



Milton-Freewater

Unified School District

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BUDGET COMMITTEE MEETING FREEWATER SCHOOL April 28, 2025, 6:30 pm

BUDGET COMMITTEE

	SCHOOL BOARD MEMBERS	TERM		BUDGET COMMITTEE MEMBERS	TERM
	CLAUDIA LIMON, CHAIR	2027		OSCAR FLORES	2025
	TIM, McELRATH, VICE-CHAIR	2025		MARY GUTIERREZ	2025
	DUANE GEYER	2025		GAGE HENDRICKS	2027
	KELLY KESSLER	2027		VERN RODIGHIERO	2027
	DON MILLER	2025		VINCE RUZICKA	2025
	TINA KAIN	2025		KATE WINTERS	2027
	KATHY SILVA	2027		SARAH ZESSIN	2025

AGENDA

1. Meeting Call to Order/Roll Call.....Claudia Limon
2. Election of Presiding Officer.....Claudia Limon
3. Budget Message/State Outlook.....Aaron Duff
4. Fiscal Overview & Budget Parameters.....Aaron Duff & Denyce Kelly
5. Establish Meeting Dates/Locations.....Presiding Officer
 - a. May 19, 2025 @ Freewater School at 6:30 pm
6. Public Comments/Questions
7. Recess until Next Meeting Date (*established in Item 5*)

MISSION:

Developing lifelong learners in a safe, positive environment to be contributing citizens in the community.

VISION:

Delivering Superior Education to ALL

GOALS:

- Provide social emotional support and guidance
- Eliminate gaps in achievement
- Cultivate positive relationships and collaborative working environments to foster a safe and positive community

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Umatilla County, Milton-Freewater Unified SD 7 - 2205

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,900,000.00
Common School Fund	=	\$221,368.54
County School Fund	=	\$64,000.00
State Managed Timber	=	\$3,500.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,188,868.54

2025-2026 Experience Adjustment

District Average Teacher Experience	=	10.22
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.87

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,000,000.00
Transportation per ADMr Rank		20%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$700,000.00		

2025-2026 Extended ADMw

2025-2026 ADMw 1,960.60

2024-2025 ADMw 1,937.14

Extended ADMw 1,960.60

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.87 by \$25 then add \$4500 to the result = \$4,453.25
Then multiply \$4,453.25 by the Extended ADMw 1960.5975 and then by the funding ratio 2.47542604256 = \$21,613,021.06

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$21,613,021.06 to the Transportation Grant \$700,000.00 = \$22,313,021.06

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,188,868.54 from the Total Formula Revenue \$22,313,021.06 = \$18,124,152.52

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,024

Total Formula Revenue per Extended ADMw = \$11,381

Charter Schools Rate(ORS 338.155) = \$11,024

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Umatilla County, Milton Freewater Unified SD 7

District ID: 2205

2025-2026 Extended ADMw

Milton-Freewater Unified SD 7: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr:	1,525.00 X 1.00	1,525.00	1,531.03 X 1.00	1,531.03
Students in EL programs:	330.00 X 0.50	165.00	348.76 X 0.50	174.38
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
240 IEP Students capped at 11% of District ADMr:	167.75 X 1.00	167.75	168.41 X 1.00	168.41
Students on IEP Above 11% of ADMr:	8.80 X 1.00	8.80	8.80 X 1.00	8.80
Students in Poverty:	370.19 X 0.25	92.55	212.07 X 0.25	53.02
Students in Foster Care and Neglected/Delinquent:	6.00 X 0.25	1.50	6.00 X 0.25	1.50
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2025-2026 ADMw	1,960.60	2024-2025 ADMw	1,937.14
Milton-Freewater Unified SD 7 Extended ADMw			1,960.60	

Milton Freewater Unified SD 7 Extended ADMw 1,960.60

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7

April 28, 2025

Proposed Budget 2025-2026

4.28.25	2024-2025 Budget 10.2 B @ 51%	2024-2025 Actual 10.2 B @ 51%	change		2025-2026 Proposed 11.36 B @ 49%	Change from Current Budget
Revenue Sources						
Beginning Fund Balance	\$3,100,000	\$3,990,828	\$890,828	from estimate	\$2,700,000	(\$400,000)
Property Taxes	\$3,700,000	\$3,944,562	\$244,562	current collections	\$3,900,000	\$200,000
County / Common School	\$275,800	\$287,100	\$11,300	from ODE	\$288,870	\$13,070
State School Fund + Trans	\$16,791,200	\$17,050,000	\$258,800	ADM 1525 ADM/23 VLA	\$18,124,230	\$1,333,030
Prior year adjustment	\$0	(\$70,000)	(\$70,000)		\$0	\$0
Total State School Fund	\$20,767,000	\$21,211,662	\$444,662		\$22,313,100	\$1,546,100
Local Option & Match	\$200	\$0	(\$200)	Historical	\$100	(\$100)
Other Annual Revenue	\$400,000	\$547,343	\$147,343	PreSchool+Indirect+Int	\$500,000	\$100,000
Federal Funds/Migrant Summer	\$20,000	\$20,000	\$0	Historical	\$20,000	\$0
Transfer from Other Funds	\$0	\$35,000	\$35,000	New from PERS Reserve	\$200,000	\$200,000
Total Annual Revenue	\$21,167,200	\$21,794,005	\$626,805		\$23,013,200	\$1,846,000
Total Revenue - General Fund	\$24,267,200	\$25,784,833	\$1,517,633		\$25,713,200	\$1,446,000
Expenses						
Salaries	\$12,222,400	\$11,984,405	\$237,995	Steps + Cola + Grants	\$12,583,600	\$361,200
Payroll Costs	\$7,006,500	\$7,339,294	(\$332,794)	PERS Svg + HI + Unemp	\$7,818,000	\$811,500
Purchased Services (300's):	\$1,550,000	\$1,645,915	(\$95,915)	Increase/Align Budget	\$1,650,000	\$100,000
Materials/Supplies (400's):	\$1,400,000	\$1,388,327	\$11,673	No change	\$1,400,000	\$0
Capital (500's): Copier Lease	\$40,000	\$36,202	\$3,798	No change	\$40,000	\$0
Capital (500's): Capital Outlay	\$65,000	\$74,632	(\$9,632)	Increase to actual	\$75,000	\$10,000
Other Expenditures (600's):						
Property & liability insurance	\$400,000	\$378,153	\$21,847	Increase Actual	\$435,000	\$35,000
Dues/fees/tax/license	\$62,000	\$58,516	\$3,484	No change	\$62,000	\$0
YTP Grant match	\$24,000	\$50,000	(\$26,000)	Actual Grant	\$50,000	\$26,000
Fund Transfers & Debt payments	\$100,000	\$100,000	\$0	Debt/Facility	\$100,000	\$0
Annual Expenditures	\$22,869,900	\$23,055,444	(\$185,544)		\$24,213,600	1,343,700
Contingency/Reserve	\$1,417,300	\$2,729,389	\$1,332,089		\$1,499,600	\$82,300
% of Annual Revenue	6.7%	12.5%			6.5%	
% of Total Expenses	6.2%	11.8%			6.2%	
Change Ending Fund Balance less BFB	\$ (1,682,700)	\$ (1,261,439)			\$ (1,200,400)	
<i>funds utilized during school year</i>						

Milton-Freewater Unified School District #7
Proposed Budget - All Funds
2025-2026

<u>Fund</u>	<u>Title</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>
100	General Fund	22,504,000	24,287,200	25,713,200
201	Title 1 (\$580K to \$550K)	725,000	700,000	640,000
203	Title III (\$37K to \$35K)	65,000	65,000	50,000
206	Title IIA (\$75K to \$73K)	100,000	100,000	90,000
207	Title IV (\$52K to \$50K)	55,000	50,000	50,000
209	HB3499 NONE	370,000	370,000	-
210	Federal ESSER NONE	3,500,000	250,000	-
211	Summer Learning	15,000	350,000	175,000
212	M98 - High School Success (\$495K)	500,000	500,000	495,000
220	Early Literacy Grant (GOV \$290K)	-	150,000	290,000
251	SIA (\$1,713,871)	1,400,000	1,800,000	1,715,000
260	IDEA	190,000	190,000	150,000
261	YTP Grant	125,000	125,000	125,000
275	ASB	400,000	400,000	400,000
280	Miscellaneous Grants	180,000	180,000	180,000
290	PERS Reserve	950,000	950,000	750,000
299	Food Service	1,600,000	1,600,000	1,620,000
310	Long Term Loans/Leases (2027)	48,000	48,000	48,000
320	PERS Bonds (2028 & 2040)	2,125,000	2,215,000	2,320,000
325	2016 GO Bond Debt Service (2036)	875,000	910,000	930,000
400	Capital Project Fund	200,000	800,000	800,000
425	Facility Improvement Fund	150,000	150,000	100,000
451	Transportation-Replacement Fund	400,000	400,000	300,000
		<u>36,477,000</u>	<u>36,590,200</u>	<u>36,941,200</u>