REDMOND SCHOOL DISTRICT

A RESOLUTION TO ADOPT A SUPPLEMENTAL BUDGET FOR
THE GENERAL FUND, SPECIAL REVENUE FUNDS AND
INTERNAL SERVICE FUND FOR FY 2023-24

Resolution 23:182

WHEREAS, the Redmond School District School Board has adopted a policy related to Budget Implementation to comply with Local Budget Law (ORS 294.305 through ORS 294.565); and,

WHEREAS, the following request has been submitted in accordance with that policy; and,

WHEREAS, after the close of FY 2022-23, the District's actual ending fund balance was greater than the amount estimated as beginning fund balance in the FY 2023-24 adopted budget for the General Fund, Fee Supported Programs and Insurance Fund; and,

WHEREAS, after the close of FY 2022-23, the District's actual ending fund balance was less than the amount estimated as beginning fund balance in the FY 2023-24 adopted budget for the Nutrition Services Fund and the Asset Replacement Fund; and,

WHEREAS, the District currently anticipates changes to revenues as compared to the amounts estimated in the FY 2023-24 adopted budget for the General Fund, Nutrition Services Fund, Asset Replacement Fund and Fee Supported Programs; and,

WHEREAS, the actual carryover revenues for the following grants were greater than the amount estimated in the FY 2023-24 Grant Programs adopted budget: Title I-A ESEA, Title II-A Teacher Quality, Title III English Learners, Individuals with Disabilities Education Act (IDEA), ESSER III, Community Schools, High School Success, and Student Investment Account; and,

WHEREAS, the actual carryover revenues for the following grants were lower than the amount estimated in the FY 2023-24 Grant Programs adopted budget: Title IV-A Student Support and Academic Enrichment and ARP-Homeless Children and Youth; and,

WHEREAS, the District received notice of the following increased or new grant awards that were not anticipated at the time the FY 2023-24 budget was prepared: Title III, Student Investment Account, Community Schools, a State Library Grant, and an OSU Science and Math Investigative Learning Experiences (SMILE) grant; and,

WHEREAS, the District received notice of the following decreased grant awards that were not anticipated at the time the FY 2023-24 budget was prepared: Title I-A ESEA, IDEA, High School Success, and Title II-A; and,

WHEREAS, the District has adjusted the FY 2023-24 adopted budget expenditures in response to the changes in resources noted above and in response to other changes that were unforeseen at the time the budget was prepared; and,

WHEREAS, ORS 294.471(1) allows for the recognition of unforeseen additional revenue and expenditures after the adoption of a supplemental budget; and,

WHEREAS, ORS 294.471(1) allows for the reduction of resources and appropriations after the adoption of a supplemental budget; and,
WHEREAS, ORS 294.463(1) allows for appropriation transfers within a fund from an existing appropriation to another existing appropriation; and

WHEREAS, ORS 294.463(2) allows for transfer of contingency to an existing appropriation within a fund up to a limit of 15 percent of the total appropriation of the fund; therefore,

BE IT RESOLVED, that the Redmond School Board hereby adopts and appropriates this supplemental budget in the amounts specified and as indicated below.

**General Fund**

**Resources:**
- State School Fund – General Support: $2,476,600
- Common School Fund: $36,700
- Revenue from Intermediate Sources – Restricted: $50,000
- Beginning Fund Balance: $470,700

Total Resources: $3,034,000

**Requirements:**
- Instruction: $2,075,900
- Support Services: $904,900
- Enterprise and Community Services: $9,800
- Debt Service: ($123,200)
- Contingency: $166,600

Total Requirements: $3,034,000

**SPECIAL REVENUE FUNDS**

**Nutrition Services Fund**

**Resources:**
- Food Service: ($23,200)
- Other Revenue from Local Sources: ($8,300)
- Revenue from State Sources: $32,600
- Revenue from Federal Sources: $66,800
- Beginning Fund Balance: ($126,500)

Total Resources: ($58,600)

**Requirements:**
- Nutrition Services: $149,300
- Contingency: ($207,900)

Total Requirements: ($58,600)
Asset Replacement Fund

Resources:
- Other State Restricted Grants: ($20,000)
- Beginning Fund Balance: ($21,900)

Total Resources: ($41,900)

Requirements:
- Support Services: $28,400
- Facilities Acquisition and Construction Services: ($34,400)
- Contingency: ($35,900)

Total Requirements: ($41,900)

Grant Programs

Resources:
- Other State Restricted Grants: $667,400
- Restricted Revenue – Federal Through State: $485,600
- Beginning Fund Balance: $1,800

Total Resources: $1,154,800

Requirements:
- Instruction: $694,400
- Support Services: $220,300
- Community Services: $124,300
- Apportionment of Funds by Local Education Authority: $115,800

Total Requirements: $1,154,800

Fee Supported Programs

Resources:
- Revenue from Local Sources: ($3,700)
- Beginning Fund Balance: $135,100

Total Resources: $131,400

Requirements:
- Support Services: $130,300
- Enterprise and Community Services: $13,400
- Transfers: $9,000
- Contingency: ($21,300)

Total Requirements: $131,400
INTERNAL SERVICE FUND

Insurance Fund

Resources:
Beginning Fund Balance

Requirements:
Support Services

$ 39,900

$ 39,900

The above resolution statements were approved and declared adopted including the related appropriations on the 25th day of October, 2023.

Michael Summers, Chair
Redmond School District Board of Directors

Date

10-25-23