

1020 S Mill Street Milton-Freewater, OR 97862

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# BUDGET COMMITTEE MEETING FREEWATER SCHOOL

April 28, 2025, 6:30 pm

#### **BUDGET COMMITTEE**

SCHOOL BOARD MEMBERS	TERM		BUDGET COMITTEE 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/Locationsa. May 19, 2025 @ Freewater School at 6:30 pm	Presiding Officer

- 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	2025-2026 Transportation Grant			
Property Taxes and in-lieu of property taxes from local sources			Salaries =	N/A
iocal sources	=	\$3,900,000.00	Payroll =	N/A
Common School Fund	=	\$221,368.54	Purchased Services =	N/A
County School Fund	=	\$64,000.00	Supplies =	N/A
		<b>*</b> 0 500 00	Other =	N/A
State Managed Timber	=	\$3,500.00	Garage Depreciation =	N/A
ESD Equalization	=	\$0.00	Bus Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources)	=	\$0.00	Fees Collected =	N/A
Revenue Adjustments	=	\$0.00	Non-Reimburseable =	N/A
Sum of Local Revenue	=	\$4,188,868.54	Net Eligible Trans Expenditures =	\$1,000,000.00
2025-2026 Experience Adju	ıstme	ent	Transportation per ADMr Rank	20%
District Average Teacher Experier	nce =	10.22	Transportation Reimbursement Rate	70.00%
State Average Teacher Experience = 12.09			70.00% of the Net Eligible Transportation Ex	penditures =
Experience Adjustment (Difference in District an State Teacher Experien		-1.87	the Transportation C	-

# 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						
н	igh Cost Disability Estimated Remaining Balance Due					

# STATE SCHOOL FUND GRANT 2025-2026

As of 3/3/2025

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	ı 1,960.60	2024-2025 ADMw	1,937.14				
N	lilton-Freewater Ui	nified SD 7 E	Extended ADMw	1,960.60				
	Milton Freewater U	nified SD 7	Extended ADMw	1,960.60				

#### MILTON FREEWATER UNIFIED SCHOOL DISTRICT #7

2025-2026

Budget Committee Meeting 4/28/2025

	FUNDIN	NG 2025-2026 - \$1	1.36B @ 49	%	
Total State School Fund	\$ 11,381	ADMw of	1,961	equals \$	22,313,100
ADMw & Enrollment - Historical		<u>ADMr</u>	ADMw		
	Actual June 2021	1,654	2,094	Funded at current level 2094	
	Actual June 2022	1,642	2,094	Funded at 2021 level 2094	
	Actual June 2023	1,578	2,062	Funded at 2022 level 2062	
	Actual June 2024	1,531	2,003	Funded at 2023 level 2003	
	Budget 24-25	1,500	1,937		
	Actual Dec 2024	1,545	1,955	Funded at 2024 level 2000	
ADMw & Enrollment - Historical					
Level	Budget	Actual Dec	Change		
Kinder	120	118	(2)		
Grades 1-8	925	975	50		
Grades 9-12	455	452	(3)		
Current Year Change	1,500	1,545	45		
adju	usted mid year to 1,540	includes 23 from vir	tual on-line school		
Budget 25-26 ADM:		1,525	1,961	Funded at 1961 ADMw = incre	eased povertv weig

#### 2025-2026 BUDGETING - ASSUMPTIONS & VARIABLES

- 1) Beginning Fund Balance \$2,700,000; State School Funding @ \$11.36 Billion, with 49% allocation in 25/26
- 2) ADM (average daily membership) is budgeted at 1,525. The slight increase follows current enrollment, however this is a decrease from 1,590 in 2023
- 3) Budgeted Salary information is estimated. District in negotiations: Steps, COLA & Health Insurance increase; utilize grant funds
- 4) PERS: Rates have increased an average of 5.5%, with a projected District wide cost increase of \$726,000
- 5) Budgeted Staffing: No RIF, utilizing attrition and grants: Early Literacy, SIA, M98 for allowable positions No ESSER funding
- 6) District & Building operating expenditures budgets are increased and aligned to maintain necessary expenditures, curriculum, technology and maintenance given the current economic condition and grant availability
- 7) Transfers include: Capital Projects Fund, Food Service Fund and Debt Service Fund; SELP loan only
- 8) Special Revenue Funds adjusted to current Federal & State grant levels

#### MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7 April 28, 2025 Proposed Budget 2025-2026

4.28.25 Revenue Sources	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
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 & liablity insurance	\$400,000	\$378,153	\$21,847	Increase Actual	· · · · · ·	\$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 50/	
% of Total Expenses	6.2%	12.5%			6.5% 6.2%	
Change Ending Fund Balance less BFB	\$ (1,682,700)	\$ (1,261,439)			\$ (1,200,400)	
funds utilitzed during school year						

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

		2023-2024	2024-2025	2024-2025
<b>Fund</b>	<u>Title</u>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
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
		36,477,000	36,590,200	36,941,200
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