

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Umatilla County, Milton-Freewater Unified SD 7 - 2205

2026-2027 Local Revenue

| | | |
|---|---|-----------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$4,200,000.00 |
| Common School Fund | = | \$219,646.16 |
| County School Fund | = | \$70,000.00 |
| 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 | = | \$4,493,146.16 |

2026-2027 Experience Adjustment

| | | |
|---|---|--------------|
| District Average Teacher Experience | = | 10.55 |
| State Average Teacher Experience | = | 12.57 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | -2.02 |

2026-2027 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 | | 17% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = | | the Transportation Grant \$700,000.00 |

2026-2027 Extended ADMw

2026-2027 ADMw 1,897.73 **2025-2026 ADMw** 1,930.99 **Extended ADMw** **1,930.99**

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.02 by \$25 then add \$4500 to the result = \$4,449.50
 Then multiply \$4,449.50 by the Extended ADMw 1930.9883 and then by the funding ratio 2.5922539943 = **\$22,272,471.19**

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$22,272,471.19 to the Transportation Grant \$700,000.00 = \$22,972,471.19

2026-2027 State School Fund Grant

Subtract the Local Revenue \$4,493,146.16 from the Total Formula Revenue \$22,972,471.19 = \$18,479,325.03

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,534 Total Formula Revenue per Extended ADMw = **\$11,897**
 Charter Schools Rate(ORS 338.155) = \$11,736

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 |

2026-2027 Extended ADMw

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

| | 2026-2027 | | 2025-2026 | |
|--|--|--------------------------------|------------------|--|
| ADMr: 1,500.00 X 1.00 | 1,500.00 | 1,526.28 X 1.00 | 1,526.28 | |
| Students in EL programs: 330.00 X 0.50 | 165.00 | 336.17 X 0.50 | 168.09 | |
| Students in Pregnant and Parenting Programs: 0.00 X 1.00 | 0.00 | 0.00 X 1.00 | 0.00 | |
| 214 IEP Students capped at 11% of District ADMr: 165.00 X 1.00 | 165.00 | 167.89 X 1.00 | 167.89 | |
| Students on IEP Above 11% of ADMr: 7.90 X 1.00 | 7.90 | 7.90 X 1.00 | 7.90 | |
| Students in Poverty: 229.31 X 0.25 | 57.33 | 233.33 X 0.25 | 58.33 | |
| Students in Foster Care and Neglected/Delinquent: 10.00 X 0.25 | 2.50 | 10.00 X 0.25 | 2.50 | |
| 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 | |
| | 2026-2027 ADMw 1,897.73 | 2025-2026 ADMw 1,930.99 | | |
| | Milton-Freewater Unified SD 7 Extended ADMw | 1,930.99 | | |

Milton Freewater Unified SD 7 Extended ADMw 1,930.99

MILTON-FREEWATER UNIFIED SCHOOL DISTRICT #7

April 27, 2026

Proposed Budget 2026-2027

| 4.27.26 | 2025-2026 Budget 11.36 B @ 49% | 2025-2026 Actual 11.36 B @ 49% | change | | 2026-2027 Proposed 11.36 B @ 51% | Change from Current Budget |
|--|--------------------------------------|--------------------------------------|------------------|------------------------|--|----------------------------------|
| Revenue Sources | | | | | | |
| Beginning Fund Balance | \$2,700,000 | \$2,706,186 | \$6,186 | from estimate | \$2,600,000 | (\$100,000) |
| Property Taxes | \$3,900,000 | \$4,119,700 | \$219,700 | current collections | \$4,200,000 | \$300,000 |
| County / Common School | \$288,870 | \$294,400 | \$5,530 | from ODE | \$293,175 | \$4,305 |
| State School Fund + Trans | \$18,124,230 | \$18,206,700 | \$82,470 | ADM 1500 | \$18,479,325 | \$355,095 |
| Prior year adjustment | \$0 | \$0 | \$0 | | \$0 | \$0 |
| Total State School Fund | \$22,313,100 | \$22,620,800 | \$307,700 | | \$22,972,500 | \$659,400 |
| Local Option & Match | \$100 | \$50 | (\$50) | Historical | \$100 | \$0 |
| Other Annual Revenue | \$495,000 | \$756,426 | \$261,426 | PreSchool+Indirect+Int | \$650,000 | \$155,000 |
| Federal Funds/Migrant Summer | \$20,000 | \$2,880 | (\$17,120) | Historical | \$10,000 | (\$10,000) |
| Transfer from Other Funds | \$205,000 | \$0 | (\$205,000) | New from PERS Reserve | \$205,000 | \$0 |
| Total Annual Revenue | \$23,013,200 | \$23,377,276 | \$364,076 | | \$23,827,600 | \$814,400 |
| Total Revenue - General Fund | \$25,713,200 | \$26,083,462 | \$370,262 | | \$26,427,600 | \$714,400 |
| Expenses | | | | | | |
| Salaries | \$12,583,600 | \$12,083,600 | \$500,000 | Steps + Cola + Grants | \$12,787,800 | \$204,200 |
| Payroll Costs | \$7,818,000 | \$7,850,000 | (\$32,000) | PERS + HI + Unemp | \$8,242,500 | \$424,500 |
| Purchased Services (300's): | \$1,650,000 | \$1,743,100 | (\$93,100) | Increase/Align Budget | \$1,750,000 | \$100,000 |
| Materials/Supplies (400's): | \$1,400,000 | \$1,108,100 | \$291,900 | No change | \$1,400,000 | \$0 |
| Capital (500's): Copier Lease | \$40,000 | \$31,450 | \$8,550 | No change | \$40,000 | \$0 |
| Capital (500's): Capital Outlay | \$75,000 | \$68,430 | \$6,570 | No change | \$75,000 | \$0 |
| Other Expenditures (600's): | | | | | | |
| Property & liability insurance | \$435,000 | \$400,850 | \$34,150 | Increase Actual | \$450,000 | \$15,000 |
| Dues/fees/tax/license | \$62,000 | \$68,070 | (\$6,070) | Increase Actual | \$70,000 | \$8,000 |
| YTP Grant match/expenditures | \$50,000 | \$5,000 | \$45,000 | Decrease Actual | \$10,000 | (\$40,000) |
| Fund Transfers & Debt payments | \$100,000 | \$100,000 | \$0 | Debt/Facility | \$100,000 | \$0 |
| Annual Expenditures | \$24,213,600 | \$23,458,600 | \$755,000 | | \$24,925,300 | 711,700 |
| Contingency/Reserve | \$1,499,600 | \$2,624,862 | \$1,125,262 | | \$1,502,300 | \$2,700 |
| % of Annual Revenue | 6.5% | 11.2% | | | 6.3% | |
| % of Total Expenses | 6.2% | 11.2% | | | 6.0% | |
| Change Ending Fund Balance less BFB | \$ (1,200,400) | \$ (81,324) | | | \$ (1,097,700) | |
| <i>funds utilized during school year</i> | | | | | | |

Milton-Freewater Unified School District #7
Proposed Budget - All Funds
2026-2027

| Fund | Title | 2024-2025 Budget | 2025-2026 Budget | 2026-2027 Budget |
|-------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 100 | General Fund | 25,787,200 | 25,713,200 | 26,427,600 |
| 201 | Title 1 (\$1.06M) | 700,000 | 640,000 | 1,100,000 |
| 203 | Title III (\$43K) | 65,000 | 50,000 | 55,000 |
| 206 | Title IIA (\$81K) | 100,000 | 90,000 | 100,000 |
| 207 | Title IV (\$80K) | 50,000 | 50,000 | 80,000 |
| 209 | HB3499 NONE | 370,000 | - | - |
| 211 | Summer Learning | 450,000 | 227,000 | 250,000 |
| 212 | M98 - High School Success (\$460K) | 585,000 | 495,000 | 460,000 |
| 219 | Early Literacy HDT Grant (\$56K) | - | - | 56,000 |
| 220 | Early Literacy Grant (\$145K) | 165,000 | 290,000 | 145,000 |
| 251 | SIA (\$1,751,078) | 1,950,000 | 1,715,000 | 1,752,000 |
| 260 | IDEA | 190,000 | 150,000 | 150,000 |
| 261 | YTP Grant | 125,000 | 125,000 | 175,000 |
| 275 | ASB | 400,000 | 400,000 | 400,000 |
| 280 | Miscellaneous Grants | 180,000 | 180,000 | 180,000 |
| 281 | Rocks-Basalt Bash Funding | - | - | 200,000 |
| 290 | PERS Reserve | 950,000 | 950,000 | 950,000 |
| 299 | Food Service | 1,600,000 | 1,620,000 | 1,640,000 |
| 310 | Long Term Loans/Leases (2027) | 48,000 | 48,000 | 15,000 |
| 320 | PERS Bonds (2028 & 2040) | 2,215,000 | 2,320,000 | 2,425,000 |
| 325 | 2016 GO Bond Debt Service (2036) | 910,000 | 930,000 | 958,000 |
| 400 | Capital Project Fund | 1,100,000 | 800,000 | 800,000 |
| 425 | Facility Improvement Fund | 150,000 | 100,000 | 100,000 |
| 451 | Transportation-Replacement Fund | 400,000 | 300,000 | 350,000 |
| | | <u>38,490,200</u> | <u>37,193,200</u> | <u>38,768,600</u> |