



# SCIO SCHOOL DISTRICT 95-C

38875 NW First Avenue  
Scio, Oregon 97374

"Youth In Pursuit of Excellence"

## SPECIAL SCHOOL BOARD MEETINGS

MIDDLE SCHOOL LIBRARY

38875 NW FIRST AVENUE

Monday, May 12, 2025

5:30 P.M.

In Person/Online – Via Zoom

<https://scio.k12.or.us/board/online/>

5:30 p.m.

Budget Hearing

## SPECIAL OPEN BOARD MEETING MINUTES

### 1) CALL TO ORDER OPEN PUBLIC HEARING/SPECIAL SESSION

The meeting was called to order by the Presiding Chair, Nicole Buganski, at 5:30 P.M.; other board members present were Ed DeWilde, Anber Nelson, Derryl James, and Mike Ennis. Also, present were Superintendent – Kim Roth, Payroll/Board Secretary- Chelle Mask, Business Manager, Tracy Porter and Nikki Ferguson, Office Support. Principal Jacob Alburn was present. Kyle Braa and Lindsay Alsup were absent. Student Representatives Keltes James, McKenzie Gilkison and Addison Traeger were absent. Also present were members of the audience.

1.1. The flag salute was led by Nicole Buganski.

1.2. Audience Introductions/Request

### 2) Approval of Agenda

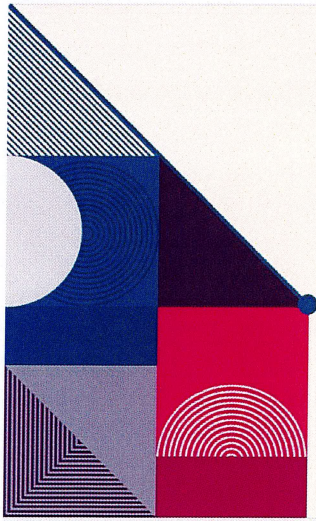
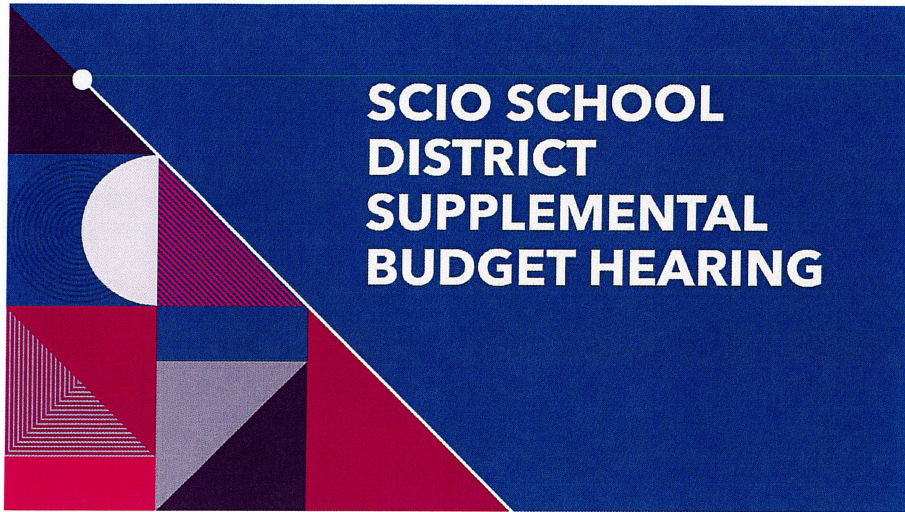
Mike Ennis made a motion to approve the agenda as presented. Anber Nelson seconded the motion. Motion passed.

James – Yes    Ennis – Yes    Buganski – Yes    DeWilde – Yes    Nelson – Yes

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### 3) Review of Supplemental Budget

Business Manager, Tracy Porter



## UNDERSTANDING SUPPLEMENTAL BUDGETS IN OREGON SCHOOL DISTRICTS

- A supplemental budget is used to adjust the adopted budget mid-year. (**ORS 294.473** - Requires public notice and a hearing if changes exceed 10% of any fund).
- Authorized under ORS 294.471, this process allows districts to:
  - Account for unanticipated revenues (such as increased ADM funding),
  - Make appropriations for new or expanded programs,
  - Respond to urgent or unforeseen needs.

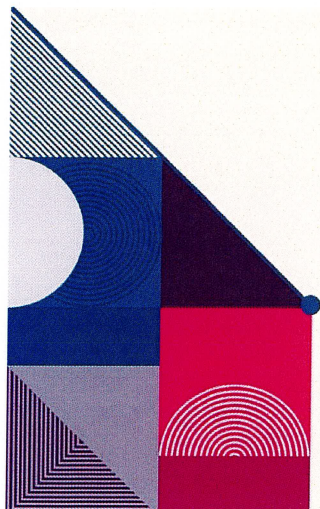


## WHY WE'RE PROPOSING A SUPPLEMENTAL BUDGET

**INCREASED REVENUES & RESPOND TO URGENT/UNFORESEEN NEEDS.**

- **Fund 100:** Primarily due to **Increased Average Daily Membership (ADM)**, which has resulted in additional state funding not included in the adopted budget and;
- **Funds 200:** To recognize an increase in local revenue and state sources primarily due to **higher grant fund allocations and energy trust payments**;
- **Funds 400:** To recognize an **unanticipated transit from the ESD** and in **recognition of charter school sponsor fees**

***The district must formally appropriate these funds to use them legally.***



**NOTICE OF SUPPLEMENTAL BUDGET HEARING**

\* For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing on a proposed supplemental budget for the current fiscal year will be held in person at 38075 NW 1st Ave. Suite 400 and virtually via teleconference at 5:30 p.m. on Wednesday, May 12, 2021. The purpose of the hearing is to discuss the supplemental budget with interested parties. A copy of the supplemental budget document may be requested or obtained on or after May 12, 2021 at the State School District Office or on the school district website.

**SUMMARY OF PROPOSED BUDGET CHANGES**

AMOUNTS IN DOLLARS ARE PREVIOUS TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: 100, General Fund		Expenditure - in-kind	
Resource	Amount	Qty Unit / Proj. & Activity, and Other Desc.	Amount
1 1000 Revenue from State Sources	\$ 2,250,000.00	1 1000 -	\$ 2,250,000.00
2 1000 Transfer of Funds	\$ 2,250,000.00	2 1000 -	\$ 2,250,000.00
3 1000 Beginning Fund Balance	\$ 2,250,000.00	3 1000 -	\$ 2,250,000.00
<b>Revised Total Fund Resources</b>	<b>\$ 6,750,000.00</b>	<b>Revised Total Fund Requirements</b>	<b>\$ 6,750,000.00</b>

FUND: 200, Special Revenue Funds		Expenditure - in-kind	
Resource	Amount	Qty Unit / Proj. & Activity, and Other Desc.	Amount
1 2000 Revenue from Local Sources	\$ 1,000,000.00	1 2000 -	\$ 1,000,000.00
2 2000 Revenue from State Sources	\$ 1,000,000.00	2 2000 -	\$ 1,000,000.00
3 2000 Transfer of Funds	\$ 1,000,000.00	3 2000 -	\$ 1,000,000.00
4 2000 Beginning Fund Balance	\$ 1,000,000.00	4 2000 -	\$ 1,000,000.00
5 2000 Contingency	\$ 1,000,000.00	5 2000 -	\$ 1,000,000.00
<b>Revised Total Fund Resources</b>	<b>\$ 5,000,000.00</b>	<b>Revised Total Fund Requirements</b>	<b>\$ 5,000,000.00</b>

FUND: 400, Capital Project Funds		Expenditure - in-kind	
Resource	Amount	Qty Unit / Proj. & Activity, and Other Desc.	Amount
1 4000 Revenue from Intergovernmental Sources	\$ 1,000,000.00	1 4000 -	\$ 1,000,000.00
2 4000 Transfer of Funds	\$ 1,000,000.00	2 4000 -	\$ 1,000,000.00
<b>Revised Total Fund Resources</b>	<b>\$ 2,000,000.00</b>	<b>Revised Total Fund Requirements</b>	<b>\$ 2,000,000.00</b>

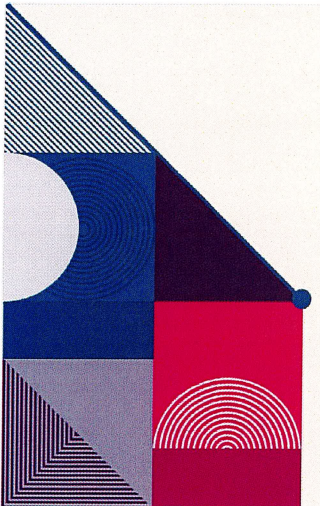
*Explanation of changes:*

Fund 100 changes due to higher state (both F and SFR) revenue, primarily due to SFR revenue number.

Fund 200 increase in local revenue, while state revenue increase due primarily higher grant fund allocations.

Fund 400 will remain in intergovernmental revenue to support intergovernmental (SFR) revenue of capital project sponsor fees.

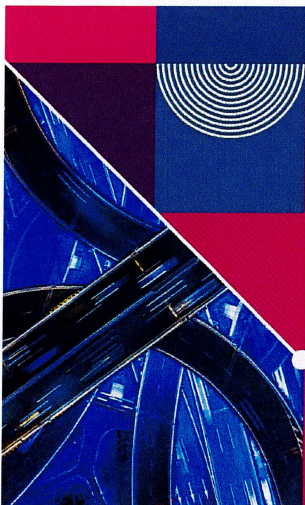
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After adoption of the resolution, we will be able to complete the following:

- State School Fund pass through payments to the district sponsored charter schools (this is the primary need)
- Increase transfer appropriations to allow the 210 Retirement Fund to reimburse the 100 General Fund for the payout after the SCTA contract ratification.
- Reduce the contingency in 210 PERS Fund and increase 5400 PERS payments (EIF Payments have opened for School Districts)
- Recognize the unanticipated interest on investments in the PERS Liability Fund
- Add a new Insurance Liability Fund & Curriculum/Technology Reserve Fund using transfers from the General Fund

202 is the retirement fund instead of 210



**QUESTIONS?**



# THANK YOU

Scio School District  
Financial Team



## CLOSE THE SUPPLEMENTAL BUDGET HEARING AND OPEN THE SPECIAL SESSION FOR RESOLUTION APPROVAL

Click icon to insert picture

Insert Picture

**Scio School District 95-C**  
1999 To Now: P.O. Box 100  
Scio, Oregon 97137  
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**RESOLUTION NO. 100-18**  
**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET**  
**AND MAKING APPROPRIATION FOR FISCAL YEAR 2020-2021**

WHEREAS, ORS 254.470 provides for making a supplemental budget for an occurrence as provided which had not been included in the state of the proposition in a budget for the current fiscal year which requires a change in financial planning; and

WHEREAS, after adoption of the budget, Scio School District needs to recognize increased revenue in construction, support services and transfer to the General Fund greater than 10%;

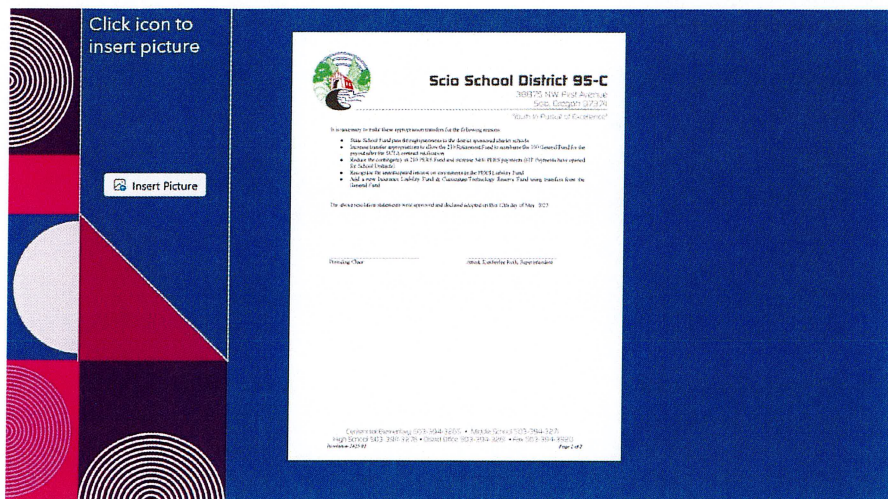
WHEREAS, after adoption of the budget, Scio School District needs to recognize an overall decrease in construction support services, transfer support in construction, transfer of funds and employees to the Special Revenue Fund greater than 10%;

WHEREAS, after adoption of the budget, Scio School District needs to recognize an increase in facilities support in construction to the Capital Project Fund;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Scio School District that the Supplemental Budget for the fiscal year 2020-2021 be hereby adopted, and the same be approved by the Board of Education under Resolution 100-18 for the General Fund, Special Revenue Fund and Capital Project Fund and be made available to the public.

Department/Category	Original Budget	Current Estimate	Amount	Percent
General Fund (100)				
8000 Instruction	\$17,000,000	\$16,800,000	(\$200,000)	-1.2%
2000 Support Services	\$4,100,000	\$4,100,000	\$0	0%
3000 Capital Projects	\$1,000,000	\$1,000,000	\$0	0%
Special Revenue Fund (200)				
8000 Instruction	\$1,000,000	\$1,000,000	\$0	0%
2000 Support Services	\$1,000,000	\$1,000,000	\$0	0%
3000 Capital Projects	\$1,000,000	\$1,000,000	\$0	0%
Capital Project Fund (400)				
8000 Instruction	\$1,000,000	\$1,000,000	\$0	0%
2000 Support Services	\$1,000,000	\$1,000,000	\$0	0%
3000 Capital Projects	\$1,000,000	\$1,000,000	\$0	0%

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Resolutions 100-18



#### 4) Visitor/Parton Comments

Chairman, Nicole Buganski

**Derryl James** asked what is an “unanticipated transit from ESD”? Tracy said that it is requesting tiered funds from the ESD. Instead of purchasing a service we are asking for payment from the ESD. Because we prepaid the ESD for services that we didn’t use.

Nicole Buganski pointed out that under the general funds 5200: Transfer of funds, the original budget amount of \$1,907,681 is the same as the amended budget amount. Can we approve this with amended amount? The Original Budget amount should be \$827,188.

**Matt Hirschfelder** asked why under the general funds, in the instruction is 4,000,000 more. Tracy said it is where we pass through to the charter schools.

#### 5) Close Public Hearing/Adjournment to Special Open Session

Nicole Buganski adjourned the Public Hearing and opened the Special Open Session at 5:42 p.m.

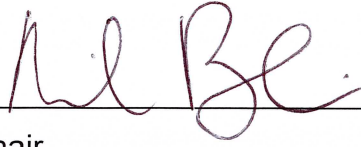
1. **Call to Order Special Open Session at 5:42 p.m.**
2. **Adopt Resolution 2425-01: 2024-25 Supplemental Budget**

Anber Nelson made a motion to adopt as amended the 2425-01: 2024-25 Supplemental Budget Resolution. Mike Ennis seconded the motion. Motion passed.

James – Yes    Ennis – Yes    Buganski – Yes    DeWilde – Yes    Nelson – Yes

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Nicole Buganski adjourned the Special Open Session at 5:43 p.m.



Presiding Chair

6-12-2025

Date



Board Secretary-MM

6-12-2025

Date