YAMHILL CARLTON SCHOOL DISTRICT
120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

BOARD OF DIRECTORS
REGULAR SESSION AGENDA
LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148
Or VIA ZOOM https://us06web.zoom.us/j/91341315065
Password: sW66uH

Thursday, April 8, 2025 **Regular Session: 6:00pm**

AGENDA

I. Call to Order Regular Session

II. Flag Salute

III. Individuals, Delegations, Recognitions, and Communications

A. YCHS – Student Body – Verbal Report
B. YCHS - Tanner Smith & Brad Post – Verbal Report
C. YCIS – Amanda Dallas & Chad Tollefson - Verbal Report
D. YCES - Amanda Dallas – Verbal Report

Public Comment – The Board welcomes you to its monthly meeting. We ask that you complete an Intent to Speak Form by sending an email to the Board Secretary at brownm@ycschools.org. The Board will receive public comments at this time but will defer issues to the appropriate administrator. During public comment, the Board listens but neither discusses, nor responds to questions and concerns. Speakers are limited to three minutes.

IV. Review of Agenda (Action Item)

V. Regular Session – Consent Agenda (Action Item)

A. Approval of Board of Directors Minutes
    1. Regular Session Minutes: 3/13/2025
B. Personnel
C. Enrollment
D. Donations

VI. Announcements and Reports

A. Superintendent's Report – Clint Raever – Verbal Report
B. District Facilities Report – Ian Barr – Verbal Report
C. Financials and List of Bills for March 2025 – Tami Zigler (Action Item)

VII. New Business

A. Resolution 2025-04 to Increase Construction Excise Tax (Action Item)
B. Auditor Selection (Action Item)

VIII. Board of Directors Comments

IX. Adjournment

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

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Password: sW66uH

Thursday, March 13, 2025 **Regular Session: 6:00pm**

Board Members Present: Erin Galyean, JaJetta Dumdi, Ken Watson, Jami Egland, Susan FitzGerald

Admin and DO Present: Clint Raever, John Horne, Mary Brown, Ian Barr, Amanda Dallas, Chad Tollefson, Tanner Smith, Tami Zigler, Brad Post(via Zoom)

Others Present: Natalie Frye, Morgan Bishop, Julia Howard, Gordon Dromgoole, Maxwell Powers, Benjamin Power, Lindsey Broderick, Spencer Broderick

MINUTES

I. Call to Order Regular Session
E.Galyean called the meeting to order at 6:00pm.

II. Flag Salute

III. Individuals, Delegations, Recognitions, and Communications

A. YCIS – Student Spotlight – Verbal Report
-Maxwell Powers presented his science fair project that won 1st place in the physical science category at the regional science fair and was one of ten nominated for the Thermo Fisher Junior Innovators Challenge in Washington D.C.
-Clayton Broderick was unable to attend due to illness. His parents presented his project for him. He won third place in the physical science category for his project. Clayton's project, a catapult testing different item weights, disproved his hypothesis but demonstrated Newton's second law. He built a catapult. Tested different ways to make it work. Testing weight and size.

B. YCHS – Student Body – Verbal Report
-N.Frey, the student body president, presented.
-The leadership program participated in a service project today at YCAP.
-The last assembly went really well and was St. Patrick's Day theme.
-They celebrated Classified Appreciation Week. They put together a lunch for them and introduced them over the announcement.
-The leadership team has submitted their application for the National Gold Council Award.
-The spring conference is next month. Six or Seven leadership students will be attending and presenting a workshop on how to grow a leadership team.

C. YCHS - Tanner Smith & Brad Post – Verbal Report
-T.Smith reported.
-They have started a positive email system, which sends emails to students and parents when they show positive values. They have sent 86 positive emails so far.
-They have begun forecasting for 2025-2026 school year and are considering changes to course offerings.

-A new professional development team is being formed to focus on SEL, culture, data and MTSS, 6th through 12th alignment, and teacher lead professional development.
-T.Smith shared the at-risk data for each grade.
-They are toying with the idea of running an assembly schedule every Friday and using the assembly time to have interventions for those who are failing classes.
-B.Post highlighted the success of various YC sports teams.
-Cheerleading placed second at the state competition.
-Girls' basketball finished second in the league.
-The wrestling team had six females and six male wrestlers qualify for the state meet.
-There are seven spring sports this year. Girls' and boys' golf, boys' volleyball, softball, baseball, track and field, OHSET, and trap shooting.

D. YCIS – Amanda Dallas & Chad Tollefson - Verbal Report
-A.Dallas reported.
-They celebrated Classified Appreciation Week with lunches, breakfast, dessert bar, and 'secret staff member'.
-State testing is coming up for 6th through 8th grade.
-Track practice start March 18th with the first meet on Wednesday, April 16th.
-Student leadership has planned Spirit Week for next week. Recess clubs are up and running.
-They are also planning Spring Fest which will be held April 11th.
-They are addressing an increase in the use of unkind language and racial slurs among students. They are working with the WESD to address these issues and improve classroom and school culture.

E. YCES - Amanda Dallas – Verbal Report
-A.Dallas reported.
-They celebrated Classified Appreciation Week with lunch provided by the PTO, breakfast from district office, and a secret staff gift exchange.
-The students raised $6298 for Jump Rope for Heart.
-They are gearing up for state testing. Students are learning the state testing platform and the best strategies for taking tests.
-Dental sealants will be done next week.
-They will be supporting National Down Syndrome Awareness Day on March 21st by wearing crazy socks.
-A.Dallas recognized the YCES staff for being so wonderful even in her absence. They continue to build a strong team environment.

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IV. Review of Agenda (Action Item)

J.Dumdi motioned to approve the agenda as presented. S.FitzGerald seconded. All in favor. Motion passed.

V. Regular Session – Consent Agenda (Action Item)

A. Approval of Board of Directors Minutes
    1. Regular Session Minutes: 2/13/2025
    2. Work Session Minutes: 2/27/2025
B. Personnel
C. Enrollment
D. Donations
E. Surplus

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

K.Watson motioned to approve the consent agenda as presented. S.FitzGerald seconded. All in favor. Motion passed.

VI. Announcements and Reports

A. Superintendent's Report – Clint Raever – Verbal Report

-C.Raever reported.

-C.Raever shared the WESD regional data. This shows how Yamhill Carlton compares to surrounding schools. In most categories, YC is above the others.

-The district is planning a safety tabletop with first responders and school personnel.

-They completed the second rounds of instructional rounds and will start to plan their spring rounds soon.

-The greenhouse project is nearing completion.

-The district is starting local service plan meetings with ESD and working on the substance abuse prevention plan.

-ESL parent night was last week. There was a great turnout.

-J.Horne stated the YCES principal position is open. There are already 14 applicants.

-Negotiations have started for both classified and licensed.

B. District Facilities Report – Ian Barr – Verbal Report

-Getting ready for spring break and bringing in multiple contractors to help as much as they can while the students are not in school.

-Working on the dust collection system and ventilation in the CTE building.

-With the warmer weather, they have been able to do work outside including fertilizing, aerating, and spraying.

-The gates at the intermediate school at almost finished, as well as the rekeying project.

-He is working on getting bids for the HVAC controls.

-The lighting for the SW corner of the high school is scheduled.

-Asbestos abatement for the main floor of the high school will be completed in June.

C. Financials and List of Bills for February 2025 – Tami Zigler (Action Item)

-T.Zigler reported and presented the new estimates for the 2024-2025 and 2025-2026 school years, highlighting changes in student poverty numbers.

-The district is facing a potential 5% decrease in special education grants for the next year.

-the legislative session is underway, with discussions on accountability measures and budget adjustments.

-The district is monitoring changes in federal funding for local food purchases and other programs.

-The issues with Mid-Co have been resolved leading to an increase in the student transportation cost in the financial reports.

-J.Egland motioned to approve the financials and list of bills for February 2025 as presented. J.Dumdi seconded. All in Favor. Motion passed.

VII. New Business

A. Approve 2025-2026 Academic Calendar (Action Item)

-Some adjustments were made to the calendar. The biggest change is that there will be no M term. This extends both semesters by two weeks.

-K.Watson motioned to approve the 2025-2026 Academic Calendar as presented. J.Egland seconded. All in Favor. Motion passed.

B. Adopt Personnel Action Resolution (Action Item)
-C.Raever shared the personnel action resolution, detailing the advancement of teachers and administrators and noting that retired teachers can teach for three consecutive before having to take a 6 month break in service.
-K.Watson motioned to adopt the personnel action resolution as recommended by the superintendent. S.FitzGerald seconded. All in Favor. Motion passed.

C. Integrated Guidance Needs Assessment Report
-C.Raever presented the Integrated Guidance Needs Assessment Report, detailing the integration of various programs.
-The report aims to streamline processes and reduce redundancies, combining nine programs into one.
-The priorities identified include SEL supports, community engagement, academic systems, and student safety.

D. Adopt New and Updated Policies (Action Item):
1. Nondiscrimination and Civil Rights (AC)
2. Graduation Requirements (IKF)
3. Suspected Sexual Conduct with Students and Reporting Requirements (GBNAA/JHFF & JHFF/GBNAA)
4. Medications (JHCD)
5. Community Use of District Facilities (KG)

-S.FitzGerald motioned to adopt policies AC, IKF, GBNAA/JHFF, JHFF/GBNAA, JHCD, and KG as presented. K.Watson seconded. All in favor. Motion passed.

VIII. Board of Directors Comments

IX. Executive Session

Note: this is not part of the public meeting. The board will meet in Executive (closed) Session under ORS 192.660(2) (i) Performance Evaluations of Public Officers and Employees.

-At 8:04 pm, S.FitzGerald motioned for the board go into executive session. J.Dumdi seconded. All in favor. Motion carried.
-At 9:01pm K.Watson motioned for the board to return to open session. J.Egland seconded. All in favor. Motion carried.

X. Adjournment

E.Galyean adjourned the meeting at 9:02pm.

Yamhill Carlton School District
Human Resources
Board Report
April 8, 2025

New Hires

None

Resign/Retire/Term Employees

Emily Gallardo, YCES Life Skills IA
Alyssa Ellis, YCES Life Skills IA

Current Employees: Position Changes

None

Open Positions For 2025-2026

YCES Principal
YCHS Assistant Principal / Athletic Director
YCES Instructional Assistant Behavior/Life Skills
YCES Instructional Assistant Behavior/Life Skills
YCHS Instructional Assistant Behavior/Life Skills
YCIS Football Coach
YCIS Volleyball Coach

Yamhill Carlton School District Enrollment Report
March
2025

District Enrollment for 2024-25 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
YCES	274	273	274	271	274	273	269			
YCIS	367	367	370	370	369	362	367			
YCHS	281	278	275	274	273	272	265			
Alliance	172	168	171	172	173	170	164			
Total	**1,094**	**1,086**	**1,090**	**1,087**	**1,089**	**1,077**	**1,065**	-	-	-
23/24 Total	1,101	1,101	1,093	1,090	1,088	1,080	1,083	1,087	1,098	1,094
22/23 Total	1,118	1,110	1,108	1,098	1,098	1,103	1,098	1,102	1,106	1,096
21/22 Total	1,029	1,028	1,038	1,032	1,029	1,028	1,023	1,023	1,022	1,016
20/21 Total	1,067	1,064	1,064	1,063	1,054	1,038	1,048	1,039	1,028	1,043
19/20 Total	1,060	1,067	1,065	1,060	1,053	1,043	1,034	1,045	1,045	1,044

YCES Enrollment for 2024-25 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	57	57	58	58	57	57	56			
1st Grade	72	70	70	70	72	72	70			
2nd Grade	75	76	77	76	76	76	76			
3rd Grade	70	70	69	67	69	68	67			
24/25 Total	**274**	**273**	**274**	**271**	**274**	**273**	**269**	-	-	-
23/24 Total	284	284	282	279	280	282	285	288	290	291
22/23 Total	301	297	299	299	297	297	298	304	306	307
21/22 Total	265	269	271	264	273	274	270	268	268	266
20/21 Total	231	229	230	228	225	221	225	223	223	223
19/20 Total	362	365	366	361	363	361	358	364	367	366

YCIS Enrollment for 2024-25 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
4th Grade	72	71	73	73	73	71	72			
5th Grade	91	90	87	88	87	87	89			
6th Grade	53	54	55	55	55	54	53			
7th Grade	76	75	77	76	76	72	73			
8th Grade	75	77	78	78	78	78	80			
24/25 Total	**367**	**367**	**370**	**370**	**369**	**362**	**367**	-	-	-
23/24 Total	348	344	345	345	345	348	352	355	361	360
22/23 Total	332	329	330	325	322	328	322	321	325	324
21/22 Total	343	342	347	349	351	348	343	347	349	345
20/21 Total	291	287	276	276	272	273	282	291	282	282
19/20 Total	308	312	311	313	307	303	303	307	307	307

For FY 18/19 19/20, the 4th grade was counted at YCES.

YCHS Enrollment for 2024-25 School Year

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
9th Grade	66	65	64	64	64	63	63			
10th Grade	71	70	70	70	71	70	67			
11th Grade	71	70	69	70	68	68	67			
12th Grade	73	73	72	70	70	71	68			
Transition	-	-	-	-	-	-	-			
24/25 Total	**281**	**278**	**275**	**274**	**273**	**272**	**265**	**-**	**-**	**-**
23/24 Total	289	292	283	283	281	271	269	268	270	270
22/23 Total	293	290	288	284	290	285	286	285	284	278
21/22 Total	284	283	285	285	278	281	281	278	276	277
20/21 Total	290	290	292	290	290	290	291	291	276	291
19/20 Total	299	300	298	295	295	290	286	287	284	284

Alliance Academy Enrollment 2024-25

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	18	18	20	21	21	23	23			
1st Grade	15	14	14	14	15	14	14			
2nd Grade	22	20	20	20	20	20	20			
3rd Grade	23	22	22	22	21	21	20			
4th Grade	32	33	34	34	34	32	31			
5th Grade	15	15	15	15	15	15	13			
6th Grade	18	17	18	18	18	17	17			
7th Grade	16	17	16	16	16	15	15			
8th Grade	10	8	8	8	9	10	8			
9th Grade	2	2	2	2	2	2	2			
10th Grade	-	-	-	-	-	-	-			
11th Grade	-	1	1	1	1	-	-			
12th Grade	1	1	1	1	1	1	1			
24/25 Total	**172**	**168**	**171**	**172**	**173**	**170**	**164**	**-**	**-**	**-**
23/24 Total	180	181	183	183	182	179	177	176	177	173
22/23 Total	192	194	191	190	189	193	192	192	191	187
21/22 Total	137	134	135	134	127	125	129	130	129	128
20/21 Total	255	258	266	269	267	254	250	234	247	247
19/20 Total	91	91	91	92	89	90	88	88	88	88

For FY 18/19 19/20, the 4th grade was counted at YCES.

DONATIONS
April 2025

YCHS Girls' Basketball	Eagle Cap Industries	$500.00
Equestrian Team	CL Miller	$300.00
Equestrian Team	Rebers Riverside	$500.00
Equestrian Team	Mule Skinner Club	$330.00
Equestrian Team	T and E	$200.00
Equestrian Team	CFL Enterprises	$200.00
Equestrian Team	Equine Performance	$150.00
Equestrian Team	Patriot Fence	$175.00
Class of '72 Scholarship	D.Barber	$50.00

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.

To:	Board of Directors – Yamhill Carlton School District Clint Raever, Superintendent
From:	Tami Zigler, Business Manager
Date:	March 13, 2025
Re:	2024-2025 District Financial Report

SUMMARY for Fiscal Year 2024-2025

This General Fund summary excludes Beginning Fund Balance (5400-5499).

For the current period, total revenue was $863,893 more than planned and total expenditures were $255,641 less than planned. The combined result is a $1,119,534 favorable surplus condition for the current year period.

REVENUES

TAXES: Taxes are $148,236 over plan. This favorable condition represents 3.5% of the year-to-date plan amount of $4,189,792. This variance amount is considered tolerable, and was primarily driven by an increase in 1111 CURRENT YEAR TAXES. For the current year period, Taxes increased 6.8% over the prior year period compared to an average increase of 5.8% over the preceding 4 years.

TUITION, FEES, OTHER: Tuition, Fees, Other is $145,841 over plan. This favorable condition represents 248.4% of the year-to-date plan amount of $58,712. The current year variance amount is considered material, and was primarily driven by an increase in 1312 TUITION FROM OTHER OREGON DISTRICTS. For the current year period, Tuition, Fees, Other increased 93.7% over the prior year period compared to an average increase of 4.7% over the preceding 4 years.

EARNINGS ON INVESTMENTS: Earnings on Investments are $267,968 over plan. This favorable condition represents 896.7% of the year-to-date plan amount of $29,884. This amount is considered material, and was primarily driven by an increase in 1510 INTEREST ON INVESTMENTS. For the current year period, Earnings on Investments increased 27.5% over the prior year period compared to an average increase of 20.7% over the preceding 4 years.

INTERMEDIATE REVENUE: Intermediate Revenue is $1,929 over plan. This favorable condition represents 1.9% of the year-to-date plan amount of $100,000. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Intermediate Revenue decreased 36.2% over the prior year period compared to an average increase of 19.4% over the preceding 4 years.

STATE UNRESTRICTED AID AND SSF: State Unrestricted Aid and SSF is $286,669 over plan. This favorable condition represents 3.9% of the year-to-date plan amount of $7,344,358. This amount is considered tolerable, and was primarily driven by an increase in 3101 STATE SCHOOL FUND - GENERAL SUPPORT. For the current year period, State Unrestricted Aid and SSF increased 5.0% over the prior year period compared to an average increase of 6.1% over the preceding 4 years

STATE RESTRICTED GRANTS-IN-AID: State Restricted Grants-in-Aid is on plan. The current year variance amount is considered trivial and meets expectations based on budget appropriations.

INTERFUND TRANSFERS/LONG TERM DEBT/OTHER: Interfund Transfers/Long Term Debt/Other is $13,250 over plan. The current year variance amount is considered material, and was primarily driven by an increase in 5300 SALE OF/COMPENSATION FOR LOSS OF FIXED ASSETS.

EXPENDITURES

SALARIES: Salaries are $149,343 under plan. This favorable condition represents -3.4% of the year-to-date plan amount of $4,389,830. This amount is considered tolerable, and was primarily driven by decreases in 0111 LICENSED SALARIES, and 0113 ADMINISTRATORS. For the current year period, Salaries increased 7.7% over the prior year period compared to an average increase of 5.0% over the preceding 4 years.

ASSOCIATED PAYROLL COSTS: Associated Payroll Costs are $104,463 under plan. This favorable condition represents -4.7% of the year-to-date plan amount of $2,204,909. The current year variance amount is considered tolerable, and was primarily driven by a decrease in 0241 EMPLOYEES INSURANCE. For the current year period, Associated Payroll Costs increased 2.8% over the prior year period compared to an average increase of 4.8% over the preceding 4 years. The largest Associated Payroll Costs groups - 0241 EMPLOYEES INSURANCE, 0213 PERS UAL CONTRIBUTION, and 0220 FICA/MEDICARE, representing 86.0% of total Associated Payroll Costs, increased by 1.1%.

PURCHASED SERVICES: Purchased Services are $189,465 under plan. This favorable condition represents -10.3% of the year-to-date plan amount of $1,839,911. This amount is considered material, and was primarily driven by decreases in 0310 INSTR, PROF & TECH SRVS, and 0326 FUEL. For the current year period, Purchased Services increased 15.1% over the prior year period compared to an average increase of 3.9% over the preceding 4 years.

SUPPLIES: Supplies are $9,153 under plan. This favorable condition represents -2.0% of the year-to-date plan amount of $468,176. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Supplies increased 7.0% over the prior year period compared to an average increase of 15.1% over the preceding 4 years. The largest Supplies groups - 0470 COMPUTER SOFTWARE, 0410

CONSUMABLE SUPPLIES & MATERIALS, and 0480 COMPUTER HARDWARE, representing 83.9% of total Supplies, increased by 56.1%.

CAPITAL OUTLAY: Capital Outlay is $129,917 under plan. This favorable condition represents -99.2% of the year-to-date plan amount of $130,916. This variance amount is considered material, and was primarily driven by decreases in 0550 TECHNOLOGY, and 0542 REPLACEMENT EQUIPMENT PURCHASES. For the current year period, Capital Outlay decreased 98.2% over the prior year period compared to an average increase of 22.6% over the preceding 4 years.

OTHER OBJECTS: Other Objects are $4,426 over plan. This unfavorable condition represents 1.4% of the year-to-date plan amount of $324,854. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Other Objects increased 16.3% over the prior year period compared to an average increase of 13.1% over the preceding 4 years.

TRANSFERS: Transfers are $322,274 over plan. This unfavorable condition represents 32.4% of the year-to-date plan amount of $995,625. This variance amount is considered material, and was primarily driven by increases in 0790 OTHER TRANSFERS, and 0710 FUND MODIFICATIONS. For the current year period, Transfers increased 246.1% over the prior year period compared to an average increase of 9.2% over the preceding 4 years.

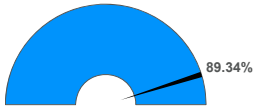
OTHER USES OF FUNDS: Other Uses of Funds are on plan. The current year variance amount is considered trivial and meets expectations based on budget appropriations.

Information provided by Frontline Analytics powered by Forecast5.

100 GENERAL FUND Revenue Dashboad Summary

For the Period Ending March 31, 2025

Actual YTD Revenues

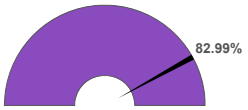


Projected YTD Revenues
97.88%

Actual YTD Local Sources

Projected YTD Local Sources
99.30%

Actual YTD State Sources



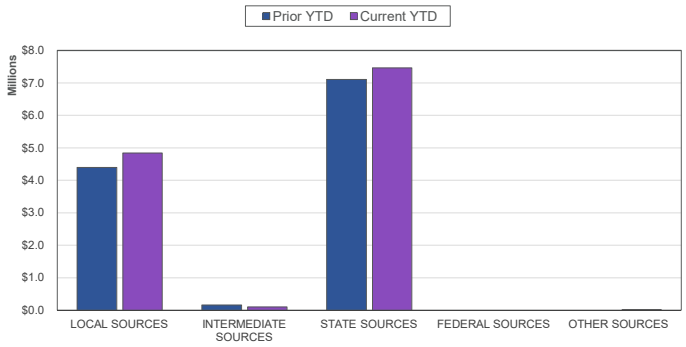
Projected YTD State Sources
97.09%

General Fund Revenues

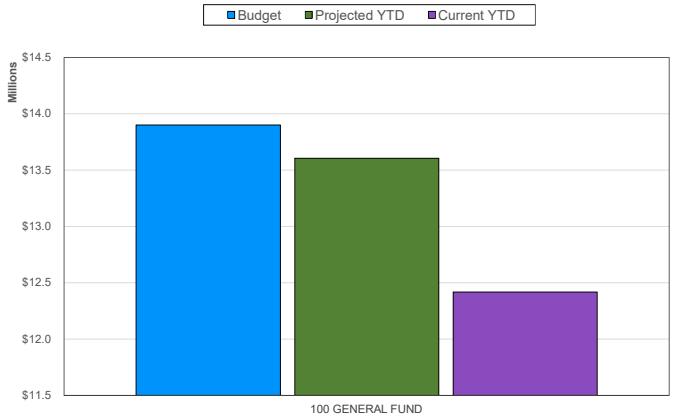
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

Unrestricted Grants-In-Aid	$7,462,772
Ad Valorem Taxes Levied By District	$4,327,507
Resources - Beginning Fund Balance	$3,518,892
Interest On Investments	$295,417
Regular Day School Tuition	$119,320
Unrestricted Revenue	$100,000
Miscellaneous	$31,212
Admissions	$28,691
Fees Charged To Grants	$16,526
Sale Of Or Compensation For Loss Of Fixed Assets	$13,250
Percent of Total Revenues Year-to-Date	**99.85%**

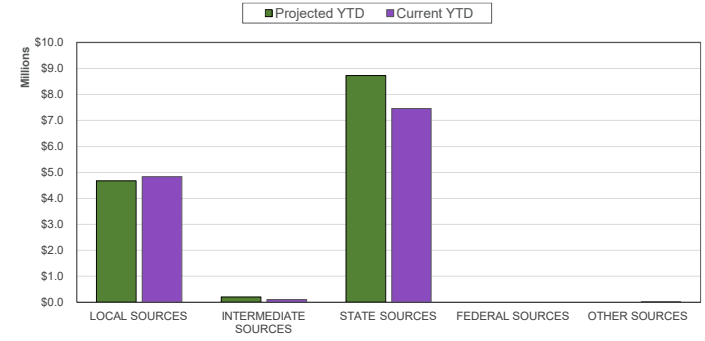
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



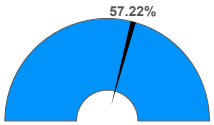
GENERAL FUND Revenue by Source | Projected YTD vs. Current YTD



100 GENERAL FUND Expense Dashboad Summary

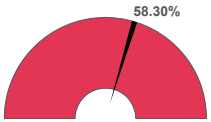
For the Period Ending March 31, 2025

Actual YTD Expenditures



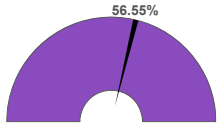
Projected YTD Expenditures
101.97%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits
100.00%

Actual YTD Other Objects



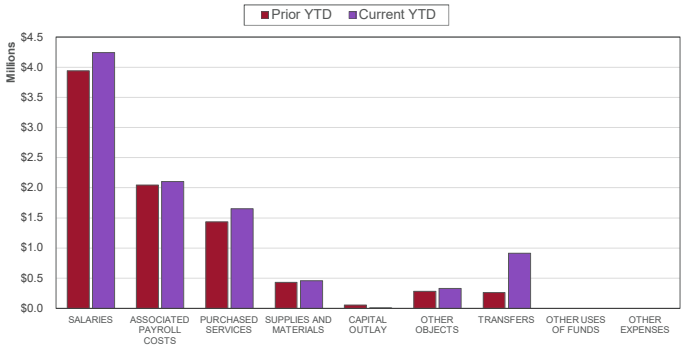
Projected YTD Other Objects
103.17%

General Fund Expenditures

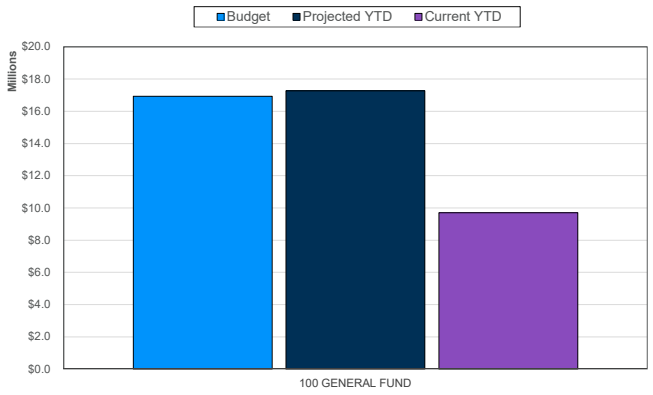
Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

Licensed Salaries	$2,047,813
Classified Salaries	$1,025,147
Employees Insurance	$868,911
Pers Ual Contribution	$619,204
Reimbursable Student Transportation	$558,995
Administrators	$552,487
Other Transfers	$400,000
Instr, Prof & Tech Srvs	$323,358
Fica/Medicare	$317,725
Fund Modifications	$293,707
Percent of Total Expenditures Year-to-Date	**72.30%**

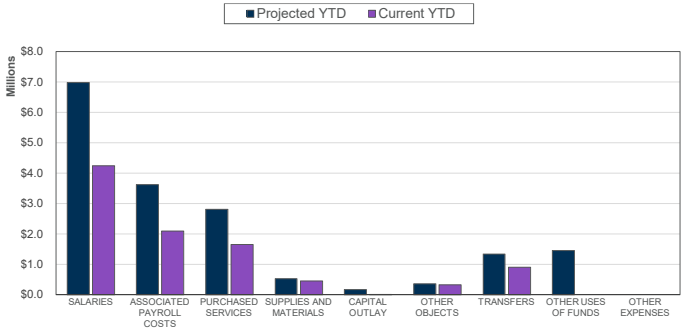
GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



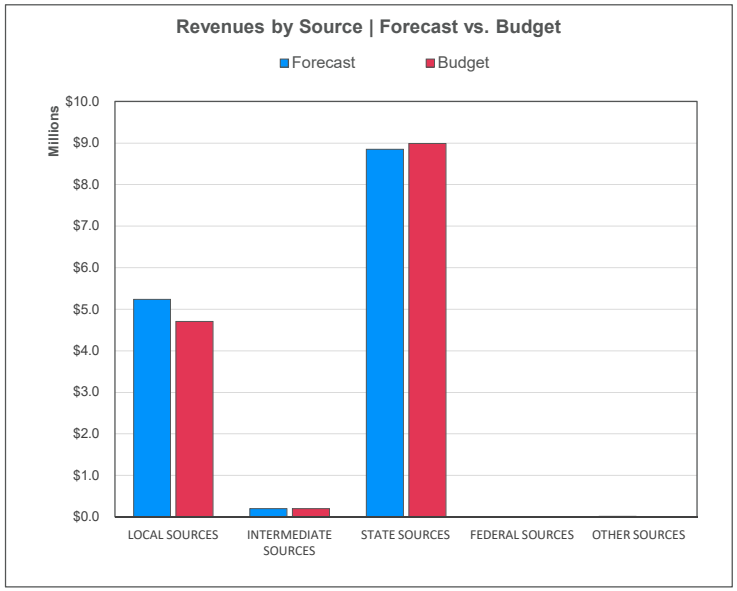
GENERAL FUND Expenditures by Object | Projected YTD vs. Current YTD

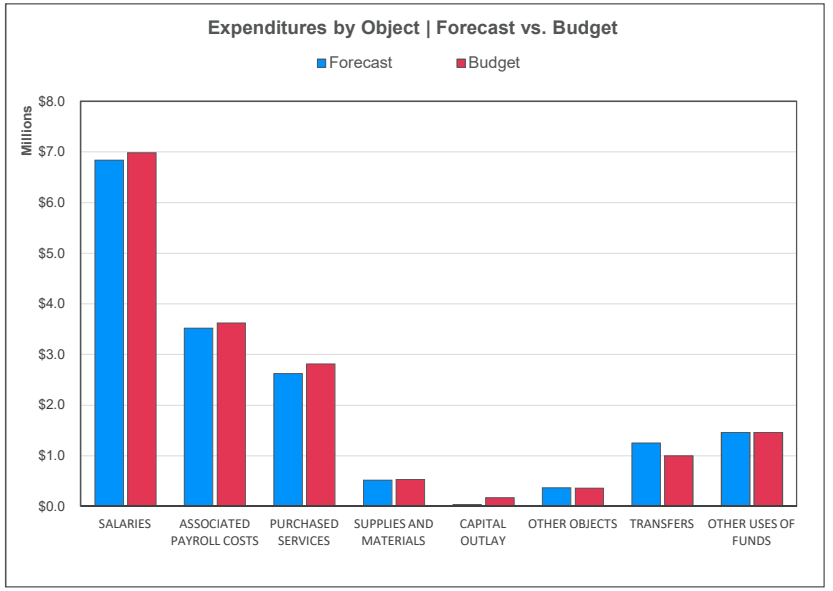


100 GENERAL FUND | Financial Projection by Object

For the Period Ending March 31, 2025

	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
Beginning Fund Balance	$ 2,979,668	$ 3,518,892	$ -	$ 3,518,892	$ 3,040,000	$ 478,892
REVENUES						
Local Sources	4,401,577	4,840,746	396,206	5,236,952	4,707,564	529,388
Intermediate Sources	159,751	101,929	100,000	201,929	200,000	1,929
State Sources	7,110,056	7,462,772	1,386,606	8,849,378	8,992,254	(142,876)
Federal Sources	-	-	-	-	-	-
Other Sources	-	13,250	-	13,250	-	13,250
TOTAL REVENUE	**$ 11,671,385**	**$ 12,418,697**	**$ 1,882,811**	**$ 14,301,508**	**$ 13,899,818**	**$ 401,690**
EXPENDITURES						
Salaries	$ 3,937,875	$ 4,240,487	$ 2,595,954	$ 6,836,441	$ 6,985,784	$ 149,343
Associated Payroll Costs	2,042,619	2,100,446	1,417,382	3,517,828	3,622,291	104,463
Purchased Services	1,433,432	1,650,445	971,475	2,621,921	2,811,386	189,465
Supplies and Materials	428,883	459,023	60,599	519,622	528,775	9,153
Capital Outlay	55,090	999	37,806	38,805	168,722	129,917
Other Objects	283,012	329,280	35,893	365,173	360,747	(4,426)
Transfers	263,393	911,557	339,437	1,250,994	1,002,147	(248,847)
Other Uses of Funds	-	-	1,459,966	1,459,966	1,459,966	-
Other Expenses	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 8,444,304**	**$ 9,692,238**	**$ 6,918,513**	**$ 16,610,751**	**$ 16,939,818**	**$ 329,067**
SURPLUS / (DEFICIT)	**$ 3,227,081**	**$ 2,726,459**	**$ (5,035,701)**	**$ (2,309,242)**	**$ (3,040,000)**	
ENDING FUND BALANCE				**$ 1,209,649**		





YAMHILL CARLTON SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR 2024-2025
AS OF MARCH 31, 2025

FUND	DESCRIPTION	GRANT AWARD	REVENUE	EXPENDITURE	ENCUMBRANCE	BUDGET BALANCE
201	TITLE I	213,046.00	79,912.99	119,620.63	76,342.16	17,083.21
202	TITLE IV-A	15,139.00	-	-	-	15,139.00
204	TITLE II-A	60,254.30	-	10,947.82	-	49,306.48
206	IDEA PART B 611	260,273.61	88,630.68	121,656.57	65,954.74	72,662.30
207	IDEA PART B 619	-	-	-	-	-
213	ESSER III FUNDS	7,392.41	7,392.41	7,392.41	-	-
215	MEDICAID ADMIN CLAIMING (MAC)	1,506.17	1,506.17	-	-	1,506.17
235	CTE REVITALIZATION FUNDS	29,596.74	29,596.74	23,230.00	-	6,366.74
238	CAREER PATHWAYS	4,000.00	-	2,000.00	-	2,000.00
239	OUTDOOR SCHOOL (M-99)	68,000.00	-	8,669.70	20,229.30	39,101.00
251	STUDENT INVESTMENT ACCOUNT (SIA)	1,297,517.00	491,479.50	784,394.25	417,706.19	95,416.56
252	HIGH SCHOOL SUCCESS (M-98)*	244,742.77	1,773.74	107,415.83	71,739.24	65,587.70
253	EARLY LITERACY GRANT	115,257.95	16,712.55	28,567.52	28,467.88	58,222.55
255	SAFE SCHOOL CULTURE GRANT	11,059.76	3,721.94	3,721.94	704.26	6,633.56
261	TAP GRANTS - SEISMIC ASSESSMENT	25,000.00	-	-	-	25,000.00
261	TAP GRANTS - WATER TESTING	5,000.00	-	-	-	5,000.00
	LOCAL/STATE/FED GRANTS	2,357,785.71	720,726.72	1,217,616.67	681,143.77	459,025.27

230	MISCELLANEOUS GRANTS	GRANT AWARD	REVENUE	EXPENDITURE	ENCUMBRANCE	GRANT BALANCE
0	MISCELLANEOUS GRANTS	-	616.61	-	-	-
850	BOARD OSBA SCHOLARSHIP	5,000.00	5,000.00	5,000.00	-	-
401	ASPIRE	2,817.17	2,817.17	1,022.56	798.08	996.53
800	UNITED WAY - RESOURCE ROOMS	186.62	186.62	-	-	186.62
801	YCES PTO PROJECTS	206.76	206.76	-	-	206.76
802	AG DRONE PROJECT	2,879.65	2,879.65	-	-	2,879.65
803	VETERANS LEGACY GRANT	785.03	785.03	-	-	785.03
805	DONATIONS TO CREDIT RECOVERY	424.66	424.66	175.05	249.61	-
807	SOPHIA'S FUND - THEATER	925.44	925.44	-	925.44	-
808	MWEC CONFERENCES	5,000.00	1,252.57	1,252.57	-	3,747.43
809	STUDENT TEACHING	2,701.10	2,701.10	1,285.89	1,324.79	90.42
812	FFA ALUMNI NATL CONFERENCE	-	-	-	-	-
824	EIIS GRANT	3,227.04	-	1,617.30	1,617.30	(7.56)
825	MENSTRUAL DIGNITY ACT	5,035.68	-	-	-	5,035.68
827	ADDICTION PREVENTION	17,672.48	17,689.53	-	-	17,672.48
828	SECURITY GRANT	4,000.00	-	4,000.00	-	-
829	COUNSELING OFFICE DONATION	500.00	500.00	-	135.00	365.00
830	SUBSTANCE USE PREVENTION	6,000.00	-	-	-	6,000.00
	SUB TOTAL MISC GRANTS	57,361.63	35,985.14	14,353.37	5,050.22	37,958.04

FUND	OTHER SPECIAL REVENUE	BUDGET	REVENUE	EXPENDITURE	ENCUMBRANCE	BUDGET BALANCE
265	EARLY RETIREMENT / TEXTBOOK ADOPTIC	483,957.00	482,957.11	141,539.95	5,710.68	336,706.37
266	TUITION REIMBURSEMENT	65,000.00	65,065.28	8,218.84	10,450.00	46,331.16
281	STUDENT BODY ACCOUNTS - YCES	51,000.00	64,407.21	37,824.96	-	13,175.04
282	STUDENT BODY ACCOUNTS - YCIS	144,000.00	76,336.68	14,434.11	5,095.80	124,470.09
283	STUDENT BODY ACCOUNTS - YCHS	300,000.00	293,838.00	105,552.19	23,338.09	171,109.72
285	ALLIANCE ACADEMY - FIELD TRIPS	10,000.00	7,246.76	2,299.25	1,337.00	6,363.75
299	FOOD SERVICE*	399,880.74	272,055.20	284,257.10	187,455.41	(71,831.77)
	SUB TOTAL OTHER SPECIAL REVENUE	1,453,837.74	1,261,906.24	594,126.40	233,386.98	626,324.36
	TOTAL ALL 2OO FUNDS	3,868,985.08	2,018,618.10	1,826,096.44	919,580.97	1,123,307.67

*Fund 252 is formerly Fund 233 - converted 04/2024
*Fund 299 is formerly Fund 250 - converted 12/2023
Balance is the Budget column minus Expenditures and Encumbrances. Actual Balance will change based on Revenues received.

YAMHILL CARLTON SCHOOL DISTRICT
FOR THE FISCAL YEAR 2024-2025
DEBT SERVICES, CAPITAL PROJECT, AND FIDICUARY FUNDS
AS OF MARCH 31, 2025

FUND	DESCRIPTION	BUDGET	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
300	GENERAL OBLIGATION DEBT	1,020,350.00	119,264.85	981,653.00	217,375.00	802,375.00	600.00	883,542.85
302	PERS UAL DEBT	2,015,987.00	805,492.89	700,532.07	114,878.00	1,139,878.00	761,231.00	1,391,146.96
304	JCI PROJECT DEBT	136,100.00	4,233.29	138,437.60	135,500.00	-	600.00	7,170.89
	TOTAL DEBT SERVICES	3,172,437.00	928,991.03	1,820,622.67	467,753.00	1,942,253.00	762,431.00	2,281,860.70

FUND	DESCRIPTION	BUDGET	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
400	CET CAPITAL PROJECTS	295,000.00	302,259.21	538,764.69	32,201.77	34,500.00	228,298.23	808,822.13
475	CAPITAL PROJECT FUND	528,400.00	952,585.09	14,698.56	1,892.76	-	526,507.24	965,390.89
	TOTAL CAPITAL PROJECTS	823,400.00	1,254,844.30	553,463.25	34,094.53	34,500.00	754,805.47	1,774,213.02

FUND	DESCRIPTION	BUDGET	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENCUMBRANCE	PROJECTED BALANCE*	CASH BALANCE
784	DERBY DAYS SCHOLARSHIP	4,000.00	-	-	-	-	4,000.00	-
785	LAUGHLIN SCHOLARSHIP FUND	59,900.00	55,361.56	-	2,000.00	-	57,900.00	53,361.56
	TOTAL TRUST IN AGENCY	63,900.00	55,361.56	-	2,000.00	-	61,900.00	53,361.56
	TOTAL OTHER FUNDS	4,059,737.00	2,239,196.89	2,374,085.92	503,847.53	1,976,753.00	1,579,136.47	4,109,435.28

Projected Balance is the Budget column minus Expenditures and Encumbrances. Cash Balance is actual revenues and expenditures to date.

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL

Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
0	ALEXANDRA TODD	$389.00
0	ALISON CHEATHAM	$360.49
0	ALYSSA VAUBLE	$26.00
0	AMAZON CAPITAL SERVICES	$3,310.60
0	AMUZU, NICOLE M	$203.35
0	BENJAMIN, JENNIFER	$169.99
0	BLICK ART MATERIALS	$244.52
0	BRIGHTSIDE ELECTRIC AND	$2,735.00
0	BRITTNEY JEFFRIES	$960.00
0	CALEB WELLBROCK	$539.99
62098	CAROLINA BIOLOGICAL SUPPLY CO.	$299.60
0	CHELSEA POGUE	$1,055.75
62099	CITY OF CARLTON	$1,837.00
62100	CITY OF YAMHILL	$6,602.51
62128	CLACKAMAS ESD	$4,488.67
0	DILLOW, ELIZABETH J	$189.30
0	ERIN CONNAUGHTON	$548.57
0	ESS WEST LLC	$21,757.21
62101	FISHER SCIENTIFIC COMPANY LLC	$199.75
62102	FRYES ACTION ATHLETICS	$96.00
0	HADASSAH SHEPARD	$240.00
0	HOLLY WILSON	$629.00
0	JACOB JOHNSON	$284.73
0	JOHNSON, JESSICA	$438.75
0	JONATHAN GROVER	$302.00
0	JORDAN, JOSHUA	$334.94
62139	KAREN PARR	$1,800.00

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
0	KARISSA PETERSON	$133.00
0	KATE MCCANLESS	$303.00
62140	KATHERINE BONNER	$320.26
62141	KEZIA NAFFIN	$173.99
0	LACEY BURT	$241.00
0	LICON, ELIZABETH	$318.00
0	LIND, MORGAN	$90.99
0	LOMELI, JASMINE	$99.00
62113	LOWE'S COMPANIES INC.	$231.09
62130	LOWE'S COMPANIES INC.	$248.59
0	MCCATHRON, EMILY D	$406.00
62103	MCMINNVILLE GAS INC.	$1,016.45
62119	MCMINNVILLE GAS INC.	$354.20
62131	MCMINNVILLE GAS INC.	$189.47
0	MELISSA WISMER	$403.00
0	MENARD, MICHAEL	$129.00
0	MICHAEL CRISP	$665.28
0	MICHAEL ERWIN	$333.95
62142	MICHELLE MATSON	$322.94
0	MID COLUMBIA BUS CO., INC	$85,392.65
62104	MILLIMAN	$3,263.00
0	MOLLY PANIDA	$187.11
0	MTUMKULU, KARA	$201.90
62120	OFFICE DEPOT, INC	$3,220.00
0	PACIFIC OFFICE AUTOMATION	$1,505.61
0	PACIFIC OFFICE AUTOMATION (LEASE)	$1,550.00
62143	PARKER BALDWIN	$1,885.12

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
62121	PAYSCHOOLS	$2,585.00
62133	PERRYDALE SCHOOL DISTRICT NO 21	$6,748.75
62105	PLATT ELECTRIC SUPPLY	$37.57
62134	PORTLAND GENERAL ELECTRIC	$22,726.28
62106	POST, BRADLEY A	$208.74
0	PROCARE THERAPY	$4,928.00
62144	REBEKAH D SMITS	$80.00
62145	REBEKAH SUH	$119.98
0	REBER, JESSICA	$75.79
62122	RECOLOGY OREGON COMPOST, MCMINNVILLE	$265.00
62107	RECOLOGY WESTERN OREGON GARBAGE	$2,207.25
0	RHONDA BONHAM	$236.98
0	RICHARDSON, SHERYL E	$149.67
0	RICHES, REBECCA	$135.00
0	RIVERSIDE INSIGHTS	$307.50
62108	SCAPPOOSE HIGH SCHOOL	$150.00
62123	SCHOOL SPECIALTY	$640.00
0	SEAL, LIBERTY A	$167.05
62109	SHIRTS & SKINS INC	$48.00
0	SIERRA SPRINGS	$48.95
62135	SIMPLOT AB RETAIL INC	$1,567.50
0	SMITH, TANNER D	$349.72
62146	STEPHANI DEL RIO	$260.00
0	STOLTZFUS, KYLIE G	$31.99
62111	THE HOME DEPOT PRO	$94.26
62124	THE HOME DEPOT PRO	$21.42
62137	THE HOME DEPOT PRO	$350.00

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor		Amount
100 - GENERAL FUND			
0	TINDALL, CHRISTOPHER		$95.00
0	UMPQUA BANK-CC		$3,566.60
62125	UNITED RENTALS (NORTH AMERICA) INC		$127.50
0	VERIZON WIRELESS		$47.74
0	VIRONEN, DANIELLE L		$59.66
62112	WILCO		$13.96
62138	WILCO		$33.29
62126	YAMHILL COUNTY HEALTH & HUMAN SERVICES		$11,220.00
0	YAMHILL SHELL STATION		$32.82
62127	ZIPLY FIBER		$3,423.23
		Total for 100 - GENERAL FUND	**$216,387.52**
201 - TITLE IA			
0	ESS WEST LLC		$453.39
		Total for 201 - TITLE IA	**$453.39**
230 - MISC GRANTS			
0	AMAZON CAPITAL SERVICES		$399.90
0	WILLAMETTE E.S.D.		$808.65
		Total for 230 - MISC GRANTS	**$1,208.55**
251 - STUDENT INVESTMENT ACCOUNT			
62137	THE HOME DEPOT PRO		$2,541.25
0	WILLAMETTE E.S.D.		$1,852.83
		Total for 251 - STUDENT INVESTMENT ACCOUNT	**$4,394.08**
252 - HIGH SCHOOL SUCCESS: MEASURE 98			
0	AMAZON CAPITAL SERVICES		$1,821.37
0	ESS WEST LLC		$1,076.56

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor		Amount
252 - HIGH SCHOOL SUCCESS: MEASURE 98			
0	UMPQUA BANK-CC		($73.85)
0	WILLAMETTE E.S.D.		$1,279.77
		Total for 252 - HIGH SCHOOL SUCCESS: MEASURE 98	**$4,103.85**
253 - EARLY LITERACY GRANT			
0	AMAZON CAPITAL SERVICES		$1,497.67
0	ESS WEST LLC		$275.28
62132	PDX READING SPECIALIST LLC		$365.00
		Total for 253 - EARLY LITERACY GRANT	**$2,137.95**
280 - STUDENT BODY FUNDS			
0	AMAZON CAPITAL SERVICES		$293.64
		Total for 280 - STUDENT BODY FUNDS	**$293.64**
282 - YCIS STUDENT BODY			
0	UMPQUA BANK-CC		$1,484.92
		Total for 282 - YCIS STUDENT BODY	**$1,484.92**
283 - YCHS STUDENT BODY			
0	AMAZON CAPITAL SERVICES		$313.37
20852	COASTAL RANGE LEAGUE		$1,126.00
20853	COPY CATS		$401.09
20857	DEBORAH BURDICK		$300.00
20854	DOUBLE EAGLE SILKSCREEN & EMBROIDERY		$2,700.00
20855	FRYES ACTION ATHLETICS		$473.00
20859	FRYES ACTION ATHLETICS		$327.00
20860	MADCOW ROCKETRY		$456.00
0	MCMASTER-CARR SUPPLY COMPANY		$832.91
20856	MFAC LLC		$1,079.60

Approval of Bills Report

Fiscal Year: 2024-2025

Criteria: **From Check Date:** 03/01/2025 **To:** 03/31/2025 **Voucher:** ALL
Report Sort: FUND **From Fund:** 100 **To:** 900 ☐ Page Break ☑ Exclude Invoice Description

Check Number	Vendor		Amount
283 - YCHS STUDENT BODY			
20858	OHSET INC NORTH VALLEY DISTRICT		$1,170.00
20861	OREGON FFA FOUNDATION		$480.00
0	SEAL, LIBERTY A		$182.35
0	SMITH, TANNER D		$286.92
0	UMPQUA BANK-CC		$1,202.93
		Total for 283 - YCHS STUDENT BODY	**$11,331.17**
285 - ALLIANCE ACADEMY FUNDRAISING			
0	DAWN MARIE PEREZ		$24.00
0	ERIN CONNAUGHTON		$24.00
0	HALL, MELISSA		$24.00
0	MCCATHRON, EMILY D		$8.00
0	SMITH, BRITTNEY		$24.00
0	TINDALL, CHRISTOPHER		$95.00
0	UMPQUA BANK-CC		($63.50)
		Total for 285 - ALLIANCE ACADEMY FUNDRAISING	**$135.50**
299 - NUTRITION SERVICES			
62129	ECOLAB		$3,449.50
0	GOODY MAN DISTRIBUTING INC		$336.30
0	SPRING VALLEY DAIRY INC		$2,110.32
62110	SYSCO FOOD SERVICES		$7,263.14
62136	SYSCO FOOD SERVICES		$1,607.44
		Total for 299 - NUTRITION SERVICES	**$14,766.70**
		Grand Total:	$256,697.27

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund From Date: 03/01/2025 To Date: 03/31/2025

Fund: 100 GENERAL FUND

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
UMPQUA BANK-CC					
	0	GENERAL FUND	FISCAL SERVICES	DUES AND FEES	$99.91
	0	GENERAL FUND	HIGH SCHOOL-EXTRACURRICULAR	NON-CONSUMABLE ITEMS	$851.11
	0	GENERAL FUND	HIGH SCHOOL-EXTRACURRICULAR	TRAVEL, OUT OF DISTRICT	$613.83
	0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	COMPUTER SOFTWARE	$99.95
	0	GENERAL FUND	OFFICE OF THE PRINCIPAL	CONSUMABLE SUPPLIES & MATERIALS	$57.83
	0	GENERAL FUND	OFFICE OF THE PRINCIPAL	TRAVEL, OUT OF DISTRICT	$1,700.00
	0	GENERAL FUND	OPERATION & MAINTENANCE - PLANT SERVICES	CONSUMABLE SUPPLIES & MATERIALS	$143.97
			Total for UMPQUA BANK-CC		$3,566.60
			Total for GENERAL FUND		$3,566.60

Fund: 252 HIGH SCHOOL SUCCESS: MEASURE 98

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
UMPQUA BANK-CC					
	0	HIGH SCHOOL SUCCESS: MEASURE 98	HIGH SCHOOL PROGRAMS	CONSUMABLE SUPPLIES & MATERIALS	($73.85)
			Total for HIGH SCHOOL SUCCESS: MEASURE 98		($73.85)

Fund: 282 YCIS STUDENT BODY

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
UMPQUA BANK-CC					
	0	YCIS STUDENT BODY	MIDDLE/JUNIOR HIGH SCHOOL-EXTRACURRICULAR	CONSUMABLE SUPPLIES & MATERIALS	$1,484.92
			Total for YCIS STUDENT BODY		$1,484.92

Fund: 283 YCHS STUDENT BODY

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
UMPQUA BANK-CC					
	0	YCHS STUDENT BODY	HIGH SCHOOL-EXTRACURRICULAR	CONSUMABLE SUPPLIES & MATERIALS	$1,202.93
			Total for YCHS STUDENT BODY		$1,202.93

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund From Date: 03/01/2025 To Date: 03/31/2025

Fund: 285 ALLIANCE ACADEMY FUNDRAISING

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
UMPQUA BANK-CC					
	0	ALLIANCE ACADEMY FUNDRAISING	DISTRICT ALTERNATIVE PROGRAMS- ALLIANCE ACADEMY	INSTR, PROF & TECH SRVS	($63.50)
			Total for ALLIANCE ACADEMY FUNDRAISING		($63.50)
				Grand Total:	$6,117.10

Recap for FUND for GENERAL FUND

100	GENERAL FUND	$3,566.60
252	HIGH SCHOOL SUCCESS: MEASU	-$73.85
282	YCIS STUDENT BODY	$1,484.92
283	YCHS STUDENT BODY	$1,202.93
285	ALLIANCE ACADEMY FUNDRAISI	-$63.50

End of Report

YAMHILL CARLTON SCHOOL DISTRICT
120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 |www.ycsd.k12.or.us

RESOLUTION 2025-04
RESOLUTION TO INCREASE CONSTRUCTION EXCISE TAX

POLICY ISSUE / SITUATION:
Chapter 829, Oregon Laws 2007 (Senate Bill 1036), authorizes school districts, as defined in ORS 330.005, to impose construction excise taxes to fund capital improvements to school facilities.

BACKGROUND INFORMATION:
Passed in 2007, SB 1036 allowed school districts to impose a tax on new construction measured by the square footage of improvements (affordable housing, public buildings, agricultural buildings, hospitals, private schools, and religious facilities are exempt). SB 1036 defined and required revenues to be used for capital improvements. Construction taxes imposed by a school district must be collected by a local government, local service district, special government body, state agency or state official that issues a permit for structural improvements regulated by the state building code.

SB 1036 set tax rate limits of $1.00 per square foot for residential use and $0.50 for nonresidential use, along with a $25,000 tax limit on nonresidential properties. Beginning in 2009, tax rates were indexed to inflation using the Engineering News-Record Construction Cost Index. As prescribed in statute, the Oregon Department of Revenue (DOR) is responsible for updating tax rate limits and notifying affected districts. To notify affected districts DOR has partnered with the Department of Education who receives updated limit calculations from DOR and notifies the affected districts.

An intergovernmental agreement with local agencies collecting the tax is required and collection expenses are limited to 4% of tax revenue. DCBS is allowed to establish an administration fee of .25% of tax revenue. School districts with construction tax revenue are required to develop long-term facility plan. Construction taxes may be used for repayment of capital improvement debt.

The DOR has updated tax rate limits for the 2025-2026 fiscal year:

	Current 2024-2025	**Proposed 2025-2026**
Residential*	$1.63	$1.67
Non-Residential*	$0.82	$0.84
Non-Residential Max	$40,800	$41,800
*Dollars per square foot		

Yamhill Carlton School District's jurisdiction includes properties located within the cities of Carlton and Yamhill, as well as properties within unincorporated portions of Yamhill County.

RECOMMENDATION:
It is recommended that the School Board approve increasing the Construction Excise Tax to impose and collect the increased tax rates as listed in 2025-2026, beginning July 1, 2025.

Signed this 8th day of April, 2025.

_____ _____

Erin Galyean, Board Chair

Clint Raever, Superintendent

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.

To:	Board of Directors – Yamhill Carlton School District Clint Raever, Superintendent
From:	Tami Zigler, Business Manager
Date:	April 7, 2025
Re:	District Auditor Approval

EXPLATION: The District's long-time auditor and audit teams have transitioned from Pauly, Rogers, and Co., PC to Clear Trail CPAs. To ensure continuity of service, staff is seeking board approval to change the district's audit firm to Clear Trail CPAs.

SUPPLEMENTARY MATERIALS: None

RECOMMENDATION: Approve Clear Trail CPAs as the district's audit firm

REQUESTED ACTION: The Board of Directors hereby approves the change of the District's audit firm from Pauly, Rogers, and Co., PC to Clear Trail CPAs.