



YAMHILL CARLTON SCHOOL DISTRICT

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

Budget Committee Training

LOCATION: YCSD BOARDROOM: 120 N. LARCH PL. YAMHILL OR 97148

Or VIA ZOOM <https://us06web.zoom.us/j/91341315065>

Password: sW66uH

Tuesday, April 14, 2026

5:00pm

Board Members Present: Susan FitzGerald, JaJetta Dumdi, Erin Galyean, Chris Zook

Budget Committee Members Present: Bekki Jansen, Megan O'Brien, Roy Durfee, Kelsey Freese, Gordon Dromgoole

District Office Staff Present: Clint Raever, Melanie Neece, Mary Brown

MINUTES BUDGET COMMITTEE TRAINING

Meeting Recording

- I. Call to Order
S.FitzGerald called the meeting to order at 5:01pm.
- II. Welcome Budget Committee
S.FitzGerald welcomed the budget committee members and thanked them for serving on the budget committee.
- III. Budget Committee Training
-M.Neece reviewed the slideshow presented (see attached) that included the purpose of the budget committee, what the committee does and does not do, the governance structure, where funding comes from, how Oregon Department of Education estimates the State School Fund, how state funding works, why funding changes year to year, understanding the operating budget, staffing overview, where the money goes, why salaries and benefits can't be changed, what the district, board, and budget committee can influence, budget constraints, and the timeline of budget development.
-The budget needs to be adopted by July 1st or funding will be withheld.
-The committee cannot discuss the proposed budget at this meeting. They will be given a copy to take home to review before the first budget committee meeting, scheduled for May 4th.
- IV. Adjournment
S.FitzGerald adjourned the meeting at 5:40pm.

School District Budget Committee 101



Roles, Responsibilities, and Boundaries

April 14, 2026

5:00 PM

Purpose of the Budget Committee



- Ensure **transparency and accountability** in district finances
- Review and discuss the **proposed annual budget**
- Represent **community perspective and priorities**
- Approve the **budget for presentation to the board**

What the Committee Does



Reviews:

- Revenue forecasts (state funding, local taxes, grants)
- Expenditure plans
- Asks questions and requests clarification
- Recommends adjustments **at a high level**
- Votes to approve the **proposed budget document**

What the Committee Does NOT Do



- ❌ Cannot negotiate or set salaries
- ❌ Cannot change employee benefits
- ❌ Cannot direct individual hiring/firing decisions
- ❌ Cannot override contracts or labor agreements
- ❌ Cannot manage day-to-day operations

These are governed by:

- Collective bargaining agreements
 - YCSD Contacts weblink: <https://www.ycsd.k12.or.us/staff/resources>
- State and federal laws
- School board policy and administration

Governance Structure



School Board

- Sets policy
 - YCSD Policy Online weblink: <https://policy.osba.org/ycsd/index.asp>
- Adopts final budget
 - YCSD Business Office weblink: <https://www.ycsd.k12.or.us/departments/business-office>

Superintendent & Administration

- Develop and manage the budget

Budget Committee

- Reviews, questions, and approves the proposed budget for adoption

Where Our Funding Comes From

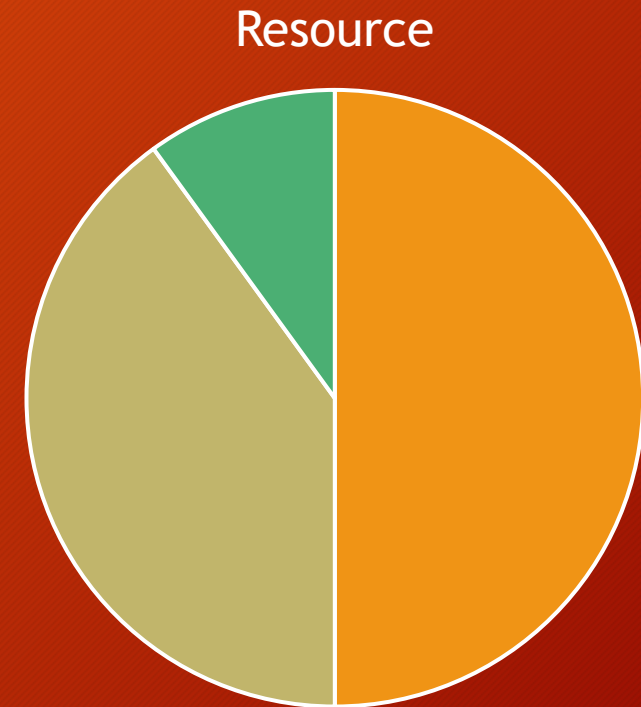


50% State (State School Fund)

40% Local (Property Taxes)

10% Federal Grants

Most funding is driven by the State School Fund



State Grants Local Resources Federal Grants

Oregon Department of Education State School Fund Estimates



- ODE SSF School District Estimates
 - Weblink: <https://www.oregon.gov/ode/schools-and-districts/grants/pages/school-district-and-esd-payment-statements.aspx>

Date: 3/2/2026			
To: District Business Managers			
Re: 2026-27 State School Fund Estimates			
	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2026-27 Budget Appropriation for school districts & ESDs:			\$5,793,294,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(4),(15)	Less TAG, Speech Pathology, and Oregon Digital Learning:		(\$1,050,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:		(\$14,500,000)
327.008(12)	English Language Learner Improvement Funds:		(\$6,250,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):		(\$3,397,356)
327.008(18)	Less Small High School Grant:		(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:		(\$300,000)
327.339	Less Local Option Equalization Grant:		(\$2,000,000)
327.008(7),(8),(16)	Less Office of School Facilities:		(\$7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):		(\$1,062,224)
327.008(19), 327.029	Oregon Youth Challenge program and Recovery Schools:		(\$3,037,810)
327.008(17)	Menstrual Hygiene HB 3294		(\$1,297,500)
Transfers/Deductions			(\$62,894,889)
State Revenue for Formula			\$5,730,399,111
District Local Revenue:			\$2,657,888,631
ESD Local Revenue:			\$181,555,072
Local Rev. for Formula (District + ESD)			\$2,839,443,702
Total Revenue for Formula			\$8,569,842,813
District Share at 95.50%			\$8,184,199,886
ESD Share at 4.50%			\$385,642,927
Other Transfers/Deductions:			(\$55,000,000)
327.008(11)(b)(E)	Less share of EAF:		(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)	Less ESD testing contract:		(\$484,000)
327.008(11)(C)	Less share of EAF:		(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			
School Districts			\$8,119,715,602
ESDs			\$375,674,643
Sources for 2026-27 Estimates			
ADM:		Estimated	
Property Taxes:		Estimated	
Common School Fund:		Estimated	
Federal Forest Fees:		Estimated	
Other Local Revenues:		Estimated	
Teacher Experience:		2024-25	
11% Cap Waiver Basis:		2023-24	
Poverty Basis:		December 2025	
School District Funding Ratio:		2.592253994	
Transportation Grant:		\$376,296,425.10	
Estimated ADM:		530,225	
Estimated ADMw:		663,702	
District Accrual per ADMw:		\$695	
ESD Accrual per ADMw:		\$29	
YCEP/PLUEP amount per ADMw:		\$11,665	
If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov			

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026	
Yamhill County, Yamhill Carlton SD 1 - 2251	
2026-2027 Local Revenue	
Property Taxes and in-lieu of property taxes from local sources =	\$4,670,325.00
Common School Fund =	\$156,680.93
County School Fund =	\$0.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
Sum of Local Revenue =	\$4,827,005.93
2026-2027 Experience Adjustment	
District Average Teacher Experience =	9.05
State Average Teacher Experience =	12.57
Experience Adjustment (Difference in District and State Teacher Experience) =	-3.52
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 =	\$840,000.00
Transportation per ADM Rank	27%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant \$588,000.00	
2026-2027 Extended ADMw	
2026-2027 ADMw 1,227.89	2025-2026 ADMw 1,204.98
2026-2027 General Purpose Grant	
Multiply the Teacher Experience Adjustment of -3.52 by \$25 then add \$4500 to the result = \$4,412.00	
Then multiply \$4,412.00 by the Extended ADMw 1227.89 and then by the funding ratio 2.5922539943 = \$14,043,408.16	
2026-2027 Total Formula Revenue	
Add the General Purpose Grant \$14,043,408.16 to the Transportation Grant \$588,000.00 = \$14,631,408.16	
2026-2027 State School Fund Grant	
Subtract the Local Revenue \$4,827,005.93 from the Total Formula Revenue \$14,631,408.16 = \$9,804,402.24	
2026-2027 Rates per ADMw	
General Purpose Grant per Extended ADMw =	\$11,437
Total Formula Revenue per Extended ADMw =	\$11,916
Charter Schools Rate (ORS 338.155) =	\$11,437
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

STATE SCHOOL FUND GRANT

As of 3/2/2026

2026-2027

Yamhill County, Yamhill Carlton SD 1

District ID: 2251

2026-2027 Extended ADMw

Yamhill Carlton SD 1: District total extended ADMw for funding calculations

	2026-2027	2025-2026		
ADMw:	1,070.00 X 1.00	1,070.00		
		1,048.66 X 1.00	1,048.66	
Students in EL programs:	23.00 X 0.50	11.50	25.35 X 0.50	12.68
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
160 IEP Students capped at 11% of District ADMw:	117.70 X 1.00	117.70	115.35 X 1.00	115.35
Students on IEP Above 11% of ADMw:	8.40 X 1.00	8.40	8.40 X 1.00	8.40
Students in Poverty:	80.16 X 0.25	20.04	78.56 X 0.25	19.64
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
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	1,227.89		2025-2026 ADMw	1,204.98
Yamhill Carlton SD 1 Extended ADMw				1,227.89
Yamhill Carlton SD 1 Extended ADMw				1,227.89

How State Funding Works



Students → Funding Formula → District Allocation

Enrollment - Average Daily Membership (ADM)

- Resident ADM (ADMr)

Funding is based on the number of students

Weighted Students-extra weights (ADMw)

More funding for:

- Special education
- Poverty
- English learners

Local Property Wealth

- More local revenue = less state funding

Why Funding Changes Year to Year



↑ Enrollment → ↑ Funding

↓ Enrollment → ↓ Funding

Student needs change → Funding shifts

Key message:

Even small enrollment changes can significantly impact revenue

We don't control the amount, we decide how to prioritize it.

Understanding the Operating Budget



The operating budget funds:

- Instruction
- Student Support Services
- Transportation
- Administration
- Facilities & Maintenance

Operating budgets are intended to show the **ongoing** revenues that support ongoing expenditures (state school fund, local option taxes, grants, etc.).

Ending fund balance (EFB) is a **one-time carryover**, not a sustainable funding source and are not included in operating projections.

Using EFB to balance operating costs can create spending **deficits** in future years.

Staffing Overview



The district operates with approximately **131 FTE** (Full-Time Equivalent)

- FTE includes:
 - Licensed staff (teachers, specialists)
 - Classified staff (support roles)
 - Confidential
 - Administrative staff

Staffing is the **largest cost driver** in the budget

Where the Money Goes



- Typical breakdown:

General Fund supports 75-85% Staffing (salaries & benefits)

Remaining:

- Supplies & materials
- Transportation
- Utilities
- Contracted services

Key Point:

Because staffing dominates the budget, **most financial flexibility is limited**

Why Salaries & Benefits Can't Be Changed Here



Set through:

- **Collective bargaining agreements**
- Multi-year contracts

Benefits often tied to:

- State systems
- Insurance pools

Legal and contractual obligations **restrict changes**

Budget committee reviews **total cost**, not individual components

What You CAN Influence



Ask questions about:

- Program priorities
- Resource allocation (at a program level)
- Long-term sustainability
- Use of reserves

Suggest:

- Areas for efficiency
- Alignment with district goals



Budget Constraints



- State Funding Formulas - Basic School Support
- Enrollment changes
- Fixed costs (staffing, benefits, transportation)
- Compliance requirements

Many costs are **not easily adjustable year-to-year**

Timeline



1. Budget Development (Administration)
2. Budget Committee review meetings
3. Committee approval
4. School Board adoption
5. Implementation (July 1)

Takeaways



The committee plays a **critical oversight role**

Focus is on **big-picture financial health**

Staffing (131 FTE) drives most costs

Salaries & benefits are **not adjustable at this level**

Collaboration and informed questions are essential

Questions & Discussion



We welcome your questions and follow-up conversations

Thank you. . .

Melanie Neece

Director of Fiscal Services

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