

DAYVILLE SCHOOL DISTRICT #16J

2025-2026 ADOPTED BUDGET



285 SCHOOLHOUSE ROAD

DAYVILLE, OR 97825

855-617-2412

<https://www.dayvilleschools.com>

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EXECUTIVE SUMMARY

The Executive Summary presents a comprehensive summary of the required information for each section of the budget and could be presented separately from the budget document and still present a complete representation of the entity.

The purpose of this document is to provide timely and useful information concerning the past, current and projected financial status of the district to facilitate financial decisions that support the districts we serve.

The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communications device.

We are pleased to present the 2025-2026 budget for Dayville School District. The budget has been prepared in accordance with state regulations, local budget law and policies covering the required twelve-month period from July 1 through June 30.

ABOUT DAYVILLE SCHOOL DISTRICT

Nestled in the beautiful John Day valley, Dayville School District was established in 1924 and is one of five school districts in Grant County, and 197 school districts in Oregon that were formed by ORS 330.005.

As an Oregon School District, we are responsible for educating children residing within our designated boundaries, ensuring they have access to a high-quality education. We also work with our Education Service District and the state government to implement educational policies and provide services.

Along with the general education of students, our District also focuses on ensuring equity, community engagement, continuous improvement, special education services, managing school facilities, and supporting student success.

BOARD OF DIRECTORS

Board members are elected officials who reside within the District's boundary. The role of the board is established in Board Policy BBA, Board Powers and Duties. The three main areas of responsibility include: legislative, policy or rule-making authority, judicial, and executive/administrative authority. This is accomplished in partnership with the Superintendent who implements policies and programs to meet the needs of all students who attend our school.

As explained in policy BBB, the five-person Board of Directors are elected for a four-year term. Senate Bill 174, effective September 9, 1995, changed terms of Board members and election dates. Elections are now scheduled on odd numbered years only.

As a public body, all board meetings are held to public meetings law. The passing of Senate Bill 1502 in 2024 expanded the law to require districts to record and publish their meetings. As a district with less than 50 ADMr, we are exempt from that law, but have chosen to follow it regardless, as we believe transparency is of the utmost importance.

Our current Board of Directors consist of:

Position #1 - Expires 6/30/2025
<u>Babette Larson</u>
Position #2 - Expires 6/30/2025
<u>Casey Fretwell - Board Chair</u>
Position #3 - Expires 6/30/2025
<u>Skip Inscore</u>
Position #4 - Expires 6/30/2027
<u>Mani Martin - Vice Chair</u>
Position #5 - Expires 6/30/2025
<u>Matt Hettinga</u>

DISTRICT STAFF

Dayville School District employs a staff of eighteen people who assist the district in various forms of general operations including; administrative, certified education, educational support, food service, transportation, and facilities service.

Due to our small size and limited resources, our District staff often hold more than one position within our school, showcasing their dedication to the students in our community.

Staff are distinguished by three categories; certified, classified, and confidential. Certified staff hold specific licensure governed by the Teaching Standards and Practices Commission (TSPC) and operate under a collective bargaining agreement (CBA). Classified staff are not required to hold a specific licensure and are typically paid-by-the-hour employees who also operate under the parameters of a CBA. While both certified and classified employees utilize CBA's, neither are under the umbrella of an official union organization. Confidential employees are those who are responsible for managing district operations in an administrative capacity. These employees do not operate under a collective bargaining agreement, and instead each employee negotiates individually with the district.



GOALS AND BOARD OBJECTIVES

Policy AE “District Goals” outlines the overarching purpose of our district.

The district shall maintain a coordinated, valid, and reliable data-driven k-12 program designed to improve student achievement, support student’s’ academic growth beyond proficiency in the knowledge and skills of the student’s current grade level, encourage their attainment of individual goals and successfully prepare students to function effectively in a rapidly changing world and for the futures they choose to pursue.

The district will work with staff, parents, and community members, local school committees and advisory committees to develop district goals that support the physical and cognitive growth and development of students. Goals will be adopted by the Board consistent with the goals adopted by the State Board of Education, and will be reviewed and revised as needed. Goals will utilize valid and reliable data for evaluating the success of curriculum, instruction, resource allocation and school improvement.

Currently, Dayville School District follows the same goals as established by the Oregon Department of Education.

Policy BA “Board Goals” further identifies that the board shall align their goals with the following five objectives:

1. Concentrate the Board’s collective effort on policy-making and planning responsibilities
2. Formulate board policies that best serve each student’s educational interests
3. Provide the Superintendent with sufficient and adequate guidelines for implementing board policies
4. Maintain effective communication with the students, staff, and public to maintain awareness of the attitudes, opinions, desires and ideas
5. Conduct board business openly, soliciting and encouraging broad-based involvement of the students, staff and the public in the board’s decision making processes.

Dayville School does not currently have a formal strategic plan in place.

BUDGET DEVELOPMENT PROCESS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that capital outlay expenditures, including items below the District's capitalization level, are budgeted by function in the governmental fund types.

The District begins its budgeting process by appointing Budget Committee members in early fall. Budget recommendations are developed by management through the spring, with the Budget Committee meeting and approving the budget document occurring in May. Public notices of the budget hearing are generally published in May or June, and the hearing is also held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, community services, debt service, contingency, and transfers) for each major funding group. Expenditure appropriations may not legally be over expended, except in the case of grant receipts, which could not be reasonably estimated at the time the budget was adopted.

For 2025-2026, no changes to budget processes or policies were made. Current budget policies can be found on the district website.

BUDGET COMMITTEE MEMBERS

The Board of Directors appoint five at-large budget committee members for a three-year term. Those committee members currently serving are listed below.

DeeDee Kluser (term expires 6/30/2026)

Ruthie Moore (term expires 6/30/2026)

Sue Cannon (term expires 6/30/2026)

Colin Rau (term expires 6/30/2027)

Vacant

SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee Members and Community Members,

In accordance with ORS 294.391, I respectfully submit the 2025–2026 proposed budget for Dayville School District 16J. This document represents our best estimates of anticipated revenues and expenditures for the upcoming school year. It was developed with input from staff and prepared by our Business Manager, Emma Winkelman.

The proposed budget reflects current information from the State of Oregon, based on an education budget of \$11.36 billion for the 2025–2027 biennium. Our proposed General Fund budget for 2025–2026 is \$2,207,375, compared to the 2024–2025 adopted budget of \$2,619,569.

The most significant change in this year's budget is an overall decrease of \$251,906. This is primarily due to a reduction in our beginning fund balance of \$415,000, largely the result of not receiving an anticipated playground grant. The resulting costs were absorbed by the General Fund. Fortunately, increases in other revenue sources, such as the State School Fund, have helped offset part of this shortfall.

The budget includes revenue from the State School Fund, Integrated Grant funds including Student Investment Account, High School Success, and Early Literacy, as well as continued Preschool Promise Grant support. These resources, combined with careful financial planning, allow us to support our educational programs while maintaining fiscal responsibility.

This proposal also accounts for projected increases in payroll and benefits, as well as planned K–12 textbook adoptions.

As we move through the Budget Committee process, input from staff, parents, students, and community members will guide final recommendations. These contributions are essential to ensuring that we use our resources to provide the highest quality education for our students, while maintaining reserves for emergencies and unforeseen circumstances.

At the conclusion of the budget process, the Budget Committee will vote to approve a recommended budget amount. The final budget will be adopted by the Dayville School Board at its regular June meeting.

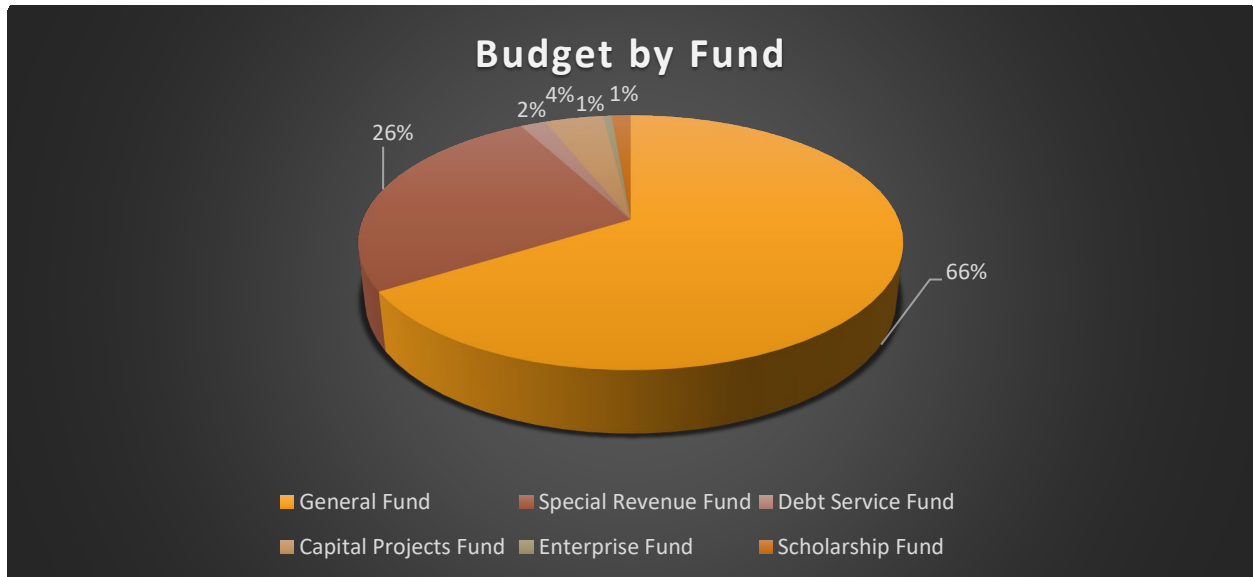
We deeply appreciate the dedication and service of the Budget Committee and School Board members. Your engagement is vital to the success of our school district. Without your commitment, we would not have the vibrant school community that supports our students each day.

Thank you for your continued support of Dayville School District 16J.

Sincerely,
Larry Glaze
Superintendent and Budget Officer

BUDGET AT A GLANCE

The 2025-2026 budget totals \$3,339,850. This is a decrease of \$206,906 when compared to the 2024-2025 adopted budget. This year, we have added the category of Scholarship Fund as we have agreed to accept scholarship money from a local non-profit. The decrease in overall appropriation stems from a decrease in our general fund in the form of fund balance. Over the last couple of years, we have completed several large facilities projects that caused a us to dip into reserves. Now that those are completed, we will work to build our reserves back up over the next several years.



The General Fund represents 66% of the total budget and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from one main source; state school fund. Other minor general fund streams include property taxes and interest on investments.

The Special Revenue Fund represents 26% of the total budget and accounts only for grants received from state or federal sources, food service activities and student body activities.

The Debt Service Fund represents 2% of the total budget and accounts for our local option bond levy annual debt payment.

The Capital Projects Fund represents 4% of the total budget and accounts for money specifically reserved for capital projects.

The Enterprise Fund represents 1% of the total budget and accounts for activities related to our two district owned homes.

The Scholarship Fund represents 1% of the total budget and accounts for money received from the Valley Chapel non-profit that will be distributed to students on an annual basis in the form of scholarships.

BUDGET SUPPLEMENTARY INFORMATION

State School Fund: Trend Data

As State School Fund is our most prominent resource, it is important to analyze the effect of state school fund revenue on our budget.

Average Daily Membership is the main driver of state school fund dollars. Other factors are weighted into the calculation, and include students in English Learner programs, students in pregnant and parenting programs, students on Individualized Education Plans, students in poverty, students in foster care, remote elementary, remote high school, and post graduate scholars.

Detailed information on ADMw breakouts and state school fund estimates can be found at <https://www.oregon.gov/ode/schools-and-districts/grants/pages/school-district-and-esd-payment-statements.aspx> and is summarized in the table below.

State School Fund Allocation History						
Fund	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Expected 24-25	Projected 25-26
ADMr	59.13	55.74	54.45	44.87	46.97	39.00
ADMw	155.18	149.11	152.30	129.46	134.35	125.43
Extended ADMw (drives funding)	155.18	155.18	152.30	152.30	134.35	134.35
State School Fund Allocation	1,188,942	1,246,064	1,362,937	1,428,944	1,263,151	1,384,373
Rate per ADMw	8,614	9,171	9,742	10,315	10,574	11,435
Change over prior year: increase (decrease)	217,382	57,123	116,873	66,007	(165,793)	121,222

Average daily membership has been on a steady decline, with many students coming in from other towns to attend our District. This is something the administration and board of directors is watching closely, and working to come up with ideas and plans to accommodate the financial strain that will place on our district.

Adopted Budget Summary: Trend Data

Total revenue and expenditures budgeted for all funds have decreased by \$206,906 from 2024-2025 to 2025-2026. This decrease is attributed to our general fund reserve fund balance being utilized for facilities projects. 2025-2026 is the first year of a two-year funding biennium, and one with a hard to decipher political landscape, and therefore we have chosen to be fairly conservative in our estimates.

Adopted Budget Summary, All Funds					
	2022	2023	2024	2025	2026
General Fund	\$ 1,857,385	\$ 2,158,349	\$ 2,928,158	\$ 2,619,569	\$ 2,209,375
Special Revenue Fund	\$ 478,220	\$ 417,504	\$ 544,914	\$ 663,250	\$ 867,200
Debt Service Fund	\$ 50,320	\$ 58,500	\$ 58,500	\$ 55,775	\$ 60,000
Capitol Projects Fund	\$ 1,630,462	\$ 375,513	\$ 375,513	\$ 198,162	\$ 138,275
Enterprise Fund	\$ 8,525	\$ 33,500	\$ 33,500	\$ 10,000	\$ 20,000
Scholarship Fund	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Total	\$ 4,024,912	\$ 3,043,366	\$ 3,940,585	\$ 3,546,756	\$ 3,339,850
Increase (decrease) over Prior Year	\$ (2,270,416)	\$ (981,546)	\$ 897,219	\$ (393,829)	\$ (206,906)
% Increase (decrease) over Prior Year	-54%	-24%	29%	-10%	-6%

Resources: All Funds

Resources in the 2025-2026 budget include local sources, intermediate sources, state sources, federal sources, and other sources. Other sources include the beginning fund balance for each fund as well as any interfund transfers that may occur.

In 2025-2026 we are expecting an increase in local sources (property tax and interest on investments), a slight decrease in intermediate sources, an increase in state sources (state school fund), a decrease in federal sources, and a decrease in other sources (fund balance).

Both state and federal funding sources remain uncertain at the time of preparation of our budget, however, we have utilized the information we currently have been told, as well as our own predictions of how situations will turn out to form our best guess of next year's resources.

We hold out hope that our legislature will continue to consider education a budget priority and grant the increases to educational funding that our constituents continue to fight for.

The 2025-2026 budget was developed using our knowledge at the time of preparation of available funding streams.

Requirements: All Funds

Expenditure requirements in the 2025-2026 budget include eight main areas; salaries, associated payroll costs, purchased services, supplies and materials, capital outlay, other objects, transfers, and other uses of funds.

Requirements by Object:

Salaries and associated payroll costs make up the largest part of the DSD budget – 51% combined. Overall, salaries and associated payroll costs have decreased by \$232,170 from the prior year budget. Total FTE has decreased from our prior year adopted value, as highlighted on page 12. PERS rates continue to increase, however, overall associated payroll costs have decreased simply due to the decrease in FTE. Last year, we had expected the new unemployment law that took effect January 1, 2024, making more educational professionals eligible for unemployment during school break periods to have a profound impact on our budget, however, we did not see that come to fruition and have lowered expected unemployment costs in the coming budget. Purchased services remain fairly steady, as we continue to plan on a similar level of purchased services. Capital outlay has decreased significantly as we have finished large projects and only expect very minimal usage. Other objects have increased marginally mainly due to rising liability insurance costs. Transfers remain very similar to prior year. Other Uses of Funds is so large this year due to our allocation of a large “unappropriated ending fund balance,” as well as planned contingency funds.

Requirements by Function:

Instruction Services has decreased marginally from prior year, mainly due to staffing changes as outlined on the next page.

Support services has decreased marginally as we plan for less facilities projects.

Enterprise and community services has increased due to the addition of scholarship monies.

Facilities acquisition and construction has decreased marginally as we plan on much less that will qualify as a fixed asset addition in the coming year.

Other uses have increased very slightly as we expect transfers to remain about the same.

Contingencies has remained almost the same.

Unappropriated ending fund balance has decreased slightly as a means of balancing the budget and leaving ourselves enough “wiggle room” for unforeseen circumstances.

Staffing Allocations & Changes

Staffing in a small, rural district poses a constant challenge. Open positions are hard to fill. Hired employees have to be willing to obtain multiple endorsements as we need to fill gaps in the school schedule. Retention is an obstacle we have to navigate as other districts can often offer more in terms of salaries and benefits. This means our employees truly value what our community has to offer in terms of small-town pride and rural recreational opportunities.

FTE as reported to ODE:							
							Planned
9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	9/30/2023	9/30/2024	9/30/2025
16.57	17.55	17.14	16.96	18.30	16.50	16.50	16.35

Our staffing levels have remained fairly consistent over the years, sitting in the 16-17 FTE range. This level of staffing allows us to provide an upstanding education to children, while working within the constraints of our budget resources. While we are not able to staff at a level high enough to offer many electives, we do work each year to bring in additional programming in the areas of art, music, certified technical trainings and more.

There really are not any changes planned for 25-26 in terms of staffing. We had budgeted high in FTE for 24-25, due to the hope that we would be able to retain a music teacher. For the time being, we are choosing to search for other positions instead – positions that have come open due to transfers between positions within the district.

PERS Rate Information

Salaries and benefits are the largest portion of our expenditures, and PERS retirement contributions on behalf of our employees is the largest percentage of associated payroll costs. PERS has seen many struggles as an entity, and due to that, percentage contribution rates continue to climb. PERS rates for the 2025-2027 biennium have shown large increases for districts across the board. Our increase in rates from the 23-25 biennium show as 1.83% for Tier 1/Tier 2 employees, and 1.49% for OPSRP employees. Rates below do not include the employee contribution of 6%, which always stays the same, and which the district pays on behalf of our employees.

PERS Contribution Rates									
	2019-2021 Biennium			2021-2023 Biennium		2023-2025 Biennium		2025-2027 Biennium	
	Tier1/Tier2		OPSRP	Tier1/Tier2	OPSRP	Tier1/Tier2	OPSRP	Tier1/Tier2	OPSRP
Total Net Contribution Rate (%)	32.03%		26.58%	26.83%	23.72%	27.87%	25.03%	29.70%	26.52%

Budget Forecast: All Funds

In trying to predict what our overall budget number may look like in years to come, we have chosen to utilize a percentage increase of 3% each year.

All Funds Budget Projections								
	Adopted	Adopted	Adopted	Adopted	Budgeted	Projected	Projected	Projected
	2022	2023	2024	2025	2026	2027	2028	2029
TOTAL	4,024,912	3,043,367	3,940,585	3,546,756	3,339,850	3,440,046	3,543,247	3,649,544

Budget Forecast: General Fund

As the general fund is our main source of operating resources, we want to pay close attention to how the future looks for that fund.

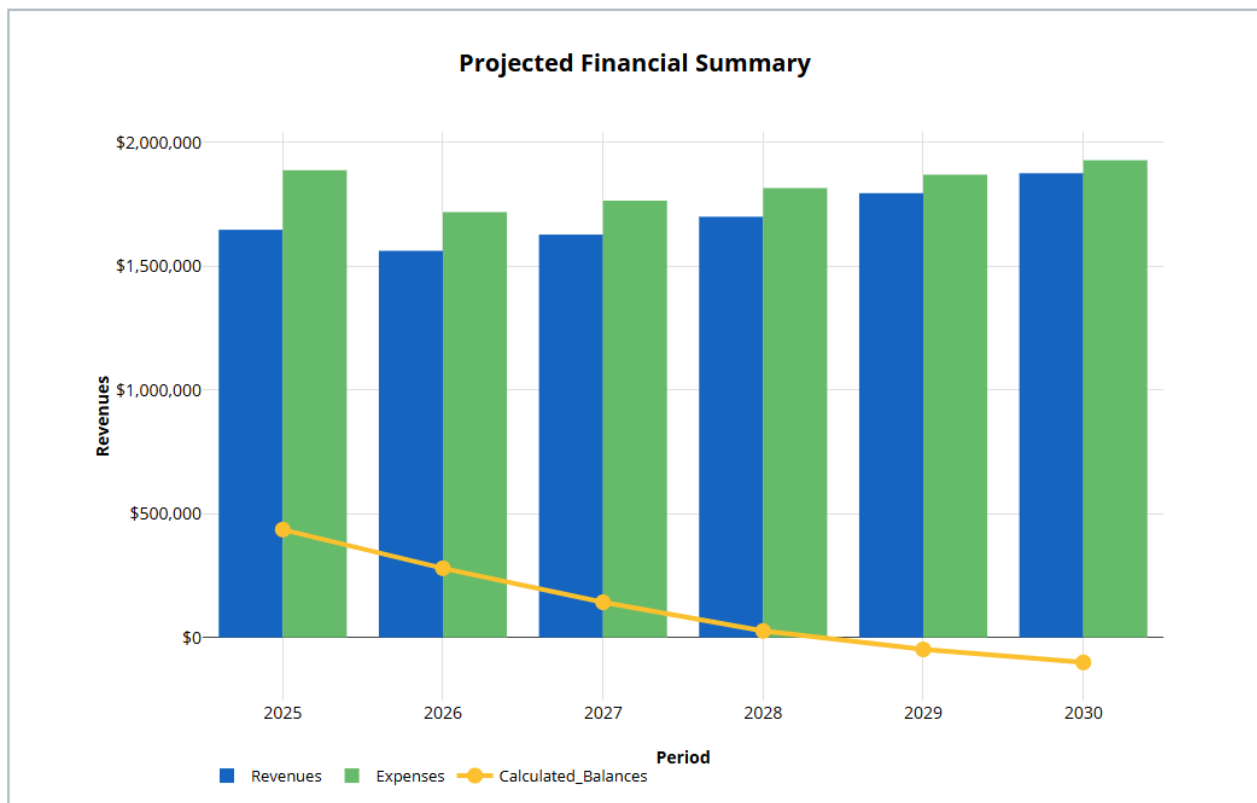
Forecasting budgets for future years is an extremely daunting task, especially being at the beginning of a biennium where the State's next biennium budget is still in the works. All we can do is the best we can with the information we have on hand at this time. We have invested in a software named Frontline Analytics that will help us in forecasting for future years. Frontline allows us to develop a five-year forecast based on several factors including certain assumptions we provide as well as historical averages.

In our given general fund assumptions, resources are expected to hold fairly steady, and show growth each year as we expect the state school fund to continue to increase marginally each biennium, as well as local revenue to grow slightly each year.

General Fund requirements assumptions are expected to outpace our revenue streams, showing a sharp decline in our fund balance by the year 2030. Assumptions included cost of living adjustments for all staff, as well as increases for all supplies and hardware. We also expect increases in property and liability insurance and other professional services. We did not assume any large projects in the five-year term the software performed analysis on.

The picture painted below by the software is a worst-case scenario for our district. We were conservative in our revenue estimates, and as realistic as possible in our expenditure estimates. We believe that we will see each year turn out more favorable than the graph below shows.

Now that the District has the knowledge of what our financial future could look like, the Board and Administration can plan ways for future savings, and come up with ways to improve our fund balance rather than see it decline over the next five years.





ORGANIZATIONAL SECTION

This section is comprised of general information about the District and its budget, including account coding structure. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

SIGNIFICANT BUDGETARY INFORMATION

Relevant Financial Policies

The District operates on many fiscal management policies as listed on the district website. Those include; DB, DBEA, DBG, DBH, DBK, DD, DFA, DFA-AR, DFD, DG, DGA, DH, DI, DIC, DID, DIE, DJ, DJFA, DL, DLC, DLC-AR, and DN.

The District does not currently hold a policy related to fund balance.

A Budget Officer is appointed by the Board at their July regular meeting, and is a duty of the Superintendent.

Budget Development and Implementation

The budget is developed by incorporating input from the Board of Education, the Superintendent, staff, the public, and information from State Legislature regarding various funding levels.

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives; to provide standard procedures for preparing, presenting, and administering local budgets, and to ensure citizen involvement in the preparation of the budget.

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes for all major funds and offers an approach for outlining the programs and services to be provided by the district to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used; guidance is published in the Program Budgeting and Accounting Manual.

The work of the Dayville School District leadership team throughout the year assists in developing and planning this budget. The work starts with the Board of Directors and involves multiple staff throughout the year.

District Debt

Dayville School District maintains a desirable financial condition as it holds a limited amount of debt service. There are currently two forms of debt that the district holds:

- Bus Loan on the two newest bus purchases that have a five year term
- General Obligation Bond Loan that was initiated in December of 2019, and concludes in June of 2034

Current Budget Calendar

DAYVILLE SCHOOL DISTRICT 16J 2025-26 BUDGET CALENDAR			
DATE	TASK	PERSON(S) RESPONSIBLE	NOTES
August 13, 2024	Adopt Budget Calendar & Appoint Budget Officer	Jose/Emma/Board	
July & August, 2024	Contact existing budget committee members to assure their participation.	Emma	Find replacements for any who are still on term but not going to return.
January 14, 2025	Appoint Budget Committee Members	Jose/Board	If necessary
February 1, 2025	Budget requests in to Superintendent	Jose/Emma/Staff	
February & March 2025	Prepare proposed budget for 2025-2026	Emma/Jose	
April 22, 2025	Publish 1st and 2nd Notices of Budget Committee Meetings	Emma	1st notice not more than 30 days prior to meeting – 2nd notice not less than 5 days. To appear in newspaper on 4/30 & 5/7
May 13, 2025	6:00 Budget Committee Meeting 7:00 Regular School Board Meeting	Jose/Emma – Board of Directors and budget committee	Hopefully the only Budget Committee Meeting to go through the budget and approve – Budget to be available for pickup/delivery on Thursday, May 1.
May 19, 2025	7:00 pm 2nd Budget Committee Meeting if necessary	Jose/Emma – Board of Directors and budget committee	
May 27, 2025	Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries	Emma	To appear in June 4 newspaper ... OR we can mail to all Dayville voters – if so last day to mail is ?
June 10, 2025	7:00 pm Regular Board Meeting, Public Hearing on Budget Final Adoption of Budget Adoption of Tax rate by the Board of Directors	Jose/Emma - board	
July 15, 2025	Submit tax certification documents to County Assessor	Emma	Due by July 15
July 25, 2025	Submit complete copies of the budget to County Assessor(s), ODE, Solutions, OEA & County Clerk(s)	Emma	Due by August 30

Chart of Accounts

The Oregon Department of Education adopts a chart of accounts used by school districts and education service districts in Oregon to clarify revenues and expenditures and allow for valid comparisons of revenue and expenditures across all Oregon schools and districts. Oregon's chart of accounts is defined in the Program Budgeting and Accounting Manual (PBAM), which is produced by the School Finance Department and reviewed with assistance of Oregon School Business Officials. A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to users of financial information while conforming to Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

Governmental accounting systems operate on the following six level dimensions:

Revenue Dimensions

XXX - 0000 - XXXX - 000 - 000 - XXX

Fund - 0000 - Source - 000 - 000 - Sub Area

Expenditure Dimensions

XXX - XXXX - XXXX - XXX - XXX - XXX

Fund - Function - Object - Location - Area - Sub Area

The Fund, Function, Object and Area are all defined by the PBAM and are have specific definitions. The Location and Sub Area are available to be defined by the District, to aide us in the tracking of expenditures based on our own fields.

Fund Types

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal accounting entity with self-balancing accounts set aside to carry out a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

FUND CLASSIFICATION	FUND COMPONENTS
General Fund (100)	Accounts for all financial resources of the districts except those required to be accounted for in another fund.
Special Revenue Funds (200-299)	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
Debt Service Funds (300-399)	Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Capital Projects Funds (400-499)	Account for the acquisition or construction of major capital facilities.
Enterprise Funds (500-599)	Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services are recovered primarily through user charges.
Internal Service Funds (600-699)	Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.
Trust and Agency Funds (700-799)	Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds. Agency funds could include funds for a teacher or a parent-teacher organization. Does not include food service or student body funds.

Resources

Resources or revenues collected by the District are first classified by fund, and then by source:

Source	Source Description	Source Definition (3rd Dimension)
1000	Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue and other similar sources.
2000	Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000	Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000	Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through the immediate agencies.
5000	Other Sources	Other sources of revenue including beginning fund balances, sale or compensation of the loss of fixed assets, long-term debt financing, and interfund transfers.

Requirements – Functions

Function describes the type of activity that is carried out. Functions provide program and service information.

Function Type	Function Description
1000: Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000: Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000: Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000: Facilities Acquisition & Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000: Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.
6000: Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000: Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

Requirements – Objects

The object is the service or commodity bought.

Object Type	Object Description
100: Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
200: Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefits payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300: Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge.
400: Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
500: Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets.
600: Other Objects	Amounts paid for goods or services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
700: Transfers	This object category does not represent a purchase, rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800: Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.



FINANCIAL SECTION

The Financial Section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

OVERVIEW

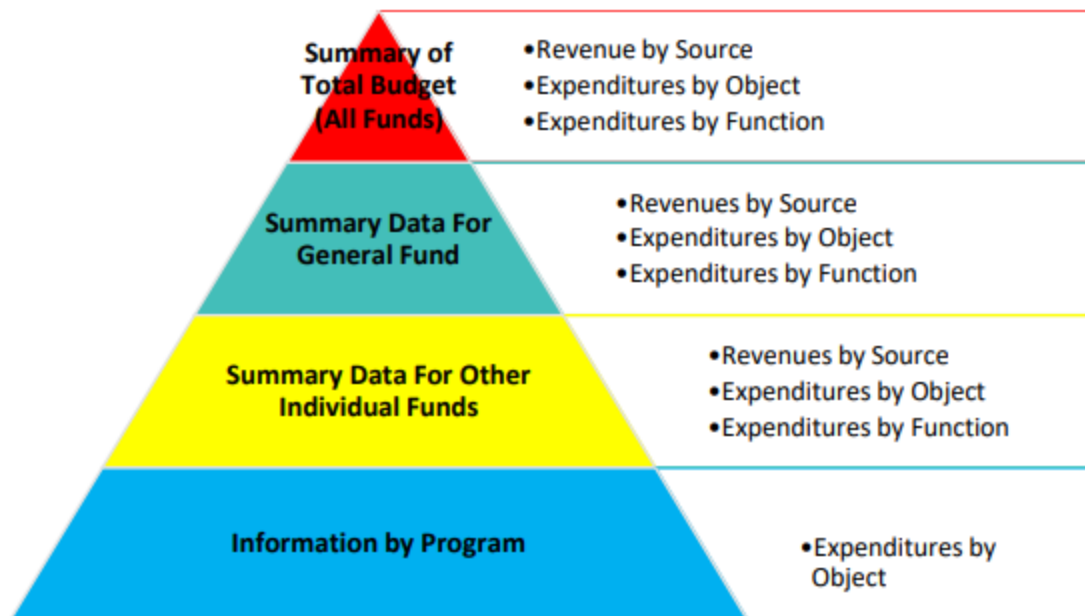
The Financial Section details the financial resources and requirements of Dayville School District for the 2025-2026 budget. The initial part of this section is a summary of all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

The primary elements used to classify revenues and expenditures are fund, function, and object. Funds represent the highest level of the classification structure. Functions are group-related activities aimed at accomplishing a major service.

The seven major functions are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, and Transfers and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels.

Objects are used to describe the type of goods or services purchased and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, and Transfers & Contingencies.

As shown in the chart below, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail.



SUMMARY OF TOTAL BUDGET (ALL FUNDS)

Overall Summary

For the fiscal year ending June 30, 2026, the budgeted revenues and requirements are \$3,339,850, a decrease of \$206,906 over the 2024-2025 adopted budget.

This budget includes six funds; General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Enterprise Fund, and Trust and Agency (Scholarship) Fund.

The General Fund makes up the largest portion of the budget, with a dollar value of \$2,209,375 and a percentage value of 66%.

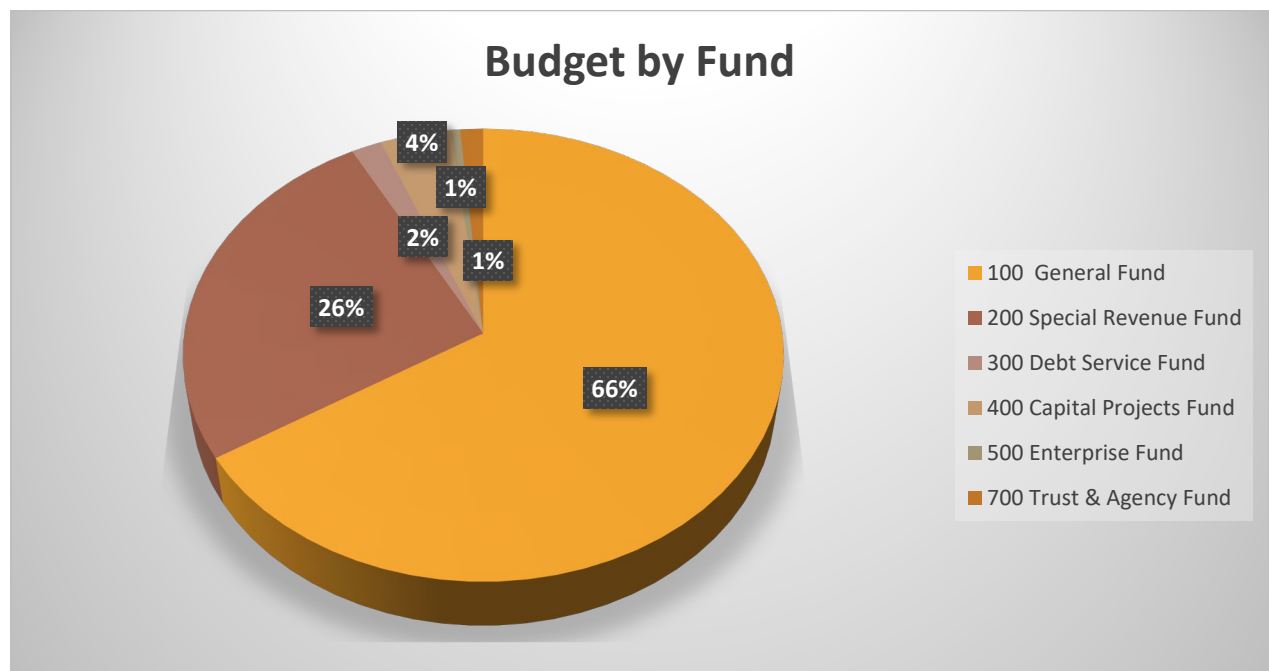
The Special Revenue Fund makes up the second largest portion of the budget, with a dollar value of \$867,200 and a percentage value of 26%.

The Capital Projects Fund makes up the third largest portion of the budget, with a dollar value of \$138,275 and a percentage value of 4%.

The Debt Service Fund makes up the fourth largest portion of the budget, with a dollar value of \$60,000 and a percentage value of 2%.

The Trust & Agency Fund makes up the fifth largest portion of the budget, with a dollar value of \$45,000 and a percentage value of 1%.

The Enterprise Fund makes up the smallest portion of the budget, with a dollar value of \$20,000 and a percentage value of 1%.



Resources – All Funds

All fund estimated resources total \$3,339,850 for 2025-2026. Dayville School receives funding from multiple sources. Total resources show a decrease of 10% over the 2024-2025 adopted budget. Revenue sources in the 2025-2026 budget include local, intermediate, state, federal, and other.

Local sources are comprised primarily of property tax revenue and interest earned on investments in the General Fund and account for 8% of revenues.

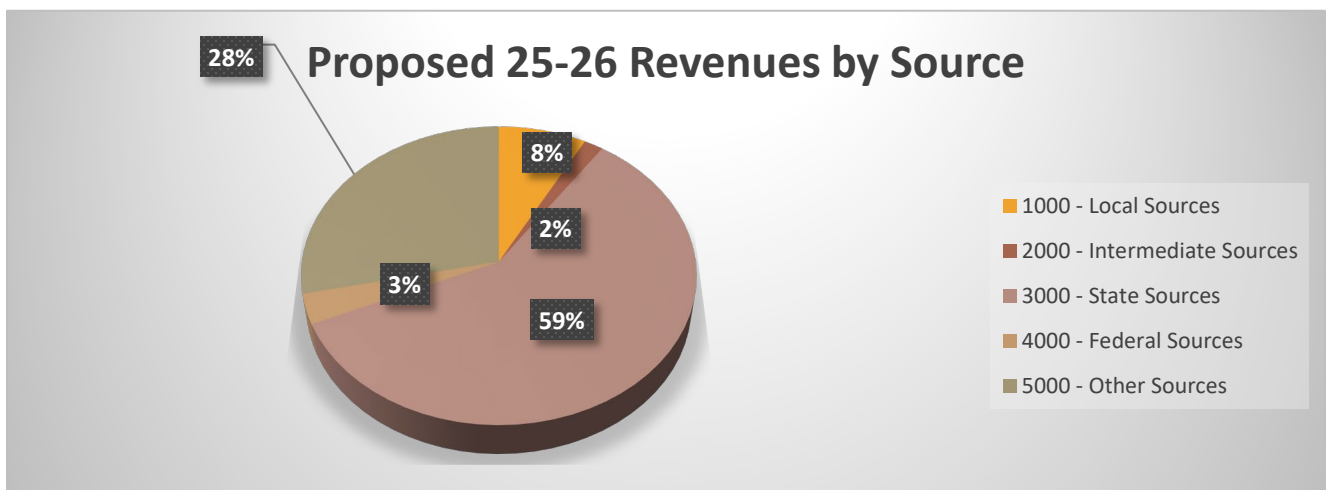
Intermediate sources are comprised primarily of County School Funds and ESD Excess Tax for specific, and account for 2% of revenues.

State sources account for 59% of revenues and are comprised primarily of state school funding in the general fund, and special funding in the Special Revenue Fund for various state grant streams, the largest being the integrated guidance initiatives.

Federal sources are very minimal in this budget, accounting for 3% of revenues and being comprised primarily of grant funding in the Special Revenue Fund.

Other sources are comprised primarily of beginning fund balances and transfers, accounting for 28% of revenues.

Actual 2023	Actual 2024	Adopted 2025	Resources by Object	Adopted 2026	
\$	\$	\$		\$	%
277,416	236,293	193,475	1000 - Local Sources	262,500	8%
95,002	60,313	62,500	2000 - Intermediate Sources	57,500	2%
1,614,683	1,765,065	1,709,819	3000 - State Sources	1,962,125	59%
178,499	242,547	185,000	4000 - Federal Sources	108,500	3%
1,596,722	1,454,485	1,395,962	5000 - Other Sources	949,225	28%
3,762,322	3,758,703	3,546,756	Total:	3,339,850	100%

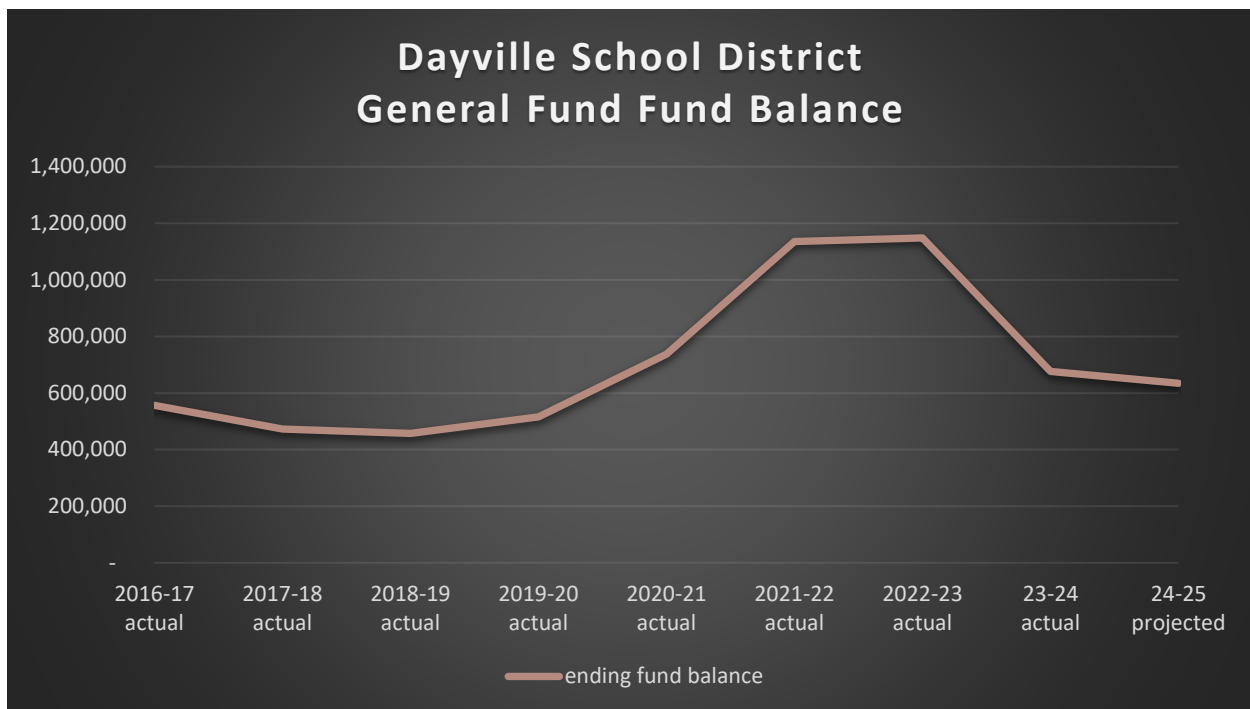


Fund Balances

Oregon budget law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted for 2025-2026, however, the amounts budgeted for contingency and reserve for next year will essentially become our ending fund balance. The ending fund balances by fund are listed in the following table for the last four years of actuals, along with the projected for 2024-2025. In general, Dayville School District expects to see General Fund carryover fund balances continue to increase modestly as we make fiscally responsible decisions that will allow for steady growth and recuperation of previously used fund balance.

Ending Fund Balances					
Fund	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Projected 24-25
General Fund	515,575	725,231	1,148,218	676,376	635,000
Special Revenue Fund	35,840	137,036	60,656	48,749	77,500
Debt Service Fund	6,469	3,001	531	2,787	3,000
Capital Projects Fund	789,282	131,657	162,674	188,162	138,275
Enterprise Fund	3,053	(1,135)	-	-	10,000
Totals	1,350,219	995,790	1,372,079	916,074	863,775

While total fund balances are important, the general fund is our main area of focus, as those funds are driving our operations. The below chart was developed to show how fund balances have fluctuated over the years.



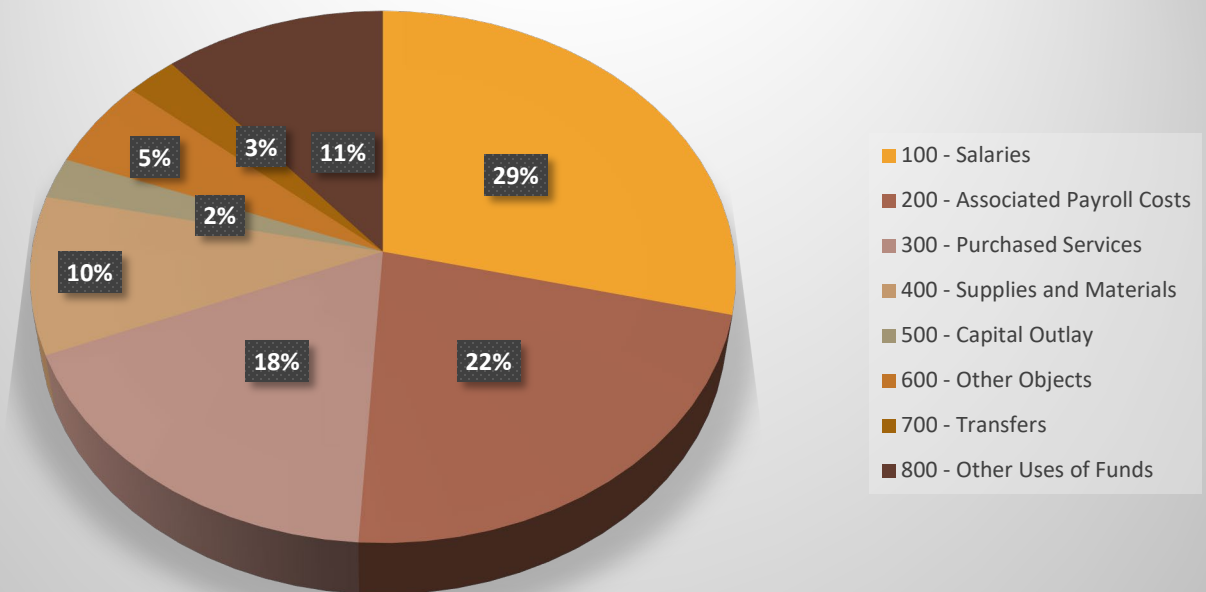
Requirements – All Funds

All fund requirements total \$3,339,850 for 2025-2026. Total requirements include a decrease of 10% over the 2024-2025 adopted budget.

Requirements by Object – All Funds

Actual 2023	Actual 2024	Adopted 2025	Requirements by Object	Adopted 2026	
\$	\$	\$		\$	%
861,364	897,078	1,140,937	100 - Salaries	960,893	29%
487,090	465,315	794,709	200 - Associated Payroll Costs	742,583	22%
299,145	524,777	506,975	300 - Purchased Services	594,570	18%
300,444	223,781	296,907	400 - Supplies and Materials	319,979	10%
243,513	538,652	201,703	500 - Capital Outlay	83,275	2%
92,994	110,621	112,525	600 - Other Objects	180,500	5%
105,694	82,406	88,000	700 - Transfers	85,050	3%
0	0	405,000	800 - Other Uses of Funds	373,000	11%
2,390,243	2,842,629	3,546,756	Total:	3,339,850	100%

Proposed 25-26 Expenditures by Object



Salaries and benefits account for the largest portion of the budget totaling 51% combined and show a decrease of \$232,170 over the prior year. Total FTE decreased from 19.69 budgeted in 24-25 to 16.35 in 25-26. The decrease is due to the fact that prior administration had hoped to bring more teaching positions on board so we had budgeted for them this year, however, the reality of our circumstances show that we cannot sustain an increase in staff at this point in time, so we have pared down to the staffing level that is necessary.

Purchased services account for 18% of our budget and have increased by \$87,595. The increase is due to the cost of services rising just as employment costs rise. All of our contracts have seen at least a 3% increase from 24-25 dollar amounts.

Supplies and materials account for 10% of our budget and show a modest increase of \$23,072. This increase can be attributed to normal inflation costs.

Capital Outlay accounts for 2% of our budget and shows a sharp decrease of \$118,428 from the 24-25 adopted budget. As we have completed many of our large projects, we are expecting very minimal capital outlay in the coming year. This budget area is connected to two specific funds, the Bus Replacement Fund, where we budget our entire fund balance for the purchase of new buses each year whether we actually plan on purchasing buses or not, and the Capital Outlay/GO Bonds Fund where we continue to hold a small sum of money for capital improvement projects, that we budget to spend each year whether we actually plan on it or not.

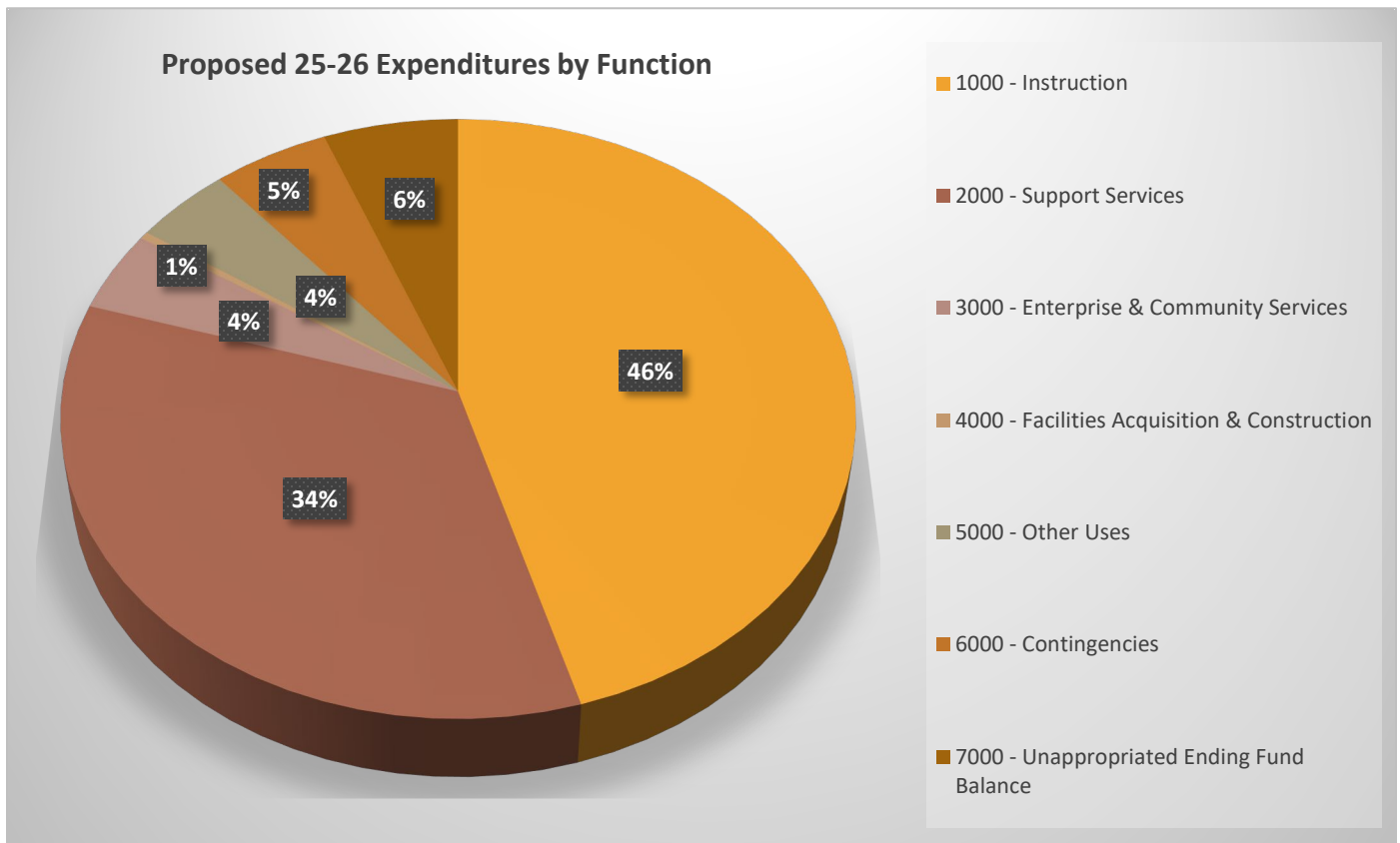
Other Objects accounts for 5% of our budget and show an increase of \$67,975 from the 24-25 adopted budget. The majority of this increase is due to an expected 18%-20% increase in general and liability insurance costs. Debt service payments are also part of this object and have increased slightly from the prior year as we continue to pay down our bus loan and GO Bond debt.

Transfers account for 3% of the total budget and have decreased slightly by \$2,950 from the 24-25 adopted budget. A small amount of transfers within the budget shows that our funds are not having to support each other in any significant manner. Transfers from the General Fund to the Food Service Fund and the Facilities Rental Fund are the only planned transfers for the 25-26 year.

Other Uses of Funds has contributed as 11% of the budget and is showing a small decrease of \$32,000 over prior year. Money budgeted in this category consists of contingencies and unappropriated ending fund balance allocations. While we realize we are budgeting for our reserve balance to decrease, we also acknowledge that we want to balance unknowns, and leave ourselves enough room in the budget to account for those unknowns without having to go through the supplemental budget process.

Requirements by Function – All Funds

Actual 2023	Actual 2024	Adopted 2025	Requirements by Function	Adopted 2026	
\$	\$	\$		\$	%
1,175,595	1,103,838	1,605,452	1000 - Instruction	1,517,211	45%
815,009	1,526,872	1,268,867	2000 - Support Services	1,146,477	34%
118,113	75,019	100,500	3000 - Enterprise & Community Services	144,950	4%
123,387	0	23,162	4000 - Facilities Acquisition & Construction	13,162	0%
158,139	136,900	143,775	5000 - Other Uses	145,050	4%
0	0	175,000	6000 - Contingencies	173,000	5%
0	0	230,000	7000 - Unappropriated Ending Fund Balance	200,000	6%
2,390,243	2,842,629	3,546,756	Total:	3,339,850	100%



Instruction continues to be our main area of focus, accounting for 45% of the budget, showing a decrease from the 24-25 adopted budget of \$88,241. This decrease is largely contributed to the changes in staffing levels.

Support Services is an area that is necessary to keep up the general school operations, and accounts for 34% of our budget, showing a decrease of \$122,390. The decrease can be attributed to bringing all of our facilities services back in house, and the decrease in facilities projects in general.

Enterprise and Community Services accounts for 4% of the budget and shows an increase of \$44,450 from the prior year. This function accounts for our food service activities, as well as scholarship activities. The increase is therefore attributed to normal employer cost increases of salaries and benefits in food service, and the addition of the new scholarship fund.

Facilities Acquisition and Construction accounts for a marginal percentage of the budget and shows a decrease of \$10,000 from the prior year adopted budget. This entire budgeted amount is attributed to our Capital Outlay/GO Bond Fund, which we have halted transfers of funds to, and are simply budgeting our entire remaining fund balance just in case we find a need to spend that money.

Other Uses of Funds accounts for 4% of the budget and shows an increase of \$1,275 from the prior year. Other uses of Funds consists of internal fund transfers, and long-term debt service payments. For debt service payments, we utilize the amortization schedules provided by our lenders to budget the necessary obligation.

Contingencies account for 5% of the total budget, and show a decrease of \$2,000 from the prior year. By local budget law, contingency funds can only be utilized in unforeseen circumstances, and require board action to authorize utilization.

Unappropriated Ending Fund Balance accounts for 6% of the budget and shows a decrease of \$30,000 from the prior year adopted budget. The purpose of unappropriated ending fund balance is to provide the local government with a cash or working capital balance to begin the next fiscal year, and per law, no expenditures can be made from an unappropriated ending fund balance during the year in which it is budgeted, except for an emergency situation arising during the year by involuntary conversion such as theft, vandalism, accident, etc.

Our District's goal has always been to keep a decent percentage on hand between contingencies and unappropriated that we can handle an unforeseen event. The 25-26 budget allows for an 11% reserve between the two. This is within the realm of reasonableness for school district reserve percentages, and the administration is comfortable with this amount. We do plan to build this amount up over the next few years and hope to be able to get it back around one million dollars as it had been.

SUMMARY OF OPERATING FUNDS

General Fund

The General Fund is Dayville School District's sole operating fund. It is budgeted at \$2,209,375 for 2025-2026. This expresses a 16% decrease over the 2024-2025 adopted budget.

The General Fund supports the following main purposes:

- Instruction Services
- General Operations Services

General Operations services include the Board of Directors, Administration, and Facilities Management.

General Fund Assumptions – Resources

Revenue in the General Fund is received primarily from the State in the form of State School Fund Allocation. Property taxes, interest on investments, and ESD Excess tax distribution are other forms of general fund revenue.

Our estimates for future impact of revenue sources are outlined below.

1000: Revenue from Local Sources, 3% growth anticipated each year

2000: Revenue from Intermediate Sources, flat growth anticipated each year

3000: Revenue from State Sources, 3% growth anticipated each year

4000: Revenue from Federal Sources, flat growth anticipated each year

5000: Revenue from Other Sources (Beginning Fund Balance), is projected to increase slightly from prior year, as will be the projection for all years moving forward.

General Fund Assumptions – Requirements

Our estimates for future impact on expenditures are outlined below.

100: Salaries, 3.26% utilized per the certified collective bargaining agreement

200: Associated Payroll Costs, 2% growth anticipated for PERS each year, with all others remaining flat

300: Purchased Services increase minimally each year

400: Supplies and Materials increase of 2% each year to account for inflation

500: Capital Outlay will vary from year to year, with very limited expected in the next five years.

700: Transfers are expected to remain relatively flat

600 & 800: Other uses show a little fluctuation to reflect projected operating surplus.

General Fund Resources by Source

GENERAL FUND RESOURCES						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
210,103	157,713	127,500	1000 - Revenue from Local Sources	133,500	133,500	133,500
88,002	53,313	55,500	2000 - Revenue from Intermediate Sources	50,500	50,500	50,500
1,321,106	1,407,598	1,311,569	3000 - Revenue from State Sources	1,390,375	1,390,375	1,390,375
91,747	98,531	75,000	4000 - Revenue from Federal Sources	-	-	-
1,135,250	1,148,218	1,050,000	5000 - Revenue from Other Sources	635,000	635,000	635,000
2,846,208	2,865,373	2,619,569	General Fund Totals	2,209,375	2,209,375	2,209,375

General Fund revenue sources show slight growth in all areas except for revenue from other sources (fund balance). Property taxes and interest on investments are expected to increase slightly, county and ESD revenue are expected to decrease very slightly, and state school fund is expected to increase slightly.

General Fund Requirements by Object

GENERAL FUND REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
680,175	717,908	963,687	0100 - Salaries	809,505	809,505	809,505
418,484	384,173	650,162	0200 - Associated Payroll Costs	597,000	597,000	597,000
206,651	417,604	340,475	0300 - Purchased Services	198,820	198,820	198,820
169,974	138,987	115,995	0400 - Supplies & Materials	80,500	80,500	80,500
76,474	392,250	-	0500 - Capital Outlay	-	-	-
40,539	55,670	56,250	0600 - Other Objects	65,500	65,500	65,500
105,694	82,406	88,000	0700 - Transfers	85,050	85,050	85,050
-		405,000	0800 - Other Uses of Funds	373,000	373,000	373,000
1,697,991	2,188,997	2,619,569	General Fund Totals	2,209,375	2,209,375	2,209,375

General Fund expenditures show changes very similar to overall expenditures. Salaries and benefits are showing a decrease due to the decrease in budgeted FTE, purchased services show a sharp decrease due to services being brought in-house, supplies and materials show a decrease due to more of those items being charged to grant funds, other objects show an increase due to increased insurance costs, and the rest vary only minimally from the prior budget.

General Fund Requirements by Function

GENERAL FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25		FTE	Proposed	Approved	Adopted
818,811	721,933	1,087,702	1000 - Instruction	7.30	877,861	877,861	877,861
773,486	1,384,659	1,038,867	2000 - Support Services	5.20	873,464	873,464	873,464
-	-	-	3000 - Enterprise & Community Services	-	-	-	-
-	-	-	4000 - Facilities Acquisition & Construction	-	-	-	-
105,694	82,406	88,000	5000 - Other Uses	-	85,050	85,050	85,050
-	-	175,000	6000 - Contingencies	-	173,000	173,000	173,000
-	-	230,000	7000 - Unappropriated Ending Fund Balance	-	200,000	200,000	200,000
1,697,991	2,188,997	2,619,569	General Fund Totals	12.50	2,209,375	2,209,375	2,209,375

General Fund expenditures by function show the main district areas of focus – first, instruction in providing our students a top-rate education; second, support services to provide for administrative services and adequate maintenance and transportation services; lastly in reserves to provide the district with adequate resources should unforeseen circumstances arise.

Instruction shows a sharp decrease compared to prior year budget due to two factors; first being the general decrease in FTE we’ve noted throughout the budget, second being the fact that we have planned more FTE being expended from special revenue funding streams.

Support services shows a sharp decrease from prior year budget again due to bringing all maintenance services back in-house, and due to less planned facilities maintenance and upkeep projects.

Other uses shows a slight decrease due to a little less in transfers being budgeted.

Contingencies and Unappropriated have decrease slightly in order to balance the budget and give ourselves enough “wiggle room” in the other categories.

SUMMARY OF OTHER FUNDS

Special Revenue Fund

The Special Revenue Fund is budgeted at \$867,200 for 2025-2026. This is an increase of \$203,950 over the 2024-2025 adopted budget. The increase is attributed to two new Technical Assistance Program grants we have been awarded, and to the addition of an extra sum of money added into the special revenue fund for any unexpected grants received throughout the year.

The Special Revenue Fund contains revenue that is restricted for specific purposes. Typically these funds are from state and federal grants and/or contracts. The largest program in the Special Revenue Fund is the Integrated Guidance Initiatives, which consists of the Student Investment Account (SIA) Fund, High School Success (HSS) Fund, and Early Literacy Fund. Other federal grant streams such as Title 1A and REAP, and IDEA funding are additional, smaller grants included in this fund. Each grant operates independently and requires resources and requirements to match at the end of each grant period. Typically these grants are allocated on a biennium basis.

Food Service and Student Body activities are also accounted for in the Special Revenue Fund.

2025-2026 will be the first year of a new biennium for these grants. Federal grants are expected to decline in the future, while state grants are expected to remain fairly constant in the next biennium. Because we are at the start of a new biennium, amounts for the 2025-2026 fiscal year are amounts that may change as state level budgets are finalized.

The following is a list of special revenue funding streams:

Special Revenue Fund Grants 2025-2026	
200 Other Grants	100,000
203 REAP Flex	14,000
208 Title IA	60,000
215 Preschool	184,500
216 IDEA	12,000
250 Early Literacy Fund	129,250
251 Student Investment Account	129,000
252 High School Success (M98)	57,000
255 Student Body Fund	81,500
299 Lunch Fund	99,950
Total Special Grants	867,200

Special Revenue Fund Assumptions – Resources

1000: Revenue from Local Sources, we anticipate to continue to grow marginally each year

2000: Revenue from Intermediate Sources, no anticipated growth

3000: Revenue from State Sources, we anticipate an increase in state funding as long as our current Governor is in office, and promoting certain educational initiatives. State revenue projections have become more uncertain, meaning we budget for a best case scenario.

4000: Revenue from Federal Sources is currently very uncertain, but we have been told to assume flat or slightly decreased funding

5000: Revenue from Other Sources, is projected to remain about the same.

Special Revenue Fund Assumptions - Requirements

100: Salaries, 3.26% growth anticipated each year.

200: Associated Payroll Costs, 2% growth anticipated each year.

300: Purchased Services depends largely on the purpose of the grant funds, but is expected to remain fairly consistent.

400: Supplies and Materials are expected to remain relatively flat, but could decrease based on technology needs.

500: Capital Outlay is expected to fluctuate depending on facilities needs. At this point we don't expect to expend on projects for about five years.

600: Other Uses expect little fluctuation.

Special Revenue Fund Resources by Source

SPECIAL REVENUE FUND						
RESOURCES						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
16,832	21,829	10,500	1000 - Revenue from Local Sources	27,000	27,000	27,000
7,000	7,000	7,000	2000 - Revenue from Intermediate Sources	7,000	7,000	7,000
293,577	357,467	398,250	3000 - Revenues from State Sources	571,750	571,750	571,750
86,752	144,016	110,000	4000 - Revenues from Federal Sources	108,500	108,500	108,500
167,415	100,289	137,500	5000 - Revenue from Other Sources	152,950	152,950	152,950
571,576	630,601	663,250	Special Revenue Fund Totals	867,200	867,200	867,200

Special Revenue Fund Requirements by Object

SPECIAL REVENUE FUND						
REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
181,189	179,170	177,250	0100 - Salaries	151,388	151,388	151,388
68,606	81,142	144,547	0200 - Associated Payroll Costs	145,583	145,583	145,583
87,831	105,935	166,500	0300 - Purchased Services	350,750	350,750	350,750
127,832	68,746	170,912	0400 - Supplies & Materials	219,479	219,479	219,479
45,452	146,402	3,541	0500 - Capital Outlay	-	-	-
10	457	500	0600 - Other Objects	-	-	-
-	-	-	0700 - Transfers	-	-	-
-	-	-	0800 - Other Uses of Funds	-	-	-
510,920	581,852	663,250	Special Revenue Fund Totals	867,200	867,200	867,200

While all of our special revenue funding must be expended on certain allowable uses, we have chosen to invest these funds primarily in our employees; filling the grant FTE requirements. We also see the need to invest a large portion into purchased services which includes counseling contracts. Another area we budget for is technology related items such as computer hardware and software.

As part of integrated guidance initiatives, we have performed community surveys to help us determine how to spend those funds, and our IG plan can be found on the school website.

Special Revenue Fund Requirements by Function

SPECIAL REVENUE FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25		FTE	Proposed	Approved	Adopted
356,783	381,906	517,750	1000 - Instruction	2.90	639,350	639,350	639,350
36,023	124,927	45,000	2000 - Support Services	-	127,900	127,900	127,900
118,113	75,019	100,500	3000 - Enterprise & Community Services	0.95	99,950	99,950	99,950
-	-	-	4000 - Facilities Acquisition & Construction	-	-	-	-
-	-	-	5000 - Other Uses	-	-	-	-
-	-	-	6000 - Contingencies	-	-	-	-
-	-	-	7000 - Unappropriated Ending Fund Balance	-	-	-	-
510,920	581,852	663,250	Special Revenue Fund Totals	3.85	867,200	867,200	867,200

Special revenue fund expenditures by function are largely allocated to instruction initiatives, and shows a significant increase due to FTE increases. Support services initiatives includes counseling services and shows a significant increase as this fund has taken on more of the burden, and as we hold contracts with both the ESD and CCS. Enterprise and community services includes food service and remains about the same.

Debt Service Fund

The Debt Service Fund contains activity related to our annual general obligation bond. We receive property taxes levied for the bond each year, and expend those tax revenues on long-term debt principal and interest.

Debt Service Fund Assumptions – Resources

1111: Property Taxes, expected to increase slightly as our levy increases to meet debt service needs

5000: Revenue from Other Sources, fund balance remains minimal as we occasionally receive more tax than necessary allowing for a small buffer

Debt Service Fund Assumptions – Requirements

600: Other Objects, expected to increase slightly and in alignment with the debt amortization schedule.

Debt Service Fund Resources by Source

DEBT SERVICE FUND RESOURCES						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
50,481	56,751	55,475	1000 - Revenue from Local Sources	57,000	57,000	57,000
2,495	531	300	5000 - Revenue from Other Sources	3,000	3,000	3,000
52,977	57,282	55,775	Debt Service Fund Totals	60,000	60,000	60,000

Debt Service Fund Requirements by Object

DEBT SERVICE FUND REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
52,446	54,495	55,775	0600 - Other Objects	60,000	60,000	60,000
52,446	54,495	55,775	Debt Service Fund Totals	60,000	60,000	60,000

Debt Service Fund Requirements by Function

DEBT SERVICE FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25	Account Description	FTE	Proposed	Approved	Adopted
52,446	54,495	55,775	5000 - Other Uses	-	60,000	60,000	60,000
52,446	54,495	55,775	Debt Service Fund Totals		60,000	60,000	60,000

Debt service payments consist of principal and interest as identified in the amortization schedule obtained from the lender.

Capital Projects Fund

The capital projects fund acts as a reserve fund for our major capital projects and bus purchases. It consists of two separate funds – the capital outlay/GO Bonds fund and the bus replacement fund.

Capital Projects Fund Assumptions – Resources

5000: Revenue from Other Sources, fund balance remains steady as we have chosen to halt transfers to these funds for the time being.

Capital Projects Fund Assumptions – Requirements

500: Capital Outlay, is expected to decrease as we do not anticipate any large projects in the next few years.

600: Other Objects, expected to increase slightly and in alignment with the debt amortization schedule for our bus loan debt.

Capital Projects Fund Resources by Source

CAPITAL PROJECTS FUND RESOURCES						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
286,062	188,162	198,162	5000 - Revenue from Other Sources	138,275	138,275	138,275
286,062	188,162	198,162	Capital Projects Fund Totals	138,275	138,275	138,275

Capital Projects Fund Requirements by Object

CAPITAL PROJECTS FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25	Account Description	FTE	Proposed	Approved	Adopted
-	-	175,000	2000 - Support Services	-	125,113	125,113	125,113
123,387	-	23,162	4000 - Facilities Acquisition & Improvement		13,162	13,162	13,162
123,387	-	198,162	Capital Projects Fund Totals		138,275	138,275	138,275

Capital Projects Fund Requirements by Function

CAPITAL PROJECTS FUND REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED		FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25	Account Description	Proposed	Approved	Adopted
123,387		198,162	0500 - Capital Outlay	83,275	83,275	83,275
		-	0600 - Other Objects	55,000	55,000	55,000
123,387	-	198,162	Capital Projects Fund Totals	138,275	138,275	138,275

Enterprise Fund

The Enterprise Fund holds the activity related to our two district owned home sites. Currently, one is occupied by the Superintendent, and one is vacant until we secure a tenant. For 25-26, they are both expected to be vacant at this point, as the new Superintendent will not need the district home. We will work to fill those vacancies as we are able.

Enterprise Fund Assumptions – Resources

5000: Revenue from Other Sources, transfers and fund balance have increased moderately as we have increased our transfers knowing we need to replace some equipment at one of the homes.

Enterprise Fund Assumptions – Requirements

400: Supplies and Materials are expected to increase, as we know there is a need to replace a heating/AC unit in one home.

Enterprise Fund Resources by Source

ENTERPRISE FUND RESOURCES						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
5,500	17,286	10,000	5000 - Revenue from Other Sources	20,000	20,000	20,000
5,500	17,286	10,000	Enterprise Fund Totals	20,000	20,000	20,000

Enterprise Fund Requirements by Object

ENTERPRISE FUND REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
2,863	1,238	-	0300 - Purchased Services	-	-	-
2,637	16,048	10,000	0400 - Supplies & Materials	20,000	20,000	20,000
5,500	17,286	10,000	Enterprise Fund Totals	20,000	20,000	20,000

Enterprise Fund Requirements by Function

ENTERPRISE FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25		FTE	Proposed	Approved	Adopted
5,500	17,286	10,000	2000 - Support Services	-	20,000	20,000	20,000
5,500	17,286	10,000	Enterprise Fund Totals		20,000	20,000	20,000

Trust and Agency Fund

The Trust and Agency Fund, also known as the Scholarship Fund is new in the 2025-2026 budget and will account for scholarship monies held by the District. Currently the only scholarship source is the Valley Chapel Scholarship.

Trust and Agency Fund Assumptions – Resources

1000: Revenue from Local Sources, expected to see minimal increases as the scholarship money declines, and as we do not anticipate taking on additional funds for other agencies.

5000: Revenue from Other Sources, our beginning fund balance will be our main source of revenues for this account and will decrease each year as we pay out scholarships to students, and as agencies utilize their funds.

Trust and Agency Fund Assumptions – Requirements

300: Purchased Services will vary from year to year as we pay out scholarships to students, and as agencies utilize their funds.

Trust and Agency Fund Resources

TRUST AND AGENCY FUND RESOURCES						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
-	-	-	1000 - Revenue from Local Sources	45,000	45,000	45,000
-	-	-	Trust and Agency Fund Totals	45,000	45,000	45,000

Trust and Agency Fund Requirements by Object

TRUST AND AGENCY FUND REQUIREMENTS BY OBJECT						
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026		
FY 22/23	FY 23/24	FY 24/25		Proposed	Approved	Adopted
-	-	-	0300 - Purchased Services	45,000	45,000	45,000
-	-	-	Trust and Agency Fund Totals	45,000	45,000	45,000

Trust and Agency Fund Requirements by Function

TRUST AND AGENCY FUND REQUIREMENTS BY FUNCTION							
ACTUAL	ACTUAL	ADOPTED	Account Description	FY 2025-2026			
FY 22/23	FY 23/24	FY 24/25		FTE	Proposed	Approved	Adopted
-	-	-	3000 - Enterprise & Community Services	-	45,000	45,000	45,000
-	-	-	Trust and Agency Fund Totals	-	45,000	45,000	45,000

INFORMATION BY PROGRAM

Per Oregon Budget Law, information in the budget documents must include the actual data for the second preceding year (2022-2023), the preceding year (2023-2024), the current adopted budget (2024-2025), and the proposed, approved, and adopted budget columns for the new budget year (2025-2026). Dayville School District has provided that information on previous pages, and will use the following sections to provide a more detailed version by fund, function specific program, and object on the following pages.

General Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
100 General Fund	(2,846,208)	(2,865,373)	(2,619,569)	(2,209,375)
1111 Property Taxes	(90,427)	(85,662)	(84,000)	(86,000)
1510 Interest on Investments	(41,066)	(51,523)	(30,000)	(35,000)
1800 Community Services Activities - ELC Daycare	(12,518)	(6,266)	(3,500)	(7,500)
1960 Recovery of Prior Years Expenditures	(48,224)	(2,758)	-	
1990 Miscellaneous	(17,869)	(11,504)	(10,000)	(5,000)
2101 County School Funds	(520)	(473)	(500)	(500)
2102 General ESD Funds	(67,888)	(4,000)	-	
2103 Excess ESD Local Revenue	(19,594)	(48,840)	(55,000)	(50,000)
3101 State School Fund - General Support	(1,289,323)	(1,398,440)	(1,289,569)	(1,384,375)
3103 Common School Fund	(10,158)	(6,991)	(7,000)	(6,000)
3299 Other Unrestricted Grants-in-aid	(21,625)	(2,167)	(15,000)	
4500 Restricted Revenue from Federal thru State	-	(10,000)	-	
4700 Grants-In-Aid Federal Thru Other Intermediate	(12,203)	(88,531)	-	
4801 Federal Forest Fees	(79,544)	-	(75,000)	-
5400 Beginning Fund Balance	(1,135,250)	(1,148,218)	(1,050,000)	(635,000)

General Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
100 General Fund	1,697,991	2,188,997	2,619,569	2,209,375	12.50
1111 Elementary Instruction	398,438	250,186	299,756	312,443	3.00
100 Salaries	222,069	157,097	168,852	177,257	3.00
200 Associated Payroll Costs	125,325	79,761	123,704	132,186	
300 Purchased Services	414	5,681	500		
400 Supplies & Materials	50,630	7,648	6,700	3,000	
1113 Elementary Extra-Curricular	-	719	-		
400 Supplies & Materials	-	719	-		
1121 Middle School Programs	82,490	82,300	238,217	184,663	1.75
100 Salaries	52,386	51,555	138,320	103,050	1.75
200 Associated Payroll Costs	21,425	28,715	90,397	79,613	
300 Purchased Services	215	-	500		
400 Supplies & Materials	8,465	2,030	9,000	2,000	
1122 Middle School Extra Curricular	6,486	7,169	27,299	24,429	
100 Salaries	3,990	4,477	16,750	16,770	
200 Associated Payroll Costs	1,134	2,492	7,049	7,659	
300 Purchased Services	-	-	500		
400 Supplies & Materials	1,363	200	3,000		
1131 High School Instruction	198,076	247,747	344,648	205,663	1.75
100 Salaries	98,331	149,478	207,429	123,050	1.75
200 Associated Payroll Costs	85,242	83,563	118,719	79,613	
300 Purchased Services	1,235	752	6,000		
400 Supplies & Materials	13,267	13,954	12,500	3,000	
1132 High School Extra-Curricular	59,882	72,828	80,887	78,578	
100 Salaries	19,801	21,150	28,250	34,378	
200 Associated Payroll Costs	4,945	9,321	11,887	15,700	
300 Purchased Services	12,957	19,850	24,250	22,500	
400 Supplies & Materials	19,470	16,537	13,000	5,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	2,709	5,971	3,500	1,000	
1140 - Preschool Programs	66,166	42,124	91,895	71,085	0.80
100 Salaries	31,842	22,866	43,000	35,000	0.80
200 Associated Payroll Costs	33,790	18,893	46,895	34,585	
400 Supplies & Materials	534	365	2,000	1,500	
1250 Special Education Programs	7,274	14,509	5,000	1,000	
100 Salaries	3,221	5,491	-		
200 Associated Payroll Costs	3,492	8,432	-		
300 Purchased Services	451	394	3,000	1,000	
400 Supplies & Materials	110	193	2,000		
1280 Alternative Education	-	4,350	-		
300 Purchased Services	-	4,350	-		
2115 Student Safety	-	24,000	-		
300 Purchased Services	-	24,000	-		
2130 Health Services	-	95	-		
400 Supplies & Materials	-	95	-		
2210 Improvement of Instruction Services	7,879	2,139	15,000	-	
200 Associated Payroll Costs	7,879	1,857	15,000	-	
300 Purchased Services	-	282	-		
2213 Curriculum Development	1,396	206	2,500		
400 Supplies & Materials	1,396	206	2,500		
2220 Educational Media Services	64	18,251	5,000	500	
300 Purchased Services	-	8,930	-		
400 Supplies & Materials	64	9,321	5,000	500	
2230 Assessment & Testing	360	48	500		
300 Purchased Services	360	48	500		
2240 Instructional Staff Development	1,039	1,883	1,500		
300 Purchased Services	835	1,053	1,000		
400 Supplies & Materials	203	830	500		

General Fund Requirements Continued

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
2310 Board of Education Services	36,918	29,163	36,725	37,000	
300 Purchased Services	34,798	24,223	33,225	31,000	
400 Supplies & Materials	1,371	1,684	2,000	1,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	749	3,256	1,500	5,000	
2321 Office of the Superintendent Services	133,902	144,701	208,195	169,403	1.00
100 Salaries	75,785	82,560	114,000	90,000	1.00
200 Associated Payroll Costs	40,682	39,482	64,945	59,703	
300 Purchased Services	11,094	6,651	17,750	8,200	
400 Supplies & Materials	4,560	14,224	9,000	9,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	1,782	1,784	2,500	2,500	
2410 Office of the Principal Services	101,955	110,885	190,223	203,577	2.00
100 Salaries	52,262	52,137	104,500	101,000	2.00
200 Associated Payroll Costs	37,357	37,253	70,973	83,327	
300 Purchased Services	9,736	10,579	11,250	13,250	
400 Supplies & Materials	2,600	10,413	3,500	6,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	-	503	-	-	
2520 Fiscal Services	62,067	117,726	57,604	38,500	
100 Salaries	16,400	54,768	5,000	-	
200 Associated Payroll Costs	2,815	19,055	2,104	-	
300 Purchased Services	40,751	35,210	48,500	30,500	
400 Supplies & Materials	1,642	8,662	1,500	8,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	458	31	500	-	
2540 Operation and Maintenance of Plant Services	286,472	853,557	407,736	334,134	2.00
100 Salaries	67,392	84,953	92,336	97,000	2.00
200 Associated Payroll Costs	38,920	38,919	74,855	81,500	
300 Purchased Services	89,229	259,129	180,500	80,634	
400 Supplies & Materials	42,676	40,549	19,795	32,000	
500 Capital Outlay	17,836	392,250	-	-	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	30,419	37,756	40,250	43,000	
2550 Student Transportation Services	141,435	82,006	113,884	90,350	0.20
100 Salaries	36,696	31,377	45,250	32,000	0.20
200 Associated Payroll Costs	15,479	16,429	23,634	23,114	
300 Purchased Services	4,577	16,473	13,000	11,736	
400 Supplies & Materials	21,623	11,357	24,000	9,500	
500 Capital Outlay	58,638	-	-	-	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	4,423	6,370	8,000	14,000	
5200 Transfers of Funds	105,694	82,406	88,000	85,050	
700 Transfers	105,694	82,406	88,000	85,050	
6110 Operating Contingency	-	-	175,000	173,000	
800 Reserves	-	-	175,000	173,000	
7000 Unappropriated Ending Fund Balance	-	-	230,000	200,000	
800 Reserves	-	-	230,000	200,000	

Special Revenue Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
200 Other Grants				(100,000)
3299 Other Unrestricted Grants-in-aid				(100,000)
203 REAP Flex	(37,387)	(8,764)	(15,000)	(14,000)
4500 Restricted Revenue from Federal thru State	(13,837)	(8,764)	(15,000)	(14,000)
5400 Beginning Fund Balance	(23,550)	-	-	
208 Title IA	(24,081)	(51,280)	(55,000)	(60,000)
4500 Restricted Revenue from Federal thru State	(24,075)	(51,280)	(55,000)	(60,000)
5400 Beginning Fund Balance	(6)	-	-	
215 Preschool	(166,428)	(183,428)	(190,500)	(184,500)
2199 Other Intermediate Sources	(7,000)	(7,000)	(7,000)	(7,000)
3299 Other Unrestricted Grants-in-aid	(146,500)	(156,500)	(156,500)	(156,500)
5400 Beginning Fund Balance	(12,928)	(19,928)	(27,000)	(21,000)
216 IDEA	(11,708)	(8,521)	(12,500)	(12,000)
4500 Restricted Revenue from Federal thru State	(11,704)	(8,521)	(12,500)	(12,000)
5400 Beginning Fund Balance	(4)	-	-	
250 Early Literacy Fund	-	(1,715)	(85,250)	(129,250)
3299 Other Unrestricted Grants-in-aid	-	(1,715)	(85,250)	(129,250)
251 Student Investment Account	(95,654)	(150,367)	(106,500)	(129,000)
3299 Other Unrestricted Grants-in-aid	(90,165)	(150,367)	(106,500)	(129,000)
5400 Beginning Fund Balance	(5,490)	-	-	
252 High School Success (M98)	(67,797)	(41,293)	(50,000)	(57,000)
3299 Other Unrestricted Grants-in-aid	(49,526)	(41,293)	(50,000)	(57,000)
5400 Beginning Fund Balance	(18,272)	-	-	
253 CTE Revitalization	(820)	(820)	-	
5400 Beginning Fund Balance	(820)	(820)	-	
255 Student Body Fund	(48,032)	(55,439)	(48,000)	(81,500)
1510 Interest on Investments	(18)	(12)	-	
1700 Extra-Curricular Activities	(10,185)	(15,520)	(8,000)	(25,000)
5400 Beginning Fund Balance	(37,829)	(39,907)	(40,000)	(56,500)
256 ESSER III	(1,555)	(53,020)	-	
4500 Restricted Revenue from Federal thru State	(1,555)	(53,020)	-	
299 Lunch Fund	(118,113)	(75,954)	(100,500)	(99,950)
1610 Daily Food Sales	(6,460)	(2,341)	(1,000)	(500)
1990 Miscellaneous	(169)	(3,957)	(1,500)	(1,500)
3299 Other Unrestricted Grants-in-aid	(7,387)	(7,594)	-	
4500 Restricted Revenue from Federal thru State	(30,482)	(20,168)	(22,000)	(20,000)
4990 Revenue for/on Behalf of District	(5,098)	(2,262)	(5,500)	(2,500)
5200 Interfund Transfers	(54,194)	(39,633)	(70,500)	(75,450)
5400 Beginning Fund Balance	(14,323)	-	-	
Total Special Revenue Fund	(571,576)	(630,601)	(663,250)	(867,200)

Special Revenue Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
200 Other Grants				100,000	
1111 Elementary Instruction				50,000	
300 Purchased Services				50,000	
2540 Operation and Maintenance of Plant Services				50,000	
300 Purchased Services				50,000	
203 REAP Flex	37,387	8,764	15,000	14,000	
1111 Elementary Instruction	7,293	989	7,500	14,000	
300 Purchased Services	5,552	-	7,500	14,000	
400 Supplies & Materials	1,592	989	-		
500 Capital Outlay	149	-	-		
1121 Middle School Programs	3,316	-	-		
300 Purchased Services	3,316	-	-		
1131 High School Instruction	20,621	1,174	7,500		
300 Purchased Services	8,196	-	7,500		
400 Supplies & Materials	12,425	1,174	-		
1210 Programs for the Talented and Gifted	-	4,992	-		
300 Purchased Services	-	4,992	-		
2240 Instructional Staff Development	6,156	-	-		
300 Purchased Services	6,156	-	-		
2660 Technology Services	-	1,610	-		
400 Supplies & Materials	-	1,610	-		
208 Title IA	24,081	51,280	55,000	60,000	0.80
1250 Special Education Programs	-	458	-		
300 Purchased Services	-	458	-		
1272 Title IA/D	24,081	50,823	55,000	60,000	0.80
100 Salaries	20,316	14,248	30,000	32,038	0.80
200 Associated Payroll Costs	3,765	5,381	24,105	27,962	
300 Purchased Services	-	31,194	-		
400 Supplies & Materials	-	-	895		
215 Preschool	146,500	178,389	190,500	184,500	1.60
1140 - Preschool Programs	146,500	178,389	190,500	184,500	1.60
100 Salaries	47,588	80,335	61,750	59,100	1.60
200 Associated Payroll Costs	18,458	23,097	56,019	62,821	
300 Purchased Services	42,511	3,495	22,500		
400 Supplies & Materials	37,943	2,914	50,231	62,579	
500 Capital Outlay	-	68,548	-		
216 IDEA	11,708	8,521	12,500	12,000	
1250 Special Education Programs	11,708	8,521	12,500	12,000	
100 Salaries	6,677	8,521	8,000		
200 Associated Payroll Costs	4,959	-	4,500		
300 Purchased Services	40	-	-	12,000	
400 Supplies & Materials	32	-	-		
250 Early Literacy Fund	-	1,715	85,250	129,250	
1111 Elementary Instruction	-	1,715	85,250	129,250	
300 Purchased Services	-	1,715	76,000	129,250	
400 Supplies & Materials	-	-	9,250		
251 Student Investment Account	95,654	150,367	106,500	129,000	0.50
1111 Elementary Instruction	11,799	9,973	-		
100 Salaries	8,263	5,015	-		
200 Associated Payroll Costs	3,536	3,554	-		
400 Supplies & Materials	-	1,404	-		
1131 High School Instruction	37,343	17,841	15,880	20,000	
100 Salaries	16,526	10,029	-		
200 Associated Payroll Costs	7,129	7,031	-		
300 Purchased Services	13,667	369	-		
400 Supplies & Materials	22	412	15,880	20,000	
1250 Special Education Programs	18,200	42,789	68,120	59,600	0.50
100 Salaries	10,726	16,059	41,500	35,000	0.50
200 Associated Payroll Costs	3,583	9,412	26,620	24,600	
300 Purchased Services	1,558	16,680	-		
400 Supplies & Materials	2,334	637	-		

Special Revenue Fund Requirements Continued

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
1280 Alternative Education	-	9,467	-		
300 Purchased Services	-	8,970	-		
400 Supplies & Materials	-	497	-		
2110 Attendance & Social Work Services	-	352	-		
400 Supplies & Materials	-	352	-		
2122 Counseling Services	-	34,688	22,500	28,500	
300 Purchased Services	-	34,688	22,500	28,500	
2124 Information Services	4,796	-	-		
100 Salaries	3,000	-	-		
200 Associated Payroll Costs	976	-	-		
300 Purchased Services	820	-	-		
2190 Student Support Services	2,026	11	-		
400 Supplies & Materials	2,026	11	-		
2240 Instructional Staff Development	2,311	113	-		
300 Purchased Services	2,311	-	-		
400 Supplies & Materials	-	113	-		
2540 Operation and Maintenance of Plant Services	-	24,834	-		
500 Capital Outlay	-	24,834	-		
2660 Technology Services	19,180	10,300	-	20,900	
400 Supplies & Materials	19,180	10,300	-	20,900	
252 High School Success (M98)	67,797	41,293	50,000	57,000	
1131 High School Instruction	67,797	41,293	27,500	28,500	
100 Salaries	41,145	23,730	12,500		
200 Associated Payroll Costs	11,855	15,868	4,944		
300 Purchased Services	1,441	223	7,500	28,500	
400 Supplies & Materials	2,017	1,078	2,556		
500 Capital Outlay	11,339	-	-		
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	-	394	-		
2122 Counseling Services	-	-	22,500	28,500	
300 Purchased Services	-	-	22,500	28,500	
255 Student Body Fund	8,125	13,484	48,000	81,500	
1132 High School Extra-Curricular	8,125	13,484	48,000	81,500	
400 Supplies & Materials	8,125	13,484	48,000	81,500	
256 ESSER III	1,555	53,020	-		
2540 Operation and Maintenance of Plant Services	-	53,020	-		
500 Capital Outlay	-	53,020	-		
2660 Technology Services	1,555	-	-		
400 Supplies & Materials	1,555	-	-		
299 Lunch Fund	118,113	75,019	100,500	99,950	0.95
3100 Food Services	118,113	75,019	100,500	99,950	0.95
100 Salaries	26,949	21,233	23,500	25,250	0.95
200 Associated Payroll Costs	14,345	16,798	28,359	30,200	
300 Purchased Services	2,263	3,152	500	10,000	
400 Supplies & Materials	40,581	33,772	44,100	34,500	
500 Capital Outlay	33,964	-	3,541		
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	10	63	500		
Total Special Revenue Fund	510,920	581,852	663,250	867,200	3.85

Debt Service Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
301 Debt Service	(52,977)	(57,282)	(55,775)	(60,000)
1111 Property Taxes	(50,374)	(56,621)	(55,475)	(57,000)
1510 Interest on Investments	(107)	(130)	-	
5400 Beginning Fund Balance	(2,495)	(531)	(300)	(3,000)

Debt Service Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
301 Debt Service	52,446	54,495	55,775	60,000	
5110 Long-Term Debt Service	52,446	54,495	55,775	60,000	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)	52,446	54,495	55,775	60,000	

Capital Projects Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
401 Capital Outlay/GO BONDS	(126,549)	(13,162)	(23,162)	(13,162)
5200 Interfund Transfers	(10,000)	(10,000)	(10,000)	
5400 Beginning Fund Balance	(116,549)	(3,162)	(13,162)	(13,162)
402 Bus Replacement Fund	(159,513)	(175,000)	(175,000)	(125,113)
5200 Interfund Transfers	(36,000)	(15,487)	-	
5400 Beginning Fund Balance	(123,513)	(159,513)	(175,000)	(125,113)
Total Capital Projects Fund	(286,062)	(188,162)	(198,162)	(138,275)

Capital Projects Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
401 Capital Outlay/GO BONDS	123,387	-	23,162	13,162	
4150 Building Acquisition, Construction, and Improvements	123,387	-	23,162	13,162	
300 Purchased Services	1,800	-	-		
500 Capital Outlay	121,587	-	23,162	13,162	
402 Bus Replacement Fund	-	-	175,000	125,113	
2559 Other Student Transportation Services	-	-	175,000	125,113	
500 Capital Outlay	-	-	175,000	70,113	
600 Other Objects (Principal/Interest/Insurance/Dues/Fees)				55,000	
501 Facility Rental	5,500	17,286	10,000	20,000	
Total Capital Projects Fund	123,387	-	198,162	138,275	-

Enterprise Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
501 Facility Rental	(5,500)	(17,286)	(10,000)	(20,000)
5200 Interfund Transfers	(5,500)	(17,286)	(7,500)	(10,000)
5400 Beginning Fund Balance	-	-	(2,500)	(10,000)

Enterprise Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
501 Facility Rental	5,500	17,286	10,000	20,000	
2540 Operation and Maintenance of Plant Services	5,500	17,286	10,000	20,000	
300 Purchased Services	2,863	1,238	-		
400 Supplies & Materials	2,637	16,048	10,000	20,000	

Trust and Agency Fund Resources

Revenue by Detailed Source	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted
701 Scholarship	-	-	-	(45,000)
1920 Contributions and Donations From Private Sources	-	-	-	(45,000)

Trust and Agency Fund Requirements

Fund, Function Detail, Object	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Adopted	2025-2026 Adopted	FTE
701 Scholarship	-	-	-	45,000	
3300 Community Services	-	-	-	45,000	
300 Purchased Services	-	-	-	45,000	



INFORMATIONAL SECTION

The Informational Section includes a glossary of terms and acronyms along with Oregon specific required documents.

GLOSSARY OF TERMS AND ACRONYMS

Account Codes – The account codes identify the nature of the expenditure, and is based on the Oregon Department of Education’s Program Budgeting and Accounting Manual.

ADM (Average Daily Membership) – Average student enrollment is the measure that indicates the average number of students in membership (enrolled) on any given day over a school year. It is calculated based on the total days’ students are enrolled (present or absent) divided by the number of days in a school year.

Adopted Budget – financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

Appropriation – A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended.

Approved Budget – The version of the budget that has been approved by the Budget Committee.

ASBO – Association of School Business Officials

Assessed Valuation – A valuation set upon real and personal property by a government for a basis of levying taxes.

Audit – The examination of records and documents, and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of a proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Board of Education (also School Board or Board) – consists of the elected or appointed body, which has been created according to State law, vested with responsibilities for educational activities in a given geographical area.

Budget – a plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them.

Budget Calendar – a calendar adopted by the board that outlines the timeline to adopt the budget by June 30.

Budget Committee – A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document – the instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the

information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message – written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

Budget Period – a 12-month period from July 1 through June 30 to which the operating budget applies.

COLA – Cost of Living Adjustment

Contingency – a special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

EI – Early Intervention

ELL – English Language Learners

Employee Benefits – amounts paid by the District on behalf of employees; these amounts are not included in the base salary, but are over and above.

ESD – Education Service District

ESSER – Elementary and Secondary School Emergency Relief

Expenditures – total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year – a 12-month period from July 1 to June 30 to which the annual operating budget applies

Fixed Assets – assets purchased and intended for long-term use such as land, building, improvements, machinery and equipment.

FTE – full time equivalent

Function – a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund – a fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources; all related liabilities, residual equities, or balances; and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

GAAP – Generally Accepted Accounting Principles – a widely accepted set of rules, conventions, standard and procedures for recording and reporting financial information.

GCESD – Grant County Education Service District

IDEA – Individuals with Disabilities Education Act

Levy – amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

ODE – Oregon Department of Education

OHA – Oregon Health Authority

PBAM – Program Budgeting and Accounting Manual

PERS – Public Employees Retirement System

Property Taxes – Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget – Financial and operating plan prepared by the budget officer and submitted to the budget committee and public for review.

Publication – public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Requirement – the sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Resolution – A formal order of a governing body (the Board).

Resource – estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenue – monies received or anticipated by a local government from either tax or non-tax sources.

RFA – Request for Activity

SIA – Student Investment Account

SLP – Speech Language Pathologist

SLPA – Speech Language Pathology Assistant

Special Revenue Fund – a fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

SPED – special education

Transfers – amounts distributed from one fund to finance activities in another fund.

UAL – Unfunded Actuarial Liability

YTP – Youth Transition Program

NOTICE OF BUDGET COMMITTEE MEETING

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee Grant County School District #16J, Grant County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will be held at the Dayville School District Board Room. The meeting will take place on the 13th day of May, 2025 at 6:00 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. If you are interested in attending electronically, please call 541-987-2412 and we will give you connection information.

A copy of the budget document may be inspected or obtained on or after May 1, 2025 at Grant County School District #16J, between the hours of 8:00 AM and 4:00 PM. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

474860

NOTICE OF BUDGET COMMITTEE MEETING AFFIDAVIT

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa} ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE GRANT COUNTY SCHOOL DISTRICT #16J GRANT COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2025 TO JUN

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

4/30/25, 5/07/25

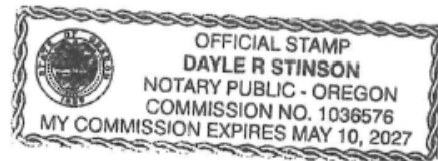
Subscribed and sworn to before me on this 7th day of May, A.D. 2025

Audra Workman
Dayle R Stinson
Notary Public of Oregon

AdId: 474860

PO:

Tagline: Notice of Budget Committee Meeting



NOTICE OF BUDGET HEARING – FORM ED-1

FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Grant County School District District 16J (Dayville School District) will be held on June 10, 2025 beginning at 7:00 PM at 285 Schoolhouse Dr, Dayville, OR 97825. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Dayville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 285 Schoolhouse Dr, Dayville, OR 97825 between the hours of 8:00am and 4:00pm. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year (modified accrual). If different, the major changes and their effect on the budget are due to: 1. General Fund changes are mainly due to decrease in fund balance, 2. Special funds from state grants.

Contact: Emma Winkelman Telephone: (541)575-4071 Email: winkelmane@granted.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year	Current Year	Next Year
	2023-2024	2024-2025	2025-2026
Beginning Fund Balance	\$ 1,372,079	\$ 1,307,962	\$ 863,775
Current Year Property Taxes	\$ 142,283	\$ 139,475	\$ 143,000
Other Revenue from Local Sources	\$ 94,010	\$ 54,000	\$ 119,500
Revenue from Intermediate Sources	\$ 60,313	\$ 62,500	\$ 57,500
Revenue from State Sources	\$ 1,765,065	\$ 1,709,819	\$ 1,962,125
Revenue from Federal Sources	\$ 242,547	\$ 185,000	\$ 108,500
Interfund Transfers	\$ 82,406	\$ 88,000	\$ 85,450
All other Budget Resources	\$ -	\$ -	\$ -
Total Resources	\$ 3,758,703	\$ 3,546,756	\$ 3,339,850

FINANCIAL SUMMARY - REQUIREMENT BY OBJECT CLASSIFICATION			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year	Current Year	Next Year
	2023-2024	2024-2025	2025-2026
Salaries	\$ 897,078	\$ 1,140,937	\$ 960,893
Associated Payroll Costs	\$ 465,315	\$ 794,709	\$ 742,583
Purchased Services	\$ 524,777	\$ 506,975	\$ 594,570
Supplies & Materials	\$ 223,781	\$ 296,907	\$ 319,979
Capital Outlay	\$ 538,652	\$ 201,703	\$ 83,275
Other Objects	\$ 56,125	\$ 56,750	\$ 65,500
Debt Service	\$ 54,495	\$ 55,775	\$ 115,000
Interfund Transfers*	\$ 82,406	\$ 88,000	\$ 85,050
Operating Contingency	\$ -	\$ 175,000	\$ 173,000
Unappropriated Ending Fund Balance	\$ -	\$ 230,000	\$ 200,000
Total Requirements	\$ 2,842,629	\$ 3,546,756	\$ 3,339,850

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT (FTE) BY FUNCTION			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year	Current Year	Next Year
	2023-2024	2024-2025	2025-2026
1000 Instruction	\$ 1,103,838	\$ 1,605,452	\$ 1,517,211
FTE 1000 Instruction	13.49	12.55	10.20
2000 Support Services	\$ 1,526,872	\$ 1,268,867	\$ 1,146,477
FTE 2000 Support Services	5.40	5.85	5.20
3000 Enterprise & Community Services	\$ 75,018	\$ 100,500	\$ 144,950
FTE 3000 Enterprise & Community Services	3.50	0.80	0.95
4000 Facility Acquisition & Construction	\$ -	\$ 23,162	\$ 13,162
5000 Other Uses	\$ -	\$ -	\$ -
5100 Debt Service*	\$ 54,495	\$ 55,775	\$ 60,000
5200 Interfund Transfers*	\$ 82,406	\$ 88,000	\$ 85,050
6000 Contingency	\$ -	\$ 175,000	\$ 173,000
7000 Unappropriated Ending Fund Balance	\$ -	\$ 230,000	\$ 200,000
Total Requirements	\$ 2,842,629	\$ 3,546,756	\$ 3,339,850
Total FTE	22.39	19.20	16.35

*Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy	\$2.2213/\$1,000	\$2.2213/\$1,000	\$2.2213/\$1,000
Local Option Levy	\$0	\$0	\$0
Levy for General Obligation Bonds	\$60,000	\$60,000	\$60,000

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
General Obligation Bonds	\$547,843	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0

150-504-075-2 (Rev. 10-01-19)

NOTICE OF BUDGET HEARING AFFIDAVIT

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa} ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

Budget Hearing

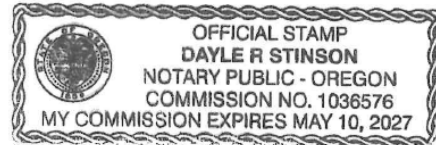
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

6/04/25

Subscribed and sworn to before me on this 4th day of June, A.D. 2025

Audra Workman
Dayle R Stinson
Notary Public of Oregon

Add: 481447
PO:
Tagline: Budget Hearing



RESOLUTION ADOPTING THE BUDGET

Resolution Adopting The Budget

BE IT RESOLVED, that the Board of Directors of Grant County School District 16J (Dayville School District) hereby adopts the budget for 2025-2026 in the total of \$3,339,850 at 285 Schoolhouse Drive, Dayville, OR 97825.

Resolutions Making Appropriations

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown below are hereby appropriated:

General Fund	1000 Instruction	\$	877,861
	2000 Support Services	\$	873,464
	3000 Enterprise & Community Services	\$	-
	5000 Other Uses	\$	-
	5200 Transfer of Funds	\$	85,050
	6000 Contingencies	\$	173,000
General Fund Total		\$	2,009,375
Special Revenue Funds	1000 Instruction	\$	639,350
	2000 Support Services	\$	127,900
	3000 Enterprise & Community Services	\$	99,950
	4000 Facilities Acquisition & Construction	\$	-
	5200 Transfer of Funds	\$	-
	6000 Contingencies	\$	-
Special Revenue Funds Total		\$	867,200
Debt Service Funds	5100 Debt Service	\$	60,000
	Debt Service Funds Total	\$	60,000
Capital Projects Fund	2000 Support Services	\$	125,113
	4000 Facilities Acquisition & Construction	\$	13,162
	Capital Projects Funds Total	\$	138,275
Enterprise Funds	2000 Support Services	\$	20,000
	Enterprise Funds Total	\$	20,000
Trust & Agency Funds	3000 Enterprise & Community Services	\$	45,000
	Trust & Agency Funds Total	\$	45,000
Unappropriated Fund Balance	7000 Unappropriated	\$	200,000
	Unappropriated Fund Balance Total	\$	200,000
Total of All Funds:		\$	3,339,850

Resolution Imposing and Categorizing Taxes

BE IT RESOLVED, that the Board of Directors of Grant County School District 16J (Dayville School District) hereby imposes the taxes provided for in, 1: The adopted budget at a rate of \$2.2213 / \$1,000 of assessed value of operations, 2: These taxes are hereby imposed and categorized for the tax year 2025-2026 upon the assessed value of all taxable property, 3: In the amount of \$60,000 for debt service on general obligation bonds.

	Subject to the Education	Excluded from the Limitation General Obligation Bond Debt Service
General Fund:	\$2.2213	\$60,000
<u>Babette Larson</u>	moved that the budget of \$3,339,850 and the permanent tax rate of \$2.2213/\$1,000 to be approved	
Seconded by <u>Skip Inscore</u>	Approved. <u>All in Favor</u>	
Grant County School District 16J (Dayville School District) Board Chairperson	<u>June 10, 2025</u> Date	

NOTICE OF PROPERTY TAX – FORM ED-50

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of GRANT/WHEELER County

**FORM OR-ED-50
2025–2026**

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is
an amended form.

The Dayville School Dist 16J has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Grant & Wheeler County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

PO Box C

Dayville

OR

97825

7/10/2025

Mailing Address of District

City

State

ZIP Code

Date Submitted

EMMA WINKELMAN

BUSINESS MANAGER

(541)575-4071

winkelmane@grantesd.org

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION—You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>2.2213</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
3. Local option capital project tax.....	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		<u>60,000</u>

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>2.2213</u>
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district.....	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

150-504-060 (Rev. 10-11-24)

(see next page for worksheet for lines 4a, 4b, and 4c)

Form OR-ED-50 (continued on next page)

File with your assessor no later than JULY 15, unless granted an extension in writing.

BUDGET COMMITTEE MINUTES

DAYVILLE SCHOOL BOARD OF DIRECTORS

Budget Committee Meeting

May 13, 2025

1.0 **CALL TO ORDER**

The Budget Committee meeting of the Dayville School District 16J was called to order by School Board Chairman Casey Fretwell at 6:00 p.m., in the Dayville High School Board Room. Those budget committee members present were: Casey Fretwell, Skip Inscore, Collin Rau, Dee Dee Kluser, Sue Cannon and Ruthie Moore.

Budget Committee member Mani Martin arrived at 6:03 p.m. and Budget Committee member Babette Larson arrived at 6:06 p.m.

Budget Committee member Matt Hettinga arrived virtually at 6:16 p.m.

Also present were Superintendent Larry Glaze, Business Manager Emma Winkelman, and District Secretary Lori Smith.

Visitors: Tiffnie Schmadeka (6:05 p.m.)

2.0 **FLAG SALUTE**

3.0 **ELECTION OF OFFICERS**

- 3.1 **Budget Committee Chairman** – Ruthie Moore nominated Dee Dee Kluser for Budget Committee Chairman. Sue Cannon seconded the nomination and there being no further nomination, the nomination carried with all committee members present voting yes.
- 3.2 **Budget Committee Vice Chairman** – Sue Cannon nominated Ruthie Moore for Budget Committee Vice Chairman, the nomination carried with all committee members present voting yes.
- 3.3 **Budget Committee Secretary** – Ruthie Moore nominated Sue Cannon for Budget Committee Secretary. Mani Martin seconded the nomination, and there being no further nomination, the nomination carried with all committee members present voting yes.

4.0 **PRESENTATION OF BUDGET MESSAGE** (02:45)

- i. Superintendent Larry Glaze read the Budget Message which outlined the budget being proposed.

5.0 **PRESENTATION OF PROPOSED 2025-2026 BUDGET** (06:45)

- i. Business Manager Emma Winkelman explained the updated version of the budget document has minor but important changes. She explained that the budget is the 'overall financial plan' for the district. Emma gave a briefing over the budget committee members roles including that they can recommend changes to the budget but may not affect staffing or any negotiated contract amounts.
- ii. With the assistance of a Power Point Presentation, Business Manager Emma Winkelman proceeded to go through the Dayville School District 16J 2025-

2026 Budget totaling \$3,339,850. She explained a couple new areas of the budget including the Enterprise Fund (for rental properties) and the Trust Fund (to encompass incoming scholarship funds to be disbursed to graduating seniors).

a. (43:17) Budget Committee Member Collin Rau asked if the district got anything at all from public lands revenue, the governor put aside money from public lands for school districts. Emma explained that is the SRS Fund and we did get a little this year, but we haven't heard if it will be funded again.

b. (53:15) Budget Committee Member Skip Inscore asked about the High School Sports, questioning if \$5,000.00 was for ALL High School Sports. Emma Winkelman explained that we split all costs with Monument, but should we exceed that amount, there is enough in the function to cover any shortfalls.

There was a brief discussion over the new football helmets the team had fundraised for, and that there will be ongoing fees for the helmet service.

iii. Business Manager Emma Winkelman wrapped up her Budget Presentation and asked if there were any questions or overall concerns with the budget as presented.

She was complimented on her work, there were no questions or concerns.

6.0 BUDGET COMMITTEE DELIBERATION (56:30)

i. Committee Chairman Dee Dee Kluser asked if there was any other discussion. None was stated. At that time, she said she would entertain a motion for approval of the proposed budget.

7.0 APPROVE BUDGET, TAX RATE, TAX LEVY FOR GO BONDS

7.1 (57:10) Budget Committee member Ruthie Moore moved to approve the proposed budget in the amount of \$3,339,850.00. Committee member Sue Cannon seconded and the motion carried with all committee members present voting yes.

7.2 (57:40) Budget Committee Member Sue Cannon moved to approve the Permanent Tax Rate for 25-26 of \$2.2213 per \$1000 of assessed value. Committee member Ruthie Moore seconded, and the motion carried with all committee members present voting yes.

7.3 (58:15) Budget Committee Member Collin Rau motioned to approve and impose property tax levy for general obligation bonds of \$60,000. Committee member Sue Cannon seconded, and the motion carried with all committee members present voting yes.

8.0 ADJOURNMENT (58:40)

Budget Committee member Dee Dee Kluser adjourned the Budget Committee meeting at 6:59pm. Business Manager Emma Winkelman and Superintendent Larry Glaze thanked the Budget Committee for their service and time.

