

Nestucca Valley School District

Nestucca High School Cafeteria

34660 Parkway Drive ♦ Cloverdale, Oregon 97112 ♦ (503) 392-3194

Budget Hearing and Special Board Meeting

June 24, 2024

Notes:

A Budget Hearing for a proposed supplemental budget for the current fiscal year,

July 1, 2023 to June 30, 2024

5:30 pm – BUDGET HEARING
PUBLIC SESSION TO FOLLOW

Join Zoom Meeting

<https://us02web.zoom.us/j/83516122926?pwd=0St6ArWAAYc1axvNz3fqBkkM0JGepV.1>

Meeting ID: 835 1612 2926

Passcode: 164060

Dial: 1 253 205 0468 US

AGENDA

The Nestucca Valley School Board encourages public input. Persons wishing to address the Board on school related issues, are invited to do so, either when the item is presented on the agenda, or under the "Public Comments" section. In the interest of time and order, presentations from the public are limited to three (3) minutes per person, and the total time for individual agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comments, please complete a Public Comment Form and turn it in to the Assistant to the Superintendent. The Board requests complaints or charges against an employee be held in Executive Session. Individuals who require disability-related accommodations or modifications to participate in the Board meeting should contact the Superintendent in writing prior to the meeting.

1.0 OPENING BUSINESS-NESTUCCA HIGH SCHOOL CAFETERIA-5:30 PM

1.1 Call to Order

1.2 Call Budget Meeting to Order

Note: The Board will conduct a public hearing regarding the District's proposed supplemental budget for the current fiscal year, July 1, 2023 to June 30, 2024. Members of the public wishing to discuss portions of the supplemental budget may do so at this time.

1.3 Public Testimony

1.4 Board Discussion

1.5 Adjourn Budget Meeting

2.0 OPENING OF PUBLIC SESSION – Nestucca High School-Following Conclusion of Budget Hearing

2.1 Public Session Call To Order

2.2 Flag Salute

2.3 Attendance:

- ___ Joseph Boyd, Board Chair
- ___ Wally Nelson, Vice Chair
- ___ Diane Boisa
- ___ Irene Barajas
- ___ Marty Wisehart
- ___ Misty Wharton, Superintendent
- ___ Ken Richwine, High School Principal
- ___ Megan Kellow, Special Programs Administrator
- ___ Kristina Albin, K8 Principal

Approval of Agenda – June 24, 2024

Recommendation: Approval of Agenda

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

3.0 COMMUNITY/SCHOOL PRESENTATIONS

4.0 PUBLIC COMMENT

***Opportunity for Citizens to address items not on the Agenda. Persons wishing to address the Board on any school related issue not listed elsewhere on the agenda are invited to do so now. Board Members are limited, but not required, to give a brief response to public statements or questions regarding non-agenda items.*

5.0 CONSENT AGENDA

6.1 ACTION /DISCUSSION

6.1 Recommendation - Approve the Nestucca Valley School District Resolution for Supplemental Budget and to Transfer Appropriations Within Funds, for the fiscal year of July 1, 2023 to June 30, 2024, Resolution #2024-04 (Attachment 6.1)

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

7.0 INFORMATION/ DIRECTOR QUESTIONS

9.0 FURTHER BUSINESS

10.0 ADJOURNMENT

Any documents that are public records and are provided attachments to public session items on this agenda are accessible to the public on the District's Website, with the exception of documents provided at the time of the meeting. Documents that are public records, and are provided at the time of the meeting to a majority of the Board regarding a public session item, will be made available for public inspection upon request to the Superintendent's Assistant.

RESOLUTION #
NESTUCCA VALLEY SCHOOL DISTRICT #101
RESOLUTION FOR SUPPLEMENTAL BUDGET AND TO TRANSFER
APPROPRIATIONS WITHIN FUNDS
2023-24 BUDGET

Supplemental Budget and Appropriation Transfer Details

- General Fund:
 1. To provide additional budget authority for expenditures related to Instruction and Support Services. Unanticipated increase in expenditures during the 2023-24 budget process are attributed to salaries, benefits, and purchased services.
 2. To provide additional budget authority for expenditures related to Instruction and Support Services. The District received a sufficiently greater amount of property tax revenue than anticipated during the 2023-24 budget process.
 3. To provide additional budget authority for expenditures related to Transfers. The District received a sufficiently greater amount of property tax revenue than anticipated during the 2023-24 budget process.
 4. To provide additional budget authority for expenditures related to Instruction and Support Services. The District received additional timber revenue than anticipated during the 2023-24 budget process.
 5. To provide additional budget authority for expenditures related to Instruction and Support Services. The District received additional beginning fund balance than anticipated during the 2023-24 budget process.

General Fund			
<u>Expenditure Function</u>	<u>Adopted Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>
Instruction	\$ 3,794,752	\$ 444,000	\$ 4,238,752
Support Services	3,969,898	956,000	4,925,898
Debt Service	70,500	-	70,500
Transfers	492,000	254,000	746,000
Contingency	180,950	-	180,950
Reserved for Next Year	110,000	-	110,000
Total	<u>\$ 8,618,100</u>	<u>\$ 1,654,000</u>	<u>\$ 10,272,100</u>

<u>Revenue Function</u>	<u>Adopted Budget</u>	<u>Budget Adjustments</u>	<u>Adjusted Budget</u>
Local Sources	\$ 7,018,100	\$ 580,000	\$ 7,598,100
Intermediate Sources	535,000	-	535,000
State Sources	425,000	674,000	1,099,000
Federal Sources	-	-	-
Beginning Fund Balance/Transfers	640,000	400,000	1,040,000
Total	<u>\$ 8,618,100</u>	<u>\$ 1,654,000</u>	<u>\$ 10,272,100</u>

- Special Revenue Funds:

1. Budget savings are anticipated in Support Services allowing a transfer of budget appropriations to the Instruction and Facilities Acquisition & Construction.
2. Budget savings are anticipated in Enterprise & Community Services allowing a transfer of budget appropriations to Facilities Acquisition & Construction.

Special Revenue Funds			
Expenditure Function	Adopted Budget	Budget Adjustments	Adjusted Budget
Instruction	\$ 1,247,598	\$ 85,000	\$ 1,332,598
Support Services	811,180	(140,000)	671,180
Enterprise & Community Services	945,623	(50,000)	895,623
Facilities Acquisition & Construction	-	105,000	105,000
Transits	870,000		870,000
Total	\$ 3,874,401	\$ -	\$ 3,874,401

- Capital Projects Fund:

1. To provide additional budget authority for expenditures related to Facilities Acquisition & Construction. The District received additional beginning fund balance revenue than anticipated during the 2023-24 budget process.
2. Budget savings are anticipated in Support Services allowing a transfer of budget appropriations to Facilities Acquisition & Construction.

Capital Projects Fund			
Expenditure Function	Adopted Budget	Budget Adjustments	Adjusted Budget
Support Services	\$ 175,000	\$ (150,000)	\$ 25,000
Facilities Acquisition & Const.	325,000	840,000	1,165,000
Total	\$ 500,000	\$ 690,000	\$ 1,190,000
Revenue Function	Adopted Budget	Budget Adjustments	Adjusted Budget
Beginning Fund Balance	(500,000)	\$ (690,000)	(1,190,000)
Total	\$ (500,000)	(690,000)	(1,190,000)

- Debt Service Fund:

1. To provide additional budget authority for expenditures related to Debt Service. The transfer from the general fund will offset this expense.

Debt Service Fund			
Expenditure Function	Adopted Budget	Budget Adjustments	Adjusted Budget
Debt Service	\$ 2,998,500	\$ 254,000	\$ 3,252,500
Total	<u>\$ 2,998,500</u>	<u>\$ 254,000</u>	<u>\$ 3,252,500</u>
Revenue Function	Adopted Budget	Budget Adjustments	Adjusted Budget
Local Sources	\$ 2,506,500	\$	\$ 2,506,500
Transfer	442,000	254,000	696,000
Beginning Fund Balance	50,000		50,000
Total	<u>\$ 2,998,500</u>	<u>\$ 254,000</u>	<u>\$ 3,252,500</u>

BE IT RESOLVED, that for the fiscal year beginning July 1, 2023, the budget transfers shown above, in order to provide proper budget authority as described above, are hereby appropriated as indicated within the funds as listed.

ADOPTED by the Board of Directors of Nestucca Valley School District #101 this 24th day of June 2024.

ATTEST:

Joseph Boyd, Board Chair