOTAL DEBT SERVICE FUND	\$ 158,165	\$ 181,259	\$ 173,650	\$ 182,000	\$ -	\$ -

**NORTH POWDER SCHOOL DISTRICT # 8J
CAPITAL PROJECT FUND
PROPOSED BUDGET**

2020/2021

AS PROPOSED MAY 19, 2020	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	24,123	1,718	100,000	20,000	0	0
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	2,005,209	4,874,529	780,000	192,000	0	0
5100: DEBT SERVICE	0	0	0	0	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	2,111,265	476,314	0	0	0	0
TOTAL REQUIREMENTS	\$ 4,140,597	\$ 5,352,561	\$ 880,000	\$ 212,000	\$ -	\$ -
TOTAL RESOURCES (except property taxes)	\$ 4,140,597	\$ 5,352,561	\$ 880,000	\$ 212,000	\$ -	\$ -

FUNDS INCLUDED	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
FUND 400: CAPITAL PROJECT FUND	425,818	445,897	465,000	87,000	0	0
FUND 410: STATE GRANT PROJECT FUND (Seismic/CTE)	384,910	0	0	125,000	0	0
FUND 420: 2017 FACILITY IMPROVEMENT FUND	3,329,869	4,906,664	415,000	0	0	0
TOTAL CAPITAL PROJECT FUNDS	\$ 4,140,597	\$ 5,352,561	\$ 880,000	\$ 212,000	\$ -	\$ -