

Umatilla School District #6R
Supplemental Budget Resolution #25-03
April 2025

Supplemental Budget Resolution Review for Board Consideration and Approval:

The Board appropriated the 2024-25 budget by functional groups within funds, in accordance with ORS 294.456. In each of the funds, the budgets for various functions were “best estimates” as of June 2024 when the Board adopted the budget. Actual needs in these functional categories are anticipated to vary from the original appropriation.

Therefore, there is a need to approve an appropriation transfer in the General Fund and a supplemental budget in the Special Revenue Fund.

General Fund 100:

The special education stipend grant award does not allocate funds for the associated payroll costs, only salaries. Therefore, an appropriation for a transfer out to the special revenue fund has been designated for this purpose.

There is also an appropriation correction between the support services and enterprise functions. The net change to the General Fund is zero.

Fund 257 Immigrant Student Success Grant (New grant/new fund): Establishes a new fund of \$150,000 for the Immigrant Student Success Grant, which was recently awarded to the district for this school year.

Fund 299 Miscellaneous Grant Funds:

These new increased appropriations will support the work of the Intensive Stewardship grant for \$67,000, the one-time special education stipend grant funds for \$17,000, and the recently awarded Oregon Well-Being Trust Grant for \$10,000. The special education grant funds do not cover the associated payroll costs for the stipends, so these appropriations allow for a \$10,000 transfer from the General Fund.

This fund increases by \$104,000, totaling \$211,000.

The overall increase to the Special Revenue Funds is \$254,000, to a revised total of \$8,299,798.

These grants were awarded and finalized after the 2024-2025 budget was adopted in June 2024. The changes in resources were not known at the time of the budget adoption.

- It is recommended the School Board approve the attached Resolution #25-03 as stated above.

**Umatilla School District #6R
2024-2025 Supplemental Budget
Resolution #25-03**

Be it Resolved, that the Board of Directors of Umatilla School District 6R hereby adopt an amended 2024-2025 budget in General Fund and Special Revenue Funds, for the fiscal year beginning July 1, 2024, the amounts for purposes below are hereby appropriated in the following funds:

General Fund			
Revenue	As Adopted	Change	Final Adoption
Local Revenue	5,722,975	-	5,722,975
County Revenue	65,000	-	65,000
State Revenue	14,930,000	-	14,930,000
Federal Revenue	-	-	-
Beginning Fund Balance	5,500,000	-	5,500,000
Total Revenue	\$ 26,217,975	\$ -	\$ 26,217,975

No Change

General Fund			
Appropriations	As Adopted	Change	Final Appropriations
1000: Instruction	14,811,618	-	14,811,618
2000: Support Services	10,075,660	(21,000)	10,054,660
3000: Enterprise & Community	18,697	11,000	29,697
5000: Transfers/Fund to Fund	-	10,000	10,000
6000: Contingency	1,312,000	-	1,312,000
Total Appropriations	\$ 26,217,975	\$ -	\$ 26,217,975

Increase appropriations to account for additional costs of ODE Special Education Grant Award after the adoption of 2024-25 budget.

Special Revenue Fund			
Revenue	As Adopted	Change	Final Adoption
Local Revenue	1,043,050	10,000	1,053,050
State Revenue	3,207,285	234,000	3,441,285
Federal Revenue	2,667,432	-	2,667,432
Transfers In	-	10,000	10,000
Beginning Fund Balance	1,128,031	-	1,128,031
Total Revenue - Special Revenue Fund	8,045,798	254,000	8,299,798

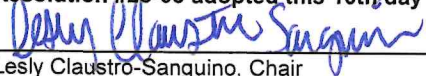
Revenue changes: Allocation of new local (Oregon Well-Being Trust) and state grants (ODE Special Education Grant, Stewardship Intensive Grant and Immigrant Student Success Grant) awarded/finalized after 24-2025 budget adopted.

Special Revenue Fund			
Appropriations	As Adopted	Change	Final Appropriations
1000: Instruction	3,679,695	167,000	3,846,695
2000: Support Services	2,140,730	87,000	2,227,730
3000: Enterprise & Community	1,985,873	-	1,985,873
4000: Facilities	-	-	-
5000: Transfers Out	51,500	-	51,500
6000: Contingency	188,000	-	188,000
Total Appropriations - Special Revenue Fund	8,045,798	254,000	8,299,798

Instruction function 1000 increased to appropriate funds to account for tutors and extra duty stipends and the assoc. payroll costs.
Support services function 2000 increased to appropriate funds for payroll costs and activities associated with the Oregon Well-Being and Stewardship Intensive grants.

Special Revenue Fund			
Detail by Fund	As Adopted	Change	Final Appropriations
Fund 257 - Immigrant Student Success Grant	-	150,000	150,000
Fund 299 - Miscellaneous Grant Funds	107,000	104,000	211,000
All other funds	7,938,798	-	7,938,798
TOTAL SPECIAL REVENUE FUND	8,045,798	254,000	8,299,798

Resolution #25-03 adopted this 10th day of April 2025:


Lesly Claustro-Sanguino, Chair


Heidi Sipe, Superintendent

UMATILLA SCHOOL DISTRICT 6R
2024 - 2025 Budget Addendum

FUND: 100
Title: General Fund

	FUNCTION/ OBJECT	FUNCTION NAME	ADOPTED BUDGET	ADD	DELETE	WORKING BUDGET
RESOURCES						
	100 R1111	Current Year's Taxes	\$5,300,000.00	-	-	\$5,300,000.00
	100 R1112	Prior Year's Taxes	75,000.00	-	-	75,000.00
	100 R1113	County Tax Sales	100.00	-	-	100.00
	100 R1114	Payment in Lieu of Property Taxes	100.00	-	-	100.00
	100 R1190	Penalties & Interest	100.00	-	-	100.00
	100 R1500	Earnings on Investments	250,000.00	-	-	250,000.00
	100 R1710	Admissions	12,175.00	-	-	12,175.00
	100 R1920	Contributions & Donations	500.00	-	-	500.00
	100 R1941	Services Provided Other	25,000.00	-	-	25,000.00
	100 R1990	Miscellaneous	60,000.00	-	-	60,000.00
	100 R2101	County School Fund	55,000.00	-	-	55,000.00
	100 R2199	Other Intermediate Sources	10,000.00	-	-	10,000.00
	100 R3101	State School Fund	14,750,000.00	-	-	14,750,000.00
	100 R3103	Common School Fund	180,000.00	-	-	180,000.00
	100 R5400	Beginning Fund Balance	\$5,500,000.00	-	-	\$5,500,000.00
		TOTAL RESOURCES	\$26,217,975.00	\$0.00	\$0.00	\$26,217,975.00
REQUIREMENTS						
	100	Salaries	\$11,445,890.00	-	-	\$11,445,890.00
	100.2210.002.000.000.113	Imprv Instruction Services Administrators	\$110,000.00	-	(11,000.00)	99,000.00
		Total Salaries	\$11,555,890.00	\$0.00	(11,000.00)	\$11,544,890.00
	200	Associated Payroll Costs	\$8,200,284.00	-	-	\$8,200,284.00
	100.2210.002.000.000.241	Imprv Instruction Services Medical Insurance	\$28,900.00	-	(10,000.00)	18,900.00
		Total Associated Payroll Costs	\$8,229,184.00	\$0.00	(10,000.00)	\$8,219,184.00
	300	Purchased Services	\$3,280,954.00	-	-	\$3,280,954.00
		Total Purchased Services	\$3,280,954.00	\$0.00	-	\$3,280,954.00
	400	Supplies & Materials	\$1,392,432.00	-	-	\$1,392,432.00
	100.3300.000.000.000.410	Community Services Consumable Supplies	\$10,000.00	11,000.00	-	21,000.00
		Total Supplies & Materials	\$1,402,432.00	\$11,000.00	-	\$1,413,432.00
	500	Capital Outlay	\$106,500.00	-	-	\$106,500.00
		Total Capital Outlay	\$106,500.00	\$0.00	\$0.00	\$106,500.00
	600	Other Objects	\$331,015.00	-	-	\$331,015.00
		Total Other Objects	\$331,015.00	\$0.00	\$0.00	\$331,015.00
	700	Transfers	\$0.00	-	-	\$0.00
	100.5200.000.000.000.710	Fund Modifications	\$0.00	10,000.00	-	\$10,000.00
		Total Transfers	\$0.00	\$10,000.00	\$0.00	\$10,000.00
	800	Other Uses of Funds	\$1,312,000.00	-	-	\$1,312,000.00
	100.6000.000.000.000.810	Contingencies	\$0.00	-	-	\$0.00
		Total Other Uses of Funds	\$1,312,000.00	\$0.00	\$0.00	\$1,312,000.00
		TOTAL REQUIREMENTS	\$26,217,975.00	\$21,000.00	(21,000.00)	\$26,217,975.00

UMATILLA SCHOOL DISTRICT 6R
2024 - 2025 Budget Addendum

FUND: 257
Title: Immigrant Student Success Grant Funds

	FUNCTION/ OBJECT	FUNCTION NAME	ADOPTED BUDGET	ADD	DELETE	WORKING BUDGET
RESOURCES						
	257.R3299	Other State Restricted Grants	\$0.00	150,000.00		\$150,000.00
	257.R5400	Beginning Fund Balance	\$0.00	-	-	\$0.00
		TOTAL RESOURCES	\$0.00	\$150,000.00	\$0.00	\$150,000.00
REQUIREMENTS						
	257.1291.001.000.000.130	Additional Salary	\$0.00	18,500.00	-	\$18,500.00
	257.1291.004.000.000.130	Additional Salary	\$0.00	48,000.00		\$48,000.00
	257.2240.000.000.000.130	Additional Salary	\$0.00	3,300.00		\$3,300.00
		Total Salaries	\$0.00	\$69,800.00	\$0.00	\$69,800.00
	257.1291.001.000.000.212	PERS Pick-Up	\$0.00	\$1,000.00		\$1,000.00
	257.1291.001.000.000.213	PERS Bond	\$0.00	\$1,850.00		\$1,850.00
	257.1291.001.000.000.216	Employer Paid PERS OPSRP	\$0.00	\$1,950.00		\$1,950.00
	257.1291.001.000.000.220	Social Security	\$0.00	\$1,500.00		\$1,500.00
	257.1291.001.000.000.231	Worker's Compensation	\$0.00	\$75.00		\$75.00
	257.1291.001.000.000.235	PFMLI	\$0.00	\$125.00		\$125.00
	257.1291.004.000.000.212	PERS Pick-Up	\$0.00	\$3,050.00		\$3,050.00
	257.1291.004.000.000.213	PERS Bond	\$0.00	\$4,850.00		\$4,850.00
	257.1291.004.000.000.216	Employer Paid PERS OPSRP	\$0.00	\$5,000.00		\$5,000.00
	257.1291.004.000.000.220	Social Security	\$0.00	\$3,725.00		\$3,725.00
	257.1291.004.000.000.231	Worker's Compensation	\$0.00	\$175.00		\$175.00
	257.1291.004.000.000.235	PFMLI	\$0.00	\$200.00		\$200.00
	257.2240.000.000.000.212	PERS Pick-Up	\$0.00	\$225.00		\$225.00
	257.2240.000.000.000.213	PERS Bond	\$0.00	\$350.00		\$350.00
	257.2240.000.000.000.216	Employer Paid PERS OPSRP	\$0.00	\$350.00		\$350.00
	257.2240.000.000.000.220	Social Security	\$0.00	\$275.00		\$275.00
	257.2240.000.000.000.231	Worker's Compensation	\$0.00	\$0.00		\$0.00
	257.2240.000.000.000.235	PFMLI	\$0.00	\$0.00		\$0.00
		Total Associated Payroll Costs	\$0.00	\$24,700.00	\$0.00	\$24,700.00
	257.1291.001.000.000.340	Travel	\$0.00	\$2,000.00	-	\$2,000.00
	257.1291.004.000.000.340	Travel	\$0.00	\$6,000.00	-	\$6,000.00
	257.2240.000.000.000.310	Professional/Technical Services	\$0.00	\$5,000.00	-	\$5,000.00
		Total Purchased Services	\$0.00	\$13,000.00	\$0.00	\$13,000.00
	257.1291.001.000.000.410	Supplies - General	\$0.00	\$1,000.00	-	\$1,000.00
	257.1291.002.000.000.420	Textbooks	\$0.00	\$5,000.00	-	\$5,000.00
	257.1291.002.000.000.470	Computer Software	\$0.00	\$30,000.00	-	\$30,000.00
	257.1291.004.000.000.410	Supplies - General	\$0.00	\$1,000.00	-	\$1,000.00
	257.1291.004.000.000.420	Textbooks	\$0.00	\$5,000.00	-	\$5,000.00
	257.2240.000.000.000.410	Supplies - General	\$0.00	\$500.00		\$500.00
		Total Supplies & Materials	\$0.00	\$42,500.00	\$0.00	\$42,500.00
		TOTAL REQUIREMENTS	\$0.00	\$150,000.00	\$0.00	\$150,000.00

UMATILLA SCHOOL DISTRICT 6R
2024 - 2025 Budget Addendum

FUND: 299
Title: Miscellaneous Grant Funds

RESOURCES	FUNCTION/ OBJECT	FUNCTION NAME	ADOPTED BUDGET	ADD	DELETE	WORKING BUDGET
	299.R1920	Contributions & Donations	\$12,000.00	10,000.00	-	\$22,000.00
	299.R1990	Miscellaneous Revenue	\$25,000.00			\$25,000.00
	299.R3299	Other State Restricted Grants	\$25,000.00	84,000.00		\$109,000.00
	299.R4500	Restricted Revenue from Federal Sources	\$25,000.00			\$25,000.00
	299.R5200	Interfund Transfers	\$0.00	10,000.00		\$10,000.00
	299.R5400	Beginning Fund Balance	\$20,000.00	-	-	\$20,000.00
		TOTAL RESOURCES	\$107,000.00	\$104,000.00	\$0.00	\$211,000.00
REQUIREMENTS						
	299.1250.000.320.000.130	Additional Salary	\$0.00	17,000.00	-	\$17,000.00
	299.2139.000.000.000.130	Additional Salary	\$0.00	2,000.00		\$2,000.00
	299.2321.000.000.000.130	Additional Salary	\$0.00	43,000.00		\$43,000.00
		Total Salaries	\$0.00	\$62,000.00	\$0.00	\$62,000.00
	299.1250.000.320.000.211	Employer PD PERS Tier 1/2	\$0.00	\$2,000.00		\$2,000.00
	299.1250.000.320.000.212	PERS Pick-Up	\$0.00	\$1,500.00		\$1,500.00
	299.1250.000.320.000.213	PERS Bond	\$0.00	\$1,700.00		\$1,700.00
	299.1250.000.320.000.216	Employer Paid PERS OPSRP	\$0.00	\$1,800.00		\$1,800.00
	299.1250.000.320.000.220	Social Security	\$0.00	\$1,500.00		\$1,500.00
	299.1250.000.320.000.231	Worker's Compensation	\$0.00	\$1,000.00		\$1,000.00
	299.1250.000.320.000.235	PFML	\$0.00	\$500.00		\$500.00
	299.2139.000.000.000.211	Employer PD PERS Tier 1/2	\$0.00	\$200.00		\$200.00
	299.2139.000.000.000.212	PERS Pick-Up	\$0.00	\$150.00		\$150.00
	299.2139.000.000.000.213	PERS Bond	\$0.00	\$200.00		\$200.00
	299.2139.000.000.000.216	Employer Paid PERS OPSRP	\$0.00	\$200.00		\$200.00
	299.2139.000.000.000.220	Social Security	\$0.00	\$175.00		\$175.00
	299.2139.000.000.000.231	Worker's Compensation	\$0.00	\$50.00		\$50.00
	299.2139.000.000.000.235	PFML	\$0.00	\$25.00		\$25.00
	299.2321.000.000.000.211	Employer PD PERS Tier 1/2	\$0.00	\$4,850.00		\$4,850.00
	299.2321.000.000.000.212	PERS Pick-Up	\$0.00	\$2,575.00		\$2,575.00
	299.2321.000.000.000.213	PERS Bond	\$0.00	\$4,275.00		\$4,275.00
	299.2321.000.000.000.220	Social Security	\$0.00	\$3,275.00		\$3,275.00
	299.2321.000.000.000.231	Worker's Compensation	\$0.00	\$125.00		\$125.00
	299.2321.000.000.000.235	PFML	\$0.00	\$175.00		\$175.00
	299.2321.000.000.000.245	District Paid Annuity	\$0.00	\$2,775.00		\$2,775.00
		Total Associated Payroll Costs	\$0.00	\$29,050.00	\$0.00	\$29,050.00
	299.1111.002.050.000.310	Professional/Technical Services	\$2,500.00		-	\$2,500.00
	299.1111.002.050.000.340	Travel	\$2,500.00		-	\$2,500.00
	299.1121.001.050.000.310	Professional/Technical Services	\$1,300.00		-	\$1,300.00
	299.1121.001.050.000.340	Travel	\$2,500.00		-	\$2,500.00
	299.1122.001.000.006.310	Intel Grant Professional/Technical services	\$1,000.00			\$1,000.00
	299.1131.004.050.000.310	Professional/Technical Services	\$1,000.00			\$1,000.00
	299.1131.004.050.000.340	Travel	\$2,500.00			\$2,500.00
	299.1271.000.050.000.310	Professional/Technical Services	\$1,000.00			\$1,000.00
	299.1271.000.050.000.340	Travel	\$2,500.00			\$2,500.00
	299.1272.000.000.000.310	Professional/Technical Services	\$1,000.00			\$1,000.00
	299.1272.000.000.000.340	Travel	\$2,500.00			\$2,500.00
	299.1291.000.000.000.310	Professional/Technical Services	\$2,500.00			\$2,500.00
	299.1291.000.000.000.340	Travel	\$2,500.00			\$2,500.00
	299.2139.000.000.000.310	Professional/Technical Services	\$0.00	\$2,500.00		\$2,500.00
	299.2321.000.000.000.340	Travel	\$0.00	\$2,600.00		\$2,600.00
		Total Purchased Services	\$25,300.00	\$5,100.00	\$0.00	\$30,400.00

UMATILLA SCHOOL DISTRICT 6R
2024 - 2025 Budget Addendum

FUND: 299
Title: Miscellaneous Grant Funds

	FUNCTION/ OBJECT	FUNCTION NAME	ADOPTED BUDGET	ADD	DELETE	WORKING BUDGET
	299.1111.002.050.000.410	Supplies - General	\$2,500.00		-	\$2,500.00
	299.1111.002.050.000.470	Computer Software	\$2,500.00		-	\$2,500.00
	299.1111.002.050.000.480	Computer Hardware	\$2,500.00		-	\$2,500.00
	299.1121.001.050.000.410	Supplies - General	\$2,500.00		-	\$2,500.00
	299.1121.001.050.000.470	Computer Software	\$2,500.00		-	\$2,500.00
	299.1121.001.050.000.480	Computer Hardware	\$2,500.00		-	\$2,500.00
	299.1122.001.000.006.410	Supplies - General	\$1,400.00			\$1,400.00
	299.1122.001.000.000.470	Computer Software	\$1,000.00			\$1,000.00
	299.1122.001.000.000.480	Computer Hardware	\$1,000.00			\$1,000.00
	299.1131.004.050.000.410	Supplies - General	\$2,500.00			\$2,500.00
	299.1131.004.050.000.470	Computer Software	\$2,500.00			\$2,500.00
	299.1131.004.050.000.480	Computer Hardware	\$2,500.00			\$2,500.00
	299.1271.000.050.000.410	Supplies - General	\$2,500.00			\$2,500.00
	299.1271.000.050.000.470	Computer Software	\$2,500.00			\$2,500.00
	299.1271.000.050.000.480	Computer Hardware	\$2,500.00			\$2,500.00
	299.1272.000.000.000.470	Computer Software	\$1,000.00			\$1,000.00
	299.1291.000.000.000.410	Supplies - General	\$2,500.00			\$2,500.00
	299.1291.000.000.000.470	Computer Software	\$2,500.00			\$2,500.00
	299.1291.000.000.000.480	Computer Hardware	\$2,500.00			\$2,500.00
	299.2139.000.000.000.410	Supplies - General	\$0.00	\$4,500.00		\$4,500.00
	299.3300.000.000.002.410	Supplies - General	\$1,800.00			\$1,800.00
	299.3300.000.000.007.410	Supplies - General	\$2,000.00			\$2,000.00
		Total Supplies & Materials	\$45,700.00	\$4,500.00	\$0.00	\$50,200.00
	299.1131.004.050.000.540	Equipment	\$36,000.00	\$0.00	\$0.00	\$36,000.00
		Total Capital Outlay	\$36,000.00	\$0.00	\$0.00	\$36,000.00
	299.2321.000.000.000.690	Indirect Charges	\$0.00	\$3,350.00	\$0.00	\$3,350.00
		Total Other Objects	\$0.00	\$3,350.00	\$0.00	\$3,350.00
		TOTAL REQUIREMENTS	\$107,000.00	\$104,000.00	\$0.00	\$211,000.00