



McMINNVILLE SCHOOL DISTRICT

2020-21 ADOPTED BUDGET

800 NE LAFAYETTE AVE. MCMINNVILLE, OREGON 97128 WWW.MSD.K12.OR.US

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McMinnville
School District No. 40

EXECUTIVE SUMMARY

**McMinnville School District #40
RESOLUTION NO. 4-1920**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2020-21 in the total of **\$123,198,293** now on file at 800 NE Lafayette Avenue, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated:

| | | | |
|---|----------------------|--|-----------------------|
| GENERAL FUND (100) | | GRANTS FUND (210-295) | |
| INSTRUCTION | \$ 48,087,889 | INSTRUCTION | \$ 8,965,731 |
| SUPPORT SERVICES | 26,215,817 | SUPPORT SERVICES | 4,418,920 |
| COMMUNITY SERVICES | 240,642 | ENTERPRISE & COMMUNITY SERVICES | 260,572 |
| TRANSFERS | 500,000 | FACILITIES ACQUISITION & CONSTRUCTION | 205,000 |
| CONTINGENCY | 500,000 | TOTAL | \$ 13,850,223 |
| TOTAL | \$ 75,544,348 | | |
| ASSET RESERVE FUND (201) | | NUTRITION SERVICES (298) | |
| SUPPORT SERVICES | \$ 460,000 | ENTERPRISE & COMMUNITY SERVICES | \$ 4,188,500 |
| FACILITIES ACQUISITION & CONSTRUCTION | 1,120,000 | CONTINGENCY | 200,000 |
| CONTINGENCY | 500,000 | TOTAL | \$ 4,388,500 |
| TOTAL | \$ 2,080,000 | | |
| CONSTRUCTION EXCISE TAX (202) | | PERS DEBT SERVICE FUND (300) | |
| FACILITIES ACQUISITION & CONSTRUCTION | \$ 905,000 | DEBT SERVICE | \$ 3,166,361 |
| TOTAL | \$ 905,000 | TOTAL | \$ 3,166,361 |
| TEXTBOOK & TECHNOLOGY RESERVE FUND (203) | | DEBT SERVICE FUND (310) | |
| INSTRUCTION | \$ 276,000 | DEBT SERVICE | \$ 9,836,350 |
| TOTAL | \$ 276,000 | TOTAL | \$ 9,836,350 |
| INSURANCE RESERVE FUND (205) | | CAPITAL PROJECTS FUND (400) | |
| INSTRUCTION | \$ 50,000 | FACILITIES ACQUISITION & CONSTRUCTION | \$ 3,500,000 |
| SUPPORT SERVICES | 400,000 | TOTAL | \$ 3,500,000 |
| TOTAL | \$ 450,000 | | |
| STUDENT BODY (208) | | SCHOLARSHIP FUND (700) | |
| INSTRUCTION | \$ 1,650,000 | ENTERPRISE & COMMUNITY SERVICES | \$ 50,000 |
| TOTAL | \$ 1,650,000 | CONTINGENCY | 20,000 |
| | | TOTAL | \$ 70,000 |
| | | TOTAL APPROPRIATIONS, ALL FUNDS | \$ 115,716,782 |
| | | UNAPPROPRIATED AMOUNTS, ALL FUNDS | 7,481,511 |
| | | TOTAL ADOPTED BUDGET | \$ 123,198,293 |

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2020-21 upon the assessed value of all taxable property within the district:

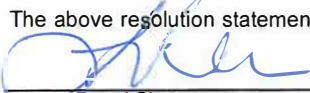

- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of **\$9,900,000** for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

| | Education Limitation | Excluded from Limitation |
|--------------------------|-----------------------------|--|
| Permanent Rate Tax | <u>\$4.1494 per \$1,000</u> | |
| | | General Obligation Debt Service <u>9,900,000</u> |

The above resolution statements were approved and declared adopted on this 22nd day of June, 2020.

School Board Chair _____ Date 6/22/20 Superintendent _____ Date 6/22/20

2021 Budget Message

Introduction



These are difficult days for our students, families, and staff due to COVID-19. One in four low-income families have experienced a loss of employment among one or both parents.

Oregon acted swiftly to protect its citizens from the spread of COVID-19 by implementing essential physical distancing practices and closures.

Thanks to these actions, Oregon's incidence and mortality rate is the fourth lowest in the nation.

The closure of all but essential services has had a dramatic impact on Oregon's economy, through lost wages and closed businesses, resulting in a drop in revenue for state government and the services it provides and supports.

By law, the state may not spend more money than it brings in through revenue. Without legislative intervention, the only tool the Governor has to balance the budget is to reduce General Fund expenditures. To prepare for the possible loss of General Fund revenues, the Governor has directed all state agencies to propose budget reductions to cut their General Fund biennial appropriations by 8.5 percent. It's important to know that this exercise in budget reduction is just a starting point for budget discussions and revenue projections yet to come.

Schools are not alone in having to make budget reductions. The Oregon Health Authority is proposing a significant reduction in community behavioral health funding, including the reduction of mental health and suicide prevention/postvention services. Our goal, as a district, is to develop a budget reduction plan, if necessary, that does the least harm to students, while also meeting our financial obligations.

As you are aware, the Oregon legislature passed the Student Success Act (SSA) during the 2019 legislative session, which Governor Brown signed into law. The SSA was designed to provide substantially increased funding for Pre-K through 12th grade public education. The SSA

includes a Student Investment Account (SIA), which would bring substantially improved resources to K-12 public schools. The increased funding for schools was based on the recommendations of the Quality Education Commission and other stakeholders, and is being paid for by a Corporate Activity Tax (CAT) on gross receipts.

This school year, the district surveyed community stakeholders and staff to prioritize how we would spend this new revenue. We conducted student, staff, and family/stakeholder surveys. We also hosted dozens of in-person stakeholder listening sessions, from which we identified community priorities focused mostly on improving student health and safety, reducing class size, increasing instructional time, and enriching learning opportunities for our most vulnerable students.

The district budget is based on full funding, with a list of prioritized reductions due to a possibility of reduced funding. We remain hopeful that K-12 public education will be a top priority for our legislature. With the COVID-19 related economic impact, the state anticipates a General Fund shortage. Due to this, the district has implemented a hiring freeze until the state legislature determines to release Rainy Day funds and/or reserve funds, or if sufficient federal stimulus dollars become available to offset anticipated revenue reductions.



Meal delivery bus drop off during school closure

The district continues to pay all staff and has implemented Distance Learning for all students. District teachers have office hours in which they are available to make connections with students and families, either online or on the phone. The Governor has extended the school closure through the end of the academic year.

Some reduced form of summer school, likely online, will be provided through a federal grant the district received two years ago, the 21st Century Community Learning Centers (21st CCLC) grant. The 21st CCLC grant will likely fund some form of afterschool programming next fall, be it onsite or through Distance Learning.

The excitement of being able to plan for new revenue and enriched learning opportunities, and posting new positions based on the community's priorities, was immediately followed by school closures, state school revenue concerns, and increased challenges to the families we serve.

The proposed reduction options would be devastating if implemented and are antithetical to everything we've been trying to build. In these uncertain times, we need each other more than ever. We need a strong Pre-K through 12th grade system of education. While we recognize these are difficult times, it is important to remember to stay home and stay safe to protect our entire community.

District Goals

The district establishes goals in three broad areas: (1) School improvement, (2) Resources, and (3) Relationships. This budget proposal continues to focus on progress in these three goal areas.

Goal Area 1: School Improvement

Staffing Levels

The district hopes to continue current class size ratios in the proposed 2020-21 budget, with plans to lower class size if the Student Investment Account is fully funded. Current class sizes are:

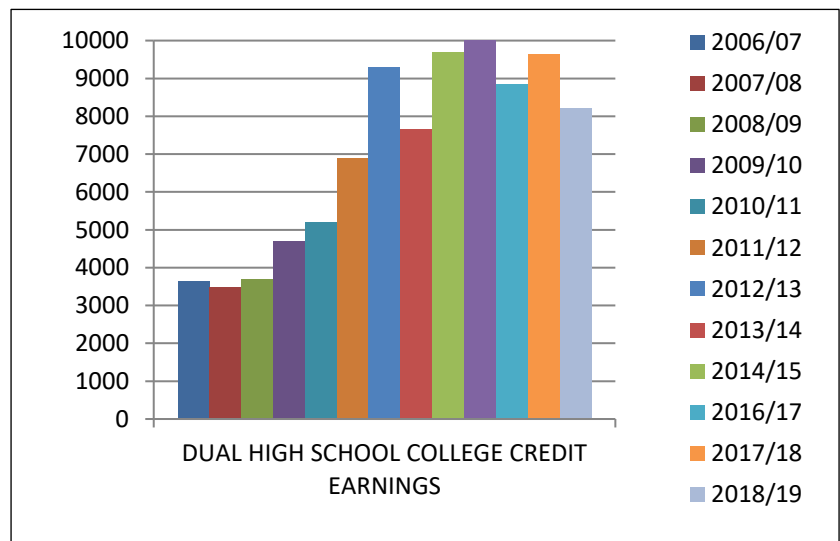
- 1:20.0 in Kindergarten
- 1:23.5 in 1st-5th
- 1:27.5 in 6th-8th
- 1:29.0 in 9th-12th

College and Career

The creativity and commitment of district educators and support staff has enabled the district to make significant progress in ensuring every student is ready for success in college and career. The MHS graduation rate continues to improve and consistently outperforms the state.

| 2018 Four-Year Cohort Graduation Rate Comparison | | | |
|--|-------|-----------------|------------------------------|
| Student Focal Group | MHS | State of Oregon | % MHS is ABOVE State Average |
| All Students | 91.14 | 80.01 | +11.13 |
| White | 90.69 | 81.26 | +9.43 |
| Latino | 92.42 | 76.20 | +16.22 |
| English Learners | 78.79 | 60.22 | +18.57 |
| Former English Learners | 93.33 | 84.35 | +8.98 |
| Students w/Disabilities | 77.22 | 63.37 | +13.85 |
| Economically Disadvantaged | 92.75 | 74.43 | +18.32 |
| Career/Technical Education Participants | >95.0 | 88.88 | +6.12 |
| Career/Technical Education Completers | >95.0 | 93.49 | +1.51 |

The following chart documents dual high school/college credit earnings over time:



Goal Area 2: Resources

School Facilities Bond - In May 2016, voters approved an \$89.4 million capital construction bond. The projects included in the bond were identified by the Long Range Facilities Task Force, comprised of community volunteers and district

staff. The task force recommended projects focused on:

- Energy efficiency upgrades
- A new Career Technical Center on the high school campus
- The addition of instructional space at the high school
- Safety and security improvements
- Repairs and renovations to all district facilities.

Major facility improvements have been completed. Remaining bond funds will address priorities identified that are consistent with the district's facilities assessment.

During the past recession, we were able to reduce the effect of the decline in revenue by spending \$1 million each year over a period of 3 years. We estimate that we will have \$8 million in reserves, as of the end of June 30, 2020.

We plan to spend down \$1 million in the proposed 2020-21 budget and will maintain at least an 8% minimum fund balance, as consistent with board policy.

Nutrition Services Fund - In 2014/15, the McMinnville School District qualified to provide 100% of students with free meals under the Community Eligibility Provision (CEP). The CEP program was enacted under the Healthy and Hungry-Free Kids Act of 2010. It allowed the district to serve free breakfast and lunch to all students K through 12th grade, without having to collect and process free/reduced lunch applications. Eligibility to the CEP program is related to the percentage of district students from families with financial challenges that qualify them for the Supplemental Nutrition Assistance Program, temporary Assistance to Needy Families Program, Medicare eligible students, and students identified as homeless, migrant, or in foster care.

Now, in 2020, the CEP is no longer district wide due to improved economic conditions that existed prior to COVID-19, With the exception of Memorial Elementary, all district elementary schools still qualify for CEP free meals. No district secondary

schools qualify though middle and high school students may qualify, individually, for free/reduced meals through the district application process. The district encourages all families to apply for free/reduced meals. If families need assistance with the application, the district can provide it. Secondary students from families that do not financially qualify for the free/reduced meal program have to pay regular meal charges.

During the school closure and through June 17th, the district is providing free breakfast, lunch, and dinner meals at district elementary schools and at bus stops for students who are not within walking distance of an elementary school. The summer meal schedule will begin June 18th and will maintain the same structure as currently being used. Summer meals will provide breakfast and lunch to all K through 12th grade students who need it.

Goal Area 3: Relationships

In June of 2018, the district negotiated a contract with the classified union through July 2022. Currently, the district is negotiating with McMinnville Education Association for the licensed staff contract.

The McMinnville School District benefits from partnerships with city and county agencies and local and regional industries, businesses, and nonprofit foundations. These appreciated relationships facilitate student internships and mentorships and funding for district initiatives that go beyond the traditional K-12 scope. Through these partnerships, the district is able to provide more vibrant and robust opportunities for students to explore their passions and realize their aspirations.



Freshman Orientation

Grants

The district receives additional funds through grants. The following list represents some of the major funding sources we rely on to provide quality programming for students.

Entitlement Grants

- **Title I** - These federal funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC** - This federal program provides funding for supplemental services to migrant students and families.
- **Title IIA** - This federal program supports the recruitment, preparation, and ongoing professional development of teachers and principals.
- **Title III** - This federal program provides funding to support language instruction for English Learners.
- **IDEA (Individuals with Disabilities Education Act)** – These funds provide for the additional expenses associated with the education of students with disabilities.
- **Measure 98/High School Success** - \$1.8 million to support career and college readiness and dropout prevention.
- **School Investment Account** - \$5.5 million to enhance student health, safety, and well-being, and to support traditionally underserved students to achieve success in school and beyond.

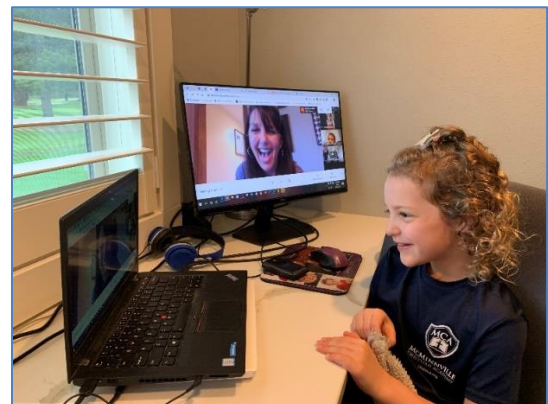
Competitive Grants

- **21st Century Community Learning Center** – Expanded learning opportunities (afterschool and summer school) for K through 12th grade students. The \$2.5 million grant is about to begin year the third year of a five year grant allocation.
- **McKinney-Vento Homeless grant** - A \$37,185 per year grant for three years to support students who are homeless or at risk of being homeless.
- **Outdoor School** – \$45,000 to provide outdoor school to 5th graders.
- **Community Wellness grant** - \$86,000 per year for three years to provide behavioral support for district students and families.

Meeting the Needs of Students

Various district administrators and licensed and classified staff have been engaged in equity training focused on race and using the Oregon equity lens to evaluate our programs and interactions with students and colleagues. This work is ongoing.

Additionally, sustained professional development is focused on the three foundational frameworks of 1) Research-based instructional strategies; 2) Common formative assessments and just-in-time student performance data to target ongoing instruction; 3) Rigorous curriculum design to ensure that teaching and learning is aligned with Common Core state standards.



Student interacting with her teacher during Distance Learning

Conclusion

The proposed budget assumes full-funding of the State School Fund, the Student Investment Account, and Measure 98. However, the district is also prepared to respond to reduced funding due to the COVID-19 crisis and its impact on the state economy.

As we plan for the upcoming school year, we do so considering school, as we know it, within brick and mortar classrooms, school through Distance Learning, and school through a hybrid blend of Distance Learning and small group onsite instruction.

Children are our future. It cannot be stated enough that what we do today impacts what happens tomorrow. The McMinnville School District administrative, licensed, and support staff remain fully committed to excellence in teaching and learning on behalf of our students.

A handwritten signature in black ink that reads "Maryalice Russell". The signature is written in a cursive style with a large initial "M".

Dr. Maryalice Russell, Superintendent of Schools



McMinnville
School District No. 40

BUDGET AT A GLANCE

THE BUDGET AT A GLANCE

The 2020-21 proposed budget for all funds is \$123,198,293, a decrease of \$3,660,415 or 3%, from the 2019-20 budget. The funds with the greatest changes are the General Fund, Grants Fund and the Capital Projects Fund. The General Fund reflects an increase in state and local funding, the Grants Fund reflects an increase due to new state revenue - the School Investment Account, and the Capital Projects fund reflects the spending down of the bond proceeds from the 2016 bond.

BUDGET SUMMARY BY FUND (all funds)

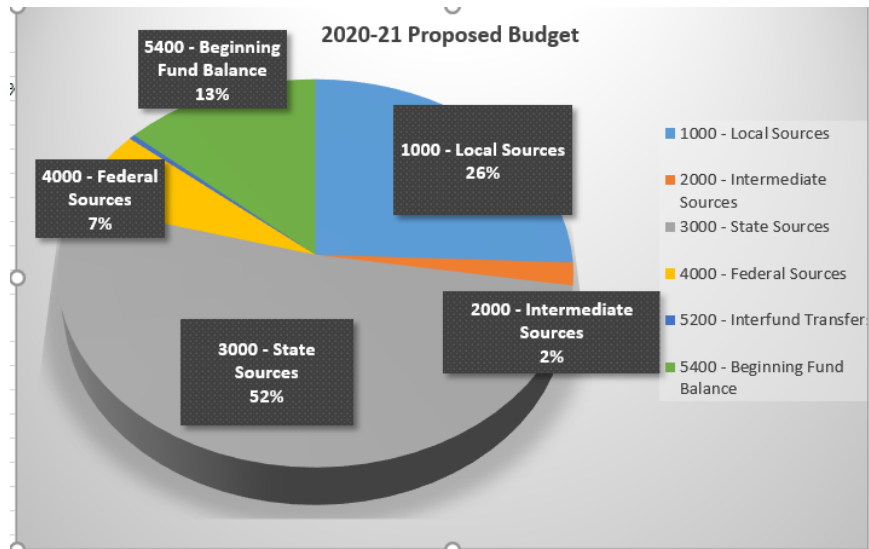
| | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|------------------------------------|---------------------------|----------------------------|-----------------------|--------------|
| 100 - General Fund | \$ 80,879,208 | \$ 82,050,569 | \$ 1,171,361 | 1.4% |
| 201 - Asset Reserve Fund | 2,880,000 | 2,080,000 | (800,000) | -27.8% |
| 202- Construction Excise Tax Fund | 655,000 | 905,000 | 250,000 | 38.2% |
| 203 - Textbook & Tech Reserve Fund | 428,000 | 276,000 | (152,000) | -35.5% |
| 205 - Insurance Reserve Fund | 520,000 | 450,000 | (70,000) | -13.5% |
| 208 - Student Body Fund | 1,650,000 | 1,650,000 | - | 0.0% |
| 210 - Grants Fund | 7,227,000 | 13,850,223 | 6,623,223 | 91.6% |
| 298 - Nutrition Services Fund | 4,058,500 | 4,388,500 | 330,000 | 8.1% |
| 300 - PERS Bond Debt Service Fund | 3,350,000 | 3,620,001 | 270,001 | 8.1% |
| 310 - Debt Service Fund | 9,914,000 | 10,256,000 | 342,000 | 3.4% |
| 400 - Capital Projects Fund | 15,125,000 | 3,500,000 | (11,625,000) | -76.9% |
| 700 - Scholarship Fund | 172,000 | 172,000 | - | 0.0% |
| TOTAL ALL FUNDS | \$ 126,858,708 | \$ 123,198,293 | \$ (3,660,415) | -2.9% |

RESOURCES – ALL FUNDS COMBINED

Total resources for all funds are estimated at \$123,198,293. This is \$3.7 million less than the prior year primarily due to less fund balance carried over from the Capital Projects fund netted against an increase in state revenue from the School Investment Account. When you look at the District’ total revenues across all funds, they are made up of state sources (52%), local sources (ie. property taxes and charges for services) (26%), federal sources (7%) and intermediate sources (ie. County and ESD transit)(2%).

TOTAL RESOURCES
(all funds)

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|----------------------------------|--------------------|--------------------|------------------------------|-------------------------------|--------------------|------------|
| Resources by Major Object | | | | | | |
| 1000 - Local Sources | 28,412,282 | 30,893,274 | 30,727,960 | 31,586,511 | 858,551 | 3% |
| 2000 - Intermediate Sources | 2,177,103 | 2,165,361 | 2,155,000 | 2,326,685 | 171,685 | 8% |
| 3000 - State Sources | 57,818,198 | 54,454,408 | 56,446,248 | 63,756,797 | 7,310,549 | 13% |
| 4000 - Federal Sources | 6,562,043 | 6,005,148 | 7,374,500 | 8,376,450 | 1,001,950 | 14% |
| 5200 - Interfund Transfers | 850,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41% |
| 5400 - Beginning Fund Balance | 99,493,868 | 69,225,127 | 29,305,000 | 16,651,850 | (12,653,150) | -43% |
| Total Resources | 195,313,494 | 163,593,318 | 126,858,708 | 123,198,293 | (3,660,415) | -3% |

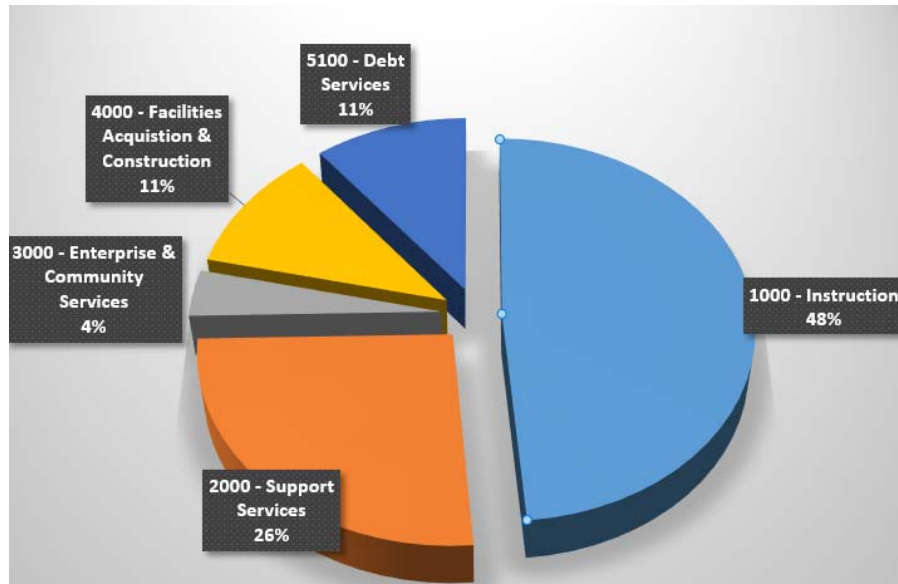


EXPENDITURES BY MAJOR FUNCTION – ALL FUNDS COMBINED

Of the total proposed appropriations for 2020-21, almost 50 % is for direct instructional services, 26% for support services, 11% for facilities construction and improvements; 11% for Debt Service and 4% for community services (which include our school lunch and breakfast program). The largest difference in appropriations from the prior year is decreased spending in construction and increases in instruction and support services due to the SIA grant which adds \$5.5 million to our budget.

EXPENDITURES BY MAJOR FUNCTION
(all funds)

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|--------------------------------------|--------------------|--------------------|------------------------------|-------------------------------|------------------|-----------|
| Requirements by Function | | | | | | |
| 1000 - Instruction | 49,051,233 | 50,792,511 | 55,724,769 | 59,029,619 | 3,304,850 | 6% |
| 2000 - Support Services | 23,367,658 | 24,656,131 | 27,197,774 | 31,494,738 | 4,296,964 | 16% |
| 3000 - Enterprise & Community Se | 3,762,455 | 3,199,399 | 4,417,241 | 4,739,714 | 322,473 | 7% |
| 4000 - Facilities Acquisition & Cons | 37,519,547 | 45,342,193 | 17,997,500 | 13,002,711 | (4,994,789) | -28% |
| 5100 - Debt Services | 11,537,473 | 11,989,077 | 12,465,397 | 13,002,711 | 537,314 | 4% |
| 5200 - Interfund Transfers | 850,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41% |
| 6000 - Contingencies | - | - | 1,220,000 | 1,220,000 | - | 0% |
| 7000 - Unappropriated Ending Fun | 69,225,127 | 26,764,007 | 6,986,027 | 7,481,511 | 495,484 | 7% |
| Total Requirements | 195,313,493 | 163,593,318 | 126,858,708 | 130,471,004 | 3,612,296 | 3% |

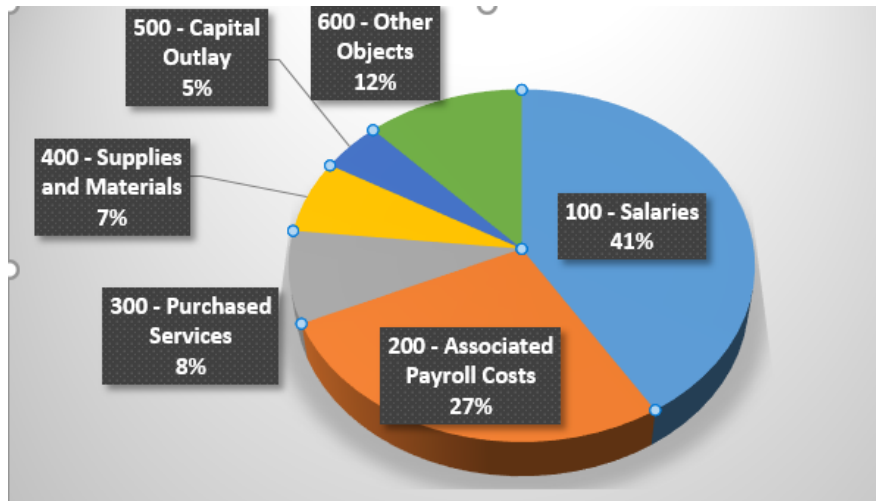


EXPENDITURES BY OBJECT – ALL FUNDS COMBINED
(all funds)

Increases in purchased services exceed salaries and payroll costs due to a change in accounting for substitute services. Capital outlay reflects the decrease in construction activity as the 2016 Bond projects are completed. Salaries and associated payroll costs make up 68% of the total appropriations when looking at all funds. Other objects (11%) includes debt services payments for our construction bonds and pension obligation bonds.

EXPENDITURES BY OBJECT
(all funds)

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|--------------------------------|--------------------|--------------------|------------------------------|-------------------------------|--------------------|--------------|
| Requirements by Object | | | | | | |
| 100 - Salaries | 39,141,736 | 40,621,762 | 43,593,060 | 46,904,342 | 3,311,282 | 7.6% |
| 200 - Associated Payroll Costs | 25,360,501 | 25,802,039 | 29,017,277 | 30,883,109 | 1,865,832 | 6.4% |
| 300 - Purchased Services | 5,769,022 | 6,539,604 | 7,169,421 | 9,606,277 | 2,436,856 | 34.0% |
| 400 - Supplies and Materials | 6,007,710 | 6,225,606 | 7,894,975 | 7,624,417 | (270,558) | -3.4% |
| 500 - Capital Outlay | 36,915,190 | 44,241,542 | 17,175,000 | 5,285,000 | (11,890,000) | -69.2% |
| 600 - Other Objects | 12,044,208 | 12,548,758 | 12,952,948 | 13,693,637 | 740,689 | 5.7% |
| 700 - Transfers | 850,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41.2% |
| 800 - Planned Reserves | 69,225,127 | 26,764,007 | 8,206,027 | 8,701,511 | 495,484 | 6.0% |
| Total Requirements | 195,313,494 | 163,593,318 | 126,858,708 | 123,198,293 | (3,660,415) | -2.9% |



GENERAL FUND
RESOURCES

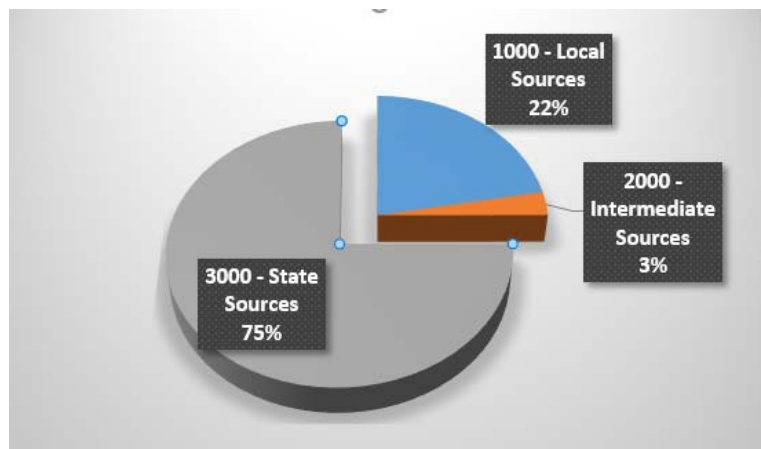
The main source of revenue for the General Fund is the State School Fund Formula revenues which make up approximately 95% of the total revenues (not including beginning fund balance). The general fund revenues were estimated using the State School Fund estimates as of February, 2020. The District has contingency plans if state school funding declines due to the COVID-19 pandemic.

The state school fund revenues are allocated based on school average enrollment with additional weights for students on IEP's, English language learners and poverty. For 2020-21 the average daily membership is projected to decline by 45. The state funding allocation uses the greater of the current or prior year ADMw, so we will be paid based on last year's enrollment data.

The District expects to have \$8 million in reserves moving into the 2020-21 fiscal year. Significant savings were realized during the school closure which began March 16th. This budget uses \$1 million of reserves to balance the estimated general fund expenditures.

GENERAL FUND

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|------------------------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------|-----------|
| Resources by Major Object | | | | | | |
| 1000 - Local Sources | 14,168,705 | 15,489,222 | 15,781,460 | 16,321,000 | 539,540 | 3% |
| 2000 - Intermediate Sources | 2,123,947 | 2,113,086 | 2,125,000 | 2,175,000 | 50,000 | 2% |
| 3000 - State Sources | 51,715,266 | 52,544,174 | 54,512,748 | 55,524,569 | 1,011,821 | 2% |
| 4000 - Federal Sources | 3,341 | 10,283 | 10,000 | 30,000 | 20,000 | 200% |
| Subtotal Operating Revenues | 68,011,259 | 70,156,765 | 72,429,208 | 74,050,569 | 1,621,361 | 2% |
| 5400 - Beginning Fund Balance | 6,129,550 | 7,355,987 | 8,450,000 | 8,000,000 | (450,000) | -5% |
| Total Resources | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 1,171,361 | 1% |
| <i>SSF Formula Revenues</i> | <i>65,156,549</i> | <i>67,122,673</i> | <i>68,937,748</i> | <i>70,929,569</i> | <i>1,991,821</i> | <i>3%</i> |

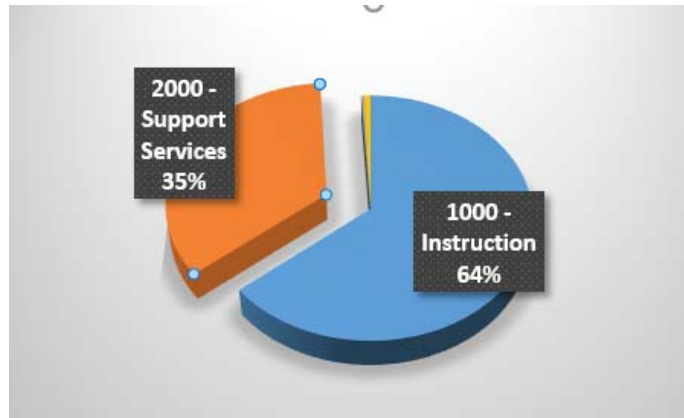


GENERAL FUND
EXPENDITURES BY FUNCTION

Instruction services show a decline from the prior year. The 2019-20 General Fund budget was overstated in this function because we expected to receive some funds from the School Success Act in the first year of the biennium. When you compare the proposed budget to our current actuals, instructional services increase by approximately \$1 million or 2% over prior year expenditures. Support services include direct supports to students, but also a large expense building maintenance, utilities, student transportation and property and liability insurance. These types of expenditures increase consistently each year regardless of enrollment change or program funding.

GENERAL FUND

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|--|-------------------|-------------------|------------------------------|-------------------------------|------------------|-----------|
| Requirements by Function | | | | | | |
| 1000 - Instruction | 44,101,226 | 45,246,888 | 48,717,714 | 48,087,889 | (629,825) | -1% |
| 2000 - Support Services | 21,833,596 | 22,939,603 | 24,728,216 | 26,215,817 | 1,487,601 | 6% |
| 3000 - Enterprise & Community Services | - | - | 233,278 | 240,642 | 7,364 | 3% |
| 5200 - Interfund Transfers | 850,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41% |
| 6000 - Contingencies | - | - | 500,000 | 500,000 | - | 0% |
| 7000 - Unappropriated Ending Fund Bala | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 656,221 | 11% |
| Total Requirements | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 1,171,361 | 1% |

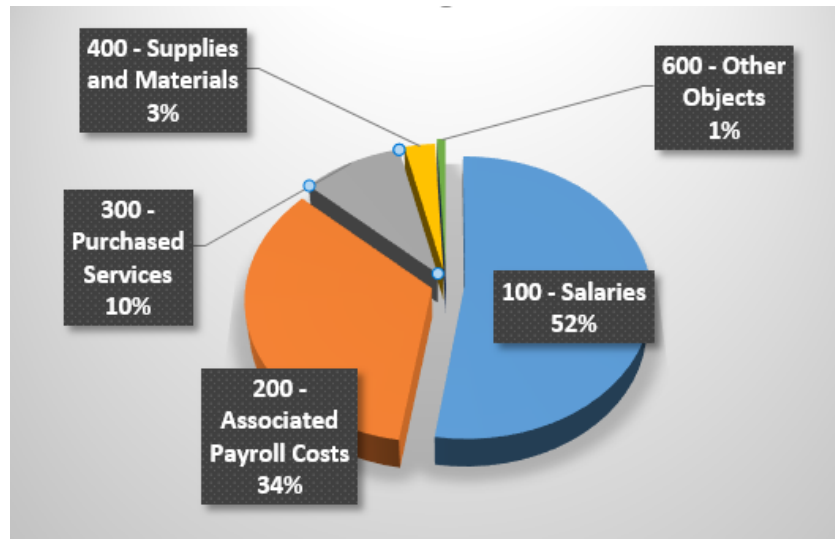


GENERAL FUND
EXPENDITURES BY OBJECT

The accounting for substitute services has moved from salaries and benefit to purchased services. This is why purchased services show such a large increase in comparison to salaries and benefits. When compared to current year projections, wages and benefits are estimated to increase by 2%. See more detailed analysis in the Budget Overview section.

GENERAL FUND

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Adopted Budget | 2020-21 Proposed Budget | Change | |
|--------------------------------|-------------------|-------------------|------------------------------|-------------------------------|------------------|-----------|
| Requirements by Object | | | | | | |
| 100 - Salaries | 35,694,715 | 36,865,277 | 39,087,385 | 39,127,865 | 40,480 | 0% |
| 200 - Associated Payroll Costs | 23,087,272 | 23,404,151 | 26,218,159 | 25,549,832 | (668,327) | -3% |
| 300 - Purchased Services | 4,910,989 | 5,295,024 | 5,604,749 | 7,105,286 | 1,500,537 | 27% |
| 400 - Supplies and Materials | 1,815,815 | 2,168,422 | 2,311,364 | 2,163,839 | (147,525) | -6% |
| 500 - Capital Outlay | 12,692 | - | - | - | - | - |
| 600 - Other Objects | 413,339 | 453,617 | 457,551 | 597,526 | 139,975 | 31% |
| 700 - Transfers | 850,000 | 850,000 | 850,000 | 500,000 | (350,000) | -41% |
| 800 - Planned Reserves | 7,355,987 | 8,476,261 | 6,350,000 | 7,006,221 | 656,221 | 10% |
| Total Requirements | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 1,171,361 | 1% |





McMinnville
School District No. 40

BUDGET OVERVIEW

SUMMARY OF THE 2020-21 BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 96% of the District's General Fund (\$71 million). These revenues include property taxes, the Common School Fund, and the Oregon State K-12 budget allocation. The State's economic outlook determines the State budget, which then determines the amount available for the State K-12 budget allocation.

The Oregon Office of Economic Analysis (OEA) prepares quarterly forecasts. The next Oregon Economic and Revenue Forecast is scheduled for May 20th, the date this Proposed Budget is to be presented to the Budget Committee. For the most recent economic information we recommend the OEA website at: <https://www.oregon.gov/das/OEA/Pages/forecastecorev.aspx>.

Oregon's economic outlook and the forecast for the entire nation is uncertain at this time. The nation is now facing a recession and the long term effects of the COVID-19 pandemic are not known. The economic cost of this recession is likely to be significant and will impact state and local budgets for years to come.

As of May 19, 2020, we do know the following:

- The Governor has directed all state agencies to propose budget reductions of 8.5%.
- Oregon Department of Education has proposed a cut of \$656 million to the SSF. This represents a 10.8% decrease from 2019-20 and a \$7 million loss to the McMinnville School District.
- The Federal Cares Act created the Elementary & Secondary School Emergency Education Relief (ESSEER) Fund. Our allocation is \$1,024,502. These funds will be used to offset reductions in SSF revenues.
- The State Legislature will reconvene in a special session. They may reallocate the budget reductions among the various agencies and they can also release funds from the Education Stability Act and/or the Rainy Day Fund.
- Further Federal aid may become available to states targeted toward education.

General Fund (100)

The proposed budget includes total appropriations of \$75.5 million for the General Fund. The projected SSF formula revenue originates from the Oregon Department of Education's SSF grant estimate dated February 25, 2020 with an additional \$400,000 estimate for prior year adjustments and reserve for any enrollment growth. A decline in the funding for the SSF appropriation would directly impact the district, as the SSF is our most significant funding source for our school operations.

The District began the 2019-20 fiscal year with \$8.5 million in ending fund balance. The plan when preparing the 2019-20 budget was to spend down \$2 million of the reserve in order to smooth out the increase in PERS costs. The District's average employer rate went from 22.5%

to 27% effective July 1, 2019. This equaled an increase of approximately \$1.6 million to the General Fund. Early in March of 2020, the District put a freeze on all purchasing except for the costs associated with providing distance learning. We estimate that the savings from the purchasing freeze, hiring freeze, and decrease in substitute expense, will provide us with an improved reserve as of June 30, 2020. The estimated beginning Fund Balance for the 2020-21 budget year is \$8 million

Assumptions for enrollment, class size, and employment costs, in addition to a summary of the District’s staffing plan are presented in tables following this overview. Costs for utilities and student transportation are estimated to increase by 5%. Costs for property and liability insurance are estimated to increase by 20% per PACE, our Oregon education property-casualty insurance provider.

The proposed budget is based on the assumption that the Corporate Activity Tax collections will be insufficient to fund the SIA plan and certain key positions will be funded from the General Fund until SIA revenue is available. The following staffing and investment changes were made in preparing the 2020-21 General Fund proposed budget:

| Type of Expense | Changes | Further Descriptions |
|------------------------|---|--|
| Licensed staff | Classroom teaching positions reduced 6.5 FTE through attrition. | Enrollment decline at elementary and middle school levels. Class size remains same as 2019-20. |
| | ELL teaching positions reduced 1.5 FTE through attrition. | Enrollment of English Languages Learners has declined consistently over the past ten years. |
| | Increase in elementary student management TOSAs 1.80 FTE. | SIA plan includes increasing these positions so that every elementary school has one full-time management TOSA. General Fund will support this increase until SIA funds are secured. |
| | Increase middle school behavior intervention support 1.0 FTE | Currently each middle school has a .50 FTE position. SIA plan includes making this a full time position. General Fund will support this increase until SIA funds are secured. |
| | Increase nurse .40 FTE | Currently there are 2.6 FTE of nurses. SIA plan includes addition of .40 FTE to bring total to 3.0 FTE. General Fund will support this increase until SIA funds are secured. |
| | Increase Speech Pathologist .80 FTE | Increase was budgeted in SIA fund. General Fund to support until SIA funds are secured. |
| | Increase of Reading Intervention Specialist .50 FTE. | Memorial elementary is no longer eligible for Title IA funds. A .50FTE intervention specialist will be moved to the General Fund. |

| Type of Expense | Changes | Further Descriptions |
|-------------------------------|--|---|
| Classified Staff | 8 skill builder positions will be added - one at each elementary and middle school. These positions will be filled by reassigning existing classified positions. | SIA plan includes two skill builders at each elementary and middle school. This measure will allow the schools to begin this program. Once SIA funds are secured, these positions will be funded by SIA and other classified positions may be restored in the General Fund. |
| | Reassignment of 5.5 FTE of elementary education assistants from Learning Resource Center to self-contained special education classrooms. | This change is based on student needs. Without additional funding, the decision was made to reassign staff versus hiring staff. |
| | Addition of one dropout prevention specialist (Spanish speaker). | This is part of the SIA plan. Move to General Fund until SIA funds are secured. |
| | Increase bilingual secretary positions to 8 hours at each elementary and middle school. Total increase of 1.8 FTE. | This is part of the SIA plan. Move to General Fund until SIA funds are secured. |
| Classified/ Supervisory Staff | Promote lead technology client services position to supervisory position | No reduction in technology services positions. |
| Admin Staff | Reduction of Early Learning Coordinator | Cost savings measure |
| Admin Staff | Addition of Special Education Coordinator | Staffing addition due to student need. |
| Confidential Staff | Reorganize HR/Finance | No change in total positions |
| Substitute Wages | Budget for substitute services are now accounted for in object 300 for personal services versus object 100 for wages and 200 for benefits. | The District is using Edustaff for substitute recruitment and fulfillment. The cost is estimated on prior years' usage and estimated substitute daily wage rate for 20-21. |
| Services and Supply Budgets | District curriculum, special education, technology, facilities, and central office budgets were reduced by \$330,000. | Cost saving measure. |
| Summer School | Elementary Summer School was reduced from the General Fund Budget | It will be funded by the 21 st Century Grant for summer 2020 and 2021. |
| Fund Transfer | Transfer to the elementary after school "Success Now" fund has been reduced from the General Fund. | The 21 st Century Grant will fund the elementary after school program at a reduced level. |
| Fund Transfer | Transfer to Asset Reserve Fund has been reduced from \$500,000 to \$250,000. | The District has taken this measure in the prior recession. Currently we have funds in Asset Reserve and remaining Bond funds to provide needed capital repairs in the short-term. |

In the case that state school funding is reduced in the General Fund the first \$1 million of decline will be replaced by the federal ESSEER funds totaling \$1,024,000. The following is a list of other measures that the District would consider to offset any further revenue shortfall:

| Possible Budget Reduction Measures | Savings |
|---|--------------------|
| Limit overtime and additional hours | |
| Limit travel, conferences, workshops, curriculum subs | |
| Fill vacancies by reassigning staff where possible | |
| | |
| 5 furlough days (1 day = \$267,000) | \$1,335,000 |
| | |
| Increase class size: | |
| Elementary Gr 1-5: from 23.5 to 25.0 (reduction of 6 FTE) | \$516,000 |
| Middle School: from 27.50 to 28.50 (reduction of 2.0 FTE) | \$172,000 |
| High School: from 29 to 30 (reduction of 3.0 FTE) | \$258,000 |
| | |
| Reduce administrative position | \$170,000 |
| Reduce school discretionary budgets by 10% | \$95,000 |
| Reduce technology position | \$120,000 |
| Reduce maintenance/custodial position | \$60,000 |
| Reduce one classified position per school | \$360,000 |
| Reduce District support position | \$70,000 |
| | |
| Decrease transfer to Asset Reserve further | \$250,000 |
| Use Reserve Funds | \$1,000,000 |
| | |
| COLA and Step freeze for all employee groups | \$2,200,000 |
| Other possible reductions | TBD |
| | |
| Total | \$7,630,000 |

Note: \$7,630,000 represents 10% of the 2020-21 estimated general fund revenues.

GRANT FUNDS (210)

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses. The major anticipated grants are included in the proposed budget. In addition, sufficient appropriations are made each year for new grant revenues that are unknown at the time of developing the budget.

Measure 98 – High School Success

The High School Graduation and College and Career Readiness Act was approved by voters in 2015 (Measure 98). It requires the legislature to distribute at least \$800 per high school student each year for career and technical education programs, college-level educational opportunities and dropout prevention strategies. In the 2017-19 biennium the state partially funded this initiative. The Student Success Act of 2019 (paid for by the Corporate Activity Tax) allocates an additional \$133 million to fully fund this initiative. We estimate the District would receive \$1.8 million for 2020-21 if the High School Success program is fully funded. Budgets will be adjusted respectively during the fiscal year in accordance with the actual state allocation. The following is a reduction plan if funding is decreased for this program:

| Budget Measure | Savings |
|--|------------------|
| Use the carryover funds from 2019-20 due to budget freeze. | \$300,000 |
| Reduce Administrator position funded from Measure 98 | \$180,000 |
| Reassign Support Center Assistant to vacancy | \$54,000 |
| Reduce AVID expenses | \$12,000 |
| Reduce supply and equipment budget | 30,000 |
| Total | \$576,000 |

Note: \$576,000 represents 30% of the 2020-21 estimated allocation to MSD.

School Investment Account (SIA)

Included in the Grants Fund, is \$5.5 million in appropriations for the activities outlined in the [District's SIA Plan](#). During the 2019 legislative session, Oregon passed the School Success Act which when fully implemented is expected to invest \$2 billion each biennium to enhance Oregon education. The source of funding for these initiatives is the Corporate Activity Tax (CAT), a tax on business receipts. The first \$200 million goes to fund the State School Fund. The remaining is distributed to the following accounts:

| School Success Act - Annual Investment | | |
|---|---|--|
| \$500 Million Equity-Focused Student Investment Account (Up to 50%) | \$300 million for Statewide Initiatives (Up to 30%) | \$200 million for Early Learning (20%) |
| 1. Expand Learning Time | 1. Professional Learning for Educators | 1. Early Childhood Intervention |
| 2. Student Health & Safety | 2. ODE Admin Costs | 2. Relief Nurseries |
| 2. Class Size Reductions | 3. Measure 98 Full Funding | 3. Early Childhood |
| 4. Well-rounded Learning Experience | 4. Expand Nutrition Programs | 4. Equity Fund |
| | 5. Youth Reengagement Programs | 5. Expand Preschool |
| | 6. High Cost Disability | 6. Professional Dev |
| | 7. School Safety | 7. Early Head Start |
| | 8. Statewide equity issues | 8. Healthy Families Oregon |
| | 9. Accountability & Transparency | 9. Parenting Engagement |
| | 10. Summer School for Title I Schools | |
| Note: State uses a biennial budget. Amounts presented are estimated as an annual amount. | | |

In addition to the Student Investment Account, the District and our families would also benefit from the other investments in the Statewide Initiatives and the Early Learning Accounts. Statewide Initiatives provides for full funding of the Measure 98 (High School Success) program, expands the eligibility for free lunches and increases the District's reimbursement for High Cost Disability.

Although we have included the cost of all of the SIA activities in our budget for this grant, the District has currently frozen all hiring for SIA positions except for certain positions which will be funded from the General Fund or other grant funds for the 2020-21 fiscal year until more information is available on the State's budget.

The District prepared the following [Student Investment Account reduction plan](#) in increments of 25% reductions.

IDEA (Individuals with Disabilities Education Act) Federal Grant

This grant provides funding for the excess costs of providing special education and related services to children with disabilities. This grant has a "maintenance of effort" requirement which means we must spend at least the same amount each year on special education and related services in the General Fund even in years when revenues decline (with a few exceptions). For the 2020-21 budget year we expect to have a carryover of \$300,000 in our IDEA grant that we can use for one year to add 1.80 FTE in School Psychologist positions that were originally budgeted in the SIA fund. This is a one year budget measure until SIA funds are secured.

DEBT SERVICE FUNDS

Debt Service Fund (310)

This fund accounts for the District's repayment of general obligation bonds. The use of the bond proceeds for capital construction and improvements is accounted for in the Capital Projects Fund (400). The requested bond levy to fund the 2020-21 debt service payments is \$9,900,000. The estimated tax rate is \$2.60 per \$1,000 of assessed property value. When the District asked voters to approve the 2016 Bond, we estimated that the rate would be at \$2.80 per \$1,000 of AV.

PERS Debt Service Fund (300)

The debt service payments for the pension obligation bonds total \$3,166,360 or 7% of eligible wages. The debt service is paid by charging a PERS UAL retirement expense to all funds as part of payroll costs. If wages are reduced due to insufficient state school funding, the rate that we must charge will increase and therefore cost each fund more than was budgeted. To offset this expense, we plan on spending down the balance in this debt service fund.

CAPITAL PROJECT FUND (400)

The Capital Project Fund accounts for the proceeds from the 2016 Bond and other resources restricted to capital improvement projects. In addition to the voter approved \$89.4 million bond, the District was able to add \$24.6 million in resources from the premium on the sale of the bond, a state matching grant, state seismic grants, federal eRate funds and interest earnings. Additional funds were invested in capital projects from the Construction Excise Tax fund and Asset Reserve fund for a grand total of \$118 million available for capital improvements during the four years following the sale of bonds in August of 2016. For the 2020-21 fiscal year, we estimate \$3.5 million of bond funds remaining. These funds will be used for projects identified in our facility assessment.

OTHER FACTORS IMPACTING THE 2020-21 BUDGET

Public Employee Retirement System (PERS) Rates

PERS contribution rates are set once every biennium. They are based on fund performance over the 18 months prior to the effective date of the rate change and the actuarial projections of fund liabilities. The current rates were set prior to the state's 2019-21 biennial budget process based on the December 2017 actuarial valuation, adjusted for the effects of actions of the Legislature and PERS Board.

The District PERS rates for the 2019-21 biennium reflect an average increase of 4.5 percentage points over the 2017-19 PERS rates. The average rate for our District is projected to remain consistent in the 2021-23 biennium; however, this rate increase is partially depending on the outcome of a lawsuit filed with the Oregon Supreme Court in August of 2019 challenging the salary cap and IAP redirect portions of Senate Bill (SB) 1049. Highlights of the reform bill include:

- Re-amortization of the Tier 1/Tier 2 Unfunded Actuarial Liability to 22 years (i.e. spreading the payment of this liability over a longer period of time to reduce biennial rate increases).

- Effective January 1, 2020, a new salary cap limits annual salary amounts used to calculate PERS benefits to \$195,000. This “cap” will increase annually by the Consumer Price Index (CPI) for All Urban Consumers, West Region (All Items).
- Effective January 1, 2020, the Work After Retirement limit for all retirees was removed for calendar years 2020 through 2024. This applies without limit to individuals who retire at the normal retirement age. Individuals retiring before their normal retirement age must have a break in employment of more than six months before returning to work.
- Effective July 1, 2020, Tier 1/Tier 2 members earning \$2,500/month or more will have a portion of their 6% Individual Account Program (IAP) contributions, which is currently paid by the District, redirected to an “Employee Pension Stability Account.” The Employee Pension Stability Account will be used to fund defined benefit pension payments to members. The amount redirected will be equal to 2.5% (Tier 1/Tier 2) or 0.75% (OPSRP) of the member’s salary, with the remaining balance contributed to the member’s IAP.

The final outcome of this lawsuit is currently unknown, and could result in all or a portion of the reforms failing a legal challenge.

Employee Group Contracts

The economic terms and benefits under the contract between the District and the Oregon School Employee Association (OSEA) continue through 2021-22. For the 2020-21 fiscal year, the contract includes a 2% COLA, steps for those eligible and a 1.5% increase in insurance benefits.

The contract between the District and the McMinnville Education Association (McEA) will expire in June of 2020. For 2020-21, the budget assumes the financial terms that were initially offered by the District in negotiations. This includes a COLA of 1%, a step increase, the addition of an extra step at the top, and a 2% increase in insurance benefits.

Administrators typically receive the same wage and benefit increases as licensed staff. Similar assumptions were made when budgeting for administrative positions.

Supervisory and Confidential employees will receive the same COLA and benefits as the classified employee group.

Employee salaries and benefits, which represent approximately 86% of the District’s General Fund budget, will continue to rise through a combination of employee step movements, licensed staff column movements, cost of living increases, and increases in employer contributions toward Public Employee Retirement System (PERS) benefits. As salaries and benefits make up the largest percentage of the District’s operating expenditures, they are likely to be impacted if operational cuts are needed to address COVID-19 or recessionary declines in available resources.

Technology Replacement and Textbook Adoptions

Under the current mandate to provide distance learning, the District is issuing an unprecedented number of laptops to students for at-home use. If a significant number of these devices do not return to service at the end of the school year due to damage, loss or theft, the District will be forced to purchase and deploy new devices in a very tight timeframe to ensure students have the technology they need to learn in the fall.

We set aside \$250,000 into a Textbook and Technology Reserve fund each year to buildup funds for a large textbook adoption and supplement technology equipment needs. The costs for textbook adoptions now often come with an annual cost for curriculum software. A large adoption can cost \$500,000. Our annual technology replacement requirement is \$450,000. We are challenged every year to find resources to make these key investments for student educational tools and materials, and we will now be more challenged when the focus will be on saving jobs during a recession.

**McMinnville School District
100- General Fund
Summary of Revenues and Expenditures**

| | ACTUAL (AUDITED) | | ADOPTED BUDGET | CURRENT ESTIMATE | PROPOSED BUDGET | ADOPTED BUDGET | Change | % Change |
|--|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------|
| | 2017-18 | 2018-19 | | | | | | |
| State School Fund | \$ 51,011,272 | \$ 51,801,065 | \$ 53,480,922 | \$ 53,353,910 | \$ 54,687,190 | \$ 54,687,190 | 1,333,280 | 2.5% |
| Reserve for Growth | - | - | 400,000 | - | 200,000 | 200,000 | 200,000 | |
| Local Taxes | \$ 13,417,493 | \$ 14,556,207 | 14,800,000 | 14,800,000 | 15,580,000 | 15,580,000 | 780,000 | 5.3% |
| County School Fund | 23,790 | 22,292 | 25,000 | 25,000 | 25,000 | 25,000 | - | |
| Common School Fund | 703,994 | 743,109 | 631,826 | 631,770 | 637,379 | 637,379 | 5,609 | 0.9% |
| Total State School Fund Formula | \$ 65,156,549 | \$ 67,122,673 | \$ 69,337,748 | \$ 68,810,680 | \$ 71,129,569 | \$ 71,129,569 | 2,318,889 | 3.4% |
| Other Revenues | 2,854,710 | 3,034,092 | 3,091,460 | 2,988,059 | 2,921,000 | 2,921,000 | (67,059) | -2.2% |
| Total Revenues | \$ 68,011,259 | \$ 70,156,765 | \$ 72,429,208 | \$ 71,798,739 | \$ 74,050,569 | \$ 74,050,569 | 2,251,830 | 3.1% |
| % Increase over prior year | 8.4% | 3.2% | 3.2% | 2.3% | 2.2% | 2.2% | 3.1% | 3.1% |
| Wages | \$ 35,694,715 | \$ 36,865,277 | \$ 39,087,385 | \$ 38,250,000 | \$ 39,127,865 | \$ 39,127,865 | 877,865 | 2.3% |
| Benefits | 23,087,272 | 23,404,151 | 26,218,159 | 25,250,000 | 25,549,832 | 25,549,832 | 299,832 | 1.2% |
| Services | 4,910,989 | 5,295,024 | 5,604,749 | 5,400,000 | 7,105,286 | 7,105,286 | 1,705,286 | 31.6% |
| Supplies, Equipment, Capital Outlay | 1,828,507 | 2,168,422 | 2,311,364 | 2,000,000 | 2,163,839 | 2,163,839 | 163,839 | 8.2% |
| Insurance, Dues & Fees | 413,339 | 453,617 | 457,551 | 525,000 | 597,526 | 597,526 | 72,526 | 13.8% |
| Fund Transfers | 850,000 | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | (350,000) | |
| Total Expenditures | \$ 66,784,822 | \$ 69,036,491 | \$ 74,529,208 | \$ 72,275,000 | \$ 75,044,348 | \$ 75,044,348 | 2,769,348 | 3.8% |
| % Increase over prior year | 7.4% | 3.4% | 8.0% | 4.7% | 0.7% | 0.7% | 3.8% | 3.8% |
| Change in Fund Balance | \$ 1,226,437 | \$ 1,120,274 | \$ (2,100,000) | \$ (476,261) | \$ (993,779) | \$ (993,779) | (993,779) | (993,779) |
| Beginning Fund Balance | 6,129,550 | 7,355,987 | 8,450,000 | 8,476,261 | 8,000,000 | 8,000,000 | 8,000,000 | |
| Ending Fund Balance | \$ 7,355,987 | \$ 8,476,261 | \$ 6,350,000 | \$ 8,000,000 | \$ 7,006,221 | \$ 7,006,221 | \$ 7,006,221 | 9.5% |
| EFB as % of Revenues | 10.8% | 12.1% | 8.8% | 11.1% | 9.5% | 9.5% | 9.5% | 9.5% |
| State School Funding per ADMw | | | | | | | | |
| Average Daily Membership-Weighted* | 8,151 | 8,101 | 7,902 | 7,887 | 7,867 | 7,867 | 7,867 | 7,867 |
| SSF Formula Revenue per ADMw | \$ 8,022 | \$ 8,243 | \$ 8,610 | \$ 8,691 | \$ 8,976 | \$ 8,976 | \$ 8,976 | \$ 8,976 |

* The District receives per student funding based on the greater of the current year or the prior year ADMw. When enrollment drops, this provides a safety net of one year so that funding does not drop significantly the first year of declining enrollment

STATE SCHOOL FUND GRANT
2020-2021

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

Yamhill County, McMinnville SD 40 - 2256

2020-2021 Local Revenue

| | | |
|---|----------|------------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$15,550,000.00 |
| Federal Forest Fees | = | \$0.00 |
| Common School Fund | = | \$637,378.66 |
| County School Fund | = | \$25,000.00 |
| State Managed Timber | = | \$0.00 |
| ESD Equalization | = | \$0.00 |
| In-Lieu of Property Taxes(non-local sources) | = | \$0.00 |
| Revenue Adjustments | = | \$0.00 |
| Sum of Local Revenue | = | \$16,212,378.66 |

2020-2021 Experience Adjustment

| | | |
|---|---|-------|
| District Average Teacher Experience | = | 13.72 |
| State Average Teacher Experience | = | 12.10 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | 1.62 |

2020-2021 Transportation Grant

| | | |
|--|---|----------------|
| Salaries | = | N/A |
| Payroll | = | N/A |
| Purchased Services | = | N/A |
| Supplies | = | N/A |
| Other | = | N/A |
| Garage Depreciation | = | N/A |
| Bus Depreciation | = | N/A |
| Fees Collected | = | N/A |
| Non-Reimbursable | = | N/A |
| Net Eligible Trans Expenditures | = | \$2,850,000.00 |
| Transportation per ADMr Rank | | 17% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,995,000.00 | | |

2020-2021 Extended ADMw

| | | |
|--------------------------------|--------------------------------|-------------------------------|
| 2020-2021 ADMw 7,820.76 | 2019-2020 ADMw 7,866.90 | Extended ADMw 7,866.90 |
|--------------------------------|--------------------------------|-------------------------------|

2020-2021 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.62 by \$25 then add \$4500 to the result = \$4,540.50
Then multiply \$4,540.50 by the Extended ADMw 7866.8997 and then by the funding ratio 1.921058951999 = \$68,619,568.93

2020-2021 Total Formula Revenue

Add the General Purpose Grant \$68,619,568.93 to the Transportation Grant \$1,995,000.00 = \$70,614,568.93

2020-2021 State School Fund Grant

Subtract the Local Revenue \$16,212,378.66 from the Total Formula Revenue \$70,614,568.93 = \$54,402,190.27

2020-2021 Rates per ADMw

| | |
|---|---|
| General Purpose Grant per Extended ADMw = \$8,723 | Total Formula Revenue per Extended ADMw = \$8,976 |
| Charter Schools Rate(ORS 338.155) = \$8,774 | |

Payments

| | |
|-----------------------------------|--|
| SSF Total Paid To Date | SSF Estimated Remaining Balance Due |
| Small HS Grant Total Paid To Date | Small HS Grant Estimated Remaining Balance Due |
| Facility Grant Total Paid To Date | Facility Grant Estimated Remaining Balance Due |
| | High Cost Disability Estimated Remaining Balance Due |

2020-2021 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

| | 2020-2021 | | 2019-2020 | |
|---|--|-----------------|--------------------------|-----------------|
| ADMr: | $6,525.00 \times 1.00 =$ | 6,525.00 | $6,580.77 \times 1.00 =$ | 6,580.77 |
| Students in ESL programs: | $718.00 \times 0.50 =$ | 359.00 | $681.06 \times 0.50 =$ | 340.53 |
| Students in Pregnant and Parenting Programs: | $4.00 \times 1.00 =$ | 4.00 | $5.00 \times 1.00 =$ | 5.00 |
| 823 IEP Students capped at 11% of District ADMr: | $717.75 \times 1.00 =$ | 717.75 | $723.88 \times 1.00 =$ | 723.88 |
| Students on IEP Above 11% of ADMr: | $8.20 \times 1.00 =$ | 8.20 | $8.20 \times 1.00 =$ | 8.20 |
| Students in Poverty: | $798.24 \times 0.25 =$ | 199.56 | $805.06 \times 0.25 =$ | 201.27 |
| Students in Foster Care and Neglected/Delinquent: | $29.00 \times 0.25 =$ | 7.25 | $29.00 \times 0.25 =$ | 7.25 |
| Remote Elementary School Correction: | $0.00 \times 1.00 =$ | 0.00 | $0.00 \times 1.00 =$ | 0.00 |
| Small High School Correction: | $0.00 \times 1.00 =$ | 0.00 | $0.00 \times 1.00 =$ | 0.00 |
| Post Graduate Scholars: | $0.00 \times 0.25 =$ | 0.00 | $0.00 \times 0.25 =$ | 0.00 |
| | 2020-2021 ADMw | 7,820.76 | 2019-2020 ADMw | 7,866.90 |
| | McMinnville SD 40 Extended ADMw | | 7,866.90 | |

McMinnville SD 40 Extended ADMw 7,866.90

McMinnville School District
District Enrollment by School and by Grade

| School | Enrollment as of October 1 | | | |
|-----------------------------|----------------------------|--------------|--------------|----------------|
| | 2017 | 2018 | 2019 | 2020 Projected |
| Buel | 467 | 462 | 459 | 446 |
| Columbus | 486 | 462 | 489 | 485 |
| Grandhaven | 525 | 513 | 470 | 447 |
| Memorial | 613 | 598 | 581 | 566 |
| Newby | 523 | 504 | 491 | 481 |
| Wascher | 433 | 410 | 395 | 410 |
| Elementary Totals | 3,047 | 2,949 | 2,885 | 2,835 |
| Duniway | 733 | 762 | 824 | 828 |
| Patton | 808 | 845 | 862 | 828 |
| Middle School Totals | 1,541 | 1,607 | 1,686 | 1,656 |
| McMinnville High | 2,176 | 2,165 | 2,130 | 2,151 |
| High School Totals | 2,176 | 2,165 | 2,130 | 2,151 |
| Total Enrollment | 6,764 | 6,721 | 6,701 | 6,642 |

| Grade | Enrollment as of October 1 | | | |
|---------------------------------------|----------------------------|--------------|--------------|----------------|
| | 2017 | 2018 | 2019 | 2020 Projected |
| K | 466 | 417 | 487 | 445 |
| 1 | 472 | 468 | 423 | 487 |
| 2 | 466 | 486 | 485 | 435 |
| 3 | 516 | 475 | 480 | 491 |
| 4 | 567 | 536 | 487 | 492 |
| 5 | 560 | 567 | 523 | 485 |
| Elementary Totals | 3,047 | 2,949 | 2,885 | 2,835 |
| 6 | 561 | 584 | 561 | 530 |
| 7 | 471 | 552 | 581 | 558 |
| 8 | 509 | 471 | 544 | 568 |
| Middle School Totals | 1,541 | 1,607 | 1,686 | 1,656 |
| 9 | 512 | 531 | 491 | 570 |
| 10 | 551 | 514 | 546 | 493 |
| 11 | 543 | 537 | 507 | 539 |
| 12 | 570 | 583 | 586 | 549 |
| High School Totals | 2,176 | 2,165 | 2,130 | 2,151 |
| Total Enrollment | 6,764 | 6,721 | 6,701 | 6,642 |
| ADM (average daily membership) | 6,662 | 6,598 | 6,579 | 6,525 |
| ADMw (weighted) | 8,101 | 7,890 | 7,870 | 7,821 |

State funding is based on the higher of the current year or the prior year enrollment which is counted as part of the District's weighted Average Daily Membership (ADMw). ADMw adds weights for students living in poverty, students with English as a second language, students with an Individual Education Plan (IEP) and more. (See the ADM table following the SSF estimate in this budget document)

McMinnville School District Staffing Summary and Class Size

| | | | | <i>With SIA</i> | |
|-------------------------------|---------------|---------------|---------------|---------------------|----------------------------|
| | | | | <i>Full Funding</i> | |
| | 2017-18 | 2018-19 | 2019-20 | Budget 2020-21 | Change from Prior Yr |
| GENERAL FUND | | | | | |
| LICENSED STAFF | 393.00 | 394.00 | 398.80 | 394.00 | (4.80) |
| CLASSIFIED STAFF | 231.00 | 235.00 | 243.40 | 243.60 | 0.20 |
| ADMINISTRATORS | 24.50 | 24.50 | 25.50 | 25.50 | - |
| SUPERVISORS/CONFIDENTIAL | 10.25 | 10.25 | 10.75 | 11.75 | 1.00 |
| TOTAL FTE GENERAL FUND | 658.75 | 663.75 | 678.45 | 674.85 | (3.60) |
| OTHER FUNDS | | | | | |
| LICENSED STAFF | 18.00 | 16.00 | 19.20 | 50.40 | 31.20 |
| CLASSIFIED STAFF | 65.00 | 62.00 | 54.80 | 69.00 | 14.20 |
| ADMINISTRATORS | 0.50 | 1.50 | 1.50 | 2.50 | 1.00 |
| SUPERVISORS/CONFIDENTIAL | 2.00 | 2.00 | 1.70 | 1.70 | - |
| TOTAL FTE GRANT FUND | 85.50 | 81.50 | 77.20 | 123.60 | 46.40 |
| ALL FUNDS | | | | | |
| Licensed | 411.00 | 410.00 | 418.00 | 444.40 | 26.40 |
| Classified | 296.00 | 297.00 | 298.20 | 312.60 | 14.40 |
| Administrators | 25.00 | 26.00 | 27.00 | 28.00 | 1.00 |
| Supervisors/Confidential | 12.25 | 12.25 | 12.45 | 13.45 | 1.00 |
| TOTAL FTE ALL FUNDS | 744.25 | 745.25 | 755.65 | 798.45 | 42.80 |

BUDGETED AVERAGE CLASS SIZE

| Grade | | | | <i>With SIA</i> | |
|---------------|---------|---------|---------|--------------------------------|-------------------------------|
| | 2017-18 | 2018-19 | 2019-20 | <i>Full Funding</i> 2020-21 | <i>Without SIA</i> 2020-21 |
| Kindergarten | 20.00 | 20.00 | 20.00 | 18.00 | 20.00 |
| Grades 1-5 | 23.50 | 23.50 | 23.50 | 22.50 | 23.50 |
| Middle School | 27.50 | 27.50 | 27.50 | 26.50 | 27.50 |
| High School | 29.00 | 29.00 | 29.00 | 28.00 | 29.00 |

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN - LICENSED FTE

| LICENSED FTE | | Grant Funds | | | | | Inc (Dec) | |
|---|--------------|--------------|-------------|------------|------------|------------|--------------|-------------|
| STAFFING AT FULL FUNDING (General Fund, Measure 98 and SIA) | Current FTE | Gen Fund | SIA | M98 | Title I | IDEA | | Total |
| Elementary Instruction | 138.3 | 135.3 | 7.0 | - | - | - | 142.3 | 4.0 |
| Middle School Instruction | 76.0 | 72.5 | 4.7 | - | - | - | 77.2 | 1.2 |
| High School Instruction (incl. Alt Ed, Online) | 94.2 | 90.0 | 1.0 | 7.0 | - | - | 98.0 | 3.8 |
| Special Education | 31.8 | 29.8 | 2.0 | - | - | 2.0 | 33.8 | 2.0 |
| Academic Intervention Support | 8.4 | 4.1 | - | - | 4.7 | - | 8.8 | 0.4 |
| English Learners | 15.2 | 13.7 | - | - | - | - | 13.7 | (1.5) |
| Student Management/Deans * | 8.2 | 8.0 | 2.0 | - | - | - | 10.0 | 1.8 |
| Behavior Intervention Support * | 1.0 | 1.0 | 1.0 | - | - | - | 2.0 | 1.0 |
| Counselors/ Student Support Positions | 16.5 | 14.1 | 3.0 | 2.4 | - | - | 19.5 | 3.0 |
| Nurse * | 2.6 | 2.6 | 0.4 | - | - | - | 3.0 | 0.4 |
| Autism Specialist & Behavior Specialist | 2.8 | 1.8 | - | - | - | 1.0 | 2.8 | - |
| School Psychologist * | 4.0 | 2.0 | 2.0 | - | - | 2.0 | 6.0 | 2.0 |
| Clinical Social Worker | - | - | 1.0 | - | - | - | 1.0 | 1.0 |
| Speech Pathologists * | 7.0 | 7.0 | 1.5 | - | - | - | 8.5 | 1.5 |
| Teaching & Learning and TAG TOSAs | 5.5 | 5.5 | 5.8 | - | - | - | 11.3 | 5.8 |
| Librarians | 5.1 | 5.1 | - | - | - | - | 5.1 | - |
| Other TOSAs | 1.5 | 1.5 | - | - | - | - | 1.5 | - |
| TOTAL FTE | 418.0 | 394.0 | 31.3 | 9.4 | 4.7 | 5.0 | 444.4 | 26.4 |

In the Proposed Budget, the Student Investment Account (Fund 251) includes the total cost of the District's SIA application. Based on current information from ODE, we believe that SIA funds may not be available or substantially reduced. The District is not filling those positions until there is more accurate information on the level of funding.

| STAFFING PLAN AS OF May 20, 2020 | | Grant Funds | | | | | Inc (Dec) | |
|--|--------------|--------------|---------------|------------|------------|------------|---------------|--------------|
| (Full Funding for General Fund & Measure 98) | Current FTE | Gen Fund | SIA | M98 | Title I | IDEA | | Total |
| Elementary Instruction | 138.3 | 135.3 | - | - | - | - | 135.3 | (3.0) |
| Middle School Instruction | 76.0 | 72.5 | - | - | - | - | 72.5 | (3.5) |
| High School Instruction (incl. Alt Ed, Online) | 94.2 | 87.5 | - | 7.0 | - | - | 94.5 | 0.3 |
| Special Education | 31.8 | 29.8 | - | - | - | 2.0 | 31.8 | - |
| Academic Intervention Support | 8.4 | 4.1 | - | - | 4.7 | - | 8.8 | 0.4 |
| English Learners | 15.2 | 13.7 | - | - | - | - | 13.7 | (1.5) |
| Student Management/Deans * | 8.2 | 10.0 | - | - | - | - | 10.0 | 1.8 |
| Behavior Intervention Support * | 1.0 | 2.0 | - | - | - | - | 2.0 | 1.0 |
| Counselors/ Student Support Positions | 16.5 | 14.1 | - | 2.4 | - | - | 16.5 | - |
| Nurse * | 2.6 | 3.0 | - | - | - | - | 3.0 | 0.4 |
| Autism Specialist & Behavior Specialist | 2.8 | 1.8 | - | - | - | 1.0 | 2.8 | - |
| School Psychologist * | 4.0 | 2.0 | - | - | - | 3.8 | 5.8 | 1.8 |
| Clinical Social Worker | - | - | - | - | - | - | - | - |
| Speech Pathologists * | 7.0 | 7.8 | - | - | - | - | 7.8 | 0.8 |
| Teaching & Learning and TAG TOSAs | 5.5 | 5.5 | - | - | - | - | 5.5 | - |
| Librarians | 5.1 | 5.1 | - | - | - | - | 5.1 | - |
| Other TOSAs | 1.5 | 1.5 | - | - | - | - | 1.5 | - |
| TOTAL FTE | 418.0 | 395.7 | - | 9.4 | 4.7 | 6.8 | 416.6 | (1.4) |
| Difference between staffing plans | | 1.7 | (31.3) | - | - | 1.8 | (27.8) | |

* The following positions which were to be funded from the School Investment Account, are to be funded through reductions in other areas of the budget:

Funded from General Fund for 2020-21

| | |
|-------------------------------|------|
| Behavior Intervention Support | 1.00 |
| Student Management TOSAs | 2.00 |
| Nurse | 0.40 |
| Speech Pathologists | 0.80 |

Funded from IDEA grant with carryover funds:

| | |
|--|------|
| School Psychologist | 1.80 |
| <i>(carryover funds available for just one year)</i> | |

McMINNVILLE SCHOOL DISTRICT
 PROPOSED STAFFING PLAN - CLASSIFIED FTE

| CLASSIFIED FTE | | Grant Funds | | | | | | | | |
|---|----------------|--------------|-------------|------------|------------|-------------|------------|--------------|--------------|--------------|
| STAFFING AT FULL FUNDING (General Fund, Measure 98 and SIA) | Current FTE | Gen Fund | SIA | M98 | Other | Title I | IDEA | Nutr Serv | Total | Inc (Dec) |
| Ed Assistants (Reg, TAG, Alt Ed) | 33.4 | 34.7 | - | - | - | - | - | - | 34.7 | 1.3 |
| Skill Builders | - | - | 10.5 | - | - | - | - | - | 10.5 | 10.5 |
| ELL Ed Assistants | 18.8 | 18.1 | - | - | 0.6 | - | - | - | 18.8 | - |
| Title I Ed Assistants | 14.8 | - | - | - | - | 13.0 | - | - | 13.0 | (1.8) |
| Pre-K Leaders | 2.8 | 2.8 | 2.8 | - | - | - | - | - | 5.6 | 2.8 |
| LRC (Learning Resource Center) Assistants | 29.3 | 23.8 | - | - | - | - | - | - | 23.8 | (5.5) |
| Spec Ed Self-Contained Classroom Assts | 54.3 | 50.5 | - | - | - | - | 8.8 | - | 59.3 | 5.1 |
| Speech Language Assistant | 1.0 | - | - | - | - | - | 1.0 | - | 1.0 | - |
| Drop Out Prevention Specialists | 2.0 | 2.0 | 1.0 | - | - | - | - | - | 3.0 | 1.0 |
| Library Assistants | 5.2 | 5.2 | - | - | - | - | - | - | 5.2 | - |
| Student Support (Registrar, College Advisor, Data, Campus Security) | 15.9 | 14.0 | - | 0.9 | 1.0 | - | - | - | 15.9 | - |
| Principals Office (Secretaries, Bookkeepers, Reception) | 22.2 | 22.2 | 2.0 | - | - | - | - | - | 24.2 | 2.0 |
| Child Care | 5.0 | 5.0 | - | - | - | - | - | - | 5.0 | - |
| Technology Positions | 12.0 | 11.0 | - | - | - | - | - | - | 11.0 | (1.0) |
| District Office Support | 7.8 | 7.8 | - | - | - | - | - | - | 7.8 | - |
| Translation Services | 1.5 | 1.5 | - | - | - | - | - | - | 1.5 | - |
| Maintenance, Grounds & Custodians | 45.0 | 45.0 | - | - | - | - | - | - | 45.0 | - |
| Nutrition Services | 27.3 | - | - | - | - | - | - | 27.3 | 27.3 | - |
| Total FTE | 298.2 | 243.6 | 16.3 | 0.9 | 1.6 | 13.0 | 9.8 | 27.3 | 312.6 | 14.4 |

In the Proposed Budget, the Student Investment Account (Fund 251) includes the total cost of the District's SIA application. Based on current information from ODE, we believe that SIA funds may not be available or substantially reduced. The District is not filling those positions until there is more accurate information on the level of funding.

| STAFFING PLAN AS OF May 20, 2020 | | Grant Funds | | | | | | | | |
|---|----------------|--------------|---------------|--------------|------------|-------------|------------|--------------|---------------|--------------|
| (Full Funding for General Fund & Measure 98) | Current FTE | Gen Fund | SIA | M98 | Other | Title I | IDEA | Nutr Serv | Total | Inc (Dec) |
| Ed Assistants (Reg, TAG, Alt Ed) | 33.4 | 28.5 | - | - | - | - | - | - | 28.5 | (4.9) |
| Skill Builders * | - | 6.1 | - | - | - | - | - | - | 6.1 | 6.1 |
| ELL Ed Assistants | 18.8 | 18.1 | - | - | 0.6 | - | - | - | 18.8 | - |
| Title I Ed Assistants | 14.8 | - | - | - | - | 13.0 | - | - | 13.0 | (1.8) |
| Pre-K Leaders | 2.8 | 2.8 | - | - | - | - | - | - | 2.8 | - |
| LRC (Learning Resource Center) Assistants | 29.3 | 23.8 | - | - | - | - | - | - | 23.8 | (5.5) |
| Spec Ed Self-Contained Classroom Assts | 54.3 | 50.5 | - | - | - | - | 8.8 | - | 59.3 | 5.1 |
| Speech Language Assistant | 1.0 | - | - | - | - | - | 1.0 | - | 1.0 | - |
| Drop Out Prevention Specialists * | 2.0 | 3.0 | - | - | - | - | - | - | 3.0 | 1.0 |
| Library Assistants | 5.2 | 5.2 | - | - | - | - | - | - | 5.2 | - |
| Student Support (Registrar, College Advisor, Data, Campus Security) | 15.9 | 14.0 | - | - | 1.0 | - | - | - | 15.0 | (0.94) |
| Principals Office (Secretaries, Bookkeepers, Reception) * | 22.2 | 24.0 | - | - | - | - | - | - | 24.0 | 1.8 |
| Child Care | 5.0 | 5.0 | - | - | - | - | - | - | 5.0 | - |
| Technology Positions | 12.0 | 11.0 | - | - | - | - | - | - | 11.0 | (1.0) |
| District Office Support | 7.8 | 7.8 | - | - | - | - | - | - | 7.8 | - |
| Translation Services | 1.5 | 1.5 | - | - | - | - | - | - | 1.5 | - |
| Maintenance, Grounds & Custodians | 45.0 | 45.0 | - | - | - | - | - | - | 45.0 | - |
| Nutrition Services | 27.3 | - | - | - | - | - | - | 27.3 | 27.3 | - |
| Total FTE | 298.2 | 246.4 | - | - | 1.6 | 13.0 | 9.8 | 27.3 | 298.1 | (0.1) |
| Difference between staffing plans | | 2.8 | (16.3) | (0.9) | - | - | - | - | (14.5) | |

* The following positions which were to be funded from the School Investment Account, are to be funded through reductions in other areas of the budget:

- Skill Builders One 6 hour position per elementary and middle school
- Drop Out Prevention Specialist One District position - spanish language preferred
- Bilingual Secretary 1.8 FTE

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN - ADMINISTRATIVE FTE

| ADMINISTRATIVE FTE | | Grant Funds | | | | | Inc (Dec) |
|--|------------------------|---------------------|------------|------------|----------------|--------------|----------------------|
| STAFFING AT FULL FUNDING (General Fund, Measure 98 and SIA) | Current FTE | Gen Fund | SIA | M98 | Title I | Total | |
| Principals | 9.0 | 9.0 | | | | 9.0 | - |
| Assistant Principals | 6.0 | 5.0 | | 1.0 | | 6.0 | - |
| Student Services Director | 1.0 | 1.0 | | | | 1.0 | - |
| Special Education Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Mental Health/Behavior Coordinator | - | 1.0 | | | | 1.0 | 1.0 |
| RISE Program Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Curriculum, Instruction, Assessment Director | 1.0 | 0.5 | | | 0.5 | 1.0 | - |
| Program Development & Improvement Admin | 1.0 | 1.0 | | | | 1.0 | - |
| Early Learning Coordinator | 1.0 | - | | | | - | (1.0) |
| ELL Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Equity Coordinator | - | - | 1.0 | | | 1.0 | 1.0 |
| Grant Writer & Project Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Human Resource Director | 1.0 | 1.0 | | | | 1.0 | - |
| Finance Director | 1.0 | 1.0 | | | | 1.0 | - |
| IT Director | 1.0 | 1.0 | | | | 1.0 | - |
| Superintendent | 1.0 | 1.0 | | | | 1.0 | - |
| TOTAL FTE | 27.0 | 25.5 | 1.0 | 1.0 | 0.5 | 28.0 | 1.0 |

In the Proposed Budget, the Student Investment Account (Fund 251) includes the total cost of the District's SIA application. Based on current information from ODE, we believe that SIA funds may not be available or substantially reduced. The District is not filling those positions until there is more accurate information on

| STAFFING PLAN AS OF May 20, 2020 | | Grant Funds | | | | | Inc (Dec) |
|---|------------------------|--------------------|--------------|------------|----------------|--------------|----------------------|
| (Full Funding for General Fund & Measure 98) | Current FTE | Gen Fund | SIA | M98 | Title I | Total | |
| Principals | 9.0 | 9.0 | | | | 9.0 | - |
| Assistant Principals | 6.0 | 5.0 | | 1.0 | | 6.0 | - |
| Student Services Director | 1.0 | 1.0 | | | | 1.0 | - |
| Special Education Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Mental Health/Behavior Coordinator | - | 1.0 | | | | 1.0 | 1.0 |
| RISE Program Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Curriculum, Instruction, Assessment Director | 1.0 | 0.5 | | | 0.5 | 1.0 | - |
| Program Development & Improvement Admin | 1.0 | 1.0 | | | | 1.0 | - |
| Early Learning Coordinator | 1.0 | - | | | | - | (1.0) |
| ELL Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Equity Coordinator | - | - | | | | - | - |
| Grant Writer & Project Coordinator | 1.0 | 1.0 | | | | 1.0 | - |
| Human Resource Director | 1.0 | 1.0 | | | | 1.0 | - |
| Finance Director | 1.0 | 1.0 | | | | 1.0 | - |
| IT Director | 1.0 | 1.0 | | | | 1.0 | - |
| Superintendent | 1.0 | 1.0 | | | | 1.0 | - |
| TOTAL FTE | 27.0 | 25.5 | - | 1.0 | 0.5 | 27.0 | - |
| Difference between staffing plans | | - | (1.0) | - | - | (1.0) | |

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN - CONFIDENTIAL/SUPERVISORY FTE

| CONFIDENTIAL & SUPERVISOR FTE | | Grant Funds | | | | Inc (Dec) |
|---|------------------------|---------------------|--------------|---------------------|--------------|----------------------|
| STAFFING AT FULL FUNDING | Current FTE | Gen Fund | Other | Nut Serv | Total | |
| Administrative Assistants | 4.0 | 3.0 | | | 3.0 | (1.0) |
| Payroll Specialist | 1.0 | 1.0 | | | 1.0 | - |
| Benefit Specialist/ Tech Integration Specialist | 1.0 | 1.0 | | | 1.0 | - |
| HR Specialist | - | 1.0 | | | 1.0 | 1.0 |
| Accounting Supervisor | 1.0 | 1.0 | | | 1.0 | - |
| Superintendent & Board Assistant/Office Mgr | 1.0 | 1.0 | | | 1.0 | - |
| Communications Specialist | 0.8 | 0.8 | | | 0.8 | - |
| Maintenance Supervisor | 1.0 | 1.0 | | | 1.0 | - |
| Facility & Operations Manager | 1.0 | 1.0 | | | 1.0 | - |
| Nutrition Services Manager | 1.0 | | | 1.0 | 1.0 | - |
| Technology Client Services Manager | - | 1.0 | | | 1.0 | 1.0 |
| Safety Manager | 0.7 | | 0.7 | | 0.7 | - |
| TOTAL FTE | 12.5 | 11.8 | 0.7 | 1.0 | 13.5 | 1.0 |

McMinnville School District
Employee Compensation and Benefit Assumptions

| |
|---------------------|
| Compensation |
|---------------------|

| 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------|---------|---------|---------|---------|
|---------|---------|---------|---------|---------|

Currently Negotiating

District Offer

Licensed

| |
|----------------------------------|
| Salary Schedule Increase |
| Step |
| Column |
| Insurance Contribution (per mth) |
| Insurance Percent Increase |
| Furlough Days |

| | | | | |
|-----------------|-----------------|-----------------|--------------------|--|
| 2.00% | 2.00% | 2.25% | 1.00% | |
| Yes | Yes | Yes | Yes + Add Top Step | |
| Yes | Yes | Yes | Yes | |
| \$ 1,462 | \$ 1,491 | \$ 1,536 | \$ 1,567 | |
| 1% | 2% | 3% | 2% | |
| | | | | |

Classified

| |
|----------------------------------|
| Salary Schedule Increase |
| Step |
| Insurance Contribution (per mth) |
| Insurance Percent Increase |
| Furlough Days |

| | | | | |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2.50% | 1.50% | 1.50% | 2.00% | 2.00% |
| Yes | Yes | Yes | Yes | Yes |
| \$ 1,467 | \$ 1,482 | \$ 1,504 | \$ 1,527 | \$ 1,550 |
| 4% | 1% | 1% | 1.5% | 1.5% |
| | | | | |

Admin

Same as Licensed Offer

| |
|----------------------------------|
| Salary Schedule Increase |
| Step |
| Insurance Contribution (per mth) |
| Insurance Percent Increase |
| Furlough Days |

| | | | | |
|-----------------|-----------------|-----------------|--------------------|--|
| 2.00% | 2.00% | 2.25% | 1.00% | |
| Yes | Yes | Yes | Yes + Add Top Step | |
| \$ 1,462 | \$ 1,491 | \$ 1,536 | \$ 1,567 | |
| 1% | 2% | 3% | 2% | |
| | | | | |

Confidential/Supervisors

| |
|----------------------------------|
| Salary Schedule Increase |
| Step |
| Insurance Contribution (per mth) |
| Insurance Percent Increase |
| Furlough Days |

| | | | | |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2.75% | 1.50% | 1.50% | 2.00% | 2.00% |
| Yes | Yes | Yes | Yes | Yes |
| \$ 1,467 | \$ 1,482 | \$ 1,504 | \$ 1,527 | \$ 1,550 |
| 4% | 1% | 1% | 1.5% | 1.5% |
| | | | | |

| |
|--|
| PERS Employer Rates |
| Tier 1/Tier II Employer Rate |
| OPSRP Rate |
| Average PERS Employer Rate with PERS Bond cost |

| 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------|--------------|--------------|--------------|
| 18.3% | 18.3% | 23.1% | 23.1% |
| 13.0% | 13.0% | 17.6% | 17.6% |
| 22.5% | 22.5% | 27.0% | 27.0% |

| | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| GENERAL FUND (100) | | | | | | |
| 1000 INSTRUCTION | 44,101,226 | 45,246,888 | 48,717,714 | 48,087,889 | 48,087,889 | 48,087,889 |
| 2000 SUPPORT SERVICES | 21,833,596 | 22,939,603 | 24,728,216 | 26,215,817 | 26,215,817 | 26,215,817 |
| 3000 COMMUNITY SERVICES | - | - | 233,278 | 240,642 | 240,642 | 240,642 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | - | - | - | - | - | - |
| 5200 TRANSFERS OF FUNDS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 6000 CONTINGENCY | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7000 UNAPPROP ENDING FUND BAL | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| TOTAL REQUIREMENTS | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 82,050,569 | 82,050,569 |
| ASSET RESERVE FUND (201) | | | | | | |
| 2000 SUPPORT SERVICES | 159,567 | 161,445 | 357,500 | 460,000 | 460,000 | 460,000 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | 1,213,451 | 491,301 | 2,022,500 | 1,120,000 | 1,120,000 | 1,120,000 |
| 6000 CONTINGENCY | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7000 UNAPPROP ENDING FUND BAL | 2,081,865 | 2,046,481 | - | - | - | - |
| TOTAL REQUIREMENTS | 3,454,883 | 2,699,227 | 2,880,000 | 2,080,000 | 2,080,000 | 2,080,000 |
| CONSTRUCTION EXCISE TAX (202) | | | | | | |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | 751,306 | 347,311 | 655,000 | 905,000 | 905,000 | 905,000 |
| 7000 UNAPPROP ENDING FUND BAL | 404 | 307,988 | - | - | - | - |
| TOTAL REQUIREMENTS | 751,710 | 655,299 | 655,000 | 905,000 | 905,000 | 905,000 |
| TEXTBOOK & TECHNOLOGY RESERVE FUND (203) | | | | | | |
| 1000 INSTRUCTION | 255,683 | 306,674 | 428,000 | 276,000 | 276,000 | 276,000 |
| 7000 UNAPPROP ENDING FUND BAL | 176,541 | 124,765 | - | - | - | - |
| TOTAL REQUIREMENTS | 432,224 | 431,439 | 428,000 | 276,000 | 276,000 | 276,000 |
| INSURANCE RESERVE FUND (205) | | | | | | |
| 1000 INSTRUCTION | 442 | 199 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2000 SUPPORT SERVICES | 139,025 | 138,986 | 234,576 | 400,000 | 400,000 | 400,000 |
| 7000 UNAPPROP ENDING FUND BAL | 506,522 | 483,355 | 235,424 | - | - | - |
| TOTAL REQUIREMENTS | 645,989 | 622,540 | 520,000 | 450,000 | 450,000 | 450,000 |
| STUDENT BODY FUND (208) | | | | | | |
| 1000 INSTRUCTION | 1,097,133 | 1,046,905 | 1,650,000 | 1,650,000 | 1,650,000 | 1,650,000 |
| 7000 UNAPPROP ENDING FUND BAL | 435,908 | 424,281 | - | - | - | - |
| TOTAL REQUIREMENTS | 1,533,041 | 1,471,186 | 1,650,000 | 1,650,000 | 1,650,000 | 1,650,000 |
| GRANTS FUND (210-295) | | | | | | |
| 1000 INSTRUCTION | 3,596,749 | 4,191,845 | 4,879,055 | 8,965,731 | 8,965,731 | 8,965,731 |
| 2000 SUPPORT SERVICES | 1,235,472 | 1,416,097 | 1,877,482 | 4,418,920 | 4,418,920 | 4,418,920 |
| 3000 ENTERPRISE & COMMUNITY | 59,293 | 92,717 | 275,463 | 260,572 | 260,572 | 260,572 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| 7000 UNAPPROP ENDING FUND BAL | 275,783 | 284,593 | - | - | - | - |
| TOTAL REQUIREMENTS | 5,167,297 | 5,985,252 | 7,227,000 | 13,850,223 | 13,850,223 | 13,850,223 |
| NUTRITION SERVICES (298) | | | | | | |
| 3000 ENTERPRISE & COMMUNITY | 3,698,261 | 3,098,515 | 3,858,500 | 4,188,500 | 4,188,500 | 4,188,500 |
| 6000 CONTINGENCY | - | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 7000 UNAPPROP ENDING FUND BAL | 948,592 | 766,041 | - | - | - | - |
| TOTAL REQUIREMENTS | 4,646,853 | 3,864,556 | 4,058,500 | 4,388,500 | 4,388,500 | 4,388,500 |
| PERS DEBT SERVICE FUND (300) | | | | | | |
| 5100 DEBT SERVICE | 2,687,098 | 2,822,327 | 2,967,197 | 3,166,361 | 3,166,361 | 3,166,361 |
| 7000 UNAPPROP ENDING FUND BAL | 582,153 | 507,362 | 382,803 | 453,640 | 453,640 | 453,640 |
| TOTAL REQUIREMENTS | 3,269,251 | 3,329,689 | 3,350,000 | 3,620,001 | 3,620,001 | 3,620,001 |

| | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| DEBT SERVICE FUND (310) | | | | | | |
| 5100 DEBT SERVICE | 8,850,375 | 9,166,750 | 9,498,200 | 9,836,350 | 9,836,350 | 9,836,350 |
| 7000 UNAPPROP ENDING FUND BAL | 646,835 | 689,305 | 415,800 | 419,650 | 419,650 | 419,650 |
| TOTAL REQUIREMENTS | 9,497,210 | 9,856,055 | 9,914,000 | 10,256,000 | 10,256,000 | 10,256,000 |
| CAPITAL PROJECTS FUND (400) | | | | | | |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | 35,554,790 | 44,503,581 | 15,125,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| 7000 UNAPPROP ENDING FUND BAL | 56,052,272 | 12,492,813 | - | - | - | - |
| TOTAL REQUIREMENTS | 91,607,062 | 56,996,394 | 15,125,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| SCHOLARSHIP FUND (700) | | | | | | |
| 3000 ENTERPRISE & COMMUNITY | 4,900 | 8,167 | 50,000 | 50,000 | 50,000 | 50,000 |
| 6000 CONTINGENCY | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 7000 UNAPPROP ENDING FUND BAL | 162,265 | 160,762 | 102,000 | 102,000 | 102,000 | 102,000 |
| TOTAL REQUIREMENTS | 167,165 | 168,929 | 172,000 | 172,000 | 172,000 | 172,000 |
| TOTAL APPROPRIATIONS | 126,088,367 | 136,829,311 | 119,872,681 | 115,716,782 | 115,716,782 | 115,716,782 |
| TOTAL UNAPPROPRIATED RESERVE | 69,225,127 | 26,764,007 | 6,986,027 | 7,481,511 | 7,481,511 | 7,481,511 |
| TOTAL REQUIREMENTS | 195,313,494 | 163,593,318 | 126,858,708 | 123,198,293 | 123,198,293 | 123,198,293 |
| TOTAL ALL FUNDS | | | | | | |
| 1000 INSTRUCTION | 49,051,233 | 50,792,511 | 55,724,769 | 59,029,620 | 59,029,620 | 59,029,620 |
| 2000 SUPPORT SERVICES | 23,367,660 | 24,656,131 | 27,197,774 | 31,494,737 | 31,494,737 | 31,494,737 |
| 3000 COMMUNITY SERVICES | 3,762,454 | 3,199,399 | 4,417,241 | 4,739,714 | 4,739,714 | 4,739,714 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | 37,519,547 | 45,342,193 | 17,997,500 | 5,730,000 | 5,730,000 | 5,730,000 |
| 5100 DEBT SERVICE | 11,537,473 | 11,989,077 | 12,465,397 | 13,002,711 | 13,002,711 | 13,002,711 |
| 5200 TRANSFERS OF FUNDS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 6000 CONTINGENCY | - | - | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 |
| TOTAL APPROPRIATIONS | 126,088,367 | 136,829,311 | 119,872,681 | 115,716,782 | 115,716,782 | 115,716,782 |

Sample motion for Budget Committee to approve the budget:

I move that the McMinnville School District Budget Committee approve the budget for the 2020-21 fiscal year as presented with total appropriations of **\$115,716,782**.

Further, I move that we approve taxes for the 2020-21 fiscal year at the permanent rate of **\$4.1494 per \$1,000** of assessed value and in the amount of **\$9,900,000** for the payment of general obligation bond principal and interest.



McMinnville
School District No. 40

ORGANIZATIONAL

McMinnville School District

REVISED 2019-20 Budget Calendar

NOVEMBER

- November 18, 2019 School Board approves Budget Calendar at Regular Board Meeting

MARCH

- April 22, 2020 Budget Work Session at 7:00 p.m.
 - Review information on enrollment forecast and estimated State School Funding
 - Review latest economic forecast update
 - Review School Investment Account Plan

MAY

- May 20, 2020 First Formal Budget Committee Meeting 7:00 p.m.
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments

MAY

- June 3, 2020 Second Formal Budget Committee Meeting 7:00 p.m.
 - Levels/Department Reports
 - Public input, questions, comments
 - Budget approval

JUNE

- June 22, 2020 Public Hearing before School Board Business Meeting 7:30 p.m.
 - Public Input
 - Adopt budget, make appropriations, levy the taxes

**Dates to Publish Budget Meeting Notices*

- May 1, 2020 – Publish 1st Notice of Budget Meetings
- May 8, 2020 – Publish 2nd Notice of Budget Meetings
- June 12, 2020 – Publish Notice of Budget Hearing

McMinnville School District

BUDGET COMMITTEE

CITIZEN MEMBERS

TERM

| | |
|-------------------------|---------------|
| Mr. Bob Clark | June 30, 2022 |
| Mr. Jerry Hart | June 30, 2023 |
| Mr. Jeff Knapp | June 30, 2022 |
| Mr. Steve Macy | June 30, 2020 |
| Ms. Janice Neuschwanger | June 30, 2022 |
| Mr. Wesley Paul * | June 30, 2021 |
| Mr. Larry Strober * | June 30, 2022 |

(*2nd term)

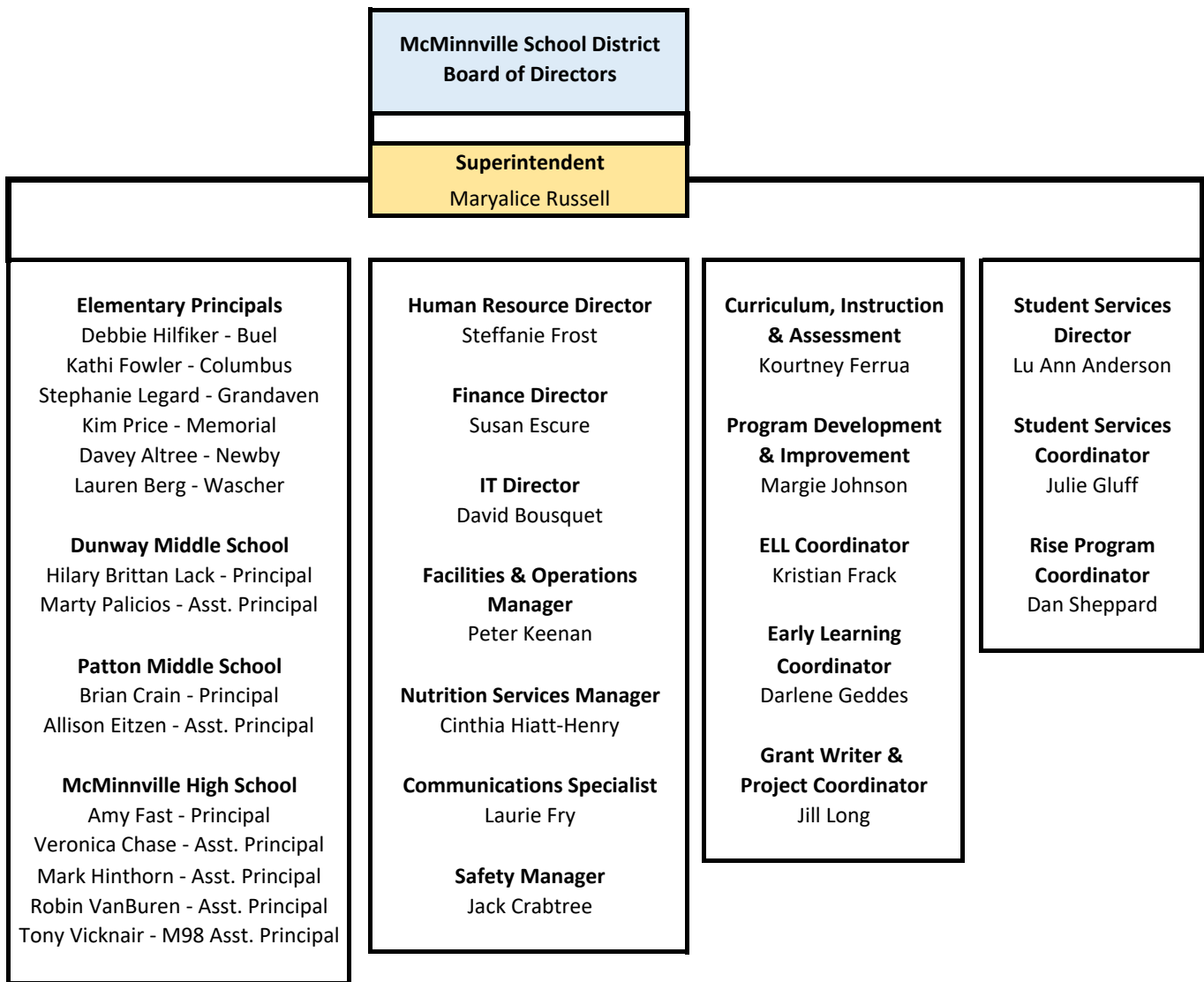
SCHOOL BOARD OF DIRECTORS:

| | |
|--------------------------------|---------------|
| Mr. Larry Vollmer, Board Chair | June 30, 2022 |
| Mr. Carson Benner, Vice Chair | June 30, 2021 |
| Ms. Janis Braich, Director | June 30, 2022 |
| Ms. Barbara Carter, Director | June 30, 2021 |
| Dr. Paul Haddeland, Director | June 30, 2022 |
| Mr. Gerardo Partida, Director | June 30, 2022 |
| Dr. Tim Roberts, Director | June 30, 2021 |

ADMINISTRATION:

| | |
|-------------------|--|
| Maryalice Russell | Superintendent |
| Kourtney Ferrua | Director of Curriculum, Instruction and Assessment |
| LuAnn Anderson | Director of Student Services |
| Steffanie Frost | Director of Human Resources |
| Susan Escure | Director of Finance |
| David Bousquet | Technology and Information Services Director |

McMINNVILLE SCHOOL DISTRICT ORGANIZATIONAL CHART



**McMINNVILLE SCHOOL DISTRICT
IMPROVEMENT PLAN
2019-2020**

GOAL 1 SCHOOL IMPROVEMENT

Direct and support continued improvement of student learning, to achieve academic excellence by providing challenging learning opportunities which engage every student.

OBJECTIVES

The District will:

- A. Strive for the percentage of students at all grades who meet the State benchmarks in reading, science and math to be greater than state average and not less than the percentage of students meeting or exceeding state benchmarks in the previous year. The District will strive to maximize academic growth for every student.
- B. Monitor and improve student performance in writing as measured by district writing tasks grades 3-10 and in grades 3-11 by the Smarter Balanced ELA assessment. The District will continue to focus on student writing as related to Common Core Priority Standards.
- C. Continue to improve the dropout rate from the preceding year and remain below the state dropout rate.
- D. Involve parents, students, staff, and community to decrease individual chronic absenteeism by 3% and achieve school attendance rates at or above 94% in secondary schools and 96% in elementary schools. The District will achieve a 4 year graduation rate for the class of 2019 of 88% or better and demonstrate progress in closing the achievement gap between all students and all student subpopulations.
- E. Increase pathway endorsement recipients (2.5/credits) in core career pathways by 5% annually at McMinnville High School. The district will strive to increase post-secondary enrollment each year.
- F. Provide staff development aligned with the District's learning objectives and priorities. Develop tools that summarize participation by number and population; purpose; application of skills learned; improved outcomes for students.
- G. Continue to develop and monitor off site programs including 9-12 Alternative School, and online course offerings.
- H. Develop a reporting tool for national comparisons of District outcomes for student performance.

GOAL II RESOURCES

Direct and assure a high quality operation of the District to support the achievement of excellence in education.

OBJECTIVES

The District will:

- A. Continue to maximize efforts to secure grants to support the work of the district including expansion of early learning programs. The District will continue to acquire and effectively use state, federal and private resources.
- B. Maintain, nurture, and develop existing partnerships, including scholarship fund development for McMinnville School District graduates. The District will maintain a broad communication system to inform and educate graduating seniors of available scholarships and other forms of post-secondary tuition assistance.
- C. Monitor and oversee the allocation of Bond funds and execution of facility projects outlined in the MSD bond measure approved May 2016. The District will communicate with the community regarding project progress and with the Board-appointed Bond oversight committee. The District will update and revise its long range facility plans including projections for future District facility needs.
- D. Maintain current standards for financial reporting practices and third party evaluation.

GOAL III RELATIONSHIPS

Engage in staff and community relations which enhance understanding and active participation of the entire community in support of the District's schools and programs.

OBJECTIVES

The District will:

- A. Nurture within the community a positive recognition of McMinnville School District as a system directed toward high standards and excellence in all endeavors. Communicate with District patrons that great schools are fundamental to a great community. The District will continue its communication with the public about district progress and projects via newsletters, website, community presentations, and other informational formats as needed.
- B. Nurture and encourage collaborative relationships to support improved professional practices within the district. Work with employee groups for successful contract negotiations.
- C. Develop baseline data for parent education programs regarding post-secondary enrollment 2019-2020, number of programs and attendance at informational meetings. Improve upon baseline data, parent education programs and participation 2020-2021.

McMinnville School District #40

Code: DA
Adopted: 8/14/14, 3/9/2020
Orig. Code: DA

Financial Management Goals and Policies

McMinnville School District's financial management goals and policies provide the framework for financial planning and decision making by the school board, budget committee, and district staff. They are designed to help ensure the financial integrity of the district which, along with prudent management of its financial resources, is necessary if the district is to provide the educational services, support services and facilities that address the needs and desires of our students, their parents, and the community.

The following goals and policies for the school district are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for financial management of the district. The policies provide more specific direction for consistent financial management decisions.

Financial Management Goals

1. The district will establish a financial base sufficient to support high quality and innovative education programs which meet community needs.
2. The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.
3. The district will demonstrate to the taxpayers of the district and the financial community that its schools are well managed.
4. The district will provide cost-effective services to citizens by cooperating with other educational, government, and nonprofit agencies.
5. The district will have an adequate capital improvement program that maintains existing district assets, provides for student and employee safety, maintains a quality instructional environment, and allows for enhancements that are necessary to meet changes in enrollment.
6. The district will continually review and improve its formal budget document and other financial information so that it clearly and openly communicates its resources, expenditures, and financial position.
7. The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.
8. The district will fully comply with financial related legal mandates, laws and regulations.
9. The district will establish and maintain internal control procedures for receiving, depositing, disbursing and transferring district funds to ensure district assets are safeguarded.

Resource Planning and Budget Policies

1. The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years.
2. The superintendent's proposed annual budget will respond to current district goals and policies and other long-range plans and needs of the district.
3. The operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:
 - a. The physical safety of students and employees;
 - b. Instructional services that meet the needs of all students.
 - c. Include the District's mission and annual improvement plan goals as primary considerations.
 - d. Maintain a sufficient reserve balance to meet fund balance policy and protect the District's bond rating status.
 - e. Include enriched curriculum opportunities such as physical education, music, library services, counseling, athletics, high school career pathways and dual high school/college credit programs.
 - f. Propose a service level that is sustainable for at least two years.
4. The adopted budget must be balanced for all funds. Total anticipated resources should equal or exceed total appropriated expenditures.
5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets.

Revenue Policies

1. The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators and other districts. The district will make capital funding requests periodically to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.
2. The district will seek and utilize all available sources of revenue for financing its educational programs. This includes revenues from non-tax, local, state and federal sources such as grants.
3. The district may charge services fees intended to recover partial or full cost for use of its facilities, services or equipment, if permitted by law. Fees will be set based on the cost to the district, the ability of the user to pay, the degree to which the activity supports or detracts from the educational mission of the district and comparable fees charged by other organizations. Fees will be approved by the Board and reviewed periodically.
4. The budget should match ongoing expenditures to ongoing revenues. One-time resources should be used for one-time expenditures that will not create a continuing obligation for the district or an unsustainable level of expenditures.

Expenditure Policies

1. The district will strive to administer expenditures of available resources to assure fiscal stability and the effective and efficient delivery of educational services.
2. Excess one-time funds may be available for capital, equipment, library books, textbooks, technology or other one-time projects that improve the district's productivity and efficiency, but only if ending fund balance is sufficient.
3. Expenditures will be regulated through appropriate internal controls and procedures administered by the finance director. The finance director will ensure expenditures comply with the legally adopted budget.
4. Department, school and grant administrators will be accountable for the administration of their budgets. Monthly budget status reports will be provided by the accounting office.
5. The district will prepare monthly financial reports for school board and fiscal subcommittee.
6. All purchases of goods and services must comply with the district's purchasing policies and procedures and with state laws and regulations.

Reserve Funds

1. The district considers long term planning and systematically saving for building improvements, major repairs, replacement equipment and other contingencies as prudent fiscal management. The Board may establish a new reserve fund by resolution.
2. State school funding can be unpredictable (both positive and negative) due to economic conditions and the complexity of the state school funding formula. Transfers from the general fund to a reserve fund will be legally appropriated each year as part of the adopted budget. Management will consider the current fiscal years projected available funds before making the transfer each year.
3. The following reserve funds have been established by the Board. The fund balances in these funds are committed by the Board in accordance with the purposes stated for each fund.

Asset Reserve Fund: This fund is committed as a reserve for capital asset repair and improvements.

Insurance Reserve Fund: This fund is committed as a reserve for uninsured losses, safety related expenditures and payment of insurance deductibles.

Textbooks and Technology Reserve Fund: This fund is committed as a reserve for technology and textbook replacement.

Fund Balance Reporting

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, this policy establishes the procedures for reporting fund balances in the financial statements. Certain commitment and assignments of fund balance will help ensure that there will be adequate financial resources to protect the district against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

2. The Board recognizes that each fund must be designated as one of the following categories for purposes of annual financial reporting requirements:
 - a. Non-spendable – Fund which cannot be spent.
 - b. Restricted – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
 - c. Committed – Amounts whose use is constrained by limitations that a government imposes upon itself.
 - d. Assigned – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
 - e. Unassigned – Available for any allowable purpose. (General Fund only)
3. In addition to all reserve funds established by board resolution, the Board designates the PERS Debt Service Fund as a committed fund balance for PERS bond debt service payments.
4. The finance director is authorized and directed to prepare financial reports which accurately categorize fund balance as per GASB standards. The superintendent and finance director are authorized to assign portions of ending fund balance.
5. The Board considers the spending of restricted fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

General Fund Balance Policy

The Board recognizes its responsibility to establish a general fund balance¹ in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

The Board directs the superintendent to include in the proposed budget, and designations for contingencies and unappropriated fund balance in such a way as to ensure budgeted reserves of no less than eight (8%) percent of the general fund total resources net of the beginning fund balance. The Board encourages the superintendent to develop budgeted reserves greater than eight (8%) percent, when possible, to offset state revenue shortfalls.

¹The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one or two months of regular general fund operating expenditures. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

Additionally, the Board directs the superintendent to manage the currently adopted budget in such a way as to ensure ending fund balance of at least eight (8%) percent of total actual general fund revenues. If there is significant shortfall in projected revenues during the year, the superintendent will meet with the Board to review a reduction/savings plan.

In determining an appropriate fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures²; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³; liquidity⁴; and designations⁵. Such factors will be reviewed annually.

Capital Improvement Policies

1. Facilities are essential to the support of the district's instructional programs. The annual operating and capital budget will reflect the need to maintain and repair facilities to preserve the public's investment in district facilities and to minimize future costs of major renovation and/or replacement.
2. Construction, acquisition or improvements of capital assets may be financed with resources outside of the district's normal operating and maintenance budget (e.g., bonds issued or other methods of financing).
3. The district will maintain a current inventory of its capital assets, their condition, and replacement and maintenance costs.
4. The district will operate an ongoing preventive maintenance program to inspect facilities, inventory needs and perform required repairs and maintenance.
5. The district will plan for capital improvements over a multi-year period. The capital improvement program will reflect long-range plans and policies and growth projections. The staff and public will be involved in developing the capital improvement plan. The plan document will include estimates of known major capital needs extending beyond five years.

Debt and Investment Management Policies

1. The district will seek to maintain an Aa3 Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.

²Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

³The availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund.

⁴The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁵The need to maintain a higher level of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a special purpose.

2. The district will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment, and capital improvements to support its instructional mission.
3. The district will periodically review debt capacity and historical bond levy tax rates as part of long-range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.
4. The district will comply with debt issuance laws and regulations established by federal and state government and with Board policies.
5. The district will follow state law and local government investment guidelines and abide by the following prioritized criteria when making investments:
 - a. Preserve capital through prudent financial investments;
 - b. Maintain sufficient liquidity so that funds are available when needed; and
 - c. Achieve the best available rate of return on investments.

END OF POLICY

Legal Reference(s):

[ORS 294.305 to -294.565](#)
[ORS 294.331\(18\)](#)

[ORS 294.371](#)
[ORS 332.107](#)

[OAR 581-023-0035](#)

CHART OF ACCOUNTS

The Oregon Department of Education adopts a chart of accounts used by school district to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while confirming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on 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 TYPE | BUDGETED FUNDS | FUND COMPONENTS |
|-----------------------|--|--|
| General Fund | 100 - General Fund | Accounts for all financial resources of the districts except those required to be accounted for in another fund. This is the primary operating fund of the District. |
| Reserve Fund | 201- Asset Reserve Fund 203 – Textbook & Technology 205 – Insurance Reserve Fund | Local governments may setup reserve funds to accumulate money for funding a particular service, project, property or equipment. A reserve fund is a way to save money from year to year for specific purposes. |
| Special Revenue Funds | 202 – Construction Excise Tax 208 - Student Body Funds 210 – Grants Fund 298 - Nutrition Services | Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specific purposes. |
| Debt Service Funds | 300 - PERS Debt Service 310 - Debt Service | Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest. |
| Capital Projects Fund | 400 – Capital Projects Fund | Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds. |
| Trust and Agency Fund | 700 - Scholarship Funds | Accounts for assets held by a district in a trustee capacity of as an agent for individuals, private organizations, other governmental units, and/or other funds. |

REVENUE DIMENSIONS

Revenues collected by school districts are first classified by fund, then by source.

| SOURCE | SOURCE DESCRIPTION |
|--|--|
| 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 or regional ESD 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 immediate agencies. |
| 5000 Other Sources | Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers. |

EXPENDITURE DIMENSIONS

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called “functions”. The function describes the activity for which a service or material object is acquired.

| 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 & Community | 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 building; 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 Education Service Dist. (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 the 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. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. |
|---|--|

Within each function, the estimates of line item expenditures are detailed by object. An 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. This includes gross salary for personal services rendered while on the payroll of the district. |
| 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 benefit 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. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc. |
| 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. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. |
| 600 Other Object | Amounts paid for goods and 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. |

RESOURCES – CHART OF ACCOUNT DEFINITIONS

Excerpts from the Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon, 2017, as published by the Oregon Department of Education (School Finance Department, Office of Finance and Administration Services).

1000 Revenue From Local Sources

- 1110 *Ad Valorem Taxes Levied by District.* Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
- 1120 *Local Option Ad Valorem Taxes Levied by District.* Local option taxes levied by a district on the “Tax Gap” valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
- 1130 *Construction Excise Tax.* Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.
- 1312 *Tuition From Other Districts Within the State.* Money received for regular day schools tuition from other districts within the state.
- 1500 *Earnings on Investments.* Money received as profit from holdings for savings.
- 1600 *Food Service.* Revenue for dispensing food to students and adults.
- 1700 *Extracurricular Activities.* Revenue from School-sponsored activities.
- 1800 *Community Services Activities.* Revenue from community services activities operated by a district.
- 1910 *Rentals.* Revenue from the rental of either real or personal property owned by the school.
- 1920 *Contributions and Donations From Private Sources.* Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
- 1960 *Recovery of Prior Years’ Expenditure.* Refund of expenditure made in a prior fiscal year.
- 1970 *Services Provided Other Funds.* Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- 1980 *Fees Charged to Grants.* Indirect administrative charges assessed to grants.
- 1990 *Miscellaneous.* Revenue from local sources not provided elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources

- 2101 *County School Funds.* Revenue from the apportionment of the resources of the County School Fund, except Federal Forest Fees, which is recorded in account 4801. ORS 328.005 to 328.035.
- 2102 *General Education Service District Funds.* Revenue received by the district that is not referred to in other specific intermediate or other sources from an intermediate agency.
- 2200 *Restricted Revenue.* Revenue received as grants by the district which must be used for a categorical or specific purpose.

3000 Revenue From State Sources

- 3101 *State School Fund – General Support.* ORS 327.006 to 327.013.

3102 *State School Fund – School Lunch Match.* That portion of the grant from the State School Fund which is earmarked by the district for the required matching of Section 4 federal school lunch grant received by the district.

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

3299 *Other Restricted Grants-in-aid.* Use 3299 for restricted grants in aid from the state, e.g. School Improvement Fund Grant, Facility Grant and Lottery Bond dollars.

4000 Revenue From Federal Sources

4200 *Unrestricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction. Code Medicaid expenses for contracted services eligible by law for reimbursement here.

4500 *Restricted Revenue From the Federal Government Through the State.* Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose.

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

4900 *Revenue for/on Behalf of the District.* Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources

5200 *Interfund Transfers.* Revenue earned or received from another fund which will not be repaid.

5400 *Resources – Beginning Fund Balance.*

REQUIREMENTS - FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

1111 *Elementary, K-5 or K-6.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1121 *Middle/Junior High Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years. Area of responsibility codes are required with this function.

1122 *Middle/Junior High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student financed and managed activities.

- 1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.
- 1132 *High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.
- 1140 *Pre-Kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
- 1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.
- 1220 *Restricted Programs for Students with Disabilities.* Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1250 *Less Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.
- 1271 *Remediation.* Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function.
- 1272 *Title IA/D.* Record Title IA/D instructional activities here.
- 1280 *Alternative Education.* Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. Online curriculums would be coded here.
- 1291 *English Language Learner (ELL).* As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.
- 1299 *Other Programs.* Do not use 1299 for children with IEPs.
- 1400 *Summer School Programs.* Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do

not use this number for Extended School Year (ESY) programs. Alternative programs that run through the summer are alternative programs, not summer school.

2000 Support Services

- 2110 *Attendance and Social Work Services.* Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
- 2120 *Guidance Services.* Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.
- 2130 *Health Services.* Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
- 2140 *Psychological Services.* Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.
- 2150 *Speech Pathology and Audiology Services.* Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
- 2160 *Other Student Treatment Services.* Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
- 2190 *Service Direction, Student Support Services.* Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
- 2210 *Improvement of Instruction Services.* Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
- 2220 *Educational Media Services.* Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.
- 2230 *Assessment and Testing.* Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.
- 2240 *Instructional Staff Development.* Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.
- 2310 *Board of Education Services.* Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

- 2320 *Executive Administration Services.* Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2410 *Office of the Principal Services.* Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.
- 2490 *Other Support Services – School Administration.* Other school administration services which cannot be recorded under the preceding functions.
- 2510 *Direction of Business Support Services.* Activities concerned with directing and managing the business support services as a group.
- 2520 *Fiscal Services.* Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
- 2540 *Operation and Maintenance of Plant Services.* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
- 2550 *Student Transportation Services.* Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.
- 2570 *Internal Services.* Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2620 *Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.* Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.
- 2630 *Information Services.* Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2640 *Staff Services.* Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting. Record costs of finger printing employees under this function.
- 2660 *Technology Services.* Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
- 2680 *Interpretation and Translation Services.* Use for language and interpretation services not related to the acquisition of the English language.
- 2700 *Supplemental Retirement Program.* Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- 3000 **Enterprise and Community Services**

- 3100 *Food Services.* Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.
- 3300 *Community Services.* Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.
- 4000 **Facilities Acquisition and Construction**
- 4120 *Site Acquisition and Development Services.* Activities pertaining to the initial acquisition of sites and improvements thereon.
- 4150 *Building Acquisition, Construction, and Improvement Services.* Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.
- 5000 **Other Uses**
- 5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.
- 6000 **Contingencies (for budget only)**
- Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
- 7000 **Unappropriated Ending Fund Balance**
- An estimate of funds needed to maintain operations of the 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. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

REQUIREMENTS - OBJECTS – CHART OF ACCOUNT DEFINITIONS

- 100 **Salaries**
- 111 *Licensed Salaries.* Costs for work performed by regular licensed employees of the district. Included licensed coordinators and licensed employees in bargaining unit under this object.
- 112 *Classified Salaries.* Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below.
- 113 *Administrators.* Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.
- 114 *Managerial – Classified.* Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, e.g. food services, transportation are recorded under this object. Supervisors are usually not regular classified employees.

- 116 *Supplemental Retirement Stipends.* Costs for retired employees of the district who receive supplementary retirement payments from the district.
- 121 *Substitutes – Licensed.* Costs for work performed by substitute licensed employees of the district.
- 122 *Substitute – Classified.* Costs for the work performed by substitute classified employees of the district.
- 130 *Additional Salary.* Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. The terms of such payment for overtime is a matter of state and local regulation or negotiated agreement. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc.
- 200 **Associated Payroll Costs**
- 210 *Public Employee Retirement System.* District payments to the Public Employee Retirement System.
- 220 *Social Security Administration.* Employer's contribution to the Social Security/Medicare (FICA) for employee retirement.
- 230 *Other Required Payroll Costs.* Amounts paid by the district to provide worker's compensation and unemployment compensation for its employees.
- 240 *Contractual Employee Benefits.* Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement.
- 300 **Purchased Services**
- 310 *Instructional, Professional and Technical Services.* Services which by their nature can be performed only by persons with specialized skills and knowledge.
- 320 *Property Services.* Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
- 330 *Student Transportation Services.* Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.
- 340 *Travel.* Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
- 350 *Communication.* Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
- 360 *Charter School Payments.* Expenditures to reimburse Charter Schools for services rendered to students.
- 371 *Tuition Payments to Other Districts Within the State.* Conduit-type payments to district, generally for tuition in the state for services rendered to students residing in the paying district. Where a governmental unit collects money from a nonoperating district for the education of students from the nonoperating district and pays it to an operating district, the nonoperating district records such payments here.
- 380 *Non-instructional Professional and Technical Services.* Services which by their nature can be performed only be persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountant, etc.

390 *Other General Professional and Technological Services.*

400 **Supplies and Materials**

410 *Consumable Supplies and Materials.* Expenditures for ALL supplies for the operation of a district, including freight and cartage. If such supplies are handled for resale to student, only the net cost of supplies is recorded here.

420 *Textbooks.* Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented. E-textbooks are considered curriculum and would be coded here.

430 *Library Books.* Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. E-textbooks are considered curriculum and would be coded here.

440 *Periodicals.* Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

450 *Food.* Expenditures for food purchases related to 3100 Food Service only. Other food purchases should remain in object code 410.

460 *Non-consumable Items.* Equipment-like purchases of items valued < \$5,000 that have a useful life of 1 year or greater.

470 *Computer Software.* Expenditures for published computer software. Include licensure, and usage fees for software here.

480 *Computer Hardware.* Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

500 **Capital Outlay**

510 *Land Acquisition.* Expenditures for the purchase of land.

520 *Buildings Acquisition.* Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school - housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.

530 *Improvements Other Than Buildings.* Expenditures for the initial and additional improvements of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewer and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvements such as streets, curbs, and drains are also recorded here.

540 *Depreciable Equipment.* Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.

- 550 *Depreciable Technology.* Expenditures for computer hardware, related equipment, and other capital outlay for technology.
- 600 **Other Objects**
- 610 *Redemption of Principal.* Expenditures which are from current funds to retire bonds, and principal portions of contractual payments for capital acquisitions.
- 621 *Regular Interest.* Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.
- 640 *Dues and Fees.* Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- 650 *Insurance and Judgments.* Insurance to protect school board members and their employees against loss due to accident or neglect.
- 670 *Taxes, Licenses and Assessments.* This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).
- 690 *Grant Indirect Charges.* Charges made to a grant to recover charges made to administration.
- 700 **Transfers**
- 710 *Fund Modifications.* This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded. They are not recorded as expenditures.
- 800 **Other Uses of Funds**
- 810 *Planned Reserve.* 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.
- 820 *Reserved for Next Year.* (Used only with 7000 function.)



McMinnville
School District No. 40

FINANCIAL SECTION

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2019-20 BUDGET**

| RESOURCES | General Fund | Asset Reserve | Construction Excise Tax | Textbook & Technology Reserve | Insurance Reserve | Student Body Fund | Grants Fund | Nutrition Services | PERS Debt Service | Debt Service | Capital Projects | Scholarship Fund | District Total |
|----------------------------|---------------------|----------------------|--------------------------------|--|--------------------------|--------------------------|--------------------|---------------------------|--------------------------|---------------------|-------------------------|-------------------------|-----------------------|
| Local Taxes | 15,580,000 | | 300,000 | | | | | | | 9,606,000 | | | 25,486,000 |
| Other Local Sources | 651,000 | 90,000 | 5,000 | 1,000 | 65,000 | 1,250,000 | 428,010 | 286,500 | 20,000 | 50,000 | 50,000 | 14,000 | 2,910,510 |
| Interfund Revenues | 90,000 | | | | | | | | 3,100,001 | | | | 3,190,001 |
| ESD Transit | 2,150,000 | | | | | | | | | | | | 2,150,000 |
| Other Intermediate Sources | 25,000 | | | | | | 151,685 | | | | | | 176,685 |
| State Sources | 55,524,569 | | | | | | 8,157,728 | 74,500 | | | | | 63,756,797 |
| Federal Sources | 30,000 | | | | | | 4,843,950 | 3,502,500 | | | | | 8,376,450 |
| Transfers In | - | 250,000 | | 250,000 | | | - | | | | | | 500,000 |
| Beginning Fund Balance | 8,000,000 | 1,740,000 | 600,000 | 25,000 | 385,000 | 400,000 | 268,850 | 525,000 | 500,000 | 600,000 | 3,450,000 | 158,000 | 16,651,850 |
| Total Resources | 82,050,569 | 2,080,000 | 905,000 | 276,000 | 450,000 | 1,650,000 | 13,850,223 | 4,388,500 | 3,620,001 | 10,256,000 | 3,500,000 | 172,000 | 123,198,293 |

| REQUIREMENTS | General Fund | Asset Reserve | Construction Excise Tax | Textbook & Technology Reserve | Insurance Reserve | Student Body Fund | Grants Fund | Nutrition Services | PERS Debt Service | Debt Service | Capital Projects | Scholarship Fund | District Total |
|-------------------------------------|---------------------|----------------------|--------------------------------|--|--------------------------|--------------------------|--------------------|---------------------------|--------------------------|---------------------|-------------------------|-------------------------|-----------------------|
| Instruction Services | 48,087,889 | | | 276,000 | 50,000 | 1,650,000 | 8,965,731 | | | | | | 59,029,620 |
| Support Services | 26,215,817 | 460,000 | | | 400,000 | | 4,418,920 | | | | | | 31,494,737 |
| Enterprise & Community Services | 240,642 | | | | | | 260,572 | 4,188,500 | | | | 50,000 | 4,739,714 |
| Building Acquisition & Construction | | | 905,000 | | | | 205,000 | | | | 3,500,000 | | 5,730,000 |
| Debt Service | | 1,120,000 | | | | | | | 3,166,361 | 9,836,350 | | | 13,002,711 |
| Transfers Out | 500,000 | | | | | | | | | | | | 500,000 |
| Contingency | 500,000 | 500,000 | | | | | | 200,000 | | | | 20,000 | 1,220,000 |
| Unappropriated Fund Balance | 6,506,221 | | | | | | | | 453,640 | 419,650 | | 102,000 | 7,481,511 |
| Total Requirements | 82,050,569 | 2,080,000 | 905,000 | 276,000 | 450,000 | 1,650,000 | 13,850,223 | 4,388,500 | 3,620,001 | 10,256,000 | 3,500,000 | 172,000 | 123,198,293 |

**McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - RESOURCES**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| R1110 | AD VALOREM TAXES LEVIED | 21,880,892 | 23,528,712 | 24,124,000 | 25,186,000 | 25,186,000 | 25,186,000 |
| R1130 | CONSTRUCTION EXCISE TAX | 349,844 | 762,673 | 350,000 | 300,000 | 300,000 | 300,000 |
| R1300 | TUITION | 30,847 | 4,103 | 5,000 | 5,000 | 5,000 | 5,000 |
| R1500 | INTEREST ON INVESTMENT | 1,302,748 | 1,703,549 | 887,000 | 470,000 | 470,000 | 470,000 |
| R1600 | FOOD SERVICE | 102,909 | 212,965 | 216,000 | 216,000 | 216,000 | 216,000 |
| R1700 | EXTRA-CURRICULAR ACTIVITIES | 1,330,187 | 1,237,605 | 1,440,500 | 1,418,000 | 1,418,000 | 1,418,000 |
| R1800 | COMMUNITY SERVICE ACTIVITIES | 146,097 | 137,487 | 151,460 | 150,000 | 150,000 | 150,000 |
| R1910 | RENTALS | 73,738 | 66,234 | 80,000 | 71,000 | 71,000 | 71,000 |
| R1920 | DONATIONS FROM PRIVATE SOURCES | 229,895 | 168,565 | 369,000 | 380,510 | 380,510 | 380,510 |
| R1940 | SERVICES PROVIDED OTHER DISTRICTS | - | 39,700 | 40,500 | 40,500 | 40,500 | 40,500 |
| R1970 | SERVICES PROVIDED OTHER FUNDS | 2,673,807 | 2,694,160 | 2,800,000 | 3,100,001 | 3,100,001 | 3,100,001 |
| R1980 | FEES CHARGED TO GRANTS | 61,461 | 84,409 | 90,000 | 90,000 | 90,000 | 90,000 |
| R1990 | MISCELLANEOUS | 195,757 | 253,112 | 174,500 | 159,500 | 159,500 | 159,500 |
| | Total Local Revenues | 28,378,182 | 30,893,274 | 30,727,960 | 31,586,511 | 31,586,511 | 31,586,511 |
| R2101 | COUNTY SCHOOL FUNDS | 23,790 | 22,292 | 25,000 | 25,000 | 25,000 | 25,000 |
| R2102 | ESD APPORTIONMENT | 2,100,157 | 2,090,794 | 2,100,000 | 2,150,000 | 2,150,000 | 2,150,000 |
| R2199 | OTHER INTERMEDIATE REVENUE | 53,156 | 52,275 | 30,000 | 151,685 | 151,685 | 151,685 |
| | Total Intermediate Revenues | 2,177,103 | 2,165,361 | 2,155,000 | 2,326,685 | 2,326,685 | 2,326,685 |
| R3101 | STATE SCHOOL FUND - GENERAL | 51,043,313 | 51,831,839 | 53,913,422 | 54,719,690 | 55,319,690 | 55,319,690 |
| R3102 | STATE SCHOOL FUND - SCHOOL LUNCH MATCH | | | - | - | - | - |
| R3103 | COMMON SCHOOL FUND | 703,994 | 743,109 | 631,826 | 837,379 | 837,379 | 837,379 |
| R3299 | STATE RESTRICTED GRANTS | 6,070,891 | 1,879,460 | 1,901,000 | 8,199,728 | 8,199,728 | 8,199,728 |
| | Total State Revenues | 57,818,198 | 54,454,408 | 56,446,248 | 63,756,797 | 64,356,797 | 64,356,797 |
| R4500 | FEDERAL RESTRICTED THROUGH STATE | 6,249,005 | 5,684,749 | 7,049,000 | 8,050,950 | 8,050,950 | 8,050,950 |
| R4700 | FEDERAL RESTRICTED THROUGH OTHER | 50,550 | 72,540 | 75,000 | 75,000 | 75,000 | 75,000 |
| R4900 | FEDERAL COMMODITIES | 262,488 | 247,859 | 250,500 | 250,500 | 250,500 | 250,500 |
| | Total Federal Revenues | 6,562,043 | 6,005,148 | 7,374,500 | 8,376,450 | 8,376,450 | 8,376,450 |
| | SUBTOTAL OPERATING REVENUES | 94,935,526 | 93,518,191 | 96,703,708 | 106,046,443 | 106,646,443 | 106,646,443 |
| R5100 | BOND PROCEEDS | - | - | - | - | - | - |
| R5200 | INTERFUND TRANSFERS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| R5300 | SALE OF FIXED ASSETS | 34,100 | - | - | - | - | - |
| R5400 | BEG FUND BALANCE | 99,493,868 | 69,225,127 | 29,305,000 | 16,651,850 | 16,651,850 | 16,651,850 |
| | Total Other Revenues | 100,377,968 | 70,075,127 | 30,155,000 | 17,151,850 | 17,151,850 | 17,151,850 |
| | TOTAL REVENUES | \$ 195,313,494 | \$ 163,593,318 | \$ 126,858,708 | \$ 123,198,293 | \$ 123,798,293 | \$ 123,798,293 |

**McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY FUNCTION**

| Function | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY PROGRAMS | 16,206,041 | 16,328,632 | 17,748,694 | 19,226,295 | 19,226,295 | 19,226,295 |
| 1113 | ELEMENTARY EXTRACURRICULAR | 1,903 | 3,849 | 102,500 | 113,300 | 113,300 | 113,300 |
| 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 7,593,232 | 8,128,303 | 9,342,827 | 9,932,264 | 9,932,264 | 9,932,264 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 373,632 | 342,222 | 642,364 | 629,785 | 629,785 | 629,785 |
| 1131 | HIGH SCHOOL PROGRAMS | 10,156,210 | 10,688,351 | 11,054,655 | 11,685,572 | 11,685,572 | 11,685,572 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 1,448,555 | 1,439,957 | 1,835,741 | 1,813,106 | 1,813,106 | 1,813,106 |
| 1140 | PRE-K PROGRAMS | 169,717 | 219,960 | 234,529 | 434,882 | 434,882 | 434,882 |
| 1210 | TAG PROGRAMS | 260,656 | 222,053 | 259,495 | 242,174 | 242,174 | 242,174 |
| 1220 | SPECIAL EDUC SELF-CONTAINED PROGRAMS | 2,705,171 | 3,173,322 | 3,723,802 | 3,995,246 | 3,995,246 | 3,995,246 |
| 1250 | LEARNING RESOURCE CENTERS (LRC) | 3,196,350 | 3,051,529 | 3,642,885 | 3,637,695 | 3,637,695 | 3,637,695 |
| 1270 | REMEDICATION AND TITLE I | 1,839,799 | 1,965,296 | 1,800,623 | 2,023,065 | 2,023,065 | 2,023,065 |
| 1280 | ALTERNATIVE EDUCATION | 1,476,728 | 1,528,996 | 1,718,229 | 1,838,082 | 1,838,082 | 1,838,082 |
| 1291 | ELL PROGRAMS | 3,217,685 | 3,143,636 | 3,177,756 | 2,930,189 | 2,930,189 | 2,930,189 |
| 1292 | TEEN PARENT PROGRAMS | 236,788 | 249,009 | 66,624 | 67,630 | 67,630 | 67,630 |
| 1299 | OTHER PROGRAMS (TUTORING) | 43,144 | 74,653 | 52,017 | 50,000 | 50,000 | 50,000 |
| 1400 | SUMMER SCHOOL | 125,622 | 232,743 | 322,028 | 410,334 | 410,334 | 410,334 |
| 1000 | INSTRUCTIONAL SERVICES | 49,051,233 | 50,792,511 | 55,724,769 | 59,029,619 | 59,029,619 | 59,029,619 |
| 2110 | STUDENT SUPPORT SERVICES | 1,891,453 | 2,133,642 | 2,331,592 | 3,267,601 | 3,267,601 | 3,267,601 |
| 2120 | GUIDANCE SERVICES | 1,761,625 | 1,706,752 | 1,856,408 | 2,225,599 | 2,225,599 | 2,225,599 |
| 2130 | HEALTH SERVICES | 256,291 | 242,459 | 292,826 | 366,957 | 366,957 | 366,957 |
| 2140 | PSYCHOLOGICAL SERVICES | 799,960 | 772,168 | 847,572 | 1,417,162 | 1,417,162 | 1,417,162 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | 722,644 | 759,960 | 784,087 | 1,035,347 | 1,035,347 | 1,035,347 |
| 2190 | STUDENT SUPPORT SERVICES DIRECTION | 420,958 | 422,802 | 445,819 | 575,083 | 575,083 | 575,083 |
| 2210 | IMPROVEMENT OF INSTRUCTION | 1,086,034 | 1,023,485 | 1,275,738 | 2,143,724 | 2,143,724 | 2,143,724 |
| 2220 | EDUCATIONAL MEDIA SERVICES | 1,338,047 | 1,347,887 | 1,442,885 | 1,421,838 | 1,421,838 | 1,421,838 |
| 2230 | ASSESSMENT AND TESTING | 17,153 | 9,849 | 19,000 | 19,000 | 19,000 | 19,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 628,519 | 535,920 | 1,120,635 | 980,755 | 980,755 | 980,755 |
| 2310 | BOARD OF EDUCATION SERVICES | 264,720 | 310,012 | 297,295 | 337,745 | 337,745 | 337,745 |
| 2320 | EXEC ADMINISTRATIVE SERVICES | 449,803 | 465,096 | 482,561 | 470,254 | 470,254 | 470,254 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | 3,809,206 | 4,141,275 | 4,281,450 | 4,668,277 | 4,668,277 | 4,668,277 |
| 2490 | OTHER ADMIN SUPPORT SERVICES | 138,211 | 86,507 | 106,367 | 122,379 | 122,379 | 122,379 |
| 2510 | BUSINESS SUPPORT SERVICES DIRECTION | 152,019 | 169,077 | 240,246 | 240,136 | 240,136 | 240,136 |
| 2520 | FISCAL SERVICES | 545,653 | 598,270 | 691,063 | 663,794 | 663,794 | 663,794 |
| 2540 | FACILITIES OPERATION & MAINTENANCE | 5,337,969 | 5,542,863 | 6,172,543 | 6,708,246 | 6,708,246 | 6,708,246 |
| 2550 | STUDENT TRANSPORTATION | 2,249,261 | 2,673,211 | 2,666,517 | 2,831,324 | 2,831,324 | 2,831,324 |
| 2570 | INTERNAL SERVICES | 56,521 | 70,695 | 90,500 | 84,000 | 84,000 | 84,000 |
| 2610 | CENTRAL SUPPORT SERVICES DIRECTION | 420,116 | 446,626 | - | - | - | - |
| 2630 | INFORMATION SERVICES | 130,117 | 121,783 | 141,751 | 144,606 | 144,606 | 144,606 |
| 2640 | STAFF SERVICES | 30,188 | 44,859 | 478,000 | 550,672 | 550,672 | 550,672 |
| 2660 | TECHNOLOGY SERVICES | 729,947 | 782,678 | 847,401 | 862,729 | 862,729 | 862,729 |
| 2680 | TRANSLATION SERVICES | - | 63,710 | 53,518 | 135,510 | 135,510 | 135,510 |
| 2700 | SUPPLEMENTAL RETIREMENT | 131,243 | 184,545 | 232,000 | 222,000 | 222,000 | 222,000 |
| 2000 | SUPPORT SERVICES | 23,367,658 | 24,656,131 | 27,197,774 | 31,494,738 | 31,494,738 | 31,494,738 |
| 3100 | NUTRITION SERVICES | 3,698,262 | 3,098,516 | 3,858,500 | 4,188,500 | 4,188,500 | 4,188,500 |
| 3300 | COMMUNITY SERVICES | 64,193 | 100,883 | 325,463 | 310,573 | 310,573 | 310,573 |
| 3500 | CHILD CARE SERVICES | - | - | 233,278 | 240,641 | 240,641 | 240,641 |
| 3000 | ENTERPRISE & COMMUNITY SERVICES | 3,762,455 | 3,199,399 | 4,417,241 | 4,739,714 | 4,739,714 | 4,739,714 |
| 4000 | FACILITIES ACQUISITION & CONSTRUCTION | 37,519,547 | 45,342,193 | 17,997,500 | 5,730,000 | 5,730,000 | 5,730,000 |
| 5100 | DEBT SERVICE | 11,537,474 | 11,989,077 | 12,465,397 | 13,002,711 | 13,002,711 | 13,002,711 |
| 5200 | TRANSFERS OF FUNDS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 6000 | CONTINGENCIES | - | - | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 |
| 7000 | UNAPPROPRIATED ENDING FUND BALANCE | 69,225,127 | 26,764,007 | 6,986,027 | 7,481,511 | 7,481,511 | 7,481,511 |
| | TOTAL REQUIREMENTS | 195,313,494 | 163,593,318 | 126,858,708 | 123,198,293 | 123,198,293 | 123,198,293 |

**McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY OBJECT**

| Object# | Expenditure Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|--------------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 111 | LICENSED SALARIES | 24,738,707 | 25,437,426 | 27,164,624 | 30,196,540 | 30,196,540 | 30,196,540 |
| 112 | CLASSIFIED SALARIES | 8,454,257 | 8,693,260 | 9,513,276 | 10,274,040 | 10,274,040 | 10,274,040 |
| 113 | ADMINISTRATORS | 2,682,593 | 2,799,734 | 3,011,323 | 3,230,043 | 3,230,043 | 3,230,043 |
| 114 | CONFIDENTIAL STAFF | 769,903 | 782,819 | 821,890 | 912,735 | 912,735 | 912,735 |
| 116 | RETIREMENT SEVERANCE | 76,900 | 115,800 | 160,000 | 160,000 | 160,000 | 160,000 |
| 118 | EXTRA-DUTY SALARIES | 558,118 | - | 667,564 | 715,205 | 715,205 | 715,205 |
| 120 | SUBSTITUTE WAGES | 1,130,902 | 1,216,484 | 1,105,406 | - | - | - |
| 130 | LIC ADDITONAL WAGES | 474,638 | 1,541,901 | 877,203 | 1,103,893 | 1,103,893 | 1,103,893 |
| 131 | CLASS ADDITIONAL WAGES | 192,884 | 34,338 | 222,174 | 269,386 | 269,386 | 269,386 |
| 132 | NON CERTIFIED OVERTIME | 32,998 | - | 23,600 | 20,300 | 20,300 | 20,300 |
| 151 | STUDENT LABOR | 29,836 | - | 26,000 | 22,200 | 22,200 | 22,200 |
| 100 | Salaries | 39,141,736 | 40,621,762 | 43,593,060 | 46,904,342 | 46,904,342 | 46,904,342 |
| 210 | PERS | 10,723,110 | 10,851,784 | 12,406,005 | 13,070,075 | 13,070,075 | 13,070,075 |
| 220 | FICA/MEDICARE | 2,915,461 | 3,025,414 | 3,241,227 | 3,597,665 | 3,597,665 | 3,597,665 |
| 230 | OTHER REQUIRED PAYROLL COSTS | 267,340 | 257,215 | 361,620 | 320,299 | 320,299 | 320,299 |
| 240 | CONTRACTUAL EMPLOYEE BENEFITS | 11,454,590 | 11,667,626 | 13,008,425 | 13,895,070 | 13,895,070 | 13,895,070 |
| 200 | Payroll Costs | 25,360,501 | 25,802,039 | 29,017,277 | 30,883,109 | 30,883,109 | 30,883,109 |
| 300 | SUBSTITUTE SERVICES | - | - | - | 1,465,929 | 1,465,929 | 1,465,929 |
| 310 | INSTRUCTIONAL PROFESSIONAL SERV | 628,045 | 654,711 | 716,272 | 1,118,950 | 1,118,950 | 1,118,950 |
| 320 | PROPERTY SERVICES | 1,981,913 | 2,107,837 | 2,566,643 | 2,933,010 | 2,933,010 | 2,933,010 |
| 330 | STUDENT TRANSPORTATION SERVICES | 2,210,665 | 2,652,074 | 2,621,042 | 2,766,880 | 2,766,880 | 2,766,880 |
| 340 | TRAVEL | 142,177 | 109,339 | 112,331 | 130,381 | 130,381 | 130,381 |
| 350 | COMMUNICATION | 289,335 | 289,991 | 308,297 | 313,262 | 313,262 | 313,262 |
| 371 | TUITION PAYMENTS TO OTH DISTRICTS | 38,976 | 69,303 | 54,000 | 50,000 | 50,000 | 50,000 |
| 374 | SCHOLARSHIPS | 11,940 | 15,667 | 72,000 | 65,000 | 65,000 | 65,000 |
| 380 | NON-INSTRUCTIONAL PROF/TECH | 465,971 | 640,682 | 718,836 | 762,865 | 762,865 | 762,865 |
| 300 | Purchased Services | 5,769,022 | 6,539,604 | 7,169,421 | 9,606,277 | 9,606,277 | 9,606,277 |
| 410 | CONSUMABLE MATERIALS/SUPPLIES | 2,557,981 | 2,664,451 | 4,157,287 | 4,043,548 | 4,043,548 | 4,043,548 |
| 420 | TEXTBOOKS | 289,132 | 383,640 | 380,037 | 415,572 | 415,572 | 415,572 |
| 430 | LIBRARY BOOKS | 17,399 | 14,572 | 21,543 | 20,343 | 20,343 | 20,343 |
| 440 | PERIODICALS | 2,204 | 3,239 | 4,958 | 4,608 | 4,608 | 4,608 |
| 450 | FOOD | 1,264,524 | 1,085,317 | 1,250,500 | 1,550,500 | 1,550,500 | 1,550,500 |
| 460 | NON-CONSUMABLE EQUIPMENT | 1,083,345 | 816,145 | 829,149 | 433,627 | 433,627 | 433,627 |
| 470 | COMPUTER SOFTWARE | 472,539 | 568,737 | 574,245 | 698,925 | 698,925 | 698,925 |
| 480 | COMPUTER HARDWARE | 320,586 | 689,505 | 677,256 | 457,294 | 457,294 | 457,294 |
| 400 | Supplies and Materials | 6,007,710 | 6,225,606 | 7,894,975 | 7,624,417 | 7,624,417 | 7,624,417 |
| 510 | LAND ACQUISITION | 171,609 | - | 200,000 | - | - | - |
| 520 | BUILDING ACQUISITION/IMPROVEMENT | 34,321,059 | 41,740,314 | 15,195,000 | 4,335,000 | 4,335,000 | 4,335,000 |
| 530 | IMPROVEMENTS OTHER THAN BLDG | 1,226,634 | 1,670,094 | 1,280,000 | 650,000 | 650,000 | 650,000 |
| 540 | EQUIPMENT | 530,570 | 354,208 | 400,000 | 300,000 | 300,000 | 300,000 |
| 550 | TECHNOLOGY | 665,318 | 476,926 | 100,000 | - | - | - |
| 500 | Capital Outlay | 36,915,190 | 44,241,542 | 17,175,000 | 5,285,000 | 5,285,000 | 5,285,000 |
| 610 | REDEMPTION OF PRINCIPAL | 4,412,249 | 4,891,769 | 5,495,722 | 6,895,000 | 6,895,000 | 6,895,000 |
| 620 | INTEREST | 7,125,225 | 7,097,309 | 6,969,675 | 6,107,711 | 6,107,711 | 6,107,711 |
| 640 | DUES AND FEES | 67,498 | 85,900 | 72,551 | 83,776 | 83,776 | 83,776 |
| 650 | LIABILITY & PROPERTY INSURANCE | 362,007 | 375,954 | 395,000 | 528,750 | 528,750 | 528,750 |
| 670 | TAXES AND LICENSES | 15,768 | 13,417 | 20,000 | 17,500 | 17,500 | 17,500 |
| 690 | GRANT INDIRECT CHARGES | 61,461 | 84,409 | - | 60,900 | 60,900 | 60,900 |
| 600 | Other Objects | 12,044,208 | 12,548,758 | 12,952,948 | 13,693,637 | 13,693,637 | 13,693,637 |
| 710 | FUND TRANSFERS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 700 | Transfers | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 810 | PLANNED RESERVE (CONTINGENCY) | - | - | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 |
| 820 | RESERVED FOR NEXT YEAR | 69,225,127 | 26,764,007 | 6,986,027 | 7,481,511 | 7,481,511 | 7,481,511 |
| 800 | Other Uses of Funds | 69,225,127 | 26,764,007 | 8,206,027 | 8,701,511 | 8,701,511 | 8,701,511 |
| TOTAL | | \$ 195,313,494 | \$ 163,593,318 | \$ 126,858,708 | \$ 123,198,293 | \$ 123,198,293 | \$ 123,198,293 |



McMinnville
School District No. 40

GENERAL FUND

**McMINNVILLE SCHOOL DISTRICT
100 -GENERAL FUND
BUDGET ESTIMATES - REVENUE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | PROPOSED BUDGET | | |
|----------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Approved | Adopted |
| R1111 * | AD VALOREM TAXES LEVIED | \$ 12,986,324 | \$ 13,877,514 | \$ 14,300,000 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 |
| R1112 * | PRIOR YEAR'S TAXES | 330,643 | 591,969 | 420,000 | 500,000 | 500,000 | 500,000.00 |
| R1113 | COUNTY TAX SALES | 16,859 | 17,909 | - | - | - | - |
| R1190 | PENALTIES/INTEREST TAXES | 83,667 | 68,815 | 80,000 | 80,000 | 80,000 | 80,000.00 |
| R1312 | TUITION FROM DISTRICTS WITHIN STATE | 30,847 | - | - | - | - | - |
| R1300 | SUMMER SCHOOL TUITION | - | 4,103 | 5,000 | 5,000 | 5,000 | 5,000.00 |
| R1510 | INTEREST ON INVESTMENT | 319,310 | 532,512 | 520,000 | 300,000 | 300,000 | 300,000.00 |
| R1710 | ADMISSIONS | 23,726 | 12,500 | 28,000 | 28,000 | 28,000 | 28,000.00 |
| R1741 | HIGH SCH ATHLETIC FEES | 104,334 | 97,942 | 100,000 | 100,000 | 100,000 | 100,000.00 |
| R1742 | MID SCH ATHLETIC FEES | 36,295 | 31,750 | 37,000 | 37,000 | 37,000 | 37,000.00 |
| R1801 | BEAR HUGS FEES | 146,097 | 137,487 | 151,460 | 150,000 | 150,000 | 150,000.00 |
| R1910 | RENTALS | 8,500 | 5,825 | 15,000 | 6,000 | 6,000 | 6,000.00 |
| R1980 | SERVICE PROVIDED OTHER FUNDS | 61,461 | 84,409 | 90,000 | 90,000 | 90,000 | 90,000.00 |
| R1990 | MISCELLANEOUS | 20,642 | 26,487 | 35,000 | 25,000 | 25,000 | 25,000.00 |
| 1000 | TOTAL LOCAL SOURCES | 14,168,705 | 15,489,222 | 15,781,460 | 16,321,000 | 16,321,000 | 16,321,000 |
| R2101 * | COUNTY SCHOOL FUNDS | 23,790 | 22,292 | 25,000 | 25,000 | 25,000 | 25,000 |
| R2102 | ESD APPORTIONMENT | 2,100,157 | 2,090,794 | 2,100,000 | 2,150,000 | 2,150,000 | 2,150,000 |
| 2000 | TOTAL INTERMEDIATE SOURCES | 2,123,947 | 2,113,086 | 2,125,000 | 2,175,000 | 2,175,000 | 2,175,000 |
| R3101 * | STATE SCHOOL FUND - GENRL | 51,011,272 | 51,801,065 | 53,480,922 | 54,687,190 | 54,687,190 | 54,687,190 |
| R3103 * | COMMON SCHOOL FUND | 703,994 | 743,109 | 631,826 | 637,379 | 637,379 | 637,379 |
| R3105 | SSF-RESERVE FOR GROWTH | - | - | 400,000 | 200,000 | 200,000 | 200,000 |
| 3000 | TOTAL STATE SOURCES | 51,715,266 | 52,544,174 | 54,512,748 | 55,524,569 | 55,524,569 | 55,524,569 |
| R4500 | RESTRICTED FEDERAL REVENUE | 3,341 | 10,283 | 10,000 | 30,000 | 30,000 | 30,000 |
| 4000 | TOTAL FEDERAL SOURCES | 3,341 | 10,283 | 10,000 | 30,000 | 30,000 | 30,000 |
| | SUBTOTAL OPERATING REVENUES | 68,011,259 | 70,156,765 | 72,429,208 | 74,050,569 | 74,050,569 | 74,050,569 |
| R5400 | BEG FUND BALANCE | 6,129,550 | 7,355,987 | 8,450,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| 5000 | TOTAL OTHER SOURCES | 6,129,550 | 7,355,987 | 8,450,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| | FUND TOTAL | \$ 74,140,809 | \$ 77,512,752 | \$ 80,879,208 | \$ 82,050,569 | \$ 82,050,569 | \$ 82,050,569 |
| | <i>* State School Fund (SSF) Formula Revenues</i> | <i>65,156,549</i> | <i>67,122,673</i> | <i>68,937,748</i> | <i>70,929,569</i> | <i>70,929,569</i> | <i>70,929,569</i> |

**McMINNVILLE SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE BY FUNCTION**

| Function | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 | | |
|-------------|--------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY PROGRAMS | 15,751,798 | 16,023,902 | 17,036,695 | 16,959,758 | 16,959,758 | 16,959,758 |
| 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 7,530,377 | 7,920,355 | 8,949,494 | 8,745,692 | 8,745,692 | 8,745,692 |
| 1122 | MIDDLE SCH CO-CURRICULAR | 167,171 | 179,789 | 195,364 | 197,085 | 197,085 | 197,085 |
| 1131 | HIGH SCHOOL PROGRAMS | 9,315,352 | 9,523,512 | 10,015,013 | 9,922,881 | 9,922,881 | 9,922,881 |
| 1132 | HIGH SCH CO-CURRICULAR | 545,148 | 554,568 | 582,741 | 560,706 | 560,706 | 560,706 |
| 1140 | PRE-K PROGRAMS | 100,329 | 186,248 | 189,529 | 191,219 | 191,219 | 191,219 |
| 1210 | TALENTED & GIFTED (TAG) PROGRAMS | 260,656 | 222,053 | 259,494 | 242,174 | 242,174 | 242,174 |
| 1220 | SPECIAL EDUC CLASSROOMS | 2,520,705 | 2,768,951 | 3,252,975 | 3,507,766 | 3,507,766 | 3,507,766 |
| 1250 | LEARNING RESOURCE CENTER (LRC) | 2,972,699 | 2,852,348 | 3,202,758 | 2,936,798 | 2,936,798 | 2,936,798 |
| 1280 | ALTERNATIVE EDUCATION | 1,380,622 | 1,428,833 | 1,614,884 | 1,729,752 | 1,729,752 | 1,729,752 |
| 1289 | ONLINE EDUCATION | 95,706 | 99,888 | 103,343 | 108,328 | 108,328 | 108,328 |
| 1291 | ELL PROGRAMS | 3,134,556 | 3,099,078 | 3,097,754 | 2,855,190 | 2,855,190 | 2,855,190 |
| 1292 | TEEN PARENT PROGRAMS | 236,788 | 249,009 | 66,622 | 67,630 | 67,630 | 67,630 |
| 1299 | OTHER PROGRAMS (TUTORING) | 43,144 | 74,653 | 52,017 | 50,000 | 50,000 | 50,000 |
| 1400 | SUMMER SCHOOL | 46,175 | 63,701 | 99,031 | 12,910 | 12,910 | 12,910 |
| 1000 | INSTRUCTIONAL SERVICES | 44,101,226 | 45,246,888 | 48,717,714 | 48,087,889 | 48,087,889 | 48,087,889 |
| 2110 | STUDENT SUPPORT SERVICES | 1,193,466 | 1,237,800 | 1,449,195 | 1,783,058 | 1,783,058 | 1,783,058 |
| 2114 | STUDENT DATA SERVICES | 449,299 | 489,497 | 468,345 | 532,602 | 532,602 | 532,602 |
| 2115 | STUDENT SAFETY | - | 55,942 | 154,188 | 160,927 | 160,927 | 160,927 |
| 2120 | GUIDANCE SERVICES | 1,698,874 | 1,622,577 | 1,799,292 | 1,823,167 | 1,823,167 | 1,823,167 |
| 2130 | HEALTH SERVICES | 255,840 | 235,667 | 292,826 | 331,305 | 331,305 | 331,305 |
| 2140 | PSYCHOLOGICAL SERVICES | 509,441 | 472,279 | 499,020 | 445,955 | 445,955 | 445,955 |
| 2150 | SPEECH PATHOLOGY/AUDIOL | 648,898 | 679,759 | 703,591 | 831,213 | 831,213 | 831,213 |
| 2190 | DIRECTION OF STUDENT SERVICES | 407,370 | 399,658 | 445,820 | 575,083 | 575,083 | 575,083 |
| 2210 | IMPROVEMENT OF INSTRUCTION | 1,070,103 | 1,002,091 | 1,375,738 | 1,329,516 | 1,329,516 | 1,329,516 |
| 2220 | EDUCATIONAL MEDIA SERVICES | 813,573 | 808,143 | 883,208 | 870,916 | 870,916 | 870,916 |
| 2229 | SCHOOL TECHNOLOGY SUPPORT | 507,607 | 525,505 | 555,677 | 541,557 | 541,557 | 541,557 |
| 2230 | ASSESSMENT AND TESTING | 17,153 | 9,850 | 19,000 | 19,000 | 19,000 | 19,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 314,526 | 246,805 | 224,636 | 214,086 | 214,086 | 214,086 |
| 2310 | BOARD OF EDUCATION | 264,720 | 310,012 | 297,295 | 337,745 | 337,745 | 337,745 |
| 2320 | EXECUTIVE ADMIN SERVICES | 449,803 | 465,096 | 482,561 | 470,254 | 470,254 | 470,254 |
| 2410 | OFFICE OF PRINCIPAL | 3,797,460 | 4,019,227 | 4,103,357 | 4,376,417 | 4,376,417 | 4,376,417 |
| 2510 | BUSINESS SUPPORT SERVICES | 152,019 | 169,077 | 240,246 | 240,137 | 240,137 | 240,137 |
| 2520 | FISCAL SERVICES | 545,653 | 598,270 | 669,064 | 663,794 | 663,794 | 663,794 |
| 2540 | OPER/MAINT PLANT SERVICE | 5,049,629 | 5,258,010 | 5,573,468 | 5,848,246 | 5,848,246 | 5,848,246 |
| 2546 | SECURITY SERVICES | - | 5,113 | 22,000 | 25,000 | 25,000 | 25,000 |
| 2550 | STUDENT TRANSPORTATION | 2,222,502 | 2,660,013 | 2,666,518 | 2,831,323 | 2,831,323 | 2,831,323 |
| 2570 | INTERNAL SERVICES | 56,521 | 70,695 | 90,500 | 84,000 | 84,000 | 84,000 |
| 2610 | CENTRAL SUPPORT SERVICES | 417,833 | 445,802 | - | - | - | - |
| 2630 | COMMUNICATIONS | 130,117 | 121,783 | 141,751 | 144,605 | 144,605 | 144,605 |
| 2640 | STAFF SERVICES | - | - | 438,002 | 515,671 | 515,671 | 515,671 |
| 2660 | TECHNOLOGY SERVICES | 729,947 | 782,677 | 847,401 | 862,729 | 862,729 | 862,729 |
| 2680 | TRANSLATION SERVICES | - | 63,710 | 53,517 | 135,511 | 135,511 | 135,511 |
| 2700 | SUPPLEMENTAL RETIREMENT | 131,242 | 184,545 | 232,000 | 222,000 | 222,000 | 222,000 |
| 2000 | SUPPORT SERVICES | 21,833,596 | 22,939,603 | 24,728,216 | 26,215,817 | 26,215,817 | 26,215,817 |
| 3390 | COMMUNITY SERVICES | - | - | 233,278 | 240,642 | 240,642 | 240,642 |
| 5200 | TRANSFERS OF FUNDS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 6110 | PLANNED RESERVE (CONTINGENCY) | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7770 | UNAPPROP ENDING FUND BAL | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| | TOTAL REQUIREMENTS | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 82,050,569 | 82,050,569 |

**McMINNVILLE SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE BY OBJECT**

| Object | Account Title | ACTUAL (AUDITED) | | CURRENT | PROPOSED | | |
|--------------|--------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | BUDGET | BUDGET | | |
| | | | | 2019-20 | 2020-21 | Approved | Adopted |
| 111 | LICENSED SALARIES | 23,748,173 | 24,412,823 | 25,960,661 | 26,427,336 | 26,427,336 | 26,427,336 |
| 112 | CLASSIFIED SALARIES | 6,841,439 | 7,120,184 | 7,616,131 | 7,953,093 | 7,953,093 | 7,953,093 |
| 113 | ADMINISTRATORS | 2,626,438 | 2,634,482 | 2,836,608 | 2,959,418 | 2,959,418 | 2,959,418 |
| 114 | CONFIDENTIAL STAFF | 593,715 | 597,342 | 632,398 | 766,928 | 766,928 | 766,928 |
| 116 | RETIREMENT SEVERANCE | 76,900 | 115,800 | 160,000 | 160,000 | 160,000 | 160,000 |
| 118 | EXTRA-DUTY SALARIES | 506,740 | 544,016 | 572,638 | 595,910 | 595,910 | 595,910 |
| 120 | SUBSTITUTE WAGES | 1,004,221 | 1,093,593 | 980,006 | - | - | - |
| 130 | ADDITIONAL WAGES | 283,713 | 338,518 | 316,943 | 253,180 | 253,180 | 253,180 |
| 151 | STUDENT LABOR | 13,376 | 8,519 | 12,000 | 12,000 | 12,000 | 12,000 |
| 100 | Salaries | 35,694,715 | 36,865,277 | 39,087,385 | 39,127,865 | 39,127,865 | 39,127,865 |
| 210 | PUBLIC EMPLOYEES RETIREMENT | 9,957,529 | 9,988,242 | 11,407,602 | 10,771,884 | 10,771,884 | 10,771,884 |
| 220 | FICA/MEDICARE | 2,661,578 | 2,750,592 | 2,906,283 | 2,998,275 | 2,998,275 | 2,998,275 |
| 231 | WORKR'S COMP/UNEMPLOYMENT | 219,760 | 204,021 | 299,476 | 233,097 | 233,097 | 233,097 |
| 240 | EMPLOYEE INSURANCE BENEFITS | 10,200,155 | 10,401,410 | 11,544,798 | 11,496,576 | 11,496,576 | 11,496,576 |
| 270 | POST RETIREMENT HEALTH BENEFITS | 48,250 | 59,886 | 60,000 | 50,000 | 50,000 | 50,000 |
| 200 | Payroll Costs | 23,087,272 | 23,404,151 | 26,218,159 | 25,549,832 | 25,549,832 | 25,549,832 |
| 300 | SUBSTITUTE SERVICES | - | - | - | 1,295,328 | 1,295,328 | 1,295,328 |
| 310 | INSTRUCTIONAL, PROFESSIONAL SERVICES | 404,911 | 304,620 | 307,500 | 262,550 | 262,550 | 262,550 |
| 320 | PROPERTY SERVICES/UTILITIES | 1,603,052 | 1,651,368 | 1,815,543 | 1,914,020 | 1,914,020 | 1,914,020 |
| 330 | STUDENT TRANSPORTATION SERVICES | 2,183,203 | 2,619,229 | 2,621,042 | 2,753,080 | 2,753,080 | 2,753,080 |
| 340 | TRAVEL | 89,804 | 73,249 | 92,081 | 67,181 | 67,181 | 67,181 |
| 350 | COMMUNICATIONS | 279,851 | 275,555 | 293,247 | 293,262 | 293,262 | 293,262 |
| 371 | SCHOLARSHIPS | - | - | 10,000 | - | - | - |
| 381 | NON-INSTRUCTIONAL PROF/TECH SERVICES | 350,168 | 371,003 | 465,336 | 519,865 | 519,865 | 519,865 |
| 300 | Purchased Services | 4,910,989 | 5,295,024 | 5,604,749 | 7,105,286 | 7,105,286 | 7,105,286 |
| 410 | SUPPLIES | 951,863 | 1,055,849 | 1,021,178 | 993,995 | 993,995 | 993,995 |
| 420 | TEXTBOOKS | 87,173 | 54,348 | 179,423 | 71,072 | 71,072 | 71,072 |
| 430 | LIBRARY BOOKS | 17,399 | 14,572 | 21,543 | 20,343 | 20,343 | 20,343 |
| 440 | PERIODICALS | 2,205 | 3,239 | 4,958 | 4,608 | 4,608 | 4,608 |
| 460 | NON-CONSUMABLE EQUIPMENT | 202,800 | 220,628 | 205,760 | 156,639 | 156,639 | 156,639 |
| 470 | COMPUTER SOFTWARE | 432,433 | 549,525 | 526,245 | 669,425 | 669,425 | 669,425 |
| 480 | COMPUTER HARDWARE | 121,942 | 270,261 | 352,257 | 247,757 | 247,757 | 247,757 |
| 400 | Supplies and Materials | 1,815,815 | 2,168,422 | 2,311,364 | 2,163,839 | 2,163,839 | 2,163,839 |
| 540 | EQUIPMENT | 12,692 | - | - | - | - | - |
| 500 | Capital Outlay | 12,692 | - | - | - | - | - |
| 640 | DUES AND FEES | 51,332 | 77,663 | 62,551 | 68,776 | 68,776 | 68,776 |
| 651 | PROPERTY & LIABILITY INSURANCE | 362,007 | 375,954 | 395,000 | 528,750 | 528,750 | 528,750 |
| 600 | Other Objects | 413,339 | 453,617 | 457,551 | 597,526 | 597,526 | 597,526 |
| 710 | FUND TRANSFERS | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 700 | Transfers | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 810 | CONTINGENCY | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 820 | UNAPPROPRIATED | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| 800 | Other Uses of Funds | 7,355,987 | 8,476,261 | 6,350,000 | 7,006,221 | 7,006,221 | 7,006,221 |
| TOTAL | | 74,140,809 | 77,512,752 | 80,879,208 | 82,050,569 | 82,050,569 | 82,050,569 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY K-5 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 8,433,614 | 8,640,777 | 8,937,590 | 9,165,894 | 9,165,894 | 9,165,894 |
| 112 | CLASSIFIED SALARIES | 490,593 | 498,835 | 553,150 | 597,143 | 597,143 | 597,143 |
| 121 | SUBSTITUTES-LICENSED | 384,605 | 382,511 | 325,150 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 2,391 | 15,565 | 18,037 | - | - | - |
| 125 | CURRICULUM SUB | 7,937 | 11,765 | 13,123 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 31,461 | 30,434 | 33,141 | 35,441 | 35,441 | 35,441 |
| 131 | CLASS. ADDITIONAL WAGES | 4,804 | 7,462 | 6,000 | 6,500 | 6,500 | 6,500 |
| 132 | NON CERTIFIED OVERTIME | 610 | 173 | - | - | - | - |
| 100 | Salaries | 9,356,015 | 9,587,522 | 9,886,191 | 9,804,978 | 9,804,978 | 9,804,978 |
| 211 | PERS EMPR CONTRIB | 1,572,269 | 1,555,868 | 1,948,438 | 1,912,823 | 1,912,823 | 1,912,823 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 506,480 | 511,799 | 545,015 | 534,117 | 534,117 | 534,117 |
| 213 | PERS BOND PAY | 630,764 | 639,086 | 571,344 | 357,960 | 357,960 | 357,960 |
| 220 | FICA/MEDICARE | 699,550 | 715,619 | 734,961 | 751,252 | 751,252 | 751,252 |
| 231 | WORKERS' COMPENSATION | 47,240 | 42,847 | 61,824 | 41,756 | 41,756 | 41,756 |
| 242 | HEALTH INSURANCE | 2,545,071 | 2,479,408 | 2,785,212 | 2,605,811 | 2,605,811 | 2,605,811 |
| 244 | LIFE INSURANCE | 14,181 | 12,254 | 17,612 | 12,163 | 12,163 | 12,163 |
| 200 | Payroll Costs | 6,015,555 | 5,956,881 | 6,664,406 | 6,215,882 | 6,215,882 | 6,215,882 |
| 301 | LICENSED SUB SERVICES | - | - | - | 471,671 | 471,671 | 471,671 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 14,880 | 14,880 | 14,880 |
| 305 | CURRICULUM SUB SERVICES | - | - | - | 15,227 | 15,227 | 15,227 |
| 310 | INSTRUC CONSULT/PROF | - | 500 | 1,500 | 100 | 100 | 100 |
| 312 | CONFERENCE/WORKSHOPS | 150 | 359 | 1,000 | 500 | 500 | 500 |
| 322 | REPAIRS AND MAINTENANCE | 1,920 | 2,393 | 3,000 | 1,400 | 1,400 | 1,400 |
| 324 | RENTALS | 35,078 | 32,097 | 51,150 | 43,150 | 43,150 | 43,150 |
| 340 | TRAVEL | 1,690 | 1,749 | 1,750 | 1,250 | 1,250 | 1,250 |
| 353 | POSTAGE | 1,865 | 1,874 | 1,550 | 1,450 | 1,450 | 1,450 |
| 355 | PRINTING AND BINDING | 53,268 | 42,082 | 41,700 | 51,200 | 51,200 | 51,200 |
| 300 | Purchased Services | 93,971 | 81,054 | 101,650 | 600,828 | 600,828 | 600,828 |
| 410 | SUPPLIES | 192,975 | 174,852 | 168,900 | 167,572 | 167,572 | 167,572 |
| 415 | PAPER / TONER SUPPLIES | - | 21,233 | 23,080 | 41,080 | 41,080 | 41,080 |
| 420 | TEXTBOOKS | 30,714 | 6,646 | 8,758 | 6,958 | 6,958 | 6,958 |
| 440 | PERIODICALS | - | 702 | 660 | 660 | 660 | 660 |
| 460 | NON-CONSUMABLE ITEMS | 35,514 | 58,148 | 46,350 | 39,450 | 39,450 | 39,450 |
| 470 | COMPUTER SOFTWARE | 1,886 | 4,226 | 1,000 | 1,150 | 1,150 | 1,150 |
| 480 | COMPUTER HARDWARE | 25,168 | 132,638 | 135,700 | 81,200 | 81,200 | 81,200 |
| 400 | Supplies and Materials | 286,257 | 398,445 | 384,448 | 338,070 | 338,070 | 338,070 |
| | Function Total | 15,751,798 | 16,023,902 | 17,036,695 | 16,959,758 | 16,959,758 | 16,959,758 |
| 1121 | MIDDLE SCHOOL 6-8 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 4,321,684 | 4,506,093 | 4,985,049 | 4,982,558 | 4,982,558 | 4,982,558 |
| 112 | CLASSIFIED SALARIES | 85,269 | 88,290 | 122,311 | 109,827 | 109,827 | 109,827 |
| 118 | EXTRA-DUTY SALARIES | 4,508 | 4,598 | 4,717 | 17,009 | 17,009 | 17,009 |
| 121 | SUBSTITUTES-LICENSED | 121,712 | 175,012 | 159,970 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 681 | 190 | 6,012 | - | - | - |
| 125 | CURRICULUM SUB | 15,933 | 13,615 | 9,030 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 7,926 | 18,312 | 2,500 | 7,827 | 7,827 | 7,827 |
| 131 | CLASS. ADDITIONAL WAGES | 1,699 | 2,071 | 1,674 | 3,534 | 3,534 | 3,534 |
| 132 | NON CERTIFIED OVERTIME | 621 | 4,577 | - | - | - | - |
| 100 | Salaries | 4,560,033 | 4,812,758 | 5,291,263 | 5,120,755 | 5,120,755 | 5,120,755 |
| 211 | PERS EMPR CONTRIB | 763,995 | 773,432 | 1,011,450 | 950,194 | 950,194 | 950,194 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 257,069 | 267,596 | 295,786 | 288,567 | 288,567 | 288,567 |
| 213 | PERS BOND PAY | 309,507 | 325,111 | 300,602 | 197,176 | 197,176 | 197,176 |
| 220 | FICA/MEDICARE | 342,517 | 360,403 | 390,611 | 382,281 | 382,281 | 382,281 |
| 231 | WORKERS' COMPENSATION | 22,856 | 21,381 | 32,677 | 23,688 | 23,688 | 23,688 |
| 242 | HEALTH INSURANCE | 1,084,277 | 1,120,381 | 1,323,356 | 1,320,343 | 1,320,343 | 1,320,343 |
| 244 | LIFE INSURANCE | 6,264 | 5,508 | 5,902 | 5,684 | 5,684 | 5,684 |
| 200 | Payroll Costs | 2,786,485 | 2,873,812 | 3,360,384 | 3,167,933 | 3,167,933 | 3,167,933 |
| 301 | LICENSED SUB SERVICES | - | - | - | 180,234 | 180,234 | 180,234 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 4,960 | 4,960 | 4,960 |
| 305 | CURRICULUM SUB SERVICES | - | - | - | 13,959 | 13,959 | 13,959 |
| 312 | CONFERENCE/WORKSHOPS | 4,156 | 2,670 | 2,500 | 2,500 | 2,500 | 2,500 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 322 | REPAIRS AND MAINTENANCE | 4,803 | 3,536 | 5,168 | 6,270 | 6,270 | 6,270 |
| 324 | RENTALS | 7,262 | 7,252 | 12,825 | 14,200 | 14,200 | 14,200 |
| 340 | TRAVEL | 1,358 | 1,040 | 794 | 794 | 794 | 794 |
| 353 | POSTAGE | 5,020 | 4,532 | 2,825 | 3,500 | 3,500 | 3,500 |
| 355 | PRINTING AND BINDING | 17,600 | 20,048 | 23,272 | 25,272 | 25,272 | 25,272 |
| 389 | OTHER PROFESSIONAL | 446 | - | 500 | 500 | 500 | 500 |
| 300 | Purchased Services | 40,645 | 39,078 | 47,884 | 252,189 | 252,189 | 252,189 |
| 410 | SUPPLIES | 74,551 | 78,843 | 108,308 | 79,650 | 79,650 | 79,650 |
| 415 | PAPER / TONER SUPPLIES | - | - | - | 10,000 | 10,000 | 10,000 |
| 420 | TEXTBOOKS | 1,731 | 1,166 | 1,929 | 6,679 | 6,679 | 6,679 |
| 440 | PERIODICALS | - | 660 | 220 | 220 | 220 | 220 |
| 460 | NON-CONSUMABLE ITEMS | 24,238 | 33,880 | 32,333 | 25,093 | 25,093 | 25,093 |
| 470 | COMPUTER SOFTWARE | 3,152 | 4,311 | 3,253 | 4,253 | 4,253 | 4,253 |
| 480 | COMPUTER HARDWARE | 39,237 | 75,797 | 103,615 | 78,615 | 78,615 | 78,615 |
| 400 | Supplies and Materials | 142,909 | 194,657 | 249,658 | 204,510 | 204,510 | 204,510 |
| 640 | DUES AND FEES | 305 | 50 | 305 | 305 | 305 | 305 |
| 600 | Other Objects | 305 | 50 | 305 | 305 | 305 | 305 |
| | Function Total | 7,530,377 | 7,920,355 | 8,949,494 | 8,745,692 | 8,745,692 | 8,745,692 |
| 1122 | MIDDLE SCHOOL CO-CURRICULAR | | | | | | |
| 118 | EXTRA-DUTY SALARIES | 101,796 | 109,964 | 112,824 | 116,208 | 116,208 | 116,208 |
| 121 | SUBSTITUTES-LICENSED | - | 360 | - | - | - | - |
| 125 | CURRICULUM SUB | 2,877 | 3,320 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 826 | 1,854 | - | 2,400 | 2,400 | 2,400 |
| 131 | CLASS. ADDITIONAL WAGES | 325 | - | - | - | - | - |
| 100 | Salaries | 105,824 | 115,498 | 112,824 | 118,608 | 118,608 | 118,608 |
| 211 | PERS EMPR CONTRIB | 10,418 | 11,402 | 22,565 | 18,594 | 18,594 | 18,594 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 3,103 | 3,944 | 6,769 | 4,648 | 4,648 | 4,648 |
| 213 | PERS BOND PAY | 4,304 | 4,895 | 7,898 | 4,648 | 4,648 | 4,648 |
| 220 | FICA/MEDICARE | 8,025 | 8,771 | 8,631 | 8,890 | 8,890 | 8,890 |
| 231 | WORKERS' COMPENSATION | 531 | 514 | 677 | 697 | 697 | 697 |
| 200 | Payroll Costs | 26,381 | 29,526 | 46,540 | 37,477 | 37,477 | 37,477 |
| 305 | CURRICULUM SUBS | - | - | - | 3,000 | 3,000 | 3,000 |
| 319 | OTHER PROFESSIONAL | 10,451 | 3,157 | 10,000 | 10,000 | 10,000 | 10,000 |
| 322 | REPAIRS AND MAINTENANCE | - | 4,269 | - | - | - | - |
| 340 | TRAVEL | 328 | 781 | - | - | - | - |
| 300 | Purchased Services | 10,779 | 8,207 | 10,000 | 13,000 | 13,000 | 13,000 |
| 410 | SUPPLIES | 20,353 | 26,070 | 26,000 | 28,000 | 28,000 | 28,000 |
| 460 | EQUIPMENT | 3,834 | 388 | - | - | - | - |
| 400 | Supplies and Materials | 24,187 | 26,458 | 26,000 | 28,000 | 28,000 | 28,000 |
| 640 | DUES AND FEES | - | 100 | - | - | - | - |
| 600 | Other Objects | - | 100 | - | - | - | - |
| | Function Total | 167,171 | 179,789 | 195,364 | 197,085 | 197,085 | 197,085 |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 5,029,219 | 5,330,820 | 5,419,164 | 5,528,087 | 5,528,087 | 5,528,087 |
| 112 | CLASSIFIED SALARIES | 120,844 | 118,662 | 128,160 | 109,134 | 109,134 | 109,134 |
| 118 | EXTRA-DUTY SALARIES | 134,045 | 142,081 | 153,235 | 159,486 | 159,486 | 159,486 |
| 121 | SUBSTITUTES-LICENSED | 186,525 | 131,954 | 175,015 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | - | 1,715 | 5,006 | - | - | - |
| 125 | CURRICULUM SUB | 32,754 | 15,850 | 10,000 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 25,050 | 17,705 | 15,000 | 17,900 | 17,900 | 17,900 |
| 131 | CLASS. ADDITIONAL WAGES | 5,473 | 5,259 | 4,000 | 3,000 | 3,000 | 3,000 |
| 132 | NON CERTIFIED OVERTIME | 2,231 | 2,805 | - | - | - | - |
| 151 | STUDENT LABOR | 12,795 | 8,520 | 12,000 | 12,000 | 12,000 | 12,000 |
| 100 | Salaries | 5,548,936 | 5,775,371 | 5,921,580 | 5,829,607 | 5,829,607 | 5,829,607 |
| 211 | PERS EMPR CONTRIB | 924,676 | 921,706 | 1,140,328 | 1,140,632 | 1,140,632 | 1,140,632 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 306,875 | 318,402 | 330,979 | 330,239 | 330,239 | 330,239 |
| 213 | PERS BOND PAY | 375,391 | 386,159 | 336,152 | 223,648 | 223,648 | 223,648 |
| 220 | FICA/MEDICARE | 413,440 | 431,798 | 431,386 | 444,698 | 444,698 | 444,698 |
| 231 | WORKERS' COMPENSATION | 27,839 | 25,607 | 36,440 | 28,116 | 28,116 | 28,116 |
| 242 | HEALTH INSURANCE | 1,316,039 | 1,371,778 | 1,502,720 | 1,416,579 | 1,416,579 | 1,416,579 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|----------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 244 | LIFE INSURANCE | 7,215 | 6,430 | 6,297 | 6,212 | 6,212 | 6,212 |
| 200 | Payroll Costs | 3,371,475 | 3,461,880 | 3,784,302 | 3,590,124 | 3,590,124 | 3,590,124 |
| 301 | LICENSED SUB SERVICES | - | - | - | 202,616 | 202,616 | 202,616 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 2,480 | 2,480 | 2,480 |
| 305 | CURRICULUM SUB SERVICES | - | - | - | 15,000 | 15,000 | 15,000 |
| 310 | INSTRUC CONSULT/PROF | 11,274 | 9,973 | 7,000 | 4,000 | 4,000 | 4,000 |
| 312 | CONFERENCE/WORKSHOPS | 1,921 | 1,024 | 500 | 2,500 | 2,500 | 2,500 |
| 322 | REPAIRS AND MAINTENANCE | 5,710 | 5,846 | 5,450 | 9,750 | 9,750 | 9,750 |
| 324 | RENTALS | 31,430 | 30,773 | 34,000 | 34,000 | 34,000 | 34,000 |
| 340 | TRAVEL | 3,097 | 2,067 | 250 | 250 | 250 | 250 |
| 353 | POSTAGE | 11,912 | 12,070 | 8,000 | 10,000 | 10,000 | 10,000 |
| 355 | PRINTING AND BINDING | 26,907 | 25,030 | 30,000 | 30,000 | 30,000 | 30,000 |
| 389 | OTHER PROFESSIONAL | 53,949 | - | - | - | - | - |
| 300 | Purchased Services | 146,200 | 86,783 | 85,200 | 310,596 | 310,596 | 310,596 |
| 410 | SUPPLIES | 103,888 | 80,222 | 74,500 | 81,204 | 81,204 | 81,204 |
| 420 | TEXTBOOKS | 7,149 | 5,714 | 7,000 | 7,000 | 7,000 | 7,000 |
| 460 | NON-CONSUMABLE ITEMS | 83,707 | 68,446 | 53,931 | 41,450 | 41,450 | 41,450 |
| 470 | COMPUTER SOFTWARE | 15,872 | 3,021 | 3,000 | 2,400 | 2,400 | 2,400 |
| 480 | COMPUTER HARDWARE | 38,007 | 42,075 | 85,000 | 60,000 | 60,000 | 60,000 |
| 400 | Supplies and Materials | 248,623 | 199,478 | 223,431 | 192,054 | 192,054 | 192,054 |
| 640 | DUES AND FEES | 118 | - | 500 | 500 | 500 | 500 |
| 600 | Other Objects | 118 | - | 500 | 500 | 500 | 500 |
| | Function Total | 9,315,352 | 9,523,512 | 10,015,013 | 9,922,881 | 9,922,881 | 9,922,881 |
| 1132 | HIGH SCHOOL CO-CURRICULAR | | | | | | |
| 118 | EXTRA-DUTY SALARIES | 266,392 | 287,372 | 290,873 | 303,207 | 303,207 | 303,207 |
| 125 | CURRICULUM SUB | 8,168 | 9,500 | 4,000 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 16,020 | 6,270 | 16,600 | 8,000 | 8,000 | 8,000 |
| 131 | CLASS. ADDITIONAL WAGES | 11,045 | 4,420 | 13,600 | 6,000 | 6,000 | 6,000 |
| 100 | Salaries | 301,625 | 307,562 | 325,073 | 317,207 | 317,207 | 317,207 |
| 211 | PERS EMPR CONTRIB | 42,478 | 40,778 | 65,015 | 50,753 | 50,753 | 50,753 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 11,950 | 11,559 | 18,030 | 11,214 | 11,214 | 11,214 |
| 213 | PERS BOND PAY | 16,910 | 16,545 | 22,755 | 12,688 | 12,688 | 12,688 |
| 220 | FICA/MEDICARE | 22,767 | 23,210 | 24,868 | 25,741 | 25,741 | 25,741 |
| 231 | WORKERS' COMPENSATION | 1,549 | 1,400 | 1,950 | 1,903 | 1,903 | 1,903 |
| 200 | Payroll Costs | 95,654 | 93,492 | 132,618 | 102,299 | 102,299 | 102,299 |
| 305 | CURRICULUM SUBS | - | - | - | 6,200 | 6,200 | 6,200 |
| 310 | INSTRUC CONSULT/PROF | 5,726 | 5,618 | 5,000 | 5,000 | 5,000 | 5,000 |
| 319 | OFFICIALS | 35,434 | 36,400 | 38,050 | 42,500 | 42,500 | 42,500 |
| 322 | REPAIRS AND MAINTENANCE | 4,093 | 11,077 | 5,000 | 5,000 | 5,000 | 5,000 |
| 324 | RENTALS | 5,061 | 4,243 | 5,000 | 5,000 | 5,000 | 5,000 |
| 340 | TRAVEL | 4,240 | 2,783 | 2,400 | 2,400 | 2,400 | 2,400 |
| 355 | PRINTING AND BINDING | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 300 | Purchased Services | 54,554 | 60,121 | 56,950 | 67,600 | 67,600 | 67,600 |
| 410 | SUPPLIES | 63,193 | 77,951 | 60,000 | 60,000 | 60,000 | 60,000 |
| 460 | NON-CONSUMABLE ITEMS | 18,028 | 1,856 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 2,650 | 1,939 | 1,600 | 1,600 | 1,600 | 1,600 |
| 400 | Supplies and Materials | 83,871 | 81,746 | 61,600 | 61,600 | 61,600 | 61,600 |
| 640 | DUES AND FEES | 9,444 | 11,647 | 6,500 | 12,000 | 12,000 | 12,000 |
| 600 | Other Objects | 9,444 | 11,647 | 6,500 | 12,000 | 12,000 | 12,000 |
| | Function Total | 545,148 | 554,568 | 582,741 | 560,706 | 560,706 | 560,706 |
| 1140 | PRE-KINDERGARTEN PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 48,436 | 97,999 | 100,508 | 103,912 | 103,912 | 103,912 |
| 122 | SUBSTITUTES-CLASSIFIED | 347 | 1,773 | - | - | - | - |
| 100 | Salaries | 48,783 | 99,772 | 100,508 | 103,912 | 103,912 | 103,912 |
| 211 | PERS EMPR CONTRIB | 7,266 | 14,226 | 17,710 | 18,309 | 18,309 | 18,309 |
| 213 | PERS BOND PAY | 3,391 | 6,868 | 5,025 | 3,638 | 3,638 | 3,638 |
| 220 | FICA/MEDICARE | 3,714 | 7,617 | 7,689 | 7,949 | 7,949 | 7,949 |
| 231 | WORKERS' COMPENSATION | 266 | 467 | 652 | 407 | 407 | 407 |
| 242 | HEALTH INSURANCE | 35,641 | 54,263 | 51,731 | 54,000 | 54,000 | 54,000 |
| 244 | LIFE INSURANCE | 164 | 214 | 214 | 214 | 214 | 214 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 200 | Payroll Costs | 50,442 | 83,655 | 83,021 | 84,517 | 84,517 | 84,517 |
| 302 | CLASSIFIED SUBS | - | - | - | 2,790 | 2,790 | 2,790 |
| 300 | Purchased Services | - | - | 0 | 2,790 | 2,790 | 2,790 |
| 410 | SUPPLIES | 1,104 | 2,821 | 6,000 | - | - | - |
| 400 | Supplies and Materials | 1,104 | 2,821 | 6,000 | - | - | - |
| | Function Total | 100,329 | 186,248 | 189,529 | 191,219 | 191,219 | 191,219 |
| 1210 | TALENTED & GIFTED (TAG) PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 88,988 | 93,021 | 97,630 | 101,451 | 101,451 | 101,451 |
| 112 | CLASSIFIED SALARIES | 60,901 | 41,291 | 43,599 | 41,753 | 41,753 | 41,753 |
| 121 | SUBSTITUTES-LICENSED | 89 | - | - | - | - | - |
| 125 | CURRICULUM SUB | 2,075 | 1,711 | 3,500 | - | - | - |
| 100 | Salaries | 152,053 | 136,023 | 144,729 | 143,204 | 143,204 | 143,204 |
| 211 | PERS EMPR CONTRIB | 23,427 | 19,820 | 25,030 | 26,008 | 26,008 | 26,008 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 5,339 | 5,581 | 5,858 | 6,087 | 6,087 | 6,087 |
| 213 | PERS BOND PAY | 10,090 | 9,199 | 7,132 | 4,762 | 4,762 | 4,762 |
| 220 | FICA/MEDICARE | 10,568 | 9,923 | 11,072 | 10,955 | 10,955 | 10,955 |
| 231 | WORKERS' COMPENSATION | 795 | 619 | 921 | 547 | 547 | 547 |
| 242 | HEALTH INSURANCE | 55,062 | 38,470 | 56,941 | 45,737 | 45,737 | 45,737 |
| 244 | LIFE INSURANCE | 391 | 284 | 311 | 274 | 274 | 274 |
| 200 | Payroll Costs | 105,672 | 83,896 | 107,265 | 94,370 | 94,370 | 94,370 |
| 305 | CURRICULUM SUBS | - | - | - | 2,500 | 2,500 | 2,500 |
| 312 | CONFERENCE/WORKSHOPS | - | - | 500 | - | - | - |
| 355 | PRINTING AND BINDING | - | - | 600 | 600 | 600 | 600 |
| 300 | Purchased Services | - | - | 1,100 | 3,100 | 3,100 | 3,100 |
| 410 | SUPPLIES | 1,113 | 2,134 | 5,000 | 1,500 | 1,500 | 1,500 |
| 460 | NON-CONSUMABLE ITEMS | 1,818 | - | 1,400 | - | - | - |
| 400 | Supplies and Materials | 2,931 | 2,134 | 6,400 | 1,500 | 1,500 | 1,500 |
| | Function Total | 260,656 | 222,053 | 259,494 | 242,174 | 242,174 | 242,174 |
| 1220 | SPECIAL EDUCATION CLASSROOMS | | | | | | |
| 111 | LICENSED SALARIES | 563,929 | 624,791 | 806,200 | 652,432 | 652,432 | 652,432 |
| 112 | CLASSIFIED SALARIES | 754,120 | 851,869 | 933,147 | 1,129,783 | 1,129,783 | 1,129,783 |
| 121 | SUBSTITUTES-LICENSED | 58,627 | 25,988 | 57,035 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 57,016 | 70,535 | 37,014 | - | - | - |
| 125 | CURRICULUM SUB | - | 2,566 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 4,568 | - | - | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 1,571 | 1,730 | - | - | - | - |
| 100 | Salaries | 1,439,831 | 1,577,479 | 1,833,396 | 1,782,215 | 1,782,215 | 1,782,215 |
| 211 | PERS EMPR CONTRIB | 227,761 | 240,075 | 338,898 | 361,660 | 361,660 | 361,660 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 34,110 | 35,152 | 42,458 | 37,604 | 37,604 | 37,604 |
| 213 | PERS BOND PAY | 91,129 | 97,975 | 88,783 | 79,210 | 79,210 | 79,210 |
| 220 | FICA/MEDICARE | 106,429 | 117,022 | 139,354 | 143,990 | 143,990 | 143,990 |
| 231 | WORKERS' COMPENSATION | 7,479 | 7,323 | 12,050 | 17,449 | 17,449 | 17,449 |
| 242 | HEALTH INSURANCE | 598,460 | 678,065 | 781,194 | 982,628 | 982,628 | 982,628 |
| 244 | LIFE INSURANCE | 3,633 | 3,521 | 4,117 | 4,559 | 4,559 | 4,559 |
| 200 | Payroll Costs | 1,069,001 | 1,179,134 | 1,406,854 | 1,627,100 | 1,627,100 | 1,627,100 |
| 301 | LICENSED SUB SERVICES | - | - | - | 29,682 | 29,682 | 29,682 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 56,544 | 56,544 | 56,544 |
| 300 | Purchased Services | - | - | - | 86,226 | 86,226 | 86,226 |
| 410 | SUPPLIES | 11,789 | 12,338 | 8,650 | 8,150 | 8,150 | 8,150 |
| 420 | TEXTBOOKS | 84 | - | 4,075 | 4,075 | 4,075 | 4,075 |
| 400 | Supplies and Materials | 11,873 | 12,338 | 12,725 | 12,225 | 12,225 | 12,225 |
| | Function Total | 2,520,705 | 2,768,951 | 3,252,975 | 3,507,766 | 3,507,766 | 3,507,766 |
| 1250 | SPEC EDUC (LRC) LEARNING RESOURCE CENTER | | | | | | |
| 111 | LICENSED SALARIES | 893,412 | 802,956 | 972,205 | 890,419 | 890,419 | 890,419 |
| 112 | CLASSIFIED SALARIES | 749,375 | 765,420 | 782,731 | 700,511 | 700,511 | 700,511 |
| 121 | SUBSTITUTES-LICENSED | 30,856 | 24,190 | 27,965 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 8,112 | 17,426 | 9,999 | - | - | - |
| 125 | CURRICULUM SUB | - | 5,249 | - | - | - | - |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 130 | LIC. ADDITIONAL WAGES | 3,902 | 9,488 | 9,500 | 9,500 | 9,500 | 9,500 |
| 131 | CLASS. ADDITIONAL WAGES | 2,269 | 5,003 | 7,500 | 8,500 | 8,500 | 8,500 |
| 100 | Salaries | 1,687,926 | 1,629,732 | 1,809,900 | 1,608,930 | 1,608,930 | 1,608,930 |
| 211 | PERS EMPR CONTRIB | 276,663 | 253,667 | 323,289 | 314,966 | 314,966 | 314,966 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 53,855 | 48,732 | 51,342 | 49,509 | 49,509 | 49,509 |
| 213 | PERS BOND PAY | 113,705 | 107,802 | 124,031 | 53,094 | 53,094 | 53,094 |
| 220 | FICA/MEDICARE | 123,730 | 118,893 | 130,395 | 122,903 | 122,903 | 122,903 |
| 231 | WORKERS' COMPENSATION | 8,774 | 7,566 | 11,113 | 6,285 | 6,285 | 6,285 |
| 242 | HEALTH INSURANCE | 700,535 | 676,580 | 742,908 | 719,582 | 719,582 | 719,582 |
| 244 | LIFE INSURANCE | 4,073 | 3,464 | 3,522 | 3,119 | 3,119 | 3,119 |
| 200 | Payroll Costs | 1,281,335 | 1,216,704 | 1,386,600 | 1,269,458 | 1,269,458 | 1,269,458 |
| 301 | LICENSED SUB SERVICES | - | - | - | 29,682 | 29,682 | 29,682 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 22,320 | 22,320 | 22,320 |
| 300 | Purchased Services | - | - | - | 52,002 | 52,002 | 52,002 |
| 410 | SUPPLIES | 3,438 | 5,912 | 6,168 | 6,318 | 6,318 | 6,318 |
| 420 | TEXTBOOKS | - | - | 90 | 90 | 90 | 90 |
| 400 | Supplies and Materials | 3,438 | 5,912 | 6,258 | 6,408 | 6,408 | 6,408 |
| | Function Total | 2,972,699 | 2,852,348 | 3,202,758 | 2,936,798 | 2,936,798 | 2,936,798 |
| 1280 | ALTERNATIVE EDUCATION PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 521,248 | 557,565 | 640,505 | 693,353 | 693,353 | 693,353 |
| 112 | CLASSIFIED SALARIES | 181,213 | 197,809 | 225,690 | 215,537 | 215,537 | 215,537 |
| 113 | ADMINISTRATORS | 92,783 | 83,080 | 71,754 | 119,267 | 119,267 | 119,267 |
| 121 | SUBSTITUTES-LICENSED | 7,669 | 11,045 | 10,030 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 3,847 | 3,968 | 5,006 | - | - | - |
| 125 | CURRICULUM SUB | - | 254 | - | - | - | - |
| 100 | Salaries | 806,760 | 853,720 | 952,985 | 1,028,157 | 1,028,157 | 1,028,157 |
| 211 | PERS EMPR CONTRIB | 131,766 | 129,204 | 179,336 | 197,723 | 197,723 | 197,723 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 34,965 | 35,170 | 42,735 | 49,155 | 49,155 | 49,155 |
| 213 | PERS BOND PAY | 52,418 | 53,089 | 47,399 | 36,218 | 36,218 | 36,218 |
| 220 | FICA/MEDICARE | 60,538 | 64,429 | 72,370 | 81,155 | 81,155 | 81,155 |
| 231 | WORKERS' COMPENSATION | 4,128 | 3,874 | 6,068 | 4,038 | 4,038 | 4,038 |
| 242 | HEALTH INSURANCE | 281,120 | 283,850 | 307,109 | 291,875 | 291,875 | 291,875 |
| 244 | LIFE INSURANCE | 1,758 | 1,573 | 1,482 | 1,801 | 1,801 | 1,801 |
| 246 | DISABILITY INSURANCE | 295 | 259 | - | 365 | 365 | 365 |
| 200 | Payroll Costs | 566,988 | 571,447 | 656,499 | 662,330 | 662,330 | 662,330 |
| 301 | LICENSED SUB SERVICES | - | - | - | 25,445 | 25,445 | 25,445 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 6,820 | 6,820 | 6,820 |
| 300 | Purchased Services | - | - | - | 32,265 | 32,265 | 32,265 |
| 410 | SUPPLIES | 4,228 | 3,566 | 3,500 | 5,100 | 5,100 | 5,100 |
| 420 | TEXTBOOKS | - | - | 400 | 400 | 400 | 400 |
| 460 | NON-CONSUMABLE ITEMS | 2,646 | 99 | 1,500 | 1,500 | 1,500 | 1,500 |
| 400 | Supplies and Materials | 6,874 | 3,665 | 5,400 | 7,000 | 7,000 | 7,000 |
| | Function Total | 1,380,622 | 1,428,833 | 1,614,884 | 1,729,752 | 1,729,752 | 1,729,752 |
| 1289 | ONLINE EDUCATION | | | | | | |
| 111 | LICENSED SALARIES | 56,671 | 59,350 | 62,369 | 64,695 | 64,695 | 64,695 |
| 121 | SUBSTITUTES-LICENSED | 939 | 1,441 | - | - | - | - |
| 100 | Salaries | 57,610 | 60,791 | 62,369 | 64,695 | 64,695 | 64,695 |
| 211 | PERS EMPR CONTRIB | 8,539 | 8,693 | 10,989 | 11,399 | 11,399 | 11,399 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 3,400 | 3,561 | 3,742 | 3,882 | 3,882 | 3,882 |
| 213 | PERS BOND PAY | 3,983 | 4,192 | 3,118 | 2,264 | 2,264 | 2,264 |
| 220 | FICA/MEDICARE | 4,258 | 4,417 | 4,771 | 4,949 | 4,949 | 4,949 |
| 231 | WORKERS' COMPENSATION | 290 | 271 | 391 | 241 | 241 | 241 |
| 242 | HEALTH INSURANCE | 17,544 | 17,892 | 17,892 | 18,000 | 18,000 | 18,000 |
| 244 | LIFE INSURANCE | 82 | 71 | 71 | 71 | 71 | 71 |
| 200 | Payroll Costs | 38,096 | 39,097 | 40,974 | 40,806 | 40,806 | 40,806 |
| 301 | LICENSED SUB SERVICES | - | - | - | 2,827 | 2,827 | 2,827 |
| 300 | Purchased Services | - | - | 0 | 2,827 | 2,827 | 2,827 |
| | Function Total | 95,706 | 99,888 | 103,343 | 108,328 | 108,328 | 108,328 |
| 1291 | ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 1,009,396 | 1,030,298 | 1,042,059 | 967,843 | 967,843 | 967,843 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 112 | CLASSIFIED SALARIES | 661,550 | 591,586 | 553,628 | 530,528 | 530,528 | 530,528 |
| 113 | ADMINISTRATORS | 99,212 | 102,208 | 103,473 | 107,434 | 107,434 | 107,434 |
| 121 | SUBSTITUTES-LICENSED | 24,232 | 43,281 | 29,835 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 2,703 | 7,931 | 5,999 | - | - | - |
| 125 | CURRICULUM SUB | 69 | - | 2,500 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 6,241 | 7,830 | 3,000 | 3,000 | 3,000 | 3,000 |
| 131 | CLASS. ADDITIONAL WAGES | 10,722 | 1,427 | 1,000 | 1,000 | 1,000 | 1,000 |
| 132 | NON CERTIFIED OVERTIME | 2,793 | 461 | 1,300 | 1,300 | 1,300 | 1,300 |
| 100 | Salaries | 1,816,918 | 1,785,022 | 1,742,794 | 1,611,105 | 1,611,105 | 1,611,105 |
| 211 | PERS EMPR CONTRIB | 306,963 | 297,647 | 343,589 | 317,278 | 317,278 | 317,278 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 65,785 | 68,412 | 68,912 | 62,309 | 62,309 | 62,309 |
| 213 | PERS BOND PAY | 123,239 | 123,629 | 86,919 | 56,095 | 56,095 | 56,095 |
| 220 | FICA/MEDICARE | 134,929 | 132,491 | 131,747 | 123,823 | 123,823 | 123,823 |
| 231 | WORKERS' COMPENSATION | 9,402 | 8,143 | 11,109 | 11,219 | 11,219 | 11,219 |
| 242 | HEALTH INSURANCE | 627,081 | 633,753 | 665,654 | 573,636 | 573,636 | 573,636 |
| 244 | LIFE INSURANCE | 4,046 | 3,294 | 3,209 | 2,978 | 2,978 | 2,978 |
| 246 | DISABILITY INSURANCE | 315 | 322 | 322 | 329 | 329 | 329 |
| 200 | Payroll Costs | 1,271,760 | 1,267,691 | 1,311,461 | 1,147,667 | 1,147,667 | 1,147,667 |
| 301 | LICENSED SUB SERVICES | - | - | - | 43,820 | 43,820 | 43,820 |
| 302 | CLASSIFIED SUB SERVICES | - | - | - | 12,400 | 12,400 | 12,400 |
| 305 | CURRICULUM SUB SERVICES | - | - | - | 5,000 | 5,000 | 5,000 |
| 310 | INSTRUC CONSULT/PROF | 433 | 490 | 1,200 | 1,200 | 1,200 | 1,200 |
| 312 | CONFERENCE/WORKSHOPS | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 340 | TRAVEL | 588 | 1,479 | 750 | 750 | 750 | 750 |
| 351 | TELEPHONE | 602 | 719 | 650 | 650 | 650 | 650 |
| 355 | PRINTING AND BINDING | - | - | 150 | 150 | 150 | 150 |
| 389 | OTHER PROFESSIONAL | 2,418 | - | 521 | 520 | 520 | 520 |
| 300 | Purchased Services | 4,041 | 2,688 | 4,771 | 65,990 | 65,990 | 65,990 |
| 410 | SUPPLIES | 24,436 | 41,195 | 19,808 | 19,808 | 19,808 | 19,808 |
| 420 | TEXTBOOKS | 16,693 | 1,141 | 16,870 | 8,870 | 8,870 | 8,870 |
| 460 | NON-CONSUMABLE ITEMS | 532 | - | 500 | 500 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | - | 484 | 750 | 450 | 450 | 450 |
| 480 | COMPUTER HARDWARE | 176 | 857 | 800 | 800 | 800 | 800 |
| 400 | Supplies and Materials | 41,837 | 43,677 | 38,728 | 30,428 | 30,428 | 30,428 |
| | Function Total | 3,134,556 | 3,099,078 | 3,097,754 | 2,855,190 | 2,855,190 | 2,855,190 |
| 1292 | TEEN PARENT PROGRAMS (Reclassified Daycare to Function 3500 in 2019-20) | | | | | | |
| 112 | CLASSIFIED SALARIES | 141,772 | 146,177 | 36,864 | 37,596 | 37,596 | 37,596 |
| 122 | SUBSTITUTES-CLASSIFIED | 23 | 2,898 | - | - | - | - |
| 100 | Salaries | 141,795 | 149,075 | 36,864 | 37,596 | 37,596 | 37,596 |
| 211 | PERS EMPR CONTRIB | 24,153 | 24,162 | 6,495 | 6,624 | 6,624 | 6,624 |
| 213 | PERS BOND PAY | 9,927 | 10,232 | 1,843 | 1,316 | 1,316 | 1,316 |
| 220 | FICA/MEDICARE | 10,813 | 11,367 | 2,820 | 2,876 | 2,876 | 2,876 |
| 231 | WORKERS' COMPENSATION | 764 | 712 | 239 | 147 | 147 | 147 |
| 242 | HEALTH INSURANCE | 42,885 | 44,317 | 18,290 | 18,000 | 18,000 | 18,000 |
| 244 | LIFE INSURANCE | 411 | 357 | 71 | 71 | 71 | 71 |
| 200 | Payroll Costs | 88,953 | 91,147 | 29,758 | 29,034 | 29,034 | 29,034 |
| 410 | SUPPLIES | 1,497 | 2,070 | - | 1,000 | 1,000 | 1,000 |
| 450 | FOOD | 4,543 | 6,717 | - | - | - | - |
| 400 | Supplies and Materials | 6,040 | 8,787 | - | 1,000 | 1,000 | 1,000 |
| | Function Total | 236,788 | 249,009 | 66,622 | 67,630 | 67,630 | 67,630 |
| 1299 | OTHER PROGRAMS (TUTORING) | | | | | | |
| 130 | LIC. ADDITIONAL WAGES | 38,246 | 61,982 | 38,000 | 36,000 | 36,000 | 36,000 |
| 131 | CLASS. ADDITIONAL WAGES | - | 343 | 1,200 | 1,200 | 1,200 | 1,200 |
| 100 | Salaries | 38,246 | 62,325 | 39,200 | 37,200 | 37,200 | 37,200 |
| 211 | PERS EMPR CONTRIB | 1,079 | 5,087 | 5,200 | 7,200 | 7,200 | 7,200 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 244 | 253 | 2,000 | 110 | 110 | 110 |
| 213 | PERS BOND PAY | 458 | 1,936 | 2,400 | 2,520 | 2,520 | 2,520 |
| 220 | FICA/MEDICARE | 2,922 | 4,768 | 2,983 | 2,754 | 2,754 | 2,754 |
| 231 | WORKERS' COMPENSATION | 195 | 284 | 234 | 216 | 216 | 216 |
| 200 | Payroll Costs | 4,898 | 12,328 | 12,817 | 12,800 | 12,800 | 12,800 |
| | Function Total | 43,144 | 74,653 | 52,017 | 50,000 | 50,000 | 50,000 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1400 | SUMMER SCHOOL PROGRAMS | | | | | | |
| 130 | LIC. ADDITIONAL WAGES | 32,317 | 39,527 | 62,000 | 7,000 | 7,000 | 7,000 |
| 131 | CLASS. ADDITIONAL WAGES | 1,905 | 7,799 | 8,100 | 2,100 | 2,100 | 2,100 |
| 100 | Salaries | 34,222 | 47,326 | 70,100 | 9,100 | 9,100 | 9,100 |
| 211 | PERS EMPR CONTRIB | 5,207 | 7,142 | 14,020 | 1,820 | 1,820 | 1,820 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 1,660 | 2,149 | 3,720 | 420 | 420 | 420 |
| 213 | PERS BOND PAY | 2,291 | 3,273 | 4,907 | 319 | 319 | 319 |
| 220 | FICA/MEDICARE | 2,618 | 3,624 | 5,363 | 696 | 696 | 696 |
| 231 | WORKERS' COMPENSATION | 177 | 187 | 421 | 55 | 55 | 55 |
| 200 | Payroll Costs | 11,953 | 16,375 | 28,431 | 3,310 | 3,310 | 3,310 |
| 410 | SUPPLIES | - | - | 500 | 500 | 500 | 500 |
| 400 | Supplies and Materials | - | - | 500 | 500 | 500 | 500 |
| | Function Total | 46,175 | 63,701 | 99,031 | 12,910 | 12,910 | 12,910 |
| 2110 | STUDENT SUPPORT SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 519,970 | 525,767 | 603,443 | 752,997 | 752,997 | 752,997 |
| 112 | CLASSIFIED SALARIES | 183,230 | 196,976 | 203,049 | 282,956 | 282,956 | 282,956 |
| 118 | EXTRA-DUTY SALARIES | - | - | 7,836 | - | - | - |
| 100 | Salaries | 703,200 | 722,743 | 814,328 | 1,035,953 | 1,035,953 | 1,035,953 |
| 211 | PERS EMPR CONTRIB | 124,381 | 125,766 | 172,199 | 216,494 | 216,494 | 216,494 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 31,198 | 31,546 | 36,207 | 45,180 | 45,180 | 45,180 |
| 213 | PERS BOND PAY | 48,267 | 50,592 | 50,325 | 36,435 | 36,435 | 36,435 |
| 220 | FICA/MEDICARE | 52,668 | 54,315 | 62,296 | 79,633 | 79,633 | 79,633 |
| 231 | WORKERS' COMPENSATION | 3,567 | 3,255 | 5,102 | 8,929 | 8,929 | 8,929 |
| 242 | HEALTH INSURANCE | 228,006 | 232,674 | 247,253 | 309,000 | 309,000 | 309,000 |
| 244 | LIFE INSURANCE | 1,116 | 967 | 1,035 | 1,214 | 1,214 | 1,214 |
| 200 | Payroll Costs | 489,203 | 499,114 | 574,417 | 696,885 | 696,885 | 696,885 |
| 301 | LICENSED SUB SERVICES | - | - | - | 7,070 | 7,070 | 7,070 |
| 310 | INSTRUC CONSULT/PROF | - | 224 | 40,000 | - | - | - |
| 351 | TELEPHONE | 770 | 907 | 2,000 | 1,000 | 1,000 | 1,000 |
| 389 | OTHER PROFESSIONAL SVCS | - | - | - | 40,000 | 40,000 | 40,000 |
| 300 | Purchased Services | 770 | 1,131 | 42,000 | 48,070 | 48,070 | 48,070 |
| 410 | SUPPLIES | 293 | 14,811 | 18,450 | 2,150 | 2,150 | 2,150 |
| 470 | COMPUTER SOFTWARE | - | - | - | - | - | - |
| 400 | Supplies and Materials | 293 | 14,811 | 18,450 | 2,150 | 2,150 | 2,150 |
| | Function Total | 1,193,466 | 1,237,800 | 1,449,195 | 1,783,058 | 1,783,058 | 1,783,058 |
| 2114 | STUDENT DATA SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 134,722 | 116,813 | 127,646 | 133,841 | 133,841 | 133,841 |
| 130 | LIC. ADDITIONAL WAGES | 1,922 | - | - | - | - | - |
| 100 | Salaries | 136,644 | 116,813 | 127,646 | 133,841 | 133,841 | 133,841 |
| 211 | PERS EMPR CONTRIB | 23,489 | 16,938 | 22,491 | 23,583 | 23,583 | 23,583 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 115 | - | - | - | - | - |
| 213 | PERS BOND PAY | 9,503 | 8,177 | 6,382 | 4,684 | 4,684 | 4,684 |
| 220 | FICA/MEDICARE | 10,239 | 8,668 | 9,765 | 10,239 | 10,239 | 10,239 |
| 231 | WORKERS' COMPENSATION | 709 | 537 | 816 | 512 | 512 | 512 |
| 242 | HEALTH INSURANCE | 44,293 | 35,508 | 34,247 | 36,000 | 36,000 | 36,000 |
| 244 | LIFE INSURANCE | 212 | 146 | 143 | 143 | 143 | 143 |
| 200 | Payroll Costs | 88,560 | 69,974 | 73,844 | 75,161 | 75,161 | 75,161 |
| 310 | INSTRUC CONSULT/PROF | 1,660 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 312 | CONFERENCE/WORKSHOPS | 285 | 300 | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | 497 | 1,264 | 800 | 800 | 800 | 800 |
| 389 | OTHER PROFESSIONAL | 12,529 | 347 | - | - | - | - |
| 300 | Purchased Services | 14,971 | 1,911 | 2,800 | 2,800 | 2,800 | 2,800 |
| 470 | COMPUTER SOFTWARE | 209,124 | 300,799 | 264,055 | 320,800 | 320,800 | 320,800 |
| 400 | Supplies and Materials | 209,124 | 300,799 | 264,055 | 320,800 | 320,800 | 320,800 |
| | Function Total | 449,299 | 489,497 | 468,345 | 532,602 | 532,602 | 532,602 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 2115 | STUDENT SAFETY | | | | | | |
| 112 | CLASSIFIED SALARIES | - | - | 24,566 | 28,870 | 28,870 | 28,870 |
| 100 | Salaries | - | - | 24,566 | 28,870 | 28,870 | 28,870 |
| 211 | PERS EMPR CONTRIB | - | - | 4,329 | 6,660 | 6,660 | 6,660 |
| 213 | PERS BOND PAY | - | - | 1,228 | - | - | - |
| 220 | FICA/MEDICARE | - | - | 1,879 | 2,209 | 2,209 | 2,209 |
| 231 | WORKERS' COMPENSATION | - | - | 165 | 117 | 117 | 117 |
| 242 | HEALTH INSURANCE | - | - | 16,950 | 18,000 | 18,000 | 18,000 |
| 244 | LIFE INSURANCE | - | - | 71 | 71 | 71 | 71 |
| 200 | Payroll Costs | - | - | 24,622 | 27,057 | 27,057 | 27,057 |
| 389 | OTHER PROFESSIONAL SERVICES | - | 55,942 | 105,000 | 105,000 | 105,000 | 105,000 |
| 300 | Purchased Services | - | 55,942 | 105,000 | 105,000 | 105,000 | 105,000 |
| | Function Total | - | 55,942 | 154,188 | 160,927 | 160,927 | 160,927 |
| 2120 | GUIDANCE SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 842,874 | 785,096 | 891,009 | 942,861 | 942,861 | 942,861 |
| 112 | CLASSIFIED SALARIES | 179,925 | 179,530 | 181,377 | 153,326 | 153,326 | 153,326 |
| 118 | EXTRA-DUTY SALARIES | - | - | 3,153 | - | - | - |
| 121 | SUBSTITUTES-LICENSED | - | 10,426 | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 288 | - | - | - | - | - |
| 100 | Salaries | 1,023,087 | 975,052 | 1,075,539 | 1,096,187 | 1,096,187 | 1,096,187 |
| 211 | PERS EMPR CONTRIB | 178,735 | 163,047 | 200,545 | 220,717 | 220,717 | 220,717 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 48,749 | 47,107 | 55,090 | 56,572 | 56,572 | 56,572 |
| 213 | PERS BOND PAY | 69,347 | 67,545 | 49,977 | 38,366 | 38,366 | 38,366 |
| 220 | FICA/MEDICARE | 75,999 | 72,320 | 76,369 | 83,858 | 83,858 | 83,858 |
| 231 | WORKERS' COMPENSATION | 5,174 | 4,390 | 6,328 | 4,112 | 4,112 | 4,112 |
| 242 | HEALTH INSURANCE | 292,638 | 288,557 | 328,852 | 310,800 | 310,800 | 310,800 |
| 244 | LIFE INSURANCE | 1,563 | 1,321 | 1,292 | 1,292 | 1,292 | 1,292 |
| 200 | Payroll Costs | 672,205 | 644,287 | 718,453 | 715,717 | 715,717 | 715,717 |
| 301 | LICENSED SUB SERVICES | - | - | - | 6,363 | 6,363 | 6,363 |
| 312 | CONFERENCES/WORKSHOPS | 400 | 225 | - | 600 | 600 | 600 |
| 300 | Purchased Services | 400 | 225 | - | 6,963 | 6,963 | 6,963 |
| 410 | SUPPLIES | 3,182 | 3,013 | 5,300 | 4,300 | 4,300 | 4,300 |
| 400 | Supplies and Materials | 3,182 | 3,013 | 5,300 | 4,300 | 4,300 | 4,300 |
| | Function Total | 1,698,874 | 1,622,577 | 1,799,292 | 1,823,167 | 1,823,167 | 1,823,167 |
| 2130 | HEALTH SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 106,973 | 104,671 | 130,483 | 172,610 | 172,610 | 172,610 |
| 112 | CLASSIFIED SALARIES | 29,922 | 31,117 | 32,495 | 33,143 | 33,143 | 33,143 |
| 121 | SUBSTITUTES-LICENSED | 4,316 | 10,481 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 2,654 | 1,460 | 1,750 | 3,000 | 3,000 | 3,000 |
| 131 | CLASS. ADDITIONAL WAGES | - | 1,149 | - | - | - | - |
| 100 | Salaries | 143,865 | 148,878 | 164,728 | 208,753 | 208,753 | 208,753 |
| 211 | PERS EMPR CONTRIB | 23,795 | 18,790 | 29,067 | 28,125 | 28,125 | 28,125 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 6,578 | 5,238 | 7,934 | 7,564 | 7,564 | 7,564 |
| 213 | PERS BOND PAY | 9,768 | 8,290 | 8,245 | 5,633 | 5,633 | 5,633 |
| 220 | FICA/MEDICARE | 10,312 | 10,718 | 12,602 | 15,970 | 15,970 | 15,970 |
| 231 | WORKERS' COMPENSATION | 737 | 677 | 1,054 | 776 | 776 | 776 |
| 242 | HEALTH INSURANCE | 52,436 | 43,100 | 66,510 | 54,000 | 54,000 | 54,000 |
| 244 | LIFE INSURANCE | 247 | 197 | 286 | 214 | 214 | 214 |
| 200 | Payroll Costs | 103,873 | 87,010 | 125,698 | 112,282 | 112,282 | 112,282 |
| 301 | LICENSED SUB SERVICES | - | - | - | 2,120 | 2,120 | 2,120 |
| 310 | INSTRUC CONSULT/PROF | 7,237 | - | 750 | 750 | 750 | 750 |
| 312 | CONFERENCE/WORKSHOPS | - | 139 | 250 | 250 | 250 | 250 |
| 340 | TRAVEL | - | 412 | 600 | 600 | 600 | 600 |
| 351 | TELEPHONE | 100 | 107 | - | - | - | - |
| 355 | PRINTING AND BINDING | - | - | 100 | 100 | 100 | 100 |
| 389 | OTHER PROFESSIONAL | 450 | 143 | - | - | - | - |
| 300 | Purchased Services | 7,787 | 801 | 1,700 | 3,820 | 3,820 | 3,820 |
| 410 | SUPPLIES | 176 | (1,327) | 250 | 6,000 | 6,000 | 6,000 |
| 460 | NON-CONSUMABLE ITEMS | - | 305 | 150 | 150 | 150 | 150 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 400 | Supplies and Materials | 176 | (1,022) | 400 | 6,150 | 6,150 | 6,150 |
| 640 | DUES AND FEES | 139 | - | 300 | 300 | 300 | 300 |
| 600 | Other Objects | 139 | - | 300 | 300 | 300 | 300 |
| | Function Total | 255,840 | 235,667 | 292,826 | 331,305 | 331,305 | 331,305 |
| 2140 | PSYCHOLOGICAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 305,553 | 259,492 | 252,807 | 243,361 | 243,361 | 243,361 |
| 130 | LIC. ADDITIONAL WAGES | - | 5,624 | - | - | - | - |
| 100 | Salaries | 305,553 | 265,116 | 252,807 | 243,361 | 243,361 | 243,361 |
| 211 | PERS EMPR CONTRIB | 49,036 | 44,652 | 49,662 | 41,059 | 41,059 | 41,059 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 16,853 | 15,931 | 15,168 | 11,620 | 11,620 | 11,620 |
| 213 | PERS BOND PAY | 20,919 | 18,573 | 12,640 | 6,778 | 6,778 | 6,778 |
| 220 | FICA/MEDICARE | 22,839 | 19,939 | 19,340 | 18,617 | 18,617 | 18,617 |
| 231 | WORKERS' COMPENSATION | 1,483 | 1,176 | 1,582 | 5,892 | 5,892 | 5,892 |
| 242 | HEALTH INSURANCE | 77,224 | 60,903 | 72,000 | 54,000 | 54,000 | 54,000 |
| 244 | LIFE INSURANCE | 411 | 333 | 321 | 214 | 214 | 214 |
| 200 | Payroll Costs | 188,765 | 161,507 | 170,713 | 138,180 | 138,180 | 138,180 |
| 301 | LICENSED SUB SERVICES | - | - | - | 1,414 | 1,414 | 1,414 |
| 310 | INSTRUC CONSULT/PROF | 14,973 | 39,890 | 10,000 | 2,500 | 2,500 | 2,500 |
| 389 | OTHER PROFESSIONAL SVCS | - | - | 65,000 | 60,000 | 60,000 | 60,000 |
| 300 | Purchased Services | 14,973 | 39,890 | 75,000 | 63,914 | 63,914 | 63,914 |
| 410 | SUPPLIES | 150 | 5,766 | 500 | 500 | 500 | 500 |
| 400 | Supplies and Materials | 150 | 5,766 | 500 | 500 | 500 | 500 |
| | Function Total | 509,441 | 472,279 | 499,020 | 445,955 | 445,955 | 445,955 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | | | | | | |
| 111 | LICENSED SALARIES | 289,949 | 390,423 | 417,588 | 499,776 | 499,776 | 499,776 |
| 121 | SUBSTITUTES-LICENSED | 6,195 | - | - | - | - | - |
| 100 | Salaries | 296,144 | 390,423 | 417,588 | 499,776 | 499,776 | 499,776 |
| 211 | PERS EMPR CONTRIB | 47,919 | 61,373 | 82,026 | 111,801 | 111,801 | 111,801 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 16,034 | 22,036 | 25,055 | 26,744 | 26,744 | 26,744 |
| 213 | PERS BOND PAY | 18,707 | 25,708 | 20,879 | 17,492 | 17,492 | 17,492 |
| 220 | FICA/MEDICARE | 21,633 | 28,962 | 31,945 | 38,233 | 38,233 | 38,233 |
| 231 | WORKERS' COMPENSATION | 1,484 | 1,739 | 2,625 | 1,848 | 1,848 | 1,848 |
| 242 | HEALTH INSURANCE | 78,733 | 117,282 | 109,573 | 120,400 | 120,400 | 120,400 |
| 244 | LIFE INSURANCE | 411 | 470 | 500 | 571 | 571 | 571 |
| 200 | Payroll Costs | 184,921 | 257,570 | 272,603 | 317,089 | 317,089 | 317,089 |
| 301 | LICENSED SUB SERVICES | - | - | - | 4,948 | 4,948 | 4,948 |
| 310 | INSTRUC CONSULT/PROF | 162,192 | 20,809 | 2,000 | - | - | - |
| 312 | CONFERENCE/WORKSHOPS | 300 | 260 | 500 | 500 | 500 | 500 |
| 322 | REPAIRS AND MAINTENANCE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | - | 30 | 400 | 400 | 400 | 400 |
| 300 | Purchased Services | 162,492 | 21,099 | 3,900 | 6,848 | 6,848 | 6,848 |
| 410 | SUPPLIES | - | 62 | - | - | - | - |
| 460 | EQUIPMENT | 3,697 | 8,905 | 8,000 | 6,000 | 6,000 | 6,000 |
| 400 | Supplies and Materials | 3,697 | 8,967 | 8,000 | 6,000 | 6,000 | 6,000 |
| 640 | DUES AND FEES | 1,644 | 1,700 | 1,500 | 1,500 | 1,500 | 1,500 |
| 600 | Other Objects | 1,644 | 1,700 | 1,500 | 1,500 | 1,500 | 1,500 |
| | Function Total | 648,898 | 679,759 | 703,591 | 831,213 | 831,213 | 831,213 |
| 2190 | DIRECTION OF STUDENT SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 36,904 | 29,157 | 39,531 | 40,173 | 40,173 | 40,173 |
| 113 | ADMINISTRATORS | 220,493 | 212,425 | 224,603 | 291,368 | 291,368 | 291,368 |
| 122 | SUBSTITUTES-CLASSIFIED | - | 2,967 | - | - | - | - |
| 123 | TEMPORARY-LICENSED | - | 1,197 | - | - | - | - |
| 100 | Salaries | 257,397 | 245,746 | 264,134 | 331,541 | 331,541 | 331,541 |
| 211 | PERS EMPR CONTRIB | 35,661 | 32,285 | 46,540 | 79,977 | 79,977 | 79,977 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 10,446 | 12,745 | 13,476 | 20,482 | 20,482 | 20,482 |
| 213 | PERS BOND PAY | 14,770 | 15,586 | 13,207 | 13,354 | 13,354 | 13,354 |
| 220 | FICA/MEDICARE | 19,112 | 18,578 | 20,206 | 29,188 | 29,188 | 29,188 |
| 231 | WORKERS' COMPENSATION | 1,286 | 1,089 | 1,654 | 1,413 | 1,413 | 1,413 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 242 | HEALTH INSURANCE | 50,516 | 50,458 | 54,514 | 66,000 | 66,000 | 66,000 |
| 244 | LIFE INSURANCE | 807 | 723 | 704 | 703 | 703 | 703 |
| 246 | DISABILITY INSURANCE | 733 | 688 | 676 | 675 | 675 | 675 |
| 200 | Payroll Costs | 133,331 | 132,152 | 150,977 | 211,792 | 211,792 | 211,792 |
| 310 | INSTRUC CONSULT/PROF | 768 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 322 | REPAIRS AND MAINTENANCE | - | - | 250 | 250 | 250 | 250 |
| 324 | RENTALS | 2,308 | 2,387 | 2,500 | 2,500 | 2,500 | 2,500 |
| 340 | TRAVEL | 2,427 | 3,885 | 2,000 | 2,000 | 2,000 | 2,000 |
| 354 | ADVERTISING | - | 25 | - | - | - | - |
| 355 | PRINTING AND BINDING | 1,151 | 2,417 | 2,250 | 4,000 | 4,000 | 4,000 |
| 300 | Purchased Services | 6,654 | 8,714 | 8,000 | 9,750 | 9,750 | 9,750 |
| 410 | SUPPLIES | 6,342 | 6,623 | 9,834 | 10,000 | 10,000 | 10,000 |
| 440 | PERIODICALS | 100 | 100 | 300 | 300 | 300 | 300 |
| 460 | NON-CONSUMABLE ITEMS | 1,023 | 349 | 3,000 | 2,400 | 2,400 | 2,400 |
| 470 | COMPUTER SOFTWARE | 1,573 | 1,499 | 1,800 | 1,800 | 1,800 | 1,800 |
| 480 | COMPUTER HARDWARE | 450 | 3,975 | 7,000 | 7,000 | 7,000 | 7,000 |
| 400 | Supplies and Materials | 9,488 | 12,546 | 21,934 | 21,500 | 21,500 | 21,500 |
| 640 | DUES AND FEES | 500 | 500 | 775 | 500 | 500 | 500 |
| 600 | Other Objects | 500 | 500 | 775 | 500 | 500 | 500 |
| | Function Total | 407,370 | 399,658 | 445,820 | 575,083 | 575,083 | 575,083 |
| 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 267,280 | 254,321 | 240,063 | 293,737 | 293,737 | 293,737 |
| 112 | CLASSIFIED SALARIES | 23,883 | 24,273 | 96,614 | 59,529 | 59,529 | 59,529 |
| 113 | ADMINISTRATORS | 221,625 | 170,694 | 289,711 | 287,159 | 287,159 | 287,159 |
| 114 | SUPERVISORS/CONFIDENTIAL | 50,434 | 51,223 | 52,059 | 52,910 | 52,910 | 52,910 |
| 125 | CURRICULUM SUB | 6,421 | 10,246 | 15,000 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 11,643 | 24,887 | 15,000 | 19,500 | 19,500 | 19,500 |
| 131 | CLASS. ADDITIONAL WAGES | 478 | 434 | 500 | - | - | - |
| 100 | Salaries | 581,764 | 536,078 | 708,947 | 712,835 | 712,835 | 712,835 |
| 211 | PERS EMPR CONTRIB | 103,059 | 92,338 | 139,083 | 146,573 | 146,573 | 146,573 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 26,396 | 24,366 | 32,686 | 36,624 | 36,624 | 36,624 |
| 213 | PERS BOND PAY | 36,193 | 34,204 | 46,057 | 25,982 | 25,982 | 25,982 |
| 220 | FICA/MEDICARE | 43,991 | 40,948 | 52,787 | 55,297 | 55,297 | 55,297 |
| 231 | WORKERS' COMPENSATION | 2,904 | 2,454 | 4,401 | 2,731 | 2,731 | 2,731 |
| 242 | HEALTH INSURANCE | 110,574 | 107,653 | 128,457 | 142,000 | 142,000 | 142,000 |
| 244 | LIFE INSURANCE | 1,096 | 937 | 1,258 | 1,315 | 1,315 | 1,315 |
| 246 | DISABILITY INSURANCE | 544 | 530 | 888 | 909 | 909 | 909 |
| 200 | Payroll Costs | 324,757 | 303,430 | 405,617 | 411,431 | 411,431 | 411,431 |
| 305 | CURRICULUM SUBS | - | - | - | 11,000 | 11,000 | 11,000 |
| 310 | INSTRUC CONSULT/PROF | 5,410 | 2,200 | 13,000 | 13,000 | 13,000 | 13,000 |
| 312 | CONFERENCE/WORKSHOPS | 296 | 875 | 2,500 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | 9,479 | 6,864 | 10,000 | 10,500 | 10,500 | 10,500 |
| 355 | PRINTING AND BINDING | 1,011 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 300 | Purchased Services | 16,196 | 9,939 | 28,500 | 38,500 | 38,500 | 38,500 |
| 410 | SUPPLIES | 31,118 | 21,573 | 13,773 | 14,000 | 14,000 | 14,000 |
| 415 | PAPER / TONER SUPPLIES | - | - | - | 1,000 | 1,000 | 1,000 |
| 420 | TEXTBOOKS | 28,646 | 39,820 | 140,001 | 37,000 | 37,000 | 37,000 |
| 460 | EQUIPMENT | - | 4,628 | 500 | 500 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | 87,233 | 86,345 | 78,000 | 113,850 | 113,850 | 113,850 |
| 480 | COMPUTER HARDWARE | - | 189 | - | - | - | - |
| 400 | Supplies and Materials | 146,997 | 152,555 | 232,274 | 166,350 | 166,350 | 166,350 |
| 640 | DUES AND FEES | 389 | 89 | 400 | 400 | 400 | 400 |
| 600 | Other Objects | 389 | 89 | 400 | 400 | 400 | 400 |
| | Function Total | 1,070,103 | 1,002,091 | 1,375,738 | 1,329,516 | 1,329,516 | 1,329,516 |
| 2220 | EDUCATIONAL MEDIA SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 325,629 | 338,999 | 352,331 | 362,571 | 362,571 | 362,571 |
| 112 | CLASSIFIED SALARIES | 124,501 | 119,991 | 122,771 | 129,780 | 129,780 | 129,780 |
| 121 | SUBSTITUTES-LICENSED | 2,764 | 3,362 | 4,800 | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 1,636 | - | - | - | - | - |
| 100 | Salaries | 454,530 | 462,352 | 479,902 | 492,351 | 492,351 | 492,351 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 211 | PERS EMPR CONTRIB | 79,430 | 71,512 | 92,092 | 93,337 | 93,337 | 93,337 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 19,548 | 20,340 | 21,140 | 17,750 | 17,750 | 17,750 |
| 213 | PERS BOND PAY | 31,139 | 29,598 | 22,460 | 14,349 | 14,349 | 14,349 |
| 220 | FICA/MEDICARE | 33,216 | 34,255 | 36,345 | 37,665 | 37,665 | 37,665 |
| 231 | WORKERS' COMPENSATION | 2,331 | 2,099 | 3,030 | 1,867 | 1,867 | 1,867 |
| 242 | HEALTH INSURANCE | 151,204 | 148,643 | 178,590 | 159,000 | 159,000 | 159,000 |
| 244 | LIFE INSURANCE | 1,041 | 874 | 750 | 1,035 | 1,035 | 1,035 |
| 200 | Payroll Costs | 317,909 | 307,321 | 354,407 | 325,003 | 325,003 | 325,003 |
| 301 | LICENSED SUB SERVICES | - | - | - | 6,363 | 6,363 | 6,363 |
| 322 | REPAIRS AND MAINTENANCE | - | - | 200 | 200 | 200 | 200 |
| 300 | Purchased Services | - | - | 200 | 6,563 | 6,563 | 6,563 |
| 410 | SUPPLIES | 12,890 | 12,483 | 10,683 | 10,233 | 10,233 | 10,233 |
| 420 | TEXTBOOKS | - | - | 300 | - | - | - |
| 430 | LIBRARY BOOKS | 17,399 | 14,572 | 21,543 | 20,343 | 20,343 | 20,343 |
| 440 | PERIODICALS | 1,760 | 1,521 | 2,678 | 2,428 | 2,428 | 2,428 |
| 460 | NON-CONSUMABLE ITEMS | 35 | 512 | 1,616 | 2,116 | 2,116 | 2,116 |
| 470 | COMPUTER SOFTWARE | 9,000 | 9,382 | 11,337 | 11,337 | 11,337 | 11,337 |
| 480 | COMPUTER HARDWARE | - | - | 542 | 542 | 542 | 542 |
| 400 | Supplies and Materials | 41,084 | 38,470 | 48,699 | 46,999 | 46,999 | 46,999 |
| 640 | DUES AND FEES | 50 | - | - | - | - | - |
| 600 | Other Objects | 50 | - | - | - | - | - |
| | Function Total | 813,573 | 808,143 | 883,208 | 870,916 | 870,916 | 870,916 |
| 2229 | SCHOOL TECHNOLOGY SUPPORT | | | | | | |
| 112 | CLASSIFIED SALARIES | 307,385 | 318,555 | 325,739 | 271,231 | 271,231 | 271,231 |
| 114 | SUPERVISORS/CONFIDENTIAL | - | - | - | 61,600 | 61,600 | 61,600 |
| 100 | Salaries | 307,385 | 318,555 | 325,739 | 332,831 | 332,831 | 332,831 |
| 211 | PERS EMPR CONTRIB | 49,131 | 49,261 | 60,588 | 61,889 | 61,889 | 61,889 |
| 213 | PERS BOND PAY | 21,517 | 22,299 | 16,287 | 11,649 | 11,649 | 11,649 |
| 220 | FICA/MEDICARE | 23,034 | 23,901 | 24,919 | 25,462 | 25,462 | 25,462 |
| 231 | WORKERS' COMPENSATION | 1,608 | 1,474 | 2,105 | 1,298 | 1,298 | 1,298 |
| 242 | HEALTH INSURANCE | 104,439 | 109,576 | 125,611 | 108,000 | 108,000 | 108,000 |
| 244 | LIFE INSURANCE | 493 | 439 | 428 | 428 | 428 | 428 |
| 200 | Payroll Costs | 200,222 | 206,950 | 229,938 | 208,726 | 208,726 | 208,726 |
| | Function Total | 507,607 | 525,505 | 555,677 | 541,557 | 541,557 | 541,557 |
| 2230 | ASSESSMENT AND TESTING | | | | | | |
| 389 | OTHER PROFESSIONAL SERVICES | 4,453 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 300 | Purchased Services | 4,453 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 410 | SUPPLIES | 8,025 | 6,483 | 10,000 | 10,000 | 10,000 | 10,000 |
| 470 | COMPUTER SOFTWARE | 4,675 | 3,367 | 4,000 | 4,000 | 4,000 | 4,000 |
| 400 | Supplies and Materials | 12,700 | 9,850 | 14,000 | 14,000 | 14,000 | 14,000 |
| | Function Total | 17,153 | 9,850 | 19,000 | 19,000 | 19,000 | 19,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | |
| 111 | LICENSED SALARIES | 68,479 | - | - | - | - | - |
| 125 | CURRICULUM SUB | 1,855 | 19,474 | 2,353 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 18,707 | 17,479 | 25,878 | 19,978 | 19,978 | 19,978 |
| 131 | CLASS. ADDITIONAL WAGES | 7,136 | 2,530 | 2,200 | 2,000 | 2,000 | 2,000 |
| 132 | NON CERTIFIED OVERTIME | - | 721 | - | - | - | - |
| 100 | Salaries | 96,177 | 40,204 | 30,431 | 21,978 | 21,978 | 21,978 |
| 211 | PERS EMPR CONTRIB | 14,448 | 5,478 | 1,100 | 1,000 | 1,000 | 1,000 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 5,238 | 828 | 210 | 180 | 180 | 180 |
| 213 | PERS BOND PAY | 6,554 | 1,817 | 358 | 330 | 330 | 330 |
| 220 | FICA/MEDICARE | 7,275 | 2,958 | 497 | 459 | 459 | 459 |
| 231 | WORKERS' COMPENSATION | 483 | 169 | 40 | 36 | 36 | 36 |
| 242 | HEALTH INSURANCE | 17,140 | - | - | - | - | - |
| 242 | LIFE INSURANCE | 82 | - | - | - | - | - |
| 200 | Payroll Costs | 51,220 | 11,250 | 2,205 | 2,005 | 2,005 | 2,005 |
| 305 | CURRICULUM SUBS | - | - | - | 16,753 | 16,753 | 16,753 |
| 310 | INSTRUC CONSULT/PROF | 709 | 11,279 | 4,000 | 18,500 | 18,500 | 18,500 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 311 | TUITION REIMBURSEMENT | 104,614 | 130,776 | 110,000 | 120,000 | 120,000 | 120,000 |
| 312 | CONFERENCE/WORKSHOPS | 17,477 | 24,792 | 24,500 | 12,100 | 12,100 | 12,100 |
| 340 | TRAVEL | 35,736 | 20,125 | 33,500 | 17,000 | 17,000 | 17,000 |
| 370 | TUITION | - | - | 10,000 | - | - | - |
| 300 | Purchased Services | 158,536 | 186,972 | 182,000 | 184,353 | 184,353 | 184,353 |
| 410 | SUPPLIES | 8,054 | 8,379 | 10,000 | 5,750 | 5,750 | 5,750 |
| 480 | COMPUTER HARDWARE | 539 | - | - | - | - | - |
| 400 | Supplies and Materials | 8,593 | 8,379 | 10,000 | 5,750 | 5,750 | 5,750 |
| | Function Total | 314,526 | 246,805 | 224,636 | 214,086 | 214,086 | 214,086 |
| 2310 | BOARD OF EDUCATION SERVICES | | | | | | |
| 312 | CONFERENCE/WORKSHOPS | 8,150 | 2,805 | 10,000 | 5,000 | 5,000 | 5,000 |
| 324 | RENTALS | 3,369 | 3,263 | 3,500 | 3,500 | 3,500 | 3,500 |
| 340 | TRAVEL | 10,915 | 5,786 | 10,000 | 6,000 | 6,000 | 6,000 |
| 354 | ADVERTISING | 202 | 2,375 | - | 250 | 250 | 250 |
| 381 | AUDIT SERVICES | 35,300 | 38,500 | 38,000 | 39,000 | 39,000 | 39,000 |
| 382 | LEGAL SERVICES | 28,406 | 45,719 | 40,000 | 50,000 | 50,000 | 50,000 |
| 388 | ELECTION SERVICES | - | 26,884 | 5,000 | 25,000 | 25,000 | 25,000 |
| 389 | OTHER PROFESSIONAL | 25,664 | 31,497 | 24,795 | 21,995 | 21,995 | 21,995 |
| 300 | Purchased Services | 112,006 | 156,829 | 131,295 | 150,745 | 150,745 | 150,745 |
| 410 | SUPPLIES | 18,684 | 19,954 | 15,000 | 15,000 | 15,000 | 15,000 |
| 470 | COMPUTER SOFTWARE | 584 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 1,859 | 200 | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 21,127 | 20,154 | 16,000 | 16,000 | 16,000 | 16,000 |
| 640 | DUES AND FEES | 10,658 | 12,318 | 15,000 | 15,000 | 15,000 | 15,000 |
| 651 | LIABILITY INSURANCE | 120,929 | 120,711 | 135,000 | 156,000 | 156,000 | 156,000 |
| 600 | Other Objects | 131,587 | 133,029 | 150,000 | 171,000 | 171,000 | 171,000 |
| | Function Total | 264,720 | 310,012 | 297,295 | 337,745 | 337,745 | 337,745 |
| 2320 | EXECUTIVE ADMINISTRATION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 36,962 | 39,603 | 40,206 | 41,175 | 41,175 | 41,175 |
| 113 | ADMINISTRATORS | 159,517 | 165,694 | 169,307 | 174,100 | 174,100 | 174,100 |
| 114 | SUPERVISORS/CONFIDENTIAL | 59,825 | 63,293 | 66,993 | 68,333 | 68,333 | 68,333 |
| 122 | SUBSTITUTES-CLASSIFIED | 1,105 | 1,967 | 1,202 | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 247 | 275 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | 469 | 395 | - | - | - | - |
| 100 | Salaries | 258,125 | 271,227 | 277,708 | 283,608 | 283,608 | 283,608 |
| 211 | PERS EMPR CONTRIB | 53,283 | 53,863 | 57,948 | 67,073 | 67,073 | 67,073 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 11,371 | 11,740 | 10,158 | - | - | - |
| 213 | PERS BOND PAY | 20,135 | 20,949 | 13,825 | 6,833 | 6,833 | 6,833 |
| 220 | FICA/MEDICARE | 17,838 | 18,517 | 19,023 | 19,799 | 19,799 | 19,799 |
| 231 | WORKERS' COMPENSATION | 1,303 | 1,201 | 1,790 | 1,136 | 1,136 | 1,136 |
| 240 | CONTRACTUAL EMPLOYEE BNFT | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 242 | HEALTH INSURANCE | 44,741 | 45,713 | 54,261 | 48,078 | 48,078 | 48,078 |
| 244 | LIFE INSURANCE | 679 | 604 | 589 | 589 | 589 | 589 |
| 246 | DISABILITY INSURANCE | 458 | 458 | 458 | 458 | 458 | 458 |
| 200 | Payroll Costs | 179,808 | 183,045 | 188,052 | 173,966 | 173,966 | 173,966 |
| 302 | CLASSIFIED SUBS | - | - | - | 2,480 | 2,480 | 2,480 |
| 312 | CONFERENCE/WORKSHOPS | 815 | 690 | 1,500 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | 670 | 2,653 | 4,500 | 2,000 | 2,000 | 2,000 |
| 355 | PRINTING AND BINDING | 1,766 | - | - | - | - | - |
| 300 | Purchased Services | 3,251 | 3,343 | 6,000 | 5,480 | 5,480 | 5,480 |
| 410 | SUPPLIES | 7,485 | 3,211 | 7,500 | 4,000 | 4,000 | 4,000 |
| 440 | PERIODICALS | - | - | 100 | - | - | - |
| 460 | EQUIPMENT | - | 886 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | - | 1,485 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 7,485 | 5,582 | 8,600 | 5,000 | 5,000 | 5,000 |
| 640 | DUES AND FEES | 1,134 | 1,899 | 2,200 | 2,200 | 2,200 | 2,200 |
| 600 | Other Objects | 1,134 | 1,899 | 2,200 | 2,200 | 2,200 | 2,200 |
| | Function Total | 449,803 | 465,096 | 482,560 | 470,254 | 470,254 | 470,254 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 103,305 | 108,383 | 110,166 | 112,691 | 112,691 | 112,691 |
| 112 | CLASSIFIED SALARIES | 660,026 | 728,458 | 745,687 | 890,889 | 890,889 | 890,889 |
| 113 | ADMINISTRATORS | 1,501,527 | 1,551,376 | 1,569,426 | 1,605,092 | 1,605,092 | 1,605,092 |
| 122 | SUBSTITUTES-CLASSIFIED | 1,229 | 1,261 | - | - | - | - |
| 125 | CURRICULUM SUB | 89 | 8,369 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 842 | - | - | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 918 | 126 | - | - | - | - |
| 100 | Salaries | 2,267,936 | 2,397,973 | 2,425,279 | 2,608,672 | 2,608,672 | 2,608,672 |
| 211 | PERS EMPR CONTRIB | 404,451 | 412,361 | 496,863 | 531,724 | 531,724 | 531,724 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 96,340 | 99,590 | 100,776 | 103,067 | 103,067 | 103,067 |
| 213 | PERS BOND PAY | 158,060 | 166,853 | 119,925 | 95,190 | 95,190 | 95,190 |
| 220 | FICA/MEDICARE | 169,503 | 178,827 | 185,534 | 199,946 | 199,946 | 199,946 |
| 231 | WORKERS' COMPENSATION | 11,466 | 10,714 | 15,335 | 9,891 | 9,891 | 9,891 |
| 242 | HEALTH INSURANCE | 593,107 | 640,031 | 647,523 | 712,000 | 712,000 | 712,000 |
| 244 | LIFE INSURANCE | 7,016 | 6,439 | 6,131 | 6,587 | 6,587 | 6,587 |
| 246 | DISABILITY INSURANCE | 4,775 | 4,836 | 4,529 | 4,940 | 4,940 | 4,940 |
| 200 | Payroll Costs | 1,444,718 | 1,519,651 | 1,576,616 | 1,663,345 | 1,663,345 | 1,663,345 |
| 302 | CLASSIFIED SUBS | - | - | - | 11,160 | 11,160 | 11,160 |
| 312 | CONFERENCE/WORKSHOPS | 2,417 | 1,386 | 3,000 | 3,000 | 3,000 | 3,000 |
| 340 | TRAVEL | 9,607 | 12,665 | 12,487 | 11,687 | 11,687 | 11,687 |
| 353 | POSTAGE | 8,387 | 9,059 | 5,900 | 6,500 | 6,500 | 6,500 |
| 355 | PRINTING AND BINDING | - | 260 | 900 | 900 | 900 | 900 |
| 300 | Purchased Services | 20,411 | 23,370 | 22,287 | 33,247 | 33,247 | 33,247 |
| 410 | SUPPLIES | 47,427 | 64,956 | 60,074 | 58,752 | 58,752 | 58,752 |
| 420 | TEXTBOOKS | 2,156 | - | - | - | - | - |
| 460 | NON-CONSUMABLE ITEMS | 14,403 | 5,292 | 10,980 | 4,480 | 4,480 | 4,480 |
| 470 | COMPUTER SOFTWARE | 324 | 3,819 | 700 | 500 | 500 | 500 |
| 480 | COMPUTER HARDWARE | - | 4,107 | 5,600 | 6,100 | 6,100 | 6,100 |
| 400 | Supplies and Materials | 64,310 | 78,174 | 77,354 | 69,832 | 69,832 | 69,832 |
| 640 | DUES AND FEES | 85 | 59 | 1,821 | 1,321 | 1,321 | 1,321 |
| 600 | Other Objects | 85 | 59 | 1,821 | 1,321 | 1,321 | 1,321 |
| | Function Total | 3,797,460 | 4,019,227 | 4,103,357 | 4,376,417 | 4,376,417 | 4,376,417 |
| 2510 | BUSINESS SUPPORT SERVICES | | | | | | |
| 113 | ADMINISTRATORS | - | - | 47,836 | - | - | - |
| 114 | SUPERVISORS/CONFIDENTIAL | 93,632 | 96,874 | 98,417 | 147,480 | 147,480 | 147,480 |
| 123 | TEMPORARY-LICENSED | - | 9,233 | - | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | - | 135 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | - | 918 | - | - | - | - |
| 100 | Salaries | 93,632 | 107,160 | 146,253 | 147,480 | 147,480 | 147,480 |
| 211 | PERS EMPR CONTRIB | 16,733 | 16,986 | 31,214 | 28,870 | 28,870 | 28,870 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | - | 2,870 | - | - | - |
| 213 | PERS BOND PAY | 6,554 | 6,855 | 7,313 | 5,162 | 5,162 | 5,162 |
| 220 | FICA/MEDICARE | 6,820 | 7,813 | 11,188 | 11,282 | 11,282 | 11,282 |
| 231 | WORKERS' COMPENSATION | 481 | 484 | 924 | 560 | 560 | 560 |
| 242 | HEALTH INSURANCE | 26,237 | 26,631 | 33,877 | 36,000 | 36,000 | 36,000 |
| 244 | LIFE INSURANCE | 123 | 109 | 107 | 143 | 143 | 143 |
| 200 | Payroll Costs | 56,948 | 58,878 | 87,493 | 82,017 | 82,017 | 82,017 |
| 312 | CONFERENCE/WORKSHOPS | - | - | 500 | - | - | - |
| 324 | RENTALS | - | - | - | 1,800 | 1,800 | 1,800 |
| 340 | TRAVEL | 91 | 183 | 1,000 | 500 | 500 | 500 |
| 355 | PRINTING AND BINDING | 156 | - | - | 3,840 | 3,840 | 3,840 |
| 300 | Purchased Services | 247 | 183 | 1,500 | 6,140 | 6,140 | 6,140 |
| 410 | SUPPLIES | 1,083 | 1,131 | 2,000 | 2,000 | 2,000 | 2,000 |
| 460 | NON-CONSUMABLE ITEMS | 109 | 1,710 | 1,500 | 1,500 | 1,500 | 1,500 |
| 480 | COMPUTER HARDWARE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 1,192 | 2,841 | 4,500 | 4,500 | 4,500 | 4,500 |
| 640 | DUES AND FEES | - | 15 | 500 | - | - | - |
| 600 | Other Objects | - | 15 | 500 | - | - | - |
| | Function Total | 152,019 | 169,077 | 240,246 | 240,137 | 240,137 | 240,137 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 2520 | FISCAL SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 50,772 | 67,552 | 92,413 | 95,839 | 95,839 | 95,839 |
| 113 | ADMINISTRATORS | 120,090 | 124,942 | 125,248 | 130,042 | 130,042 | 130,042 |
| 114 | SUPERVISORS/CONFIDENTIAL | 158,535 | 148,428 | 171,180 | 156,722 | 156,722 | 156,722 |
| 100 | Salaries | 329,397 | 340,922 | 388,841 | 382,603 | 382,603 | 382,603 |
| 211 | PERS EMPR CONTRIB | 63,216 | 56,408 | 80,747 | 78,885 | 78,885 | 78,885 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 7,206 | 7,496 | 7,515 | 9,753 | 9,753 | 9,753 |
| 213 | PERS BOND PAY | 23,058 | 21,774 | 19,442 | 13,391 | 13,391 | 13,391 |
| 220 | FICA/MEDICARE | 24,589 | 25,839 | 29,746 | 29,269 | 29,269 | 29,269 |
| 231 | WORKERS' COMPENSATION | 1,677 | 1,533 | 2,481 | 1,452 | 1,452 | 1,452 |
| 242 | HEALTH INSURANCE | 66,509 | 82,449 | 92,181 | 99,400 | 99,400 | 99,400 |
| 244 | LIFE INSURANCE | 737 | 678 | 721 | 658 | 658 | 658 |
| 246 | DISABILITY INSURANCE | 382 | 390 | 390 | 398 | 398 | 398 |
| 200 | Payroll Costs | 187,374 | 196,567 | 233,223 | 233,206 | 233,206 | 233,206 |
| 310 | INSTRUC CONSULT/PROF | 1,417 | 1,788 | 2,000 | 1,000 | 1,000 | 1,000 |
| 312 | CONFERENCE/WORKSHOPS | 1,265 | 1,234 | 1,500 | 800 | 800 | 800 |
| 340 | TRAVEL | 1,212 | 1,582 | 1,600 | 1,000 | 1,000 | 1,000 |
| 354 | ADVERTISING | 95 | 57 | - | 1,000 | 1,000 | 1,000 |
| 389 | OTHER PROFESSIONAL | 5,140 | 1,600 | 4,000 | 3,000 | 3,000 | 3,000 |
| 300 | Purchased Services | 9,129 | 6,261 | 9,100 | 6,800 | 6,800 | 6,800 |
| 410 | SUPPLIES | 1,026 | 2,410 | 2,400 | 2,400 | 2,400 | 2,400 |
| 460 | NON-CONSUMABLE ITEMS | 3,018 | 2,106 | 1,000 | 500 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | 2,342 | 19,392 | 19,500 | 22,785 | 22,785 | 22,785 |
| 480 | COMPUTER HARDWARE | 952 | 193 | 1,000 | 500 | 500 | 500 |
| 400 | Supplies and Materials | 7,338 | 24,101 | 23,900 | 26,185 | 26,185 | 26,185 |
| 640 | DUES AND FEES | 12,415 | 30,412 | 14,000 | 15,000 | 15,000 | 15,000 |
| 600 | Other Objects | 12,415 | 30,412 | 14,000 | 15,000 | 15,000 | 15,000 |
| | Function Total | 545,653 | 598,263 | 669,064 | 663,794 | 663,794 | 663,794 |
| 2540 | OPERATION & MAINTENANCE OF PLANT SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 1,529,916 | 1,585,875 | 1,701,308 | 1,747,505 | 1,747,505 | 1,747,505 |
| 114 | SUPERVISORS/CONFIDENTIAL | 73,723 | 74,865 | 75,658 | 77,171 | 77,171 | 77,171 |
| 122 | SUBSTITUTES-CLASSIFIED | 18,135 | 27,077 | 39,929 | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 15,039 | 24,712 | 25,000 | 20,000 | 20,000 | 20,000 |
| 132 | NON CERTIFIED OVERTIME | 11,330 | 6,327 | 10,000 | 10,000 | 10,000 | 10,000 |
| 100 | Salaries | 1,648,143 | 1,718,856 | 1,851,895 | 1,854,676 | 1,854,676 | 1,854,676 |
| 211 | PERS EMPR CONTRIB | 265,187 | 267,725 | 317,195 | 337,841 | 337,841 | 337,841 |
| 213 | PERS BOND PAY | 108,333 | 115,085 | 85,441 | 62,068 | 62,068 | 62,068 |
| 220 | FICA/MEDICARE | 123,567 | 129,286 | 138,949 | 139,588 | 139,588 | 139,588 |
| 231 | WORKERS' COMPENSATION | 47,661 | 46,743 | 68,116 | 50,011 | 50,011 | 50,011 |
| 242 | HEALTH INSURANCE | 710,754 | 757,468 | 766,059 | 808,000 | 808,000 | 808,000 |
| 244 | LIFE INSURANCE | 3,576 | 3,234 | 3,213 | 3,284 | 3,284 | 3,284 |
| 200 | Payroll Costs | 1,259,078 | 1,319,541 | 1,378,973 | 1,400,792 | 1,400,792 | 1,400,792 |
| 302 | CLASSIFIED SUBS | - | - | - | 49,400 | 49,400 | 49,400 |
| 322 | REPAIRS AND MAINTENANCE | 294,488 | 309,167 | 270,000 | 285,000 | 285,000 | 285,000 |
| 324 | RENTALS | 15,994 | 13,849 | 18,000 | 18,000 | 18,000 | 18,000 |
| 325 | ELECTRICITY | 686,014 | 680,575 | 770,000 | 815,000 | 815,000 | 815,000 |
| 326 | FUEL | 245,885 | 253,469 | 300,000 | 300,000 | 300,000 | 300,000 |
| 327 | WATER AND SEWAGE | 157,500 | 160,451 | 190,000 | 199,500 | 199,500 | 199,500 |
| 328 | GARBAGE | 88,486 | 100,290 | 98,000 | 116,000 | 116,000 | 116,000 |
| 340 | TRAVEL | 359 | 448 | 500 | 500 | 500 | 500 |
| 351 | TELEPHONE | 3,028 | 4,803 | 3,000 | 3,000 | 3,000 | 3,000 |
| 354 | ADVERTISING | 1,296 | 521 | 500 | 500 | 500 | 500 |
| 355 | PRINTING AND BINDING | 118 | 249 | 500 | 500 | 500 | 500 |
| 389 | OTHER PROFESSIONAL | 110,297 | 93,356 | 110,000 | 110,000 | 110,000 | 110,000 |
| 300 | Purchased Services | 1,603,465 | 1,617,177 | 1,760,500 | 1,897,400 | 1,897,400 | 1,897,400 |
| 410 | SUPPLIES | 2,437 | 3,996 | 5,500 | 5,528 | 5,528 | 5,528 |
| 411 | MAINTENANCE SUPPLIES | 91,860 | 100,551 | 100,000 | 100,000 | 100,000 | 100,000 |
| 412 | CUSTODIAL SUPPLIES | 141,438 | 174,705 | 110,000 | 110,000 | 110,000 | 110,000 |
| 413 | GROUND SUPPLIES | 17,210 | 22,590 | 50,000 | 50,000 | 50,000 | 50,000 |
| 418 | VEHICLE FUEL | 17,567 | 19,363 | 26,000 | 26,000 | 26,000 | 26,000 |
| 460 | NON-CONSUMABLE ITEMS | 1,703 | 17,284 | 22,500 | 22,500 | 22,500 | 22,500 |
| 470 | COMPUTER SOFTWARE | 12,517 | 8,160 | 6,600 | 6,600 | 6,600 | 6,600 |
| 480 | COMPUTER HARDWARE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 284,732 | 346,649 | 321,600 | 321,628 | 321,628 | 321,628 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 540 | EQUIPMENT | 12,692 | - | - | - | - | - |
| 500 | Capital Outlay | 12,692 | - | - | - | - | - |
| 640 | DUES AND FEES | 440 | 544 | 500 | 1,000 | 1,000 | 1,000 |
| 651 | PROPERTY INSURANCE | 241,079 | 255,243 | 260,000 | 372,750 | 372,750 | 372,750 |
| 600 | Other Objects | 241,519 | 255,787 | 260,500 | 373,750 | 373,750 | 373,750 |
| | Function Total | 5,049,629 | 5,258,010 | 5,573,468 | 5,848,246 | 5,848,246 | 5,848,246 |
| 2546 | SECURITY SERVICES | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | - | 3,120 | 10,000 | 25,000 | 25,000 | 25,000 |
| 389 | OTHER PROFESSIONAL | - | 1,295 | - | - | - | - |
| 300 | Purchased Services | - | 4,415 | 10,000 | 25,000 | 25,000 | 25,000 |
| 460 | NON-CONSUMABLE ITEMS | - | 698 | 12,000 | - | - | - |
| 400 | Supplies and Materials | - | 698 | 12,000 | - | - | - |
| | Function Total | - | 5,113 | 22,000 | 25,000 | 25,000 | 25,000 |
| 2550 | STUDENT TRANSPORTATION | | | | | | |
| 112 | CLASSIFIED SALARIES | 23,088 | 24,461 | 26,389 | 45,813 | 45,813 | 45,813 |
| 131 | CLASS. ADDITIONAL WAGES | 258 | 51 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | - | 229 | - | - | - | - |
| 100 | Salaries | 23,346 | 24,741 | 26,389 | 45,813 | 45,813 | 45,813 |
| 211 | PERS EMPR CONTRIB | 3,514 | 3,587 | 4,650 | 8,072 | 8,072 | 8,072 |
| 213 | PERS BOND PAY | 1,634 | 1,732 | 1,319 | 1,603 | 1,603 | 1,603 |
| 220 | FICA/MEDICARE | 1,581 | 1,680 | 2,019 | 3,505 | 3,505 | 3,505 |
| 231 | WORKERS' COMPENSATION | 124 | 115 | 171 | 179 | 179 | 179 |
| 242 | HEALTH INSURANCE | 8,746 | 8,877 | 8,892 | 18,000 | 18,000 | 18,000 |
| 244 | LIFE INSURANCE | 41 | 36 | 36 | 71 | 71 | 71 |
| 200 | Payroll Costs | 15,640 | 16,027 | 17,087 | 31,430 | 31,430 | 31,430 |
| 331 | REIMBRS STDNT TRANSPORT | 2,132,463 | 2,557,386 | 2,570,042 | 2,688,080 | 2,688,080 | 2,688,080 |
| 332 | NON-REIMBRS STDNT TRNSPRT | 50,739 | 61,842 | 51,000 | 65,000 | 65,000 | 65,000 |
| 340 | TRAVEL | 200 | 37 | 500 | 500 | 500 | 500 |
| 300 | Purchased Services | 2,183,402 | 2,619,265 | 2,621,542 | 2,753,580 | 2,753,580 | 2,753,580 |
| 410 | SUPPLIES | 114 | (20) | 1,500 | 500 | 500 | 500 |
| 400 | Supplies and Materials | 114 | (20) | 1,500 | 500 | 500 | 500 |
| | Function Total | 2,222,502 | 2,660,013 | 2,666,518 | 2,831,323 | 2,831,323 | 2,831,323 |
| 2570 | INTERNAL SERVICES | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | 262 | - | 500 | 500 | 500 | 500 |
| 324 | RENTALS | 7,173 | 17,912 | 20,000 | 17,000 | 17,000 | 17,000 |
| 353 | POSTAGE | 13,966 | 11,708 | 12,000 | 15,000 | 15,000 | 15,000 |
| 355 | PRINTING AND BINDING | 6,009 | 5,900 | 10,000 | 10,000 | 10,000 | 10,000 |
| 389 | OTHER PROFESSIONAL | 6,365 | 12,003 | 16,000 | 12,000 | 12,000 | 12,000 |
| 300 | Purchased Services | 33,775 | 47,523 | 58,500 | 54,500 | 54,500 | 54,500 |
| 410 | SUPPLIES | 22,616 | 15,424 | 20,000 | 15,000 | 15,000 | 15,000 |
| 415 | PAPER / TONER SUPPLIES | - | 4,786 | 9,000 | 9,000 | 9,000 | 9,000 |
| 460 | NON-CONSUMABLE ITEMS | 91 | 334 | 1,000 | 1,000 | 1,000 | 1,000 |
| 470 | COMPUTER SOFTWARE | - | - | - | 2,000 | 2,000 | 2,000 |
| 480 | COMPUTER HARDWARE | - | 1,290 | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 22,707 | 21,834 | 31,000 | 28,000 | 28,000 | 28,000 |
| 640 | DUES AND FEES | 39 | 1,338 | 1,000 | 1,500 | 1,500 | 1,500 |
| 600 | Other Objects | 39 | 1,338 | 1,000 | 1,500 | 1,500 | 1,500 |
| | Function Total | 56,521 | 70,695 | 90,500 | 84,000 | 84,000 | 84,000 |
| 2610 | CENTRAL SUPPORT SERVICES (Reclassified to 2640) | | | | | | |
| 113 | ADMINISTRATORS | 103,525 | 109,819 | - | - | - | - |
| 114 | SUPERVISORS/CONFIDENTIAL | 100,868 | 102,446 | - | - | - | - |
| 123 | TEMPORARY-LICENSED | - | 5,620 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | - | 24 | - | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 24 | 110 | - | - | - | - |
| 100 | Salaries | 204,417 | 218,019 | - | - | - | - |
| 211 | PERS EMPR CONTRIB | 36,040 | 36,266 | - | - | - | - |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 6,211 | 6,589 | - | - | - | - |
| 213 | PERS BOND PAY | 14,309 | 14,868 | - | - | - | - |
| 220 | FICA/MEDICARE | 15,035 | 16,102 | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 1,037 | 978 | - | - | - | - |
| 242 | HEALTH INSURANCE | 48,596 | 49,747 | - | - | - | - |
| 244 | LIFE INSURANCE | 520 | 482 | - | - | - | - |
| 246 | DISABILITY INSURANCE | 329 | 349 | - | - | - | - |
| 200 | Payroll Costs | 122,077 | 125,381 | - | - | - | - |
| 312 | CONFERENCE/WORKSHOPS | 269 | 922 | - | - | - | - |
| 340 | TRAVEL | 186 | 1,080 | - | - | - | - |
| 353 | POSTAGE | - | - | - | - | - | - |
| 354 | ADVERTISING | 2,258 | 2,773 | - | - | - | - |
| 355 | PRINTING AND BINDING | - | 238 | - | - | - | - |
| 389 | OTHER PROFESSIONAL | 61,321 | 58,439 | - | - | - | - |
| 300 | Purchased Services | 64,034 | 63,452 | - | - | - | - |
| 410 | SUPPLIES | 1,994 | 3,018 | - | - | - | - |
| 430 | LIBRARY BOOKS | - | - | - | - | - | - |
| 440 | PERIODICALS | - | - | - | - | - | - |
| 460 | NON-CONSUMABLE ITEMS | - | 1,091 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 10,980 | 16,550 | - | - | - | - |
| 480 | COMPUTER HARDWARE | 359 | 1,299 | - | - | - | - |
| 400 | Supplies and Materials | 13,333 | 21,958 | - | - | - | - |
| 640 | DUES AND FEES | 13,972 | 16,992 | - | - | - | - |
| 600 | Other Objects | 13,972 | 16,992 | - | - | - | - |
| | Function Total | 417,833 | 445,802 | - | - | - | - |
| 2630 | COMMUNICATIONS | | | | | | |
| 114 | SUPERVISORS/CONFIDENTIAL | 56,698 | 60,288 | 63,974 | 68,090 | 68,090 | 68,090 |
| 100 | Salaries | 56,698 | 60,288 | 63,974 | 68,090 | 68,090 | 68,090 |
| 211 | PERS EMPR CONTRIB | 8,505 | 8,741 | 11,272 | 11,997 | 11,997 | 11,997 |
| 213 | PERS BOND PAY | 3,969 | 4,220 | 3,199 | 2,383 | 2,383 | 2,383 |
| 220 | FICA/MEDICARE | 4,082 | 4,335 | 4,894 | 5,209 | 5,209 | 5,209 |
| 231 | WORKERS' COMPENSATION | 286 | 269 | 403 | 255 | 255 | 255 |
| 242 | HEALTH INSURANCE | 13,119 | 13,316 | 13,338 | 18,000 | 18,000 | 18,000 |
| 244 | LIFE INSURANCE | 82 | 73 | 71 | 71 | 71 | 71 |
| 200 | Payroll Costs | 30,043 | 30,954 | 33,177 | 37,915 | 37,915 | 37,915 |
| 312 | CONFERENCE/WORKSHOPS | 320 | - | 250 | 250 | 250 | 250 |
| 340 | TRAVEL | 254 | 229 | 250 | 250 | 250 | 250 |
| 353 | POSTAGE | 2,970 | 1,425 | 4,000 | 3,000 | 3,000 | 3,000 |
| 354 | ADVERTISING | 3,141 | 1,098 | 4,000 | 3,000 | 3,000 | 3,000 |
| 355 | PRINTING AND BINDING | 22,461 | 16,452 | 13,850 | 9,850 | 9,850 | 9,850 |
| 389 | OTHER PROFESSIONAL | 3,180 | 1,212 | 9,000 | 9,000 | 9,000 | 9,000 |
| 300 | Purchased Services | 32,326 | 20,416 | 31,350 | 25,350 | 25,350 | 25,350 |
| 410 | SUPPLIES | 325 | 155 | 1,000 | 1,000 | 1,000 | 1,000 |
| 440 | PERIODICALS | 344 | 117 | 1,000 | 1,000 | 1,000 | 1,000 |
| 460 | EQUIPMENT | 855 | 1,394 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 7,917 | 8,459 | 10,000 | 10,000 | 10,000 | 10,000 |
| 480 | COMPUTER HARDWARE | 1,609 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 11,050 | 10,125 | 13,000 | 13,000 | 13,000 | 13,000 |
| 640 | DUES AND FEES | - | - | 250 | 250 | 250 | 250 |
| 600 | Other Objects | - | - | 250 | 250 | 250 | 250 |
| | Function Total | 130,117 | 121,783 | 141,751 | 144,605 | 144,605 | 144,605 |
| 2640 | STAFF SERVICES (Coded to Function 2610 prior to 2019-20) | | | | | | |
| 113 | ADMINISTRATORS | - | - | 115,659 | 120,787 | 120,787 | 120,787 |
| 114 | SUPERVISORS/CONFIDENTIAL | - | - | 104,118 | 134,622 | 134,622 | 134,622 |
| 100 | Salaries | - | - | 219,777 | 255,409 | 255,409 | 255,409 |
| 211 | PERS EMPR CONTRIB | - | - | 44,399 | 60,844 | 60,844 | 60,844 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | - | 6,940 | 7,590 | 7,590 | 7,590 |
| 213 | PERS BOND PAY | - | - | 10,989 | 10,277 | 10,277 | 10,277 |
| 220 | FICA/MEDICARE | - | - | 16,813 | 22,462 | 22,462 | 22,462 |
| 231 | WORKERS' COMPENSATION | - | - | 1,392 | 1,113 | 1,113 | 1,113 |
| 242 | HEALTH INSURANCE | - | - | 54,503 | 72,000 | 72,000 | 72,000 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|-------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 244 | LIFE INSURANCE | - | - | 470 | 558 | 558 | 558 |
| 246 | DISABILITY INSURANCE | - | - | 349 | 368 | 368 | 368 |
| 200 | Payroll Costs | - | - | 135,855 | 175,212 | 175,212 | 175,212 |
| 312 | CONFERENCE/WORKSHOPS | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 340 | TRAVEL | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 354 | ADVERTISING | - | - | 3,500 | 3,500 | 3,500 | 3,500 |
| 355 | PRINTING AND BINDING | - | - | 500 | - | - | - |
| 389 | OTHER PROFESSIONAL | - | - | 32,520 | 29,050 | 29,050 | 29,050 |
| 300 | Purchased Services | - | - | 39,020 | 35,050 | 35,050 | 35,050 |
| 410 | SUPPLIES | - | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 470 | COMPUTER SOFTWARE | - | - | 20,350 | 27,000 | 27,000 | 27,000 |
| 480 | COMPUTER HARDWARE | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 400 | Supplies and Materials | - | - | 26,350 | 33,000 | 33,000 | 33,000 |
| 640 | DUES AND FEES | - | - | 17,000 | 17,000 | 17,000 | 17,000 |
| 600 | Other Objects | - | - | 17,000 | 17,000 | 17,000 | 17,000 |
| | Function Total | - | - | 438,002 | 515,671 | 515,671 | 515,671 |
| 2660 | TECHNOLOGY SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 226,131 | 237,624 | 242,377 | 250,852 | 250,852 | 250,852 |
| 113 | ADMINISTRATORS | 107,666 | 114,245 | 119,591 | 124,170 | 124,170 | 124,170 |
| 100 | Salaries | 333,797 | 351,869 | 361,968 | 375,022 | 375,022 | 375,022 |
| 211 | PERS EMPR CONTRIB | 63,673 | 65,290 | 78,786 | 82,288 | 82,288 | 82,288 |
| 212 | PERS PICKUP | 6,460 | 6,855 | 7,175 | 7,590 | 7,590 | 7,590 |
| 213 | PERS BOND PAY | 23,366 | 24,631 | 18,098 | 13,207 | 13,207 | 13,207 |
| 220 | FICA/MEDICARE | 25,337 | 26,731 | 27,691 | 28,867 | 28,867 | 28,867 |
| 231 | WORKERS' COMPENSATION | 1,671 | 1,554 | 2,295 | 1,405 | 1,405 | 1,405 |
| 242 | HEALTH INSURANCE | 76,164 | 78,410 | 90,678 | 72,000 | 72,000 | 72,000 |
| 244 | LIFE INSURANCE | 616 | 565 | 550 | 570 | 570 | 570 |
| 246 | DISABILITY INSURANCE | 342 | 360 | 360 | 380 | 380 | 380 |
| 200 | Payroll Costs | 197,629 | 204,396 | 225,633 | 206,307 | 206,307 | 206,307 |
| 310 | INSTRUC CONSULT/PROF | 1,747 | 73 | 3,000 | 3,000 | 3,000 | 3,000 |
| 312 | CONFERENCE/WORKSHOPS | 2,644 | 3,763 | 5,000 | 5,000 | 5,000 | 5,000 |
| 322 | REPAIRS AND MAINTENANCE | 6,215 | 5,400 | 10,000 | 10,000 | 10,000 | 10,000 |
| 340 | TRAVEL | 6,871 | 6,104 | 7,000 | 7,000 | 7,000 | 7,000 |
| 351 | TELEPHONE | 59,175 | 57,930 | 70,000 | 70,000 | 70,000 | 70,000 |
| 359 | OTHER COMMUNICATION SERV | 34,620 | 50,892 | 47,000 | 30,000 | 30,000 | 30,000 |
| 389 | OTHER PROFESSIONAL | 250 | 255 | - | - | - | - |
| 300 | Purchased Services | 111,522 | 124,417 | 142,000 | 125,000 | 125,000 | 125,000 |
| 410 | SUPPLIES | 4,418 | 6,489 | 5,000 | 5,000 | 5,000 | 5,000 |
| 460 | NON-CONSUMABLE ITEMS | 5,806 | 12,044 | 7,500 | 7,500 | 7,500 | 7,500 |
| 470 | COMPUTER SOFTWARE | 63,189 | 77,692 | 100,300 | 138,900 | 138,900 | 138,900 |
| 480 | COMPUTER HARDWARE | 13,586 | 5,770 | 5,000 | 5,000 | 5,000 | 5,000 |
| 400 | Supplies and Materials | 86,999 | 101,995 | 117,800 | 156,400 | 156,400 | 156,400 |
| | Function Total | 729,947 | 782,677 | 847,401 | 862,729 | 862,729 | 862,729 |
| 2680 | TRANSLATION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | - | 22,261 | 22,561 | 58,606 | 58,606 | 58,606 |
| 125 | CURRICULUM SUB | - | 298 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | - | 2,935 | 3,000 | 6,000 | 6,000 | 6,000 |
| 131 | CLASS. ADDITIONAL WAGES | - | 10,178 | 9,000 | 12,000 | 12,000 | 12,000 |
| 132 | NON CERTIFIED OVERTIME | - | 814 | 500 | 500 | 500 | 500 |
| 100 | Salaries | - | 36,486 | 35,061 | 77,106 | 77,106 | 77,106 |
| 211 | PERS EMPR CONTRIB | - | 6,211 | 5,205 | 17,220 | 17,220 | 17,220 |
| 212 | PERS PICKUP | - | 34 | 180 | 360 | 360 | 360 |
| 213 | PERS BOND PAY | - | 2,357 | 1,129 | 3,069 | 3,069 | 3,069 |
| 220 | FICA/MEDICARE | - | 2,689 | 1,726 | 5,899 | 5,899 | 5,899 |
| 231 | WORKERS' COMPENSATION | - | 178 | 146 | 338 | 338 | 338 |
| 242 | HEALTH INSURANCE | - | 11,817 | - | 21,620 | 21,620 | 21,620 |
| 244 | LIFE INSURANCE | - | 48 | 71 | 99 | 99 | 99 |
| 200 | Payroll Costs | - | 23,334 | 8,457 | 48,605 | 48,605 | 48,605 |
| 389 | OTHER PROFESSIONAL | - | 3,811 | 10,000 | 9,800 | 9,800 | 9,800 |
| 300 | Purchased Services | - | 3,811 | 10,000 | 9,800 | 9,800 | 9,800 |

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|----------------------------------|-------------------|----------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 470 | COMPUTER SOFTWARE | - | 79 | 100,300 | 138,900 | 138,900 | 138,900 |
| 400 | Supplies and Materials | - | 79 | 100,300 | 138,900 | 138,900 | 138,900 |
| | Function Total | - | 63,710 | 53,518 | 135,511 | 135,511 | 135,511 |
| 2700 | SUPPLEMENTAL RETIREMENT | | | | | | |
| 116 | SUPP RETIREMNT STIPEND | 76,900 | 115,800 | 160,000 | 160,000 | 160,000 | 160,000 |
| 100 | Salaries | 76,900 | 115,800 | 160,000 | 160,000 | 160,000 | 160,000 |
| 220 | FICA/MEDICARE | 6,092 | 8,859 | 12,000 | 12,000 | 12,000 | 12,000 |
| 270 | RETIREE INSURANCE | 48,250 | 59,886 | 60,000 | 50,000 | 50,000 | 50,000 |
| 200 | Payroll Costs | 54,342 | 68,745 | 72,000 | 62,000 | 62,000 | 62,000 |
| | Function Total | 131,242 | 184,545 | 232,000 | 222,000 | 222,000 | 222,000 |
| 3500 | CARE OF CHILDREN SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | - | - | 111,615 | 113,841 | 113,841 | 113,841 |
| 122 | SUBSTITUTES-CLASSIFIED | - | - | 2,496 | - | - | - |
| 100 | Salaries | - | - | 114,111 | 113,841 | 113,841 | 113,841 |
| 211 | PERS EMPR CONTRIB | - | - | 22,708 | 23,161 | 23,161 | 23,161 |
| 213 | PERS BOND PAY | - | - | 5,581 | 3,984 | 3,984 | 3,984 |
| 220 | FICA/MEDICARE | - | - | 8,727 | 8,709 | 8,709 | 8,709 |
| 231 | WORKERS' COMPENSATION | - | - | 755 | 461 | 461 | 461 |
| 242 | HEALTH INSURANCE | - | - | 68,109 | 72,000 | 72,000 | 72,000 |
| 244 | LIFE INSURANCE | - | - | 286 | 286 | 286 | 286 |
| 200 | Payroll Costs | - | - | 106,166 | 108,601 | 108,601 | 108,601 |
| 302 | CLASSIFIED SUBS | - | - | - | 6,200 | 6,200 | 6,200 |
| 300 | Purchased Services | - | - | - | 6,200 | 6,200 | 6,200 |
| 410 | SUPPLIES | - | - | 13,001 | 12,000 | 12,000 | 12,000 |
| 400 | Supplies and Materials | - | - | 13,001 | 12,000 | 12,000 | 12,000 |
| | Function Total | - | - | 233,278 | 240,642 | 240,642 | 240,642 |
| 5200 | TRANSFER OF FUNDS | | | | | | |
| 710 | TRANSFER TO ASSET RESERVE | 500,000 | 500,000 | 500,000 | 250,000 | 250,000 | 250,000 |
| 711 | TRANSFER TO ELEM AFTER SCHOOL | 100,000 | 100,000 | 100,000 | - | - | - |
| 712 | TRANSFER TO TEXTBOOK/TECH | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 700 | Transfers | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| | Function Total | 850,000 | 850,000 | 850,000 | 500,000 | 500,000 | 500,000 |
| 6110 | CONTINGENCY | | | | | | |
| 810 | PLANNED RESERVE | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 800 | Other Uses of Funds | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| | Function Total | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7770 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| 800 | Other Uses of Funds | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| | Function Total | 7,355,987 | 8,476,261 | 5,850,000 | 6,506,221 | 6,506,221 | 6,506,221 |
| | Fund Total | 74,140,809 | 77,512,751.97 | 80,879,208 | 82,050,569 | 82,050,569 | 82,050,569 |



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

The Asset Reserve Fund is used to maintain the District’s capital assets. This includes not only larger, unplanned expenditures such as repair of a wind-damaged roof or failure of a building’s HVAC system, but also the planned periodic repair and replacement necessary for prudent long-term asset management. In addition, this fund provides for architectural, engineering and other professional services related to larger repair projects. These projects could include siding or window replacement, boiler replacement, plumbing retrofit, fire alarm upgrades, the rebuilding of a cooling tower, or asphalt replacement. Additionally, funds are set aside for the purpose of purchasing property when it is determined that it would be ideal for future expansion needs for our schools.

The primary source of revenues is an annual budgeted transfer from the general fund. Other revenues include income interest income, rental income from district property held for future use and proceeds from the sale of capital assets.

Currently and into next fiscal year, the District’s maintenance team is working on completing prioritized tasks identified in the 2019 facilities assessment. The following table represents larger projects and capital assets purchased in this fund:

| Description | 2017-18 | 2018-19 | 2019-20 YTD |
|-----------------------------------|---------------------|-------------------|--------------------|
| Grounds Equipment | \$ 12,692 | \$ - | \$ - |
| Forklift | 21,167 | - | - |
| Custodial Equipment | - | 33,849 | - |
| Lunch Bus Renovation | - | 27,000 | 31,925 |
| Vehicles | - | - | 29,959 |
| Trash Compactor | - | - | 16,179 |
| HVAC, Water Heaters, Boilers | 15,413 | 28,923 | 34,950 |
| House 416 NE Irvine | 315,546 | - | - |
| Baker Field Improvements | 525,827 | 66,257 | - |
| McDonald Lane Street Improvements | 279,424 | 10,867 | 285,219 |
| Cook School Parking Lot Expansion | 15,144 | 189,795 | - |
| Cook Modular Roof | - | - | 26,267 |
| Cook School Irrigation System | - | - | 13,787 |
| Memorial Fire Alarm System Repair | - | - | 18,287 |
| Total | \$ 1,185,213 | \$ 356,691 | \$ 456,573 |

McMINNVILLE SCHOOL DISTRICT
 201 - ASSET RESERVE FUND
 BUDGET ESTIMATES - REVENUE BUDGETS

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| R1510 | INTEREST ON INVESTMENT | 35,490 | 56,953 | 55,000 | 20,000 | 20,000 | 20,000 |
| R1910 | RENTALS | 65,238 | 60,409 | 65,000 | 65,000 | 65,000 | 65,000 |
| R1990 | MISCELLANEOUS | - | - | 10,000 | 5,000 | 5,000 | 5,000 |
| 1000 | Local Revenues | 100,728 | 117,362 | 130,000 | 90,000 | 90,000 | 90,000 |
| R5200 | INTERFUND TRANSFERS | 500,000 | 500,000 | 500,000 | 250,000 | 250,000 | 250,000 |
| R5300 | SALE OF FIXED ASSETS | 34,100 | - | - | - | - | - |
| R5400 | BEG FUND BALANCE | 2,820,055 | 2,081,865 | 2,250,000 | 1,740,000 | 1,740,000 | 1,740,000 |
| 5000 | Other Revenues | 3,354,155 | 2,581,865 | 2,750,000 | 1,990,000 | 1,990,000 | 1,990,000 |
| | TOTAL RESOURCES | 3,454,883 | 2,699,227 | 2,880,000 | 2,080,000 | 2,080,000 | 2,080,000 |

**McMINNVILLE SCHOOL DISTRICT
201 - ASSET RESERVE FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 2540 | OPERATION AND MAINTENANCE | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | 109,605 | 99,537 | 257,500 | 300,000 | 300,000 | 300,000 |
| 300 | Purchased Services | 109,605 | 99,537 | 257,500 | 300,000 | 300,000 | 300,000 |
| 460 | NON-CONSUMABLE EQUIPMENT | 28,795 | 1,059 | 50,000 | 60,000 | 60,000 | 60,000 |
| 400 | Supplies and Materials | 28,795 | 1,059 | 50,000 | 60,000 | 60,000 | 60,000 |
| 540 | DEPRECIABLE EQUIPMENT | 21,167 | 60,849 | 50,000 | 100,000 | 100,000 | 100,000 |
| 500 | Capital Outlay | 21,167 | 60,849 | 50,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | 159,567 | 161,445 | 357,500 | 460,000 | 460,000 | 460,000 |
| 4120 | SITE ACQUISITION & DEVELOPMENT | | | | | | |
| 382 | LEGAL SERVICES | - | 450 | - | - | - | - |
| 383 | ARCHITECT/ENGINEER SERVICES | - | - | 50,000 | 25,000 | 25,000 | 25,000 |
| 390 | PROF/TECH SERVICES | - | 132,744 | 50,000 | 100,000 | 100,000 | 100,000 |
| 300 | Purchased Services | - | 133,194 | 100,000 | 125,000 | 125,000 | 125,000 |
| 410 | SUPPLIES | - | 2,095 | - | - | - | - |
| 400 | Supplies and Materials | - | 2,095 | - | - | - | - |
| 670 | TAXES AND LICENSES | 15,768 | 13,417 | 20,000 | 17,500 | 17,500 | 17,500 |
| 600 | Other Expenses | 15,768 | 13,417 | 20,000 | 17,500 | 17,500 | 17,500 |
| | Function Total | 15,768 | 148,706 | 120,000 | 142,500 | 142,500 | 142,500 |
| 4150 | BUILDING ACQUISITION & IMPROVEMENT | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | 39,490 | 30,842 | 250,000 | 200,000 | 200,000 | 200,000 |
| 354 | ADVERTISING | 286 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 383 | ARCHITECT/ENGINEER SERVICES | - | - | 50,000 | 25,000 | 25,000 | 25,000 |
| 390 | PROF/TECH SERVICES | 400 | 4,075 | 50,000 | 50,000 | 50,000 | 50,000 |
| 300 | Purchased Services | 40,176 | 34,917 | 352,500 | 277,500 | 277,500 | 277,500 |
| 460 | NON-CONSUMABLE ITEMS | 6,153 | 11,836 | 50,000 | - | - | - |
| 400 | Supplies and Materials | 6,153 | 11,836 | 50,000 | - | - | - |
| 510 | LAND ACQUISITION | 171,609 | - | 200,000 | - | - | - |
| 520 | BUILDINGS ACQUIS. & IMPROV | 463,717 | 66,257 | 500,000 | 500,000 | 500,000 | 500,000 |
| 530 | OTHER IMPROVEMENTS | 500,615 | 200,662 | 700,000 | 200,000 | 200,000 | 200,000 |
| 540 | DEPRECIABLE EQUIPMENT | 15,413 | 28,923 | 100,000 | - | - | - |
| 500 | Capital Outlay | 1,151,354 | 295,842 | 1,500,000 | 700,000 | 700,000 | 700,000 |
| | Function Total | 1,197,683 | 342,595 | 1,902,500 | 977,500 | 977,500 | 977,500 |
| 6110 | PLANNED RESERVE (CONTINGENCY) | | | | | | |
| 810 | PLANNED RESERVE | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 800 | Reserves | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| | Function Total | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7770 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 2,081,865 | 2,046,481 | - | - | - | - |
| 800 | Reserves | 2,081,865 | 2,046,481 | - | - | - | - |
| | Function Total | 2,081,865 | 2,046,481 | - | - | - | - |
| | TOTAL EXPENDITURES | 3,454,883 | 2,699,227 | 2,880,000 | 2,080,000 | 2,080,000 | 2,080,000 |

Construction Excise Tax Fund (202)

This is a special revenue fund for the collection of construction excise tax assessed on residential and commercial building permits. The District enacted a resolution in 2008 imposing this tax pursuant to state law (ORS 320.170-189) that allows school districts to impose a construction excise tax to fund capital improvements to school facilities. Through intergovernmental agreements with Yamhill County and the cities of McMinnville and Lafayette, these taxes are collected through the building permit application process. A small administration fee is paid to the county and cities for handling and collecting these funds.

The District currently collects \$1.35 per square feet for residential structures and \$0.67 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue.

These funds were first used for athletic field improvements to Baker Field to include a new turf athletic field, lighting, restrooms and softball batting cage. In addition, this fund contributed to a new restroom and other improvements at the varsity baseball field.

| | |
|-------------------------------|-------------|
| Baker Field Improvements | \$2,664,133 |
| Varsity Baseball Improvements | 489,602 |
| Total | \$3,153,735 |

**McMINNVILLE SCHOOL DISTRICT
202 - CONSTRUCTION EXCISE TAX FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-----------------------|-------------------------|---------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1130 | CONSTRUCTION EXCISE TAX | 349,844 | 649,062 | 350,000 | 300,000 | 300,000 | 300,000 |
| R1510 | INTEREST ON INVESTMENT | 2,535 | 5,833 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1000 | Local Revenues | 352,379 | 654,895 | 355,000 | 305,000 | 305,000 | 305,000 |
| R5400 | BEG FUND BALANCE | 399,331 | 404 | 300,000 | 600,000 | 600,000 | 600,000 |
| 5000 | Other Revenues | 399,331 | 404 | 300,000 | 600,000 | 600,000 | 600,000 |
| | TOTAL RESOURCES | 751,710 | 655,299 | 655,000 | 905,000 | 905,000 | 905,000 |

EXPENDITURE BUDGET

| | | | | | | | |
|-------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4150 | BUILDING ACQUIS & IMPROVE | | | | | | |
| 389 | OTHER PROF SERVICES | 6,706 | 7,632 | 25,000 | 25,000 | 25,000 | 25,000 |
| 300 | Purchased Services | 6,706 | 7,632 | 25,000 | 25,000 | 25,000 | 25,000 |
| 520 | BUILDING ACQUIS & IMPROVEMENTS | 38,756 | 339,679 | 500,000 | 630,000 | 630,000 | 630,000 |
| 530 | OTHER IMPROVEMENTS | 679,180 | - | 130,000 | 250,000 | 250,000 | 250,000 |
| 540 | EQUIPMENT | 26,664 | - | - | - | - | - |
| 500 | Capital Outlay | 744,600 | 339,679 | 630,000 | 880,000 | 880,000 | 880,000 |
| | Function Total | 751,306 | 347,311 | 655,000 | 905,000 | 905,000 | 905,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 404 | 307,988 | - | - | - | - |
| 800 | Reserves | 404 | 307,988 | - | - | - | - |
| | Function Total | 404 | 307,988 | - | - | - | - |
| | TOTAL EXPENDITURES | 751,710 | 655,299 | 655,000 | 905,000 | 905,000 | 905,000 |

Textbook and Technology Reserve (203)

This reserve fund is funded by transfers from the General Fund. These funds will be used to stabilize resources over time for annual textbook adoptions and needed technology improvements and replacements. \$250,000 is currently budgeted to be transferred annually.

This fund will serve as a rainy day fund to support large textbook and technology replacement purchases when general fund revenues are not sufficient to support these purchases. It rains a lot in Oregon.

**McMINNVILLE SCHOOL DISTRICT
203 - TEXTBOOK AND TECHNOLOGY RESERVE FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|---------------------------|----------------------------------|---------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 2,924 | 4,898 | 3,000 | 1,000 | 1,000 | 1,000 |
| 1000 | Local Revenues | 2,924 | 4,898 | 3,000 | 1,000 | 1,000 | 1,000 |
| R5200 | INTERFUND TRANSFERS | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| R5400 | BEG FUND BALANCE | 179,300 | 176,541 | 175,000 | 25,000 | 25,000 | 25,000 |
| 5000 | Other Revenues | 429,300 | 426,541 | 425,000 | 275,000 | 275,000 | 275,000 |
| | TOTAL RESOURCES | 432,224 | 431,439 | 428,000 | 276,000 | 276,000 | 276,000 |
| EXPENDITURE BUDGET | | | | | | | |
| 1111 | ELEMENTARY INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | 126,807 | 149,470 | 60,000 | 100,000 | 100,000 | 100,000 |
| 470 | COMPUTER SOFTWARE | 8,703 | - | 6,000 | - | - | - |
| 480 | COMPUTER HARDWARE | 89,247 | - | 100,000 | - | - | - |
| 400 | Supplies and Materials | 224,757 | 149,470 | 166,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | 224,757 | 149,470 | 166,000 | 100,000 | 100,000 | 100,000 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | 853 | 44,846 | 50,000 | 75,000 | 75,000 | 75,000 |
| 470 | COMPUTER SOFTWARE | - | - | 6,000 | - | - | - |
| 480 | COMPUTER HARDWARE | 27,046 | - | 65,000 | - | - | - |
| 400 | Supplies and Materials | 27,899 | 44,846 | 121,000 | 75,000 | 75,000 | 75,000 |
| | Function Total | 27,899 | 44,846 | 121,000 | 75,000 | 75,000 | 75,000 |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | 3,027 | 62,552 | 60,000 | 101,000 | 101,000 | 101,000 |
| 470 | COMPUTER SOFTWARE | - | - | 6,000 | - | - | - |
| 480 | COMPUTER HARDWARE | - | 49,806 | 75,000 | - | - | - |
| 400 | Supplies and Materials | 3,027 | 112,358 | 141,000 | 101,000 | 101,000 | 101,000 |
| | Function Total | 3,027 | 112,358 | 141,000 | 101,000 | 101,000 | 101,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 176,541 | 124,765 | - | - | - | - |
| 800 | Reserves | 176,541 | 124,765 | - | - | - | - |
| | Function Total | 176,541 | 124,765 | - | - | - | - |
| | TOTAL EXPENDITURES | 432,224 | 431,439 | 428,000 | 276,000 | 276,000 | 276,000 |

Insurance Reserve Fund (205)

This fund is committed as a reserve for uninsured losses, safety expenditures and payment of insurance deductibles. This fund was initially established from transfers from the general fund. Currently, revenues include interest income, insurance dividends and insurance claim receipts.

Appropriations are made to cover insurance deductibles in case of property damage due to unforeseen events such as theft, vandalism, floods etc. The District reimburses SAIF the first \$2,200 of non-disabling workers compensation medical services costs in order to reduce our workers compensation insurance rates. Additionally, the Board has committed this fund as a reserve for maintaining certain security personnel and security related expenditures.

**McMINNVILLE SCHOOL DISTRICT
205 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-----------------------|------------------------|---------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 10,181 | 14,680 | 10,000 | 5,000 | 5,000 | 5,000 |
| R1990 | MISCELLANEOUS | 45,651 | 101,338 | 60,000 | 60,000 | 60,000 | 60,000 |
| 1000 | Local Revenues | 55,832 | 116,018 | 70,000 | 65,000 | 65,000 | 65,000 |
| R5400 | BEG FUND BALANCE | 590,157 | 506,522 | 450,000 | 385,000 | 385,000 | 385,000 |
| 5000 | Other Revenues | 590,157 | 506,522 | 450,000 | 385,000 | 385,000 | 385,000 |
| | TOTAL RESOURCES | 645,989 | 622,540 | 520,000 | 450,000 | 450,000 | 450,000 |

EXPENDITURE BUDGET

| | | | | | | | |
|-------------|----------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 1111 | INSTRUCTION | | | | | | |
| 460 | NON-CONSUMABLE ITEMS | 442 | 199 | 50,000 | 50,000 | 50,000 | 50,000 |
| 400 | Supplies and Materials | 442 | 199 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | 442 | 199 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2540 | OPERATION AND MAINTENANCE | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | 5,710 | 3,655 | 50,000 | 139,990 | 139,990 | 139,990 |
| 300 | Purchased Services | 5,710 | 3,655 | 50,000 | 139,990 | 139,990 | 139,990 |
| 460 | NON-CONSUMABLE ITEMS | 12 | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 400 | Supplies and Materials | 24 | - | 50,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | 5,734 | 3,655 | 100,000 | 189,990 | 189,990 | 189,990 |
| 2546 | SECURITY SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 20,852 | 23,102 | - | 26,220 | 26,220 | 26,220 |
| 114 | MANAGERIAL SALARIES | 34,828 | 35,350 | 50,426 | 51,237 | 51,237 | 51,237 |
| 100 | Salaries | 55,680 | 58,452 | 50,426 | 77,457 | 77,457 | 77,457 |
| 211 | PERS EMPR CONTRIB | 1,130 | 3,003 | - | 16,441 | 16,441 | 16,441 |
| 213 | PERS BOND PAY | 608 | 1,617 | - | 1,835 | 1,835 | 1,835 |
| 220 | FICA/MEDICARE | 3,913 | 4,076 | 3,858 | 5,925 | 5,925 | 5,925 |
| 231 | WORKERS' COMPENSATION | 294 | 273 | 320 | 309 | 309 | 309 |
| 242 | HEALTH INSURANCE | 26,350 | 26,661 | 18,000 | 36,000 | 36,000 | 36,000 |
| 244 | LIFE INSURANCE | 164 | 145 | 72 | 143 | 143 | 143 |
| 200 | Payroll Costs | 32,459 | 35,775 | 22,250 | 60,653 | 60,653 | 60,653 |
| 312 | CONFERENCE/WORKSHOP | 255 | 545 | 2,400 | 2,400 | 2,400 | 2,400 |
| 322 | REPAIRS AND MAINTENANCE | 10,180 | 2,375 | 15,000 | 15,000 | 15,000 | 15,000 |
| 340 | TRAVEL | 369 | 773 | 1,000 | 1,000 | 1,000 | 1,000 |
| 389 | OTHER PROFESSIONAL SERVICES | 14,325 | 14,370 | 15,000 | 15,000 | 15,000 | 15,000 |
| 300 | Purchased Services | 25,129 | 18,063 | 33,400 | 33,400 | 33,400 | 33,400 |
| 410 | SUPPLIES | 4,259 | 1,598 | 7,500 | 7,500 | 7,500 | 7,500 |
| 460 | NON-CONSUMABLE ITEMS | 5,280 | 734 | 5,000 | 5,000 | 5,000 | 5,000 |
| 480 | COMPUTER HARDWARE | 140 | - | - | - | - | - |

**McMINNVILLE SCHOOL DISTRICT
205 - INSURANCE RESERVE FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---------------------------------|---------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 400 | Supplies and Materials | 9,679 | 2,332 | 12,500 | 12,500 | 12,500 | 12,500 |
| 640 | DUES AND FEES | 105 | 18 | 1,000 | 1,000 | 1,000 | 1,000 |
| 600 | Other Expenses | 105 | 18 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Function Total | 123,052 | 114,640 | 119,576 | 185,010 | 185,010 | 185,010 |
| 2640 | STAFF SERVICES | | | | | | |
| 231 | WORKERS' COMPENSATION | 10,251 | 20,691 | 15,000 | 25,000 | 25,000 | 25,000 |
| 200 | Payroll Costs | 10,251 | 20,691 | 15,000 | 25,000 | 25,000 | 25,000 |
| | Function Total | 10,251 | 20,691 | 15,000 | 25,000 | 25,000 | 25,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 506,522 | - | 235,424 | - | - | - |
| 800 | Reserves | 506,522 | - | 235,424 | - | - | - |
| | Function Total | 506,522 | - | 235,424 | - | - | - |
| | TOTAL EXPENDITURES | 646,001 | 139,185 | 520,000 | 450,000 | 450,000 | 450,000 |

Student Body Fund (208)

This fund accounts for the associated student bond funds at our secondary schools. The major source of income is from fundraising by student organizations. These funds are used for a variety of student activities and special projects. The Student Body Funds are audited each year and a separate report is issued for their annual activity. For ease in reporting, we consolidate all expenditures under one object code, supplies.



**McMINNVILLE SCHOOL DISTRICT
208 - STUDENT BODY FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-----------------------|----------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1700 | EXTRA CURRICULAR ACTIVITES | 1,115,732 | 1,035,278 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 1000 | Local Revenue | 1,115,732 | 1,035,278 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| R5400 | BEG FUND BALANCE | 417,309 | 435,908 | 400,000 | 400,000 | 400,000 | 400,000 |
| 5000 | Other Revenue | 417,309 | 435,908 | 400,000 | 400,000 | 400,000 | 400,000 |
| | TOTAL RESOURCES | 1,533,041 | 1,471,186 | 1,650,000 | 1,650,000 | 1,650,000 | 1,650,000 |

EXPENDITURE BUDGET

| | | | | | | | |
|------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1122 | MIDDLE SCHOOL EXTRA CURRICULAR | | | | | | |
| 410 | SUPPLIES AND MATERIALS | 201,422 | 162,335 | 400,000 | 400,000 | 400,000 | 400,000 |
| 400 | Supplies and Materials | 201,422 | 162,335 | 400,000 | 400,000 | 400,000 | 400,000 |
| | Function Total | 201,422 | 162,335 | 400,000 | 400,000 | 400,000 | 400,000 |
| 1132 | HIGH SCHOOL EXTRA CURRICULAR | | | | | | |
| 410 | SUPPLIES AND MATERIALS | 895,711 | 884,570 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 400 | Supplies and Materials | 895,711 | 884,570 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| | Function Total | 895,711 | 884,570 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 435,908 | 424,281 | - | - | - | - |
| 800 | Total Reserves | 435,908 | 424,281 | - | - | - | - |
| | Function Total | 435,908 | 424,281 | - | - | - | - |
| | TOTAL EXPENDITURES | 1,533,041 | 1,471,186 | 1,650,000 | 1,650,000 | 1,650,000 | 1,650,000 |

GRANTS FUND (210)

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent on receipt of grants from the various sources. The major anticipated grants are included in the proposed budget. In addition, sufficient appropriations are made each year for new grant revenues that are unknown at the time of developing the budget. The following are descriptions of some of our more significant grant programs:

Federal Grants – Entitlement grants are provided to school districts based on a formula, prescribed in legislation such as population, enrollment or per capita income. Competitive grants are awarded based on project and peer review of the District’s grant application.

- **Title IA Improving Basic Programs** - ensures that all children have significant opportunity to receive a fair, equitable, and high-quality education, and strives to close educational achievement gaps. For the 2020-21 school year, all district elementary schools except Memorial qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC Migrant Education** – provides funding to ensure that migrant children fully benefit from the same free public education provided to other children.
- **Title IIA Supporting Effective Instruction** - funds professional development, strong teacher leadership, transformative school leadership, induction/mentorship and meaningful evaluation and support.
- **Title III Language Instruction for Limited English Proficient and Immigrant Students** – provides funds to improve the education of English learners and immigrant children.
- **IDEA (Individuals with Disabilities Education Act)** – funds the excess costs associated with providing special education and related services to children with disabilities.
- **21st Century Community Learning Centers “STEAM AHEAD”** – This is a \$2.5 million five year competitive grant (2018-2023). Funding was approved in the amount of \$479,396 annually for the first three years and then 75% in years 4 and 5. This grant serves 1st through 12th grade students with extended learning (afterschool, Saturday Academy, and summer school) programs.
- **McKinney-Vento Homeless grant** – This is a three year (2019-2022) competitive grant, \$37,185 per year, to support students who are homeless or at risk of being homeless.

State Grants –Some grants are allocated to all Districts based on enrollment, others are competitive grants.

- **Measure 98 – High School Success.** A 2016 ballot initiative approved by Oregon voters lead to the High School Graduation and College and Career Readiness Act which requires the legislature to distribute at least \$800 per high school student each year for:
 - Career and technical education programs
 - College-level educational opportunities
 - Dropout-prevention strategies

In the 2017-19 biennium the state partially funded this initiative by dispersing \$170 million to the High School Success (\$1.17 million for MSD). The Student Success Act of 2019 allocated an additional \$133 million to fully fund this initiative at the level of \$800 per student. This budget includes the expenditures at level of full funding. As discussed in the Introductory Section of this budget document, due to the economic downturn from the COVID-19 closures, the level of funding is uncertain at this time. Budgets will be adjusted respectively during the fiscal year in accordance with actual grant allocations.

- **Student Investment Account (SIA).** The 2019 Oregon Legislature passed the [Student Success Act](#) that when fully implemented is expected to invest \$1 billion state-wide in Oregon education every year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account. The McMinnville School District was allocated \$5.5 million for the Student Investment Account. The budget document includes the SIA programs which were approved by the Board under the assumption of full funding. As discussed in the Introductory Section of this budget document, due to the economic downturn from the COVID-19 closures, it is unknown if the State of Oregon will be able to fund any amount towards the SIA programs for 2020-21. The District has not authorized any positions to be hired until funding is confirmed by the state.

McMINNVILLE SCHOOL DISTRICT
210 - GRANT FUNDS
GRANTS FUND - TOTAL RESOURCES BY SUBFUND

| Sub-Fund | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|--------------|---|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 210 | Miscellaneous Donations/Grants | 66,023 | 90,286 | 100,000 | 80,000 | 80,000 | 80,000 |
| 211 | Title IC - Migrant ED Programs | 50,000 | 72,294 | 75,000 | 75,000 | 75,000 | 75,000 |
| 212 | Title 1A (Improving Education of Disadvantaged) | 1,669,440 | 1,546,897 | 1,502,000 | 1,427,971 | 1,427,971 | 1,427,971 |
| 216 | IDEA Funds - Special Education | 708,676 | 992,327 | 1,340,000 | 1,310,604 | 1,310,604 | 1,310,604 |
| 218 | Regional Services for Autism | 83,481 | 19,764 | - | - | - | - |
| 219 | Title IV Student Support | 29,598 | 98,919 | - | - | - | - |
| 220 | Title IIA Improving Teacher Quality | 197,476 | 194,339 | 250,000 | 213,375 | 213,375 | 213,375 |
| 226 | Title III - English Learners | 168,482 | 56,912 | 150,000 | 150,000 | 150,000 | 150,000 |
| 243 | McKinney Homeless Grant | 12,500 | - | - | 37,000 | 37,000 | 37,000 |
| 250 | ODE Facilities Grant | - | 154,050 | 40,000 | 100,000 | 100,000 | 100,000 |
| 251 | School Investment Account | - | - | - | 5,506,247 | 5,506,247 | 5,506,247 |
| 252 | State Dyslexia Training | 9,183 | 4,068 | 8,000 | - | - | - |
| 253 | Yamhill CCO | 79,258 | 64,812 | 50,000 | 121,685 | 121,685 | 121,685 |
| 255 | Rural/Low Income Schools | 110,328 | - | - | - | - | - |
| 257 | Outdoor School | 18,975 | 38,303 | 45,000 | 94,500 | 94,500 | 94,500 |
| 258 | MWEC (Mid Willamette Education Consortium) | 33,393 | 32,512 | 30,000 | 30,000 | 30,000 | 30,000 |
| 259 | PGE Public Purpose Grant | 79,995 | 88,469 | 95,000 | 105,000 | 105,000 | 105,000 |
| 261 | Ready for Kindergarten | 14,080 | 2,210 | 20,000 | 7,500 | 7,500 | 7,500 |
| 264 | Pathway Scholarships | 10,065 | 28,525 | 12,000 | 15,000 | 15,000 | 15,000 |
| 265 | Accelerated College Credit | 22,317 | 13,011 | 10,000 | - | - | - |
| 267 | Oregon First Robotics | 5,722 | 5,278 | 6,000 | 6,000 | 6,000 | 6,000 |
| 270 | Measure 98 Program | 821,550 | 1,170,708 | 960,000 | 2,121,000 | 2,121,000 | 2,121,000 |
| 272 | CTE Revitalization | 33,365 | 187,709 | 80,000 | - | - | - |
| 275 | After School Elementary (Success Now) | 106,795 | 113,951 | 100,000 | - | - | - |
| 277 | 21st Century After School Grant | 296,005 | 489,945 | 500,000 | 633,000 | 633,000 | 633,000 |
| 278 | CTE Pathways | 105,570 | 137,556 | 100,000 | 29,981 | 29,981 | 29,981 |
| 280 | Elementary Student Body Funds | 182,475 | 119,647 | 200,000 | 155,000 | 155,000 | 155,000 |
| 295 | Reserve for New Grants | - | - | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| | Other Miscellaneous Grants | 252,545 | 262,760 | 54,000 | 131,360 | 131,360 | 131,360 |
| Total | | 5,167,297 | 5,985,252 | 7,227,000 | 13,850,223 | 13,850,223 | 13,850,223 |

**McMINNVILLE SCHOOL DISTRICT
210 - GRANT FUNDS
BUDGET ESTIMATES - REVENUE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2019-20 BUDGET | | |
|-------|-----------------------------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| R1700 | FEES | 50,099 | 60,135 | 25,500 | 3,000 | 3,000 | 3,000 |
| R1920 | DONATIONS PRIVATE SOURCE | 189,690 | 146,956 | 359,000 | 370,510 | 370,510 | 370,510 |
| R1990 | MISCELLANEOUS | 111,489 | 80,096 | 54,500 | 54,500 | 54,500 | 54,500 |
| | Local Revenue | 351,278 | 287,187 | 439,000 | 428,010 | 428,010 | 428,010 |
| R2000 | REVENUE FROM INTERM SOURCE | 53,156 | 52,275 | 30,000 | 151,685 | 151,685 | 151,685 |
| | Intermediate Revenue | 53,156 | 52,275 | 30,000 | 151,685 | 151,685 | 151,685 |
| R3299 | STATE RESTRICTED GRANTS | 1,100,317 | 1,818,128 | 1,859,000 | 8,157,728 | 8,157,728 | 8,157,728 |
| | State Revenue | 1,100,317 | 1,818,128 | 1,859,000 | 8,157,728 | 8,157,728 | 8,157,728 |
| R4500 | RESTRICTED FEDERAL REV THRU STATE | 3,192,504 | 3,379,339 | 4,342,000 | 4,768,950 | 4,768,950 | 4,768,950 |
| R4700 | RESTRICTED FEDERAL REV THRU INTER | 50,550 | 72,540 | 75,000 | 75,000 | 75,000 | 75,000 |
| | Federal Revenue | 3,243,054 | 3,451,879 | 4,417,000 | 4,843,950 | 4,843,950 | 4,843,950 |
| R5200 | INTERFUND TRANSFERS | 100,000 | 100,000 | 100,000 | - | - | - |
| R5400 | BEG FUND BALANCE | 319,491 | 275,783 | 382,000 | 268,850 | 268,850 | 268,850 |
| | Other Revenue | 419,491 | 375,783 | 482,000 | 268,850 | 268,850 | 268,850 |
| | TOTAL RESOURCES | 5,167,296 | 5,985,252 | 7,227,000 | 13,850,223 | 13,850,223 | 13,850,223 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURE BY FUNCTION

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1111 | Elementary Instruction | 229,044 | 155,061 | 496,000 | 2,116,537 | 2,116,537 | 2,116,537 |
| 1113 | Elementary Co-Curricular | 1,903 | 3,849 | 102,500 | 113,300 | 113,300 | 113,300 |
| 1121 | Middle/Junior High Programs | 34,956 | 163,102 | 299,000 | 1,111,573 | 1,111,573 | 1,111,573 |
| 1122 | Middle School Co-Curricular | 5,039 | 97 | 47,000 | 32,700 | 32,700 | 32,700 |
| 1131 | High School Programs | 837,831 | 1,052,482 | 871,975 | 1,661,691 | 1,661,691 | 1,661,691 |
| 1132 | High School Extra Curr | 7,696 | 819 | 3,000 | 2,400 | 2,400 | 2,400 |
| 1140 | Pre-kindergarten Programs | 69,388 | 33,711 | 45,000 | 243,662 | 243,662 | 243,662 |
| 1220 | Special Education Classrooms | 149,067 | 330,529 | 416,828 | 432,052 | 432,052 | 432,052 |
| 1225 | Out of District Programs | 31,021 | 69,303 | 54,000 | 50,000 | 50,000 | 50,000 |
| 1227 | Extended Year Program | 4,378 | 4,539 | - | 5,430 | 5,430 | 5,430 |
| 1250 | Learning Resource Center | 223,650 | 199,181 | 440,127 | 700,897 | 700,897 | 700,897 |
| 1271 | Extended Learning After School | 352,567 | 546,213 | 425,000 | 775,329 | 775,329 | 775,329 |
| 1272 | Title 1 Programs | 1,487,232 | 1,419,083 | 1,375,625 | 1,247,736 | 1,247,736 | 1,247,736 |
| 1280 | Alternative Education | 400 | 275 | - | - | - | - |
| 1291 | ELL Programs | 83,130 | 44,558 | 80,000 | 75,000 | 75,000 | 75,000 |
| 1400 | Summer School Programs | 79,446 | 169,044 | 223,000 | 397,424 | 397,424 | 397,424 |
| 1000 | Instructional Services | 3,596,748 | 4,191,846 | 4,879,055 | 8,965,731 | 8,965,731 | 8,965,731 |
| 2110 | Student Support Services | 248,688 | 350,403 | 259,861 | 791,013 | 791,013 | 791,013 |
| 2120 | Guidance Services | 62,752 | 84,174 | 57,114 | 402,432 | 402,432 | 402,432 |
| 2130 | Health Services | 451 | 6,792 | - | 35,652 | 35,652 | 35,652 |
| 2140 | Psychological Services | 290,519 | 299,890 | 348,551 | 971,206 | 971,206 | 971,206 |
| 2150 | Speech Pathology/Audiolg | 73,161 | 77,925 | 80,494 | 204,134 | 204,134 | 204,134 |
| 2160 | Other Student Treatment Services | 585 | 2,276 | - | - | - | - |
| 2190 | Student Support Direction | 13,589 | 23,144 | - | - | - | - |
| 2210 | Improvement of Instruction | 15,932 | 21,393 | - | 814,210 | 814,210 | 814,210 |
| 2220 | Educational Media Services | 16,866 | 14,239 | 4,000 | 9,364 | 9,364 | 9,364 |
| 2240 | Instructional Staff Development | 313,993 | 289,115 | 796,000 | 766,669 | 766,669 | 766,669 |
| 2410 | Office of Principal Services | 11,746 | 122,048 | 178,095 | 291,861 | 291,861 | 291,861 |
| 2490 | Federal Programs Administration | 138,211 | 86,507 | 128,367 | 122,379 | 122,379 | 122,379 |
| 2550 | Student Transportation | 26,759 | 13,198 | - | - | - | - |
| 2610 | Central Office Services | 22,220 | 24,992 | 25,000 | 10,000 | 10,000 | 10,000 |
| 2000 | Support Services | 1,235,472 | 1,416,096 | 1,877,482 | 4,418,920 | 4,418,920 | 4,418,920 |
| 3300 | Community Services/Parent Involvement | 59,293 | 92,717 | 275,463 | 260,572 | 260,572 | 260,572 |
| 3000 | Community Services | 59,293 | 92,717 | 275,463 | 260,572 | 260,572 | 260,572 |
| 4150 | Building Acquisition and Improvements | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| 4000 | Facilities Acquisition and Improvements | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| 7000 | Unapprop Ending Fund Balance | 275,783 | 284,593 | - | - | - | - |
| 7000 | Unapprop Ending Fund | 275,783 | 284,593 | - | - | - | - |
| | Total Requirements | 5,167,296 | 5,985,252 | 7,227,000 | 13,850,223 | 13,850,223 | 13,850,223 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|-----------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY K-5 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 61,514 | - | 50,000 | 550,000 | 550,000 | 550,000 |
| 112 | CLASSIFIED SALARIES | - | - | - | 371,742 | 371,742 | 371,742 |
| 125 | CURRICULUM SUB | 6,285 | - | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 276 | 7,947 | 50,000 | 50,000 | 50,000 | 50,000 |
| 100 | Salaries | 68,075 | 7,947 | 100,000 | 971,742 | 971,742 | 971,742 |
| 211 | PERS EMPR CONTRIB | 6,279 | - | 20,000 | 179,442 | 179,442 | 179,442 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 2,839 | - | - | 27,000 | 27,000 | 27,000 |
| 213 | PERS BOND PAY | 3,332 | - | - | 57,522 | 57,522 | 57,522 |
| 220 | FICA/MEDICARE | 5,587 | 608 | 10,000 | 72,865 | 72,865 | 72,865 |
| 231 | WORKERS' COMPENSATION | 378 | 35 | - | 4,932 | 4,932 | 4,932 |
| 242 | HEALTH INSURANCE | 29,229 | - | - | 307,538 | 307,538 | 307,538 |
| 244 | LIFE INSURANCE | 151 | - | - | 1,296 | 1,296 | 1,296 |
| 200 | Payroll Costs | 47,795 | 643 | 30,000 | 650,595 | 650,595 | 650,595 |
| 310 | INSTRUC CONSULT/PROF | 19,618 | 33,917 | 89,000 | 144,500 | 144,500 | 144,500 |
| 312 | CONFERENCE/WORKSHOPS | 356 | - | - | - | - | - |
| 331 | REIMBRS STDNT TRANSPORT | - | 3,256 | - | - | - | - |
| 340 | TRAVEL | 1,101 | 951 | - | - | - | - |
| 300 | Purchased Services | 21,075 | 38,124 | 89,000 | 144,500 | 144,500 | 144,500 |
| 410 | SUPPLIES | 75,807 | 47,344 | 277,000 | 241,200 | 241,200 | 241,200 |
| 420 | TEXTBOOKS | - | - | - | 58,500 | 58,500 | 58,500 |
| 460 | NON-CONSUMABLE ITEMS | 3,537 | 14,002 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 3,897 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 6,786 | 47,001 | - | 50,000 | 50,000 | 50,000 |
| 400 | Supplies and Materials | 90,027 | 108,347 | 277,000 | 349,700 | 349,700 | 349,700 |
| 690 | GRANT INDIRECT CHARGES | 2,072 | - | - | - | - | - |
| 600 | Other Objects | 2,072 | - | - | - | - | - |
| | Function Total | 229,044 | 155,061 | 496,000 | 2,116,537 | 2,116,537 | 2,116,537 |
| 1113 | ELEMENTARY CO-CURRICULAR | | | | | | |
| 410 | SUPPLIES | 1,903 | 3,849 | 102,500 | 113,300 | 113,300 | 113,300 |
| 400 | Supplies and Materials | 1,903 | 3,849 | 102,500 | 113,300 | 113,300 | 113,300 |
| | Function Total | 1,903 | 3,849 | 102,500 | 113,300 | 113,300 | 113,300 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 460,000 | 460,000 | 460,000 |
| 112 | CLASSIFIED SALARIES | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| 118 | EXTRA-DUTY SALARIES | - | 15,901 | - | - | - | - |
| 125 | CURRICULUM SUB | 446 | 3,062 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | - | 12,114 | 20,000 | 6,500 | 6,500 | 6,500 |
| 131 | CLASS. ADDITIONAL WAGES | - | 629 | - | - | - | - |
| 100 | Salaries | 446 | 31,706 | 120,000 | 566,500 | 566,500 | 566,500 |
| 211 | PERS EMPR CONTRIB | 35 | 3,239 | - | 113,300 | 113,300 | 113,300 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 11 | 1,373 | - | 27,990 | 27,990 | 27,990 |
| 213 | PERS BOND PAY | 19 | 1,684 | - | 32,655 | 32,655 | 32,655 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|------------------------------------|------------------|----------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 220 | FICA/MEDICARE | 34 | 2,394 | - | 45,687 | 45,687 | 45,687 |
| 231 | WORKERS' COMPENSATION | 2 | 142 | - | 2,799 | 2,799 | 2,799 |
| 242 | HEALTH INSURANCE | - | - | - | 121,134 | 121,134 | 121,134 |
| 244 | LIFE INSURANCE | - | - | - | 408 | 408 | 408 |
| 200 | Payroll Costs | 101 | 8,832 | - | 343,973 | 343,973 | 343,973 |
| 312 | CONFERENCE/WORKSHOPS | - | 2,220 | - | 13,600 | 13,600 | 13,600 |
| 331 | REIMBRS STDNT TRANSPORT | - | 2,507 | - | - | - | - |
| 340 | TRAVEL | - | 244 | - | 20,000 | 20,000 | 20,000 |
| 300 | Purchased Services | - | 4,971 | - | 33,600 | 33,600 | 33,600 |
| 410 | SUPPLIES | 21,997 | 42,482 | 169,000 | 106,000 | 106,000 | 106,000 |
| 460 | NON-CONSUMABLE ITEMS | 5,462 | 7,481 | - | 6,500 | 6,500 | 6,500 |
| 470 | COMPUTER SOFTWARE | 1,000 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 5,950 | 67,630 | 10,000 | 55,000 | 55,000 | 55,000 |
| 400 | Supplies and Materials | 34,409 | 117,593 | 179,000 | 167,500 | 167,500 | 167,500 |
| | Function Total | 34,956 | 163,102 | 299,000 | 1,111,573 | 1,111,573 | 1,111,573 |
| 1122 | MIDDLE SCHOOL CO-CURRICULAR | | | | | | |
| 118 | EXTRA-DUTY SALARIES | 3,756 | - | - | - | - | - |
| 125 | CURRICULUM SUB | - | 90 | - | - | - | - |
| 100 | Salaries | 3,756 | 90 | - | - | - | - |
| 211 | PERS EMPR CONTRIB | 489 | - | - | - | - | - |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 225 | - | - | - | - | - |
| 213 | PERS BOND PAY | 263 | - | - | - | - | - |
| 220 | FICA/MEDICARE | 287 | 7 | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 19 | - | - | - | - | - |
| 200 | Payroll Costs | 1,283 | 7 | - | - | - | - |
| 410 | SUPPLIES | - | - | 47,000 | 32,700 | 32,700 | 32,700 |
| 400 | Supplies and Materials | - | - | 47,000 | 32,700 | 32,700 | 32,700 |
| | Function Total | 5,039 | 97 | 47,000 | 32,700 | 32,700 | 32,700 |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 246,743 | 256,398 | 263,579 | 690,754 | 690,754 | 690,754 |
| 112 | CLASSIFIED SALARIES | - | - | 200,000 | - | - | - |
| 113 | ADMINISTRATORS | - | 26,505 | - | - | - | - |
| 118 | EXTRA-DUTY SALARIES | 4,050 | 4,888 | - | - | - | - |
| 121 | SUBSTITUTES-LICENSED | - | 4,295 | - | - | - | - |
| 125 | CURRICULUM SUB | 8,896 | 6,033 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | - | 6,180 | - | 13,600 | 13,600 | 13,600 |
| 131 | CLASS. ADDITIONAL WAGES | - | - | - | 8,000 | 8,000 | 8,000 |
| 151 | STUDENT LABOR | 4,477 | 5,249 | - | - | - | - |
| 100 | Salaries | 264,166 | 309,548 | 463,579 | 712,354 | 712,354 | 712,354 |
| 211 | PERS EMPR CONTRIB | 36,358 | 41,206 | 50,500 | 222,408 | 222,408 | 222,408 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 14,498 | 15,852 | 15,815 | 33,336 | 33,336 | 33,336 |
| 213 | PERS BOND PAY | 17,182 | 18,912 | 13,179 | 38,808 | 38,808 | 38,808 |
| 220 | FICA/MEDICARE | 19,350 | 22,923 | 20,164 | 45,588 | 45,588 | 45,588 |
| 231 | WORKERS' COMPENSATION | 1,306 | 1,345 | 1,655 | 2,759 | 2,759 | 2,759 |
| 242 | HEALTH INSURANCE | 46,271 | 52,822 | 82,136 | 264,459 | 264,459 | 264,459 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|------------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 244 | LIFE INSURANCE | 370 | 403 | 333 | 644 | 644 | 644 |
| 246 | DISABILITY INSURANCE | - | 84 | - | - | - | - |
| 200 | Payroll Costs | 135,335 | 153,547 | 183,782 | 608,002 | 608,002 | 608,002 |
| 305 | CURRICULUM SUB | - | - | - | 12,324 | 12,324 | 12,324 |
| 310 | INSTRUC CONSULT/PROF | - | 25,657 | - | 37,000 | 37,000 | 37,000 |
| 312 | CONFERENCE/WORKSHOPS | 12,484 | 15,865 | - | 10,000 | 10,000 | 10,000 |
| 331 | REIMBRS STDNT TRANSPORT | - | 3,084 | - | 11,000 | 11,000 | 11,000 |
| 340 | TRAVEL | 24,275 | 17,711 | - | 18,950 | 18,950 | 18,950 |
| 353 | POSTAGE | - | 96 | - | - | - | - |
| 355 | PRINTING AND BINDING | - | - | - | 5,000 | 5,000 | 5,000 |
| 370 | TUITION | 7,955 | - | - | - | - | - |
| 374 | OTHER TUITION PAYMENTS | 7,040 | 7,500 | 12,000 | 15,000 | 15,000 | 15,000 |
| 389 | OTHER PROFESSIONAL SERVICES | 870 | 6,000 | - | - | - | - |
| 300 | Purchased Services | 52,624 | 75,913 | 12,000 | 109,274 | 109,274 | 109,274 |
| 410 | SUPPLIES | 52,127 | 144,137 | 76,000 | 73,926 | 73,926 | 73,926 |
| 420 | TEXTBOOKS | 71,272 | 72,424 | 30,614 | 10,000 | 10,000 | 10,000 |
| 460 | NON-CONSUMABLE ITEMS | 202,770 | 84,140 | 51,000 | 32,098 | 32,098 | 32,098 |
| 470 | COMPUTER SOFTWARE | 3,680 | 2,586 | - | - | - | - |
| 480 | COMPUTER HARDWARE | 55,307 | 210,136 | 55,000 | 66,037 | 66,037 | 66,037 |
| 400 | Supplies and Materials | 385,156 | 513,423 | 212,614 | 182,061 | 182,061 | 182,061 |
| 640 | DUES AND FEES | - | - | - | 5,000 | 5,000 | 5,000 |
| 690 | GRANT INDIRECT CHARGES | 550 | 51 | - | 45,000 | 45,000 | 45,000 |
| 600 | Other Objects | 550 | 51 | - | 50,000 | 50,000 | 50,000 |
| | Function Total | 837,831 | 1,052,482 | 871,975 | 1,661,691 | 1,661,691 | 1,661,691 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | | | | | | |
| 125 | CURRICULUM SUB | 447 | - | - | - | - | - |
| 100 | Salaries | 447 | - | - | - | - | - |
| 410 | SUPPLIES | 2,249 | 819 | 3,000 | 2,400 | 2,400 | 2,400 |
| 460 | EQUIPMENT | 5,000 | - | - | - | - | - |
| 400 | Supplies and Materials | 7,249 | 819 | 3,000 | 2,400 | 2,400 | 2,400 |
| | Function Total | 7,696 | 819 | 3,000 | 2,400 | 2,400 | 2,400 |
| 1140 | PRE-K PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 25,825 | - | - | 102,000 | 102,000 | 102,000 |
| 122 | SUBSTITUTES-CLASSIFIED | 790 | - | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 111 | 536 | 5,000 | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 518 | 1,055 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | 852 | 309 | - | - | - | - |
| 100 | Salaries | 28,096 | 1,900 | 5,000 | 102,000 | 102,000 | 102,000 |
| 211 | PERS EMPR CONTRIB | 3,615 | 230 | - | 20,400 | 20,400 | 20,400 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 23 | 28 | - | - | - | - |
| 213 | PERS BOND PAY | 1,913 | 106 | - | 7,140 | 7,140 | 7,140 |
| 220 | FICA/MEDICARE | 2,152 | 142 | - | 7,803 | 7,803 | 7,803 |
| 231 | WORKERS' COMPENSATION | 156 | 11 | - | 612 | 612 | 612 |
| 242 | HEALTH INSURANCE | 15,764 | - | - | 55,296 | 55,296 | 55,296 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|---|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 244 | LIFE INSURANCE | 82 | - | - | 216 | 216 | 216 |
| 200 | Payroll Costs | 23,705 | 517 | - | 91,467 | 91,467 | 91,467 |
| 410 | SUPPLIES | 17,587 | 31,294 | 40,000 | 44,195 | 44,195 | 44,195 |
| 460 | EQUIPMENT | - | - | - | 6,000 | 6,000 | 6,000 |
| 400 | Supplies and Materials | 17,587 | 31,294 | 40,000 | 50,195 | 50,195 | 50,195 |
| | Function Total | 69,388 | 33,711 | 45,000 | 243,662 | 243,662 | 243,662 |
| 1220 | SPECIAL EDUCATION CLASSROOMS | | | | | | |
| 111 | LICENSED SALARIES | 45,311 | 83,789 | 101,156 | 96,627 | 96,627 | 96,627 |
| 112 | CLASSIFIED SALARIES | 36,223 | 105,609 | 131,896 | 129,432 | 129,432 | 129,432 |
| 100 | Salaries | 81,534 | 189,398 | 233,052 | 226,059 | 226,059 | 226,059 |
| 211 | PERS EMPR CONTRIB | 7,861 | 25,738 | 43,820 | 39,832 | 39,832 | 39,832 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 2,718 | 5,027 | 6,069 | 5,798 | 5,798 | 5,798 |
| 213 | PERS BOND PAY | 4,302 | 13,867 | 11,653 | 15,824 | 15,824 | 15,824 |
| 220 | FICA/MEDICARE | 6,111 | 13,943 | 17,829 | 17,294 | 17,294 | 17,294 |
| 231 | WORKERS' COMPENSATION | 524 | 948 | 1,520 | 900 | 900 | 900 |
| 242 | HEALTH INSURANCE | 45,784 | 81,138 | 102,385 | 125,700 | 125,700 | 125,700 |
| 244 | LIFE INSURANCE | 233 | 470 | 500 | 645 | 645 | 645 |
| 200 | Payroll Costs | 67,533 | 141,131 | 183,776 | 205,993 | 205,993 | 205,993 |
| | Function Total | 149,067 | 330,529 | 416,828 | 432,052 | 432,052 | 432,052 |
| 1225 | SPEC ED - OUT OF DISTRICT PROGRAMS | | | | | | |
| 371 | TUITION PMTS OTHER DISTRICTS | 31,021 | 69,303 | 54,000 | 50,000 | 50,000 | 50,000 |
| 300 | Purchased Services | 31,021 | 69,303 | 54,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | 31,021 | 69,303 | 54,000 | 50,000 | 50,000 | 50,000 |
| 1227 | SPEC ED - EXTENDED YEAR PROGRAM | | | | | | |
| 130 | LIC. ADDITIONAL WAGES | 1,803 | 1,839 | - | 2,000 | 2,000 | 2,000 |
| 131 | CLASS. ADDITIONAL WAGES | 1,395 | 1,573 | - | 2,000 | 2,000 | 2,000 |
| 100 | Salaries | 3,198 | 3,412 | - | 4,000 | 4,000 | 4,000 |
| 211 | PERS EMPR CONTRIB | 586 | 440 | - | 500 | 500 | 500 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 108 | 110 | - | 150 | 150 | 150 |
| 213 | PERS BOND PAY | 224 | 184 | - | 150 | 150 | 150 |
| 220 | FICA/MEDICARE | 245 | 261 | - | 380 | 380 | 380 |
| 231 | WORKERS' COMPENSATION | 17 | 14 | - | 50 | 50 | 50 |
| 200 | Payroll Costs | 1,180 | 1,009 | - | 1,230 | 1,230 | 1,230 |
| 410 | SUPPLIES | - | 118 | - | 200 | 200 | 200 |
| 400 | Supplies and Materials | - | 118 | - | 200 | 200 | 200 |
| | Function Total | 4,378 | 4,539 | - | 5,430 | 5,430 | 5,430 |
| 1250 | SPEC EDUC (LRC) LEARNING RESOURCE CENTER | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 200,000 | 200,000 | 200,000 |
| 112 | CLASSIFIED SALARIES | 123,012 | 92,572 | 162,272 | 211,378 | 211,378 | 211,378 |
| 122 | SUBSTITUTES-CLASSIFIED | - | 666 | - | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|---------------------------------------|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 125 | CURRICULUM SUB | 3,549 | - | - | - | - | - |
| 151 | STUDENT LABOR | 266 | 656 | - | - | - | - |
| 100 | Salaries | 126,827 | 93,894 | 162,272 | 411,378 | 411,378 | 411,378 |
| 211 | PERS EMPR CONTRIB | 14,007 | 10,279 | 28,592 | 78,996 | 78,996 | 78,996 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | - | - | 6,000 | 6,000 | 6,000 |
| 213 | PERS BOND PAY | 7,477 | 5,747 | 8,114 | 16,179 | 16,179 | 16,179 |
| 220 | FICA/MEDICARE | 9,554 | 7,038 | 12,414 | 29,231 | 29,231 | 29,231 |
| 231 | WORKERS' COMPENSATION | 723 | 475 | 1,094 | 1,319 | 1,319 | 1,319 |
| 242 | HEALTH INSURANCE | 58,576 | 77,191 | 169,367 | 127,364 | 127,364 | 127,364 |
| 244 | LIFE INSURANCE | 493 | 333 | 544 | 430 | 430 | 430 |
| 200 | Payroll Costs | 90,830 | 101,063 | 220,125 | 259,519 | 259,519 | 259,519 |
| 305 | CURRICULUM SUBS | - | - | - | 20,000 | 20,000 | 20,000 |
| 300 | Purchased Services | - | - | - | 20,000 | 20,000 | 20,000 |
| 410 | SUPPLIES | 3,810 | 224 | 57,730 | 10,000 | 10,000 | 10,000 |
| 480 | COMPUTER HARDWARE | 2,183 | 4,000 | - | - | - | - |
| 400 | Supplies and Materials | 5,993 | 4,224 | 57,730 | 10,000 | 10,000 | 10,000 |
| | Function Total | 223,650 | 199,181 | 440,127 | 700,897 | 700,897 | 700,897 |
| 1271 | EXTENDED LEARNING AFTER SCHOOL | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 45,000 | 45,000 | 45,000 |
| 118 | EXTRA-DUTY SALARIES | 30,425 | 65,278 | 73,356 | 71,226 | 71,226 | 71,226 |
| 125 | CURRICULUM SUB | 1,873 | 180 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 160,812 | 191,323 | 181,834 | 342,453 | 342,453 | 342,453 |
| 131 | CLASS. ADDITIONAL WAGES | 61,563 | 98,922 | 21,000 | 30,537 | 30,537 | 30,537 |
| 100 | Salaries | 254,673 | 355,703 | 276,190 | 489,216 | 489,216 | 489,216 |
| 211 | PERS EMPR CONTRIB | 33,207 | 46,784 | 16,923 | 89,588 | 89,588 | 89,588 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 9,551 | 12,879 | 4,401 | 25,055 | 25,055 | 25,055 |
| 213 | PERS BOND PAY | 15,726 | 22,172 | 3,668 | 30,609 | 30,609 | 30,609 |
| 220 | FICA/MEDICARE | 19,051 | 26,521 | 29,371 | 49,562 | 49,562 | 49,562 |
| 231 | WORKERS' COMPENSATION | 1,453 | 1,673 | 447 | 2,707 | 2,707 | 2,707 |
| 242 | HEALTH INSURANCE | - | - | - | 13,824 | 13,824 | 13,824 |
| 244 | LIFE INSURANCE | - | - | - | 54 | 54 | 54 |
| 200 | Payroll Costs | 78,988 | 110,029 | 54,810 | 211,399 | 211,399 | 211,399 |
| 310 | INSTRUC CONSULT/PROF | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 331 | REIMBRS STDNT TRANSPORT | - | 1,267 | - | - | - | - |
| 340 | TRAVEL | - | 348 | - | - | - | - |
| 300 | Purchased Services | - | 41,615 | 40,000 | 40,000 | 40,000 | 40,000 |
| 410 | SUPPLIES | 11,602 | 15,619 | 49,000 | 15,214 | 15,214 | 15,214 |
| 470 | COMPUTER SOFTWARE | - | 9,000 | 5,000 | 4,500 | 4,500 | 4,500 |
| 400 | Supplies and Materials | 11,602 | 24,619 | 54,000 | 19,714 | 19,714 | 19,714 |
| 690 | GRANT INDIRECT CHARGES | 7,304 | 14,247 | - | 15,000 | 15,000 | 15,000 |
| 600 | Other Objects | 7,304 | 14,247 | - | 15,000 | 15,000 | 15,000 |
| | Function Total | 352,567 | 546,213 | 425,000 | 775,329 | 775,329 | 775,329 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 1272 | TITLE 1 PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 349,544 | 348,173 | 318,164 | 299,831 | 299,831 | 299,831 |
| 112 | CLASSIFIED SALARIES | 454,467 | 415,189 | 401,937 | 352,431 | 352,431 | 352,431 |
| 121 | SUBSTITUTES-LICENSED | 22,327 | - | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 2,316 | - | - | - | - | - |
| 100 | Salaries | 828,654 | 763,362 | 720,101 | 652,262 | 652,262 | 652,262 |
| 211 | PERS EMPR CONTRIB | 128,251 | 123,180 | 149,112 | 132,645 | 132,645 | 132,645 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 20,430 | 20,860 | 19,090 | 17,990 | 17,990 | 17,990 |
| 213 | PERS BOND PAY | 54,853 | 52,940 | 35,778 | 45,534 | 45,534 | 45,534 |
| 220 | FICA/MEDICARE | 59,810 | 55,375 | 55,088 | 49,898 | 49,898 | 49,898 |
| 231 | WORKERS' COMPENSATION | 4,704 | 3,620 | 4,665 | 2,546 | 2,546 | 2,546 |
| 242 | HEALTH INSURANCE | 356,739 | 357,531 | 389,929 | 320,448 | 320,448 | 320,448 |
| 244 | LIFE INSURANCE | 2,416 | 1,852 | 1,862 | 1,413 | 1,413 | 1,413 |
| 200 | Payroll Costs | 627,203 | 615,358 | 655,524 | 570,474 | 570,474 | 570,474 |
| 410 | SUPPLIES | 1,817 | 4,800 | - | 25,000 | 25,000 | 25,000 |
| 400 | Supplies and Materials | 1,817 | 4,800 | - | 25,000 | 25,000 | 25,000 |
| 690 | GRANT INDIRECT CHARGES | 29,558 | 35,563 | - | - | - | - |
| 600 | Other Objects | 29,558 | 35,563 | - | - | - | - |
| | Function Total | 1,487,232 | 1,419,083 | 1,375,625 | 1,247,736 | 1,247,736 | 1,247,736 |
| 1280 | ALTERNATIVE EDUCATION | | | | | | |
| 410 | SUPPLIES | 400 | 275 | - | - | - | - |
| 400 | Supplies and Materials | 400 | 275 | - | - | - | - |
| | Function Total | 400 | 275 | - | - | - | - |
| 1291 | ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS) | | | | | | |
| 112 | CLASSIFIED SALARIES | 25,215 | 24,074 | 24,157 | 24,643 | 24,643 | 24,643 |
| 130 | LIC. ADDITIONAL WAGES | 11,885 | 138 | 15,000 | 15,000 | 15,000 | 15,000 |
| 131 | CLASS. ADDITIONAL WAGES | 9,783 | 66 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | 751 | - | - | - | - | - |
| 100 | Salaries | 47,634 | 24,278 | 39,157 | 39,643 | 39,643 | 39,643 |
| 211 | PERS EMPR CONTRIB | 6,224 | 3,160 | 8,256 | 8,342 | 8,342 | 8,342 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 626 | 8 | 1,800 | 1,800 | 1,800 | 1,800 |
| 213 | PERS BOND PAY | 3,184 | 1,699 | 3,308 | 3,825 | 3,825 | 3,825 |
| 220 | FICA/MEDICARE | 3,469 | 1,832 | 3,848 | 3,885 | 3,885 | 3,885 |
| 231 | WORKERS' COMPENSATION | 266 | 116 | 260 | 199 | 199 | 199 |
| 242 | HEALTH INSURANCE | 15,325 | 9,513 | 14,940 | 12,247 | 12,247 | 12,247 |
| 244 | LIFE INSURANCE | 68 | 59 | 59 | 59 | 59 | 59 |
| 200 | Payroll Costs | 29,162 | 16,387 | 32,471 | 30,357 | 30,357 | 30,357 |
| 312 | CONFERENCE/WORKSHOPS | 880 | - | 3,372 | - | - | - |
| 340 | TRAVEL | 229 | - | - | - | - | - |
| 300 | Purchased Services | 1,109 | - | 3,372 | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|---------------------------------|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 410 | SUPPLIES | 5,225 | 268 | 5,000 | 5,000 | 5,000 | 5,000 |
| 470 | COMPUTER SOFTWARE | - | 3,625 | - | - | - | - |
| 400 | Supplies and Materials | 5,225 | 3,893 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Function Total | 83,130 | 44,558 | 80,000 | 75,000 | 75,000 | 75,000 |
| 1400 | SUMMER SCHOOL PROGRAMS | | | | | | |
| 130 | LIC. ADDITIONAL WAGES | 41,999 | 97,669 | 190,000 | 295,448 | 295,448 | 295,448 |
| 131 | CLASS. ADDITIONAL WAGES | 5,779 | 11,275 | - | 8,777 | 8,777 | 8,777 |
| 151 | STUDENT LABOR | - | 1,215 | - | 1,200 | 1,200 | 1,200 |
| 100 | Salaries | 47,778 | 110,159 | 190,000 | 305,425 | 305,425 | 305,425 |
| 211 | PERS EMPR CONTRIB | 6,130 | 14,742 | 2,000 | 36,133 | 36,133 | 36,133 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 2,296 | 5,541 | 1,000 | 11,123 | 11,123 | 11,123 |
| 213 | PERS BOND PAY | 2,923 | 6,948 | 1,000 | 13,144 | 13,144 | 13,144 |
| 220 | FICA/MEDICARE | 3,619 | 8,058 | 21,000 | 23,051 | 23,051 | 23,051 |
| 231 | WORKERS' COMPENSATION | 271 | 539 | - | 1,048 | 1,048 | 1,048 |
| 200 | Payroll Costs | 15,239 | 35,828 | 25,000 | 84,499 | 84,499 | 84,499 |
| 331 | REIMBRS STDNT TRANSPORT | 347 | 20 | - | - | - | - |
| 300 | Purchased Services | 347 | 20 | - | - | - | - |
| 410 | SUPPLIES | 16,082 | 23,037 | 8,000 | 7,500 | 7,500 | 7,500 |
| 400 | Supplies and Materials | 16,082 | 23,037 | 8,000 | 7,500 | 7,500 | 7,500 |
| | Function Total | 79,446 | 169,044 | 223,000 | 397,424 | 397,424 | 397,424 |
| 2110 | STUDENT SUPPORT SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 69,335 | 120,755 | 99,765 | 318,278 | 318,278 | 318,278 |
| 112 | CLASSIFIED SALARIES | 52,241 | 30,719 | 26,160 | 63,146 | 63,146 | 63,146 |
| 118 | EXTRA-DUTY SALARIES | 7,512 | 7,664 | 7,795 | 34,294 | 34,294 | 34,294 |
| 125 | CURRICULUM SUB | - | 90 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 451 | 2,237 | - | 7,200 | 7,200 | 7,200 |
| 131 | CLASS. ADDITIONAL WAGES | 147 | 459 | - | 5,600 | 5,600 | 5,600 |
| 132 | NON CERTIFIED OVERTIME | - | 37 | - | - | - | - |
| 100 | Salaries | 129,686 | 161,961 | 133,720 | 428,518 | 428,518 | 428,518 |
| 211 | PERS EMPR CONTRIB | 17,984 | 24,288 | 25,932 | 82,087 | 82,087 | 82,087 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 4,413 | 7,705 | 6,454 | 20,126 | 20,126 | 20,126 |
| 213 | PERS BOND PAY | 9,078 | 11,204 | 6,686 | 29,101 | 29,101 | 29,101 |
| 220 | FICA/MEDICARE | 9,774 | 12,072 | 9,992 | 31,906 | 31,906 | 31,906 |
| 231 | WORKERS' COMPENSATION | 672 | 623 | 845 | 2,175 | 2,175 | 2,175 |
| 242 | HEALTH INSURANCE | 52,785 | 41,002 | 43,865 | 89,647 | 89,647 | 89,647 |
| 244 | LIFE INSURANCE | 267 | 179 | 179 | 467 | 467 | 467 |
| 200 | Payroll Costs | 94,973 | 97,073 | 93,953 | 255,509 | 255,509 | 255,509 |
| 310 | INSTRUC CONSULT/PROF | - | 29,511 | - | - | - | - |
| 312 | WORKSHOPS/CONFERENCES | 954 | - | - | 1,500 | 1,500 | 1,500 |
| 324 | RENTALS | - | 750 | - | - | - | - |
| 331 | REIMBRS STDNT TRANSPORT | - | - | - | 2,800 | 2,800 | 2,800 |
| 340 | TRAVEL | - | - | - | 500 | 500 | 500 |
| 389 | OTHER PROFESSIONAL SERVICES | - | 42,223 | - | - | - | - |
| 300 | Purchased Services | 954 | 72,484 | - | 4,800 | 4,800 | 4,800 |
| 410 | SUPPLIES | 21,533 | 16,946 | 32,188 | 92,786 | 92,786 | 92,786 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|-------------------------------|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 480 | COMPUTER HARDWARE | 558 | - | - | 8,500 | 8,500 | 8,500 |
| 400 | Supplies and Materials | 22,091 | 16,946 | 32,188 | 101,286 | 101,286 | 101,286 |
| 690 | GRANT INDIRECT CHARGES | 984 | 1,939 | - | 900 | 900 | 900 |
| 600 | Other Objects | 984 | 1,939 | - | 900 | 900 | 900 |
| | Function Total | 248,688 | 350,403 | 259,861 | 791,013 | 791,013 | 791,013 |
| 2120 | GUIDANCE SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 22,748 | 23,940 | 24,948 | 225,671 | 225,671 | 225,671 |
| 112 | CLASSIFIED SALARIES | 5,353 | 7,780 | 7,276 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 11,960 | 15,750 | - | 12,000 | 12,000 | 12,000 |
| 131 | CLASS. ADDITIONAL WAGES | 1,224 | 1,613 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | - | 3,967 | - | - | - | - |
| 100 | Salaries | 41,285 | 53,050 | 32,224 | 237,671 | 237,671 | 237,671 |
| 211 | PERS EMPR CONTRIB | 5,976 | 7,494 | 5,678 | 45,673 | 45,673 | 45,673 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 2,082 | 2,381 | 1,497 | 13,493 | 13,493 | 13,493 |
| 213 | PERS BOND PAY | 3,012 | 3,690 | 1,611 | 15,742 | 15,742 | 15,742 |
| 220 | FICA/MEDICARE | 3,271 | 3,998 | 2,465 | 17,204 | 17,204 | 17,204 |
| 231 | WORKERS' COMPENSATION | 217 | 235 | 205 | 1,197 | 1,197 | 1,197 |
| 242 | HEALTH INSURANCE | 6,876 | 13,271 | 13,370 | 71,172 | 71,172 | 71,172 |
| 244 | LIFE INSURANCE | 33 | 55 | 64 | 280 | 280 | 280 |
| 200 | Payroll Costs | 21,467 | 31,124 | 24,890 | 164,761 | 164,761 | 164,761 |
| | Function Total | 62,752 | 84,174 | 57,114 | 402,432 | 402,432 | 402,432 |
| 2130 | HEALTH SERVICES | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 20,000 | 20,000 | 20,000 |
| 100 | Salaries | - | - | - | 20,000 | 20,000 | 20,000 |
| 211 | PERS EMPR CONTRIB | - | - | - | 4,000 | 4,000 | 4,000 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | - | - | 1,200 | 1,200 | 1,200 |
| 213 | PERS BOND PAY | - | - | - | 1,400 | 1,400 | 1,400 |
| 220 | FICA/MEDICARE | - | - | - | 1,530 | 1,530 | 1,530 |
| 231 | WORKERS' COMPENSATION | - | - | - | 120 | 120 | 120 |
| 242 | HEALTH INSURANCE | - | - | - | 7,373 | 7,373 | 7,373 |
| 244 | LIFE INSURANCE | - | - | - | 29 | 29 | 29 |
| 200 | Payroll Costs | - | - | - | 15,652 | 15,652 | 15,652 |
| 389 | OTHER PROFESSIONAL SERVICES | - | 5,910 | - | - | - | - |
| 300 | Purchased Services | - | 5,910 | - | - | - | - |
| 410 | SUPPLIES | 451 | 882 | - | - | - | - |
| 400 | Supplies and Materials | 451 | 882 | - | - | - | - |
| | Function Total | 451 | 6,792 | - | 35,652 | 35,652 | 35,652 |
| 2140 | PSYCHOLOGICAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 175,743 | 176,314 | 206,236 | 407,855 | 407,855 | 407,855 |
| 130 | LIC. ADDITIONAL WAGES | - | 1,387 | - | - | - | - |
| 100 | Salaries | 175,743 | 177,701 | 206,236 | 407,855 | 407,855 | 407,855 |
| 211 | PERS EMPR CONTRIB | 26,754 | 21,836 | 36,339 | 80,044 | 80,044 | 80,044 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|--|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 11,125 | 10,078 | 12,374 | 24,471 | 24,471 | 24,471 |
| 213 | PERS BOND PAY | 12,772 | 11,758 | 10,312 | 28,550 | 28,550 | 28,550 |
| 220 | FICA/MEDICARE | 13,420 | 13,545 | 15,777 | 31,201 | 31,201 | 31,201 |
| 231 | WORKERS' COMPENSATION | 932 | 791 | 1,306 | 1,720 | 1,720 | 1,720 |
| 242 | HEALTH INSURANCE | 49,527 | 52,907 | 65,922 | 116,864 | 116,864 | 116,864 |
| 244 | LIFE INSURANCE | 246 | 214 | 285 | 501 | 501 | 501 |
| 200 | Payroll Costs | 114,776 | 111,129 | 142,315 | 283,351 | 283,351 | 283,351 |
| 310 | INSTRUC CONSULT/PROF | - | 11,060 | - | 280,000 | 280,000 | 280,000 |
| 300 | Purchased Services | - | 11,060 | - | 280,000 | 280,000 | 280,000 |
| | Function Total | 290,519 | 299,890 | 348,551 | 971,206 | 971,206 | 971,206 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 75,000 | 75,000 | 75,000 |
| 112 | CLASSIFIED SALARIES | 28,540 | 29,005 | 29,104 | 37,918 | 37,918 | 37,918 |
| 100 | Salaries | 28,540 | 29,005 | 29,104 | 112,918 | 112,918 | 112,918 |
| 211 | PERS EMPR CONTRIB | 5,231 | 5,317 | 6,714 | 23,748 | 23,748 | 23,748 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | - | - | 4,500 | 4,500 | 4,500 |
| 213 | PERS BOND PAY | 1,998 | 2,030 | 1,455 | 7,904 | 7,904 | 7,904 |
| 220 | FICA/MEDICARE | 2,053 | 2,079 | 2,227 | 8,639 | 8,639 | 8,639 |
| 231 | WORKERS' COMPENSATION | 154 | 139 | 192 | 598 | 598 | 598 |
| 242 | HEALTH INSURANCE | 17,448 | 17,784 | 15,730 | 45,648 | 45,648 | 45,648 |
| 244 | LIFE INSURANCE | 82 | 71 | 72 | 179 | 179 | 179 |
| 200 | Payroll Costs | 26,966 | 27,420 | 26,390 | 91,216 | 91,216 | 91,216 |
| 310 | INSTRUC CONSULT/PROF | 17,655 | 21,500 | 25,000 | - | - | - |
| 300 | Purchased Services | 17,655 | 21,500 | 25,000 | - | - | - |
| | Function Total | 73,161 | 77,925 | 80,494 | 204,134 | 204,134 | 204,134 |
| 2160 | OTHER STUDENT TREATMENT | | | | | | |
| 310 | INSTRUC CONSULT/PROF | 585 | 2,276 | - | - | - | - |
| 300 | Purchased Services | 585 | 2,276 | - | - | - | - |
| | Function Total | 585 | 2,276 | - | - | - | - |
| 2190 | DIRECTION OF STUDENT SERVICES | | | | | | |
| 690 | GRANT INDIRECT CHARGES | 13,589 | 23,144 | - | - | - | - |
| 600 | Other Objects | 13,589 | 23,144 | - | - | - | - |
| | Function Total | 13,589 | 23,144 | - | - | - | - |
| 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 365,000 | 365,000 | 365,000 |
| 112 | CLASSIFIED SALARIES | - | - | - | 34,536 | 34,536 | 34,536 |
| 113 | ADMINISTRATORS | - | - | - | 94,000 | 94,000 | 94,000 |
| 118 | EXTRA-DUTY SALARIES | 5,634 | 2,874 | - | - | - | - |
| 125 | CURRICULUM SUB | 3,745 | 4,682 | - | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 1,315 | 92 | - | - | - | - |
| 100 | Salaries | 10,694 | 7,648 | - | 493,536 | 493,536 | 493,536 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|--|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 211 | PERS EMPR CONTRIB | 487 | 383 | - | 97,885 | 97,885 | 97,885 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 79 | 6 | - | 27,540 | 27,540 | 27,540 |
| 213 | PERS BOND PAY | 242 | 170 | - | 34,547 | 34,547 | 34,547 |
| 220 | FICA/MEDICARE | 816 | 585 | - | 37,756 | 37,756 | 37,756 |
| 231 | WORKERS' COMPENSATION | 55 | 35 | - | 2,886 | 2,886 | 2,886 |
| 242 | HEALTH INSURANCE | - | - | - | 119,592 | 119,592 | 119,592 |
| 244 | LIFE INSURANCE | - | - | - | 468 | 468 | 468 |
| 200 | Payroll Costs | 1,679 | 1,179 | - | 320,674 | 320,674 | 320,674 |
| 331 | REIMBRS STDNT TRANSPORT | - | 9,515 | - | - | - | - |
| 300 | Purchased Services | - | 9,515 | - | - | - | - |
| 410 | SUPPLIES | 426 | 1,935 | - | - | - | - |
| 400 | Supplies and Materials | 426 | 1,935 | - | - | - | - |
| 690 | GRANT INDIRECT CHARGES | 3,133 | 1,116 | - | - | - | - |
| 600 | Other Objects | 3,133 | 1,116 | - | - | - | - |
| | Function Total | 15,932 | 21,393 | - | 814,210 | 814,210 | 814,210 |
| 2220 | EDUCATIONAL MEDIA SERVICES | | | | | | |
| 410 | SUPPLIES | 16,866 | 14,239 | 4,000 | 9,364 | 9,364 | 9,364 |
| 400 | Supplies and Materials | 16,866 | 14,239 | 4,000 | 9,364 | 9,364 | 9,364 |
| | Function Total | 16,866 | 14,239 | 4,000 | 9,364 | 9,364 | 9,364 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | |
| 111 | LICENSED SALARIES | - | - | 100,000 | - | - | - |
| 121 | SUBSTITUTES-LICENSED | - | 2,347 | - | - | - | - |
| 125 | CURRICULUM SUB | 69,320 | 55,304 | 87,000 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 29,059 | 31,854 | 140,000 | 134,146 | 134,146 | 134,146 |
| 131 | CLASS. ADDITIONAL WAGES | 1,242 | 5,924 | 6,400 | 8,638 | 8,638 | 8,638 |
| 132 | CLASS. ADDITIONAL WAGES | 106 | 15 | - | - | - | - |
| 100 | Salaries | 99,727 | 95,444 | 333,400 | 142,784 | 142,784 | 142,784 |
| 211 | PERS EMPR CONTRIB | 8,747 | 9,419 | 34,800 | 27,776 | 27,776 | 27,776 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 1,750 | 1,853 | 4,200 | 1,980 | 1,980 | 1,980 |
| 213 | PERS BOND PAY | 4,147 | 4,298 | 37,800 | 3,628 | 3,628 | 3,628 |
| 220 | FICA/MEDICARE | 7,535 | 7,226 | 28,700 | 19,339 | 19,339 | 19,339 |
| 231 | WORKERS' COMPENSATION | 508 | 451 | 600 | 122 | 122 | 122 |
| 200 | Payroll Costs | 22,687 | 23,247 | 106,100 | 52,845 | 52,845 | 52,845 |
| 305 | CURRICULUM SUBS | - | - | - | 102,277 | 102,277 | 102,277 |
| 310 | INSTRUC CONSULT/PROF | 84,756 | 100,167 | 150,000 | 241,400 | 241,400 | 241,400 |
| 312 | CONFERENCE/WORKSHOPS | 28,031 | 21,131 | 24,000 | 29,000 | 29,000 | 29,000 |
| 340 | TRAVEL | 19,601 | 12,094 | 7,000 | 12,500 | 12,500 | 12,500 |
| 300 | Purchased Services | 132,388 | 133,392 | 181,000 | 385,177 | 385,177 | 385,177 |
| 410 | SUPPLIES | 36,659 | 22,069 | 175,500 | 175,863 | 175,863 | 175,863 |
| 470 | COMPUTER SOFTWARE | 11,266 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 6,996 | 6,615 | - | 10,000 | 10,000 | 10,000 |
| 400 | Supplies and Materials | 54,921 | 28,684 | 175,500 | 185,863 | 185,863 | 185,863 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|--|------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 690 | GRANT INDIRECT CHARGES | 4,270 | 8,348 | - | - | - | - |
| 600 | Other Objects | 4,270 | 8,348 | - | - | - | - |
| | Function Total | 313,993 | 289,115 | 796,000 | 766,669 | 766,669 | 766,669 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | - | - | - | 60,000 | 60,000 | 60,000 |
| 113 | ADMINISTRATORS | - | 79,515 | 112,092 | 115,455 | 115,455 | 115,455 |
| 100 | Salaries | - | 79,515 | 112,092 | 175,455 | 175,455 | 175,455 |
| 211 | PERS EMPR CONTRIB | - | 14,575 | 25,860 | 35,091 | 35,091 | 35,091 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | - | 4,771 | 6,725 | 6,927 | 6,927 | 6,927 |
| 213 | PERS BOND PAY | - | 5,566 | 5,605 | 12,282 | 12,282 | 12,282 |
| 220 | FICA/MEDICARE | - | 5,976 | 8,575 | 13,422 | 13,422 | 13,422 |
| 231 | WORKERS' COMPENSATION | - | 347 | 694 | 937 | 937 | 937 |
| 242 | HEALTH INSURANCE | - | 5,772 | 17,892 | 47,131 | 47,131 | 47,131 |
| 244 | LIFE INSURANCE | - | 243 | 315 | 616 | 616 | 616 |
| 246 | DISABILITY INSURANCE | - | 253 | 337 | - | - | - |
| 200 | Payroll Costs | - | 37,503 | 66,003 | 116,406 | 116,406 | 116,406 |
| 353 | POSTAGE | 1,073 | 956 | - | - | - | - |
| 300 | Purchased Services | 1,073 | 956 | - | - | - | - |
| 410 | SUPPLIES | 10,673 | 3,314 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 760 | - | - | - | - |
| 400 | Supplies and Materials | 10,673 | 4,074 | - | - | - | - |
| | Function Total | 11,746 | 122,048 | 178,095 | 291,861 | 291,861 | 291,861 |
| 2490 | FEDERAL PROGRAMS ADMINISTRATION | | | | | | |
| 113 | ADMINISTRATORS | 56,155 | 59,232 | 62,624 | 61,170 | 61,170 | 61,170 |
| 100 | Salaries | 56,155 | 59,232 | 62,624 | 61,170 | 61,170 | 61,170 |
| 211 | PERS EMPR CONTRIB | 10,293 | 10,858 | 14,447 | 10,778 | 10,778 | 10,778 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 3,369 | 3,554 | 3,758 | 3,670 | 3,670 | 3,670 |
| 213 | PERS BOND PAY | 3,931 | 4,146 | 3,131 | 4,282 | 4,282 | 4,282 |
| 220 | FICA/MEDICARE | 4,308 | 4,542 | 4,791 | 4,680 | 4,680 | 4,680 |
| 231 | WORKERS' COMPENSATION | 275 | 257 | 387 | 224 | 224 | 224 |
| 242 | HEALTH INSURANCE | 8,634 | - | 7,865 | 9,000 | 9,000 | 9,000 |
| 244 | LIFE INSURANCE | 193 | 181 | 176 | 174 | 174 | 174 |
| 246 | DISABILITY INSURANCE | 176 | 188 | 188 | 186 | 186 | 186 |
| 200 | Payroll Costs | 31,179 | 23,726 | 34,743 | 32,994 | 32,994 | 32,994 |
| 310 | INSTRUC CONSULT/PROF | 50,877 | - | 7,000 | - | - | - |
| 312 | CONFERENCE/WORKSHOPS | - | 2,370 | - | - | - | - |
| 300 | Purchased Services | 50,877 | 2,370 | 7,000 | - | - | - |
| 410 | SUPPLIES | - | 1,179 | 24,000 | 28,215 | 28,215 | 28,215 |
| 400 | Supplies and Materials | - | 1,179 | 24,000 | 28,215 | 28,215 | 28,215 |
| | Function Total | 138,211 | 86,507 | 128,367 | 122,379 | 122,379 | 122,379 |
| 2550 | STUDENT TRANSPORTATION | | | | | | |
| 331 | REIMBRS STDNT TRANSPORT | 26,759 | 13,198 | - | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|-------------|-------------------------------|------------------|---------------|-------------------|----------------|---------------|---------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| 300 | Purchased Services | 26,759 | 13,198 | - | - | - | - |
| | Function Total | 26,759 | 13,198 | - | - | - | - |
| 2640 | STAFF SERVICES | | | | | | |
| 114 | SUPERVISORS/CONFIDENTIAL | 8,358 | 12,806 | - | - | - | - |
| 121 | SUBSTITUTES-LICENSED | 178 | | | | | |
| 125 | CURRICULUM SUB | 1,038 | - | - | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 1,233 | 202 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | - | 1,587 | - | - | - | - |
| 100 | Salaries | 10,807 | 14,595 | - | - | - | - |
| 211 | PERS EMPR CONTRIB | 1,904 | 2,662 | - | - | - | - |
| 213 | PERS BOND PAY | 744 | 1,016 | - | - | - | - |
| 220 | FICA/MEDICARE | 774 | 1,045 | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 54 | 65 | - | - | - | - |
| 242 | HEALTH INSURANCE | 2,847 | 4,221 | - | - | - | - |
| 244 | LIFE INSURANCE | 14 | 18 | - | - | - | - |
| 200 | Payroll Costs | 6,337 | 9,027 | - | - | - | - |
| 312 | CONFERENCE/WORKSHOPS | 349 | - | - | - | - | - |
| 355 | PRINTING AND BINDING | - | 187 | - | - | - | - |
| 389 | OT NON-INSTRCT PROF\TECH | 1,062 | 823 | - | - | - | - |
| 300 | Purchased Services | 1,411 | 1,010 | - | - | - | - |
| 410 | SUPPLIES | 3,665 | 360 | 25,000 | 10,000 | 10,000 | 10,000 |
| 400 | Supplies and Materials | 3,665 | 360 | 25,000 | 10,000 | 10,000 | 10,000 |
| | Function Total | 22,220 | 24,992 | 25,000 | 10,000 | 10,000 | 10,000 |
| 3300 | COMMUNITY SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 19,595 | 15,234 | 40,116 | 15,188 | 15,188 | 15,188 |
| 130 | LIC. ADDITIONAL WAGES | 3,433 | 2,034 | 50,000 | 50,000 | 50,000 | 50,000 |
| 131 | CLASS. ADDITIONAL WAGES | 3,941 | 2,971 | 5,000 | 5,000 | 5,000 | 5,000 |
| 132 | NON CERTIFIED OVERTIME | 4,025 | 2,611 | 1,800 | 1,800 | 1,800 | 1,800 |
| 100 | Salaries | 30,994 | 22,850 | 96,916 | 71,988 | 71,988 | 71,988 |
| 211 | PERS EMPR CONTRIB | 1,540 | 1,078 | 2,782 | 4,000 | 4,000 | 4,000 |
| 212 | EMPLOYEE CONTRBTN, PICKUP | 206 | 117 | 907 | 1,350 | 1,350 | 1,350 |
| 213 | PERS BOND PAY | 778 | 521 | 966 | 1,460 | 1,460 | 1,460 |
| 220 | FICA/MEDICARE | 2,359 | 1,734 | 1,274 | 1,662 | 1,662 | 1,662 |
| 231 | WORKERS' COMPENSATION | 164 | 103 | 64 | 56 | 56 | 56 |
| 242 | HEALTH INSURANCE | 177 | - | 3,600 | 3,600 | 3,600 | 3,600 |
| 244 | LIFE INSURANCE | 1 | - | 14 | 17 | 17 | 17 |
| 200 | Payroll Costs | 5,225 | 3,553 | 9,607 | 12,145 | 12,145 | 12,145 |
| 310 | INSTRUC CONSULT/PROF | 3,274 | 38,612 | 59,000 | 51,000 | 51,000 | 51,000 |
| 312 | CONFERENCE/WORKSHOPS | 476 | 2,842 | - | - | - | - |
| 340 | TRAVEL | 411 | 628 | 2,500 | 2,500 | 2,500 | 2,500 |
| 300 | Purchased Services | 4,161 | 42,082 | 61,500 | 53,500 | 53,500 | 53,500 |
| 410 | SUPPLIES | 18,913 | 24,232 | 107,440 | 122,940 | 122,940 | 122,940 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|------|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | BUDGET | 2019-20 | Proposed | Approved |
| 400 | Supplies and Materials | 18,913 | 24,232 | 107,440 | 122,940 | 122,940 | 122,940 |
| | Function Total | 59,293 | 92,717 | 275,463 | 260,573 | 260,573 | 260,573 |
| 4150 | BUILDING ACQUISITION & IMPROVEMENTS | | | | | | |
| 520 | BUILDING ACQUISITION & IMPROVEMENTS | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| 500 | Capital Outlay | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| | Function Total | - | - | 195,000 | 205,000 | 205,000 | 205,000 |
| 7000 | UNAPPROP ENDING FUND | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 275,783 | 284,593 | - | - | - | - |
| 800 | Other Uses of Funds | 275,783 | 284,593 | - | - | - | - |
| | Function Total | 275,783 | 284,593 | - | - | - | - |
| | Fund Total | 5,167,296 | 5,985,252 | 7,227,000 | 13,850,224 | 13,850,224 | 13,850,224 |

Nutrition Services (298)

The Nutrition Services Fund supports activities associated with the National School Lunch Program and School Breakfast Program. In addition to breakfast and lunch provided as part of the regular school year program and dinner provided for students participating in the afterschool program, the district participates in a Summer Feeding Program. “Breakfast after the Bell” or Breakfast in the Classroom, is provided in *five* elementary schools—Buel, Columbus, Grandhaven, Newby and Wascher. Revenues include federal school lunch reimbursement, state school funding, lunch sales and, in recent years, grants to promote fruits and vegetables to elementary students.

The Nutrition Services Department provides nutritious and affordable meals and promotes nutrition education. Nutrition Services follows the legislated rules governing what can be served to students—how many calories, fat grams, sugar grams, serving size, etc. The department purchases produce through local farmers and vendors whenever feasible. Our produce distributor is Duck Produce, a Food Alliance Certified distributor that distinguishes foods produced with respect for people, animals, and the environment. The department purchases local foods whenever possible, with respect to quality and cost. Buying local is one way the District can support local farms and the local economy.



The District serves a different local fruit or vegetable every month of the school year, using resources available from the Oregon Department of Education’s Oregon Harvest for Schools Program. The Nutrition Services Department recognizes that the cafeteria can be an extension of the classroom, where students learn the healthy habits necessary for academic readiness and success.

Community Eligibility Provision

Beginning in the 2014-15 school year, all schools began operating under the Community Eligibility Provision. The federally funded Community Eligibility Provision (CEP) allowed 100% of McMinnville School District students to access free breakfast and lunch. The Community Eligibility Provision gives eligible local educational agencies and schools with high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications. Under this provision, the District provided meals to all students and was reimbursed by the federal government through a formula using the percentage of identified students (ie. students certified for free school meals without an application due to their enrollment in designated assistance programs multiplied by a factor of 1.6). From 2014-15 to 2017-18 the Nutrition Services Department increased the total number of lunches provided to students by 45%. Once eligible for CEP, the District can maintain that status for four years.

In the 2018-19 school year, only elementary schools were offered 100% free meals due to an improved local economy and a reduction in the percentage of students who were eligible for designated assistance programs.

In the 2019-20 school year, every elementary school except Memorial Elementary was eligible for CEP (100% free meals). Memorial Elementary and Middle and High School families could also be eligible for free meals if they qualified with the submission of a free lunch application based on their household income.

The District anticipates that more families will qualify in 2020-21 due to the dramatic increase in unemployment caused by the COVID-19 closures. We will not know until the end of June, if more schools will be eligible for CEP. During the school closure that began March 16th, the Nutrition Services Department has continued to serve meals to students every weekday, including during Spring Break. With the use of school bus transportation, meals were also delivered to selected bus stops throughout the District. The district is prepared to continue a robust program this summer depending upon participation levels.

| Meals Served | Breakfast | Lunch | Dinner | Total |
|---------------------|------------------|--------------|---------------|--------------|
| 2013-14 | 225,762 | 507,543 | 101,525 | 834,830 |
| 2014-15 | 338,964 | 669,075 | 80,845 | 1,088,884 |
| 2015-16 | 427,859 | 736,361 | 80,016 | 1,244,236 |
| 2016-17 | 462,984 | 716,278 | 84,463 | 1,263,725 |
| 2017-18 | 454,728 | 676,871 | 70,629 | 1,202,228 |
| 2018-19 | 404,722 | 519,174 | 73,264 | 997,160 |

**McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - REVENUE AND EXPENDITURES**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|-----------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| R1510 | INTEREST INCOME | 11,931 | 17,389 | 15,000 | 15,000 | 15,000 | 15,000 |
| R1612 | LUNCH | 563 | 93,411 | 100,000 | 100,000 | 100,000 | 100,000 |
| R1621 | ALA CARTE SALES | 2,321 | 8,084 | 7,000 | 7,000 | 7,000 | 7,000 |
| R1622 | ADULT MEAL SALES | 8,466 | 9,596 | 9,000 | 9,000 | 9,000 | 9,000 |
| R1690 | CATERING | 91,558 | 101,873 | 100,000 | 100,000 | 100,000 | 100,000 |
| R1990 | MISCELLANEOUS | 2,550 | 43,161 | 5,000 | 5,000 | 5,000 | 5,000 |
| R1991 | REBATES | 12,463 | 7,358 | 10,000 | 10,000 | 10,000 | 10,000 |
| R1940 | SERVICES TO OTHER DISTRICTS | - | - | 40,500 | 40,500 | 40,500 | 40,500 |
| 1000 | Local Revenue | 129,852 | 280,872 | 286,500 | 286,500 | 286,500 | 286,500 |
| R3102 | STATE SCHOOL FUND MATCH | 32,041 | 30,774 | 32,500 | 32,500 | 32,500 | 32,500 |
| R3299 | RESTRICTED STATE GRANT | 43,673 | 61,332 | 42,000 | 42,000 | 42,000 | 42,000 |
| 3000 | State Revenue | 75,714 | 92,106 | 74,500 | 74,500 | 74,500 | 74,500 |
| R4502 | OTHER FED GRANT | 60,879 | 56,558 | 52,000 | 52,000 | 52,000 | 52,000 |
| R4505 | FED SCHL LUNCH REIMBURSE | 1,859,544 | 1,276,314 | 1,400,000 | 1,750,000 | 1,750,000 | 1,750,000 |
| R4506 | FED SCHL BREAKFAST | 829,531 | 647,349 | 660,000 | 825,000 | 825,000 | 825,000 |
| R4507 | FED SCHL DINNER | 244,553 | 259,721 | 275,000 | 295,000 | 295,000 | 295,000 |
| R4508 | RESERVE FOR GROWTH | - | - | 250,000 | 250,000 | 250,000 | 250,000 |
| R4509 | SUMMER PROGRAM FED REIMBURS | 58,654 | 55,184 | 60,000 | 80,000 | 80,000 | 80,000 |
| R4900 | COMMODITIES | 262,488 | 247,859 | 250,000 | 250,000 | 250,000 | 250,000 |
| R4909 | SUMMER FEEDING - COMMODITY | - | - | 500 | 500 | 500 | 500 |
| 4000 | Federal Revenue | 3,315,649 | 2,542,985 | 2,947,500 | 3,502,500 | 3,502,500 | 3,502,500 |
| R5400 | BEG FUND BALANCE | 1,125,638 | 948,593 | 750,000 | 525,000 | 525,000 | 525,000 |
| 5000 | Other Revenue | 1,125,638 | 948,593 | 750,000 | 525,000 | 525,000 | 525,000 |
| | Fund Total | 4,646,853 | 3,864,556 | 4,058,500 | 4,388,500 | 4,388,500 | 4,388,500 |

**McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - REVENUE AND EXPENDITURES**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|---------------------------|-------------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| EXPENDITURE BUDGET | | | | | | | |
| 3100 | NUTRITION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 812,941 | 799,456 | 791,843 | 807,502 | 807,502 | 807,502 |
| 114 | SUPERVISORS/CONFIDENTIAL | 89,805 | 91,671 | 92,716 | 94,570 | 94,570 | 94,570 |
| 122 | SUBSTITUTES-CLASSIFIED | 10,685 | 10,707 | 36,000 | - | - | - |
| 131 | CLASS. ADDITIONAL WAGES | 26,054 | 24,203 | 75,000 | 100,000 | 100,000 | 100,000 |
| 132 | NON CERTIFIED OVERTIME | 2,862 | 1,993 | 10,000 | 6,700 | 6,700 | 6,700 |
| 151 | STUDENT LABOR | 11,717 | 16,756 | 14,000 | 9,000 | 9,000 | 9,000 |
| 100 | Salaries | 954,064 | 944,786 | 1,019,559 | 1,017,772 | 1,017,772 | 1,017,772 |
| 211 | PERS EMPR CONTRIB | 136,231 | 141,373 | 198,252 | 201,754 | 201,754 | 201,754 |
| 213 | PERS BOND PAY | 61,061 | 63,379 | 69,388 | 70,614 | 70,614 | 70,614 |
| 220 | FICA/MEDICARE | 69,206 | 66,947 | 78,585 | 77,171 | 77,171 | 77,171 |
| 231 | WORKERS' COMPENSATION | 23,311 | 19,237 | 31,088 | 30,533 | 30,533 | 30,533 |
| 242 | HEALTH INSURANCE | 447,917 | 440,457 | 434,498 | 443,107 | 443,107 | 443,107 |
| 244 | LIFE INSURANCE | 3,130 | 2,489 | 3,206 | 3,124 | 3,124 | 3,124 |
| 200 | Payroll Costs | 740,856 | 733,882 | 815,017 | 826,303 | 826,303 | 826,303 |
| 302 | CLASSIFIED SUBSTITUTES | - | - | - | 36,000 | 36,000 | 36,000 |
| 310 | INSTRUC CONSULT/PROF | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 312 | CONFERENCE/WORKSHOPS | 2,940 | 2,419 | 6,000 | 3,000 | 3,000 | 3,000 |
| 322 | REPAIRS AND MAINTENANCE | 67,247 | 50,233 | 70,000 | 60,000 | 60,000 | 60,000 |
| 324 | RENTALS | 2,519 | 1,016 | 4,000 | 3,000 | 3,000 | 3,000 |
| 340 | TRAVEL | 6,065 | 3,190 | 9,000 | 7,000 | 7,000 | 7,000 |
| 351 | TELEPHONE | 1,696 | 2,411 | 3,000 | 3,000 | 3,000 | 3,000 |
| 353 | POSTAGE | 787 | 3,436 | 3,000 | 4,000 | 4,000 | 4,000 |
| 355 | PRINTING AND BINDING | 3,010 | 5,186 | 5,500 | 5,500 | 5,500 | 5,500 |
| 389 | OTHER PROFESSIONAL TECH SERV | 413 | - | 3,500 | 3,000 | 3,000 | 3,000 |
| 300 | Purchased Services | 84,677 | 67,891 | 107,000 | 127,500 | 127,500 | 127,500 |
| 410 | SUPPLIES | 24,431 | 19,475 | 55,000 | 55,000 | 55,000 | 55,000 |
| 412 | CUSTODIAL SUPPLIES | 9,822 | 9,179 | 20,000 | 20,000 | 20,000 | 20,000 |
| 414 | FOOD SERV SUPPLIES | 51,312 | 45,558 | 70,000 | 70,000 | 70,000 | 70,000 |
| 416 | CATERING SUPPLIES | 26,636 | 27,239 | 60,000 | 60,000 | 60,000 | 60,000 |
| 417 | COMMODITY PROCESSING | 53,485 | 32,544 | 40,000 | 40,000 | 40,000 | 40,000 |
| 418 | VEHICLE FUEL | 3,183 | 2,742 | 7,000 | 7,000 | 7,000 | 7,000 |
| 419 | COMMODITIES FDP CHARGE | 19,149 | 17,997 | 22,000 | 22,000 | 22,000 | 22,000 |
| 450 | FOOD | 978,501 | 824,688 | 1,000,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| 455 | COMMODITIES | 262,203 | 247,859 | 225,000 | 225,000 | 225,000 | 225,000 |
| 460 | NON-CONSUMABLE ITEMS | 29,029 | 11,237 | 66,889 | 66,890 | 66,890 | 66,890 |
| 470 | COMPUTER SOFTWARE | 11,560 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 480 | COMPUTER HARDWARE | 4,431 | 2,034 | 20,000 | 20,000 | 20,000 | 20,000 |
| 400 | Supplies and Materials | 1,473,742 | 1,240,552 | 1,610,889 | 1,910,890 | 1,910,890 | 1,910,890 |
| 540 | EQUIPMENT PURCHASE | 384,342 | 43,284 | 200,000 | 200,000 | 200,000 | 200,000 |
| 500 | Capital Outlay | 384,342 | 43,284 | 200,000 | 200,000 | 200,000 | 200,000 |
| 640 | DUES AND FEES | 16,061 | 8,204 | 9,000 | 9,000 | 9,000 | 9,000 |

**McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - REVENUE AND EXPENDITURES**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|--------------------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 600 | Other Objects | 16,061 | 8,204 | 9,000 | 9,000 | 9,000 | 9,000 |
| | Function Total | 3,653,742 | 3,038,599 | 3,761,465 | 4,091,465 | 4,091,465 | 4,091,465 |
| 3199 | SUMMER NUTRITION PROGRAM | | | | | | |
| 131 | CLASS. ADDITIONAL WAGES | 17,729 | 18,551 | 35,000 | 35,000 | 35,000 | 35,000 |
| 100 | Salaries | 17,729 | 18,551 | 35,000 | 35,000 | 35,000 | 35,000 |
| 211 | PERS EMPR CONTRIB | 2,782 | 2,980 | 7,000 | 7,000 | 7,000 | 7,000 |
| 213 | PERS BOND PAY | 1,197 | 1,281 | 2,450 | 2,450 | 2,450 | 2,450 |
| 220 | FICA/MEDICARE | 1,337 | 1,405 | 2,678 | 2,678 | 2,678 | 2,678 |
| 231 | WORKERS' COMPENSATION | 429 | 390 | 1,050 | 1,050 | 1,050 | 1,050 |
| 200 | Payroll Costs | 5,745 | 6,056 | 13,178 | 13,178 | 13,178 | 13,178 |
| 322 | REPAIRS AND MAINTENANCE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | 322 | 18 | 750 | 750 | 750 | 750 |
| 300 | Purchased Services | 322 | 18 | 1,750 | 1,750 | 1,750 | 1,750 |
| 410 | SUPPLIES | 81 | - | 500 | 500 | 500 | 500 |
| 412 | CUSTODIAL SUPPLIES | 268 | 1,106 | 250 | 250 | 250 | 250 |
| 414 | FOOD SERV SUPPLIES | 1,097 | 1,969 | 1,000 | 1,000 | 1,000 | 1,000 |
| 417 | COMMODITY PROCESSING | - | - | 500 | 500 | 500 | 500 |
| 450 | FOOD | 18,992 | 12,769 | 25,000 | 25,000 | 25,000 | 25,000 |
| 455 | COMMODITIES | 285 | - | 500 | 500 | 500 | 500 |
| 460 | NON-CONSUMABLE ITEMS | - | - | 500 | 500 | 500 | 500 |
| 400 | Supplies and Materials | 20,723 | 15,844 | 28,250 | 28,250 | 28,250 | 28,250 |
| | Function Total | 44,519 | 40,469 | 78,178 | 78,178 | 78,178 | 78,178 |
| 3200 | OTHER ENTERPRISE SERVICES | | | | | | |
| 118 | EXTRA-DUTY SALARIES | - | 13,500 | 13,775 | 13,775 | 13,775 | 13,775 |
| 100 | Salaries | - | 13,500 | 13,775 | 13,775 | 13,775 | 13,775 |
| 211 | PERS EMPR CONTRIB | - | 2,475 | 2,700 | 2,700 | 2,700 | 2,700 |
| 213 | PERS BOND PAY | - | 945 | 945 | 945 | 945 | 945 |
| 220 | FICA/MEDICARE | - | 999 | 1,033 | 1,033 | 1,033 | 1,033 |
| 231 | WORKERS' COMPENSATION | - | 59 | 404 | 404 | 404 | 404 |
| 200 | Payroll Costs | - | 4,478 | 5,082 | 5,082 | 5,082 | 5,082 |
| 340 | TRAVEL | - | 138 | - | - | - | - |
| 389 | OTHER PROFESSIONAL SRVCS | - | 1,289 | - | - | - | - |
| 300 | Purchased Services | - | 1,427 | - | - | - | - |
| 410 | SUPPLIES | - | 27 | - | - | - | - |
| 400 | Supplies and Materials | - | 27 | - | - | - | - |
| 640 | DUES AND FEES | - | 15 | - | - | - | - |
| 600 | TOTAL OTHER OBJECTS | - | 15 | - | - | - | - |
| | Function Total | - | 19,447 | 18,857 | 18,857 | 18,857 | 18,857 |
| 6110 | PLANNED RESERVE (CONTINGENCY) | | | | | | |
| 810 | PLANNED RESERVE | - | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 800 | Other Uses of Funds | - | - | 200,000 | 200,000 | 200,000 | 200,000 |
| | Function Total | - | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |

**McMINNVILLE SCHOOL DISTRICT
 298 - NUTRITION SERVICES
 BUDGET ESTIMATES - REVENUE AND EXPENDITURES**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|----------------------------|-----------------------------|------------------|---------------------------|-----------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 820 | RESERVED FOR NEXT YEAR | 948,592 | 766,041 | - | - | - | - |
| 800 | Other Uses of Funds | 948,592 | 766,041 | - | - | - | - |
| | Function Total | 948,592 | 766,041 | - | - | - | - |
| | Fund Total | 4,646,853 | 3,864,556 | 4,058,500 | 4,388,500 | 4,388,500 | 4,388,500 |

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$12 million. The table below represents the total pension bond indebtedness as of June 30, 2020 and debt service payments for the 2020-21 fiscal year.

| Issue Date | Issue Amount | Interest Rates | Outstanding June 30, 2020 | Principal | Interest | Total Due |
|------------|--------------|----------------|---------------------------|---------------------|--------------------|--------------------|
| 10/31/2002 | \$16,044,243 | 4.82-5.55% | \$ 10,870,000 | \$ -0- | \$ 601,612 | \$ 601,612 |
| 02/19/2004 | 13,715,000 | 4.40-5.53% | 9,680,000 | 865,000 | 533,660 | 1,398,660 |
| 08/11/2011 | 1,120,000 | 4.12% | 1,120,000 | 1,120,000 | 46,088 | 1,166,088 |
| | | Total | \$ 21,670,000 | \$ 1,985,000 | \$1,181,360 | \$3,166,360 |

Future Debt Service Requirements

| Fiscal Year | Principal | Interest | Total |
|--------------|----------------------|---------------------|---------------------|
| 2020-21 | 1,985,000 | 1,181,360 | 3,166,360 |
| 2021-22 | 2,200,000 | 1,088,364 | 3,288,364 |
| 2022-23 | 2,480,000 | 967,872 | 3,447,872 |
| 2023-24 | 2,780,000 | 831,300 | 3,611,300 |
| 2024-25 | 3,115,000 | 677,283 | 3,792,283 |
| 2025-26 | 3,470,000 | 504,707 | 3,974,707 |
| 2026-27 | 3,850,000 | 312,465 | 4,162,465 |
| 2027-28 | 1,790,000 | 99,169 | 1,889,169 |
| Total | \$ 21,670,000 | \$ 5,662,520 | \$27,332,520 |



Estimated Savings from issuing PERS Bonds:

| Biennium | Average Payroll Rate without Bond | Average Payroll Rate with Bond | Average Rate Relief | Savings |
|--------------|-----------------------------------|--------------------------------|---------------------|---------------------|
| 2004-2005 | 11.11% | 8.75% | 2.36% | \$ 517,000 |
| 2005-2007 | 15.54% | 11.35% | 4.19% | 2,014,000 |
| 2007-2009 | 18.35% | 11.96% | 6.39% | 3,158,000 |
| 2009-2011 | 14.50% | 12.00% | 2.50% | 1,482,500 |
| 2011-2013 | 18.95% | 16.59% | 2.36% | 1,439,500 |
| 2013-2015 | 22.29% | 21.28% | 1.01% | 649,400 |
| 2015-2017 | 20.55% | 18.50% | 2.05% | 1,446,056 |
| 2017-2019 | 24.75% | 22.88% | 1.87% | 1,300,000 |
| Total | | | | \$12,006,456 |

McMINNVILLE SCHOOL DISTRICT
300 - DEBT SERVICE - PERS PENSION OBLIGATION BONDS
BUDGET ESTIMATES - REVENUE AND EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|---------------------------|---------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 32,229 | 53,376 | 50,000 | 20,000 | 20,000 | 20,000 |
| R1970 | SERVICES PROVIDED OTHER FUNDS | 2,673,807 | 2,694,160 | 2,800,000 | 3,100,001 | 3,100,001 | 3,100,001 |
| | Local Revenue | 2,706,036 | 2,747,536 | 2,850,000 | 3,120,001 | 3,120,001 | 3,120,001 |
| R5400 | BEG FUND BALANCE | 563,215 | 582,153 | 500,000 | 500,000 | 500,000 | 500,000 |
| | Other Revenue | 563,215 | 582,153 | 500,000 | 500,000 | 500,000 | 500,000 |
| | Fund Total | 3,269,251 | 3,329,689 | 3,350,000 | 3,620,001 | 3,620,001 | 3,620,001 |
| EXPENDITURE BUDGET | | | | | | | |
| 5110 | LONG TERM DEBT SERVICE | | | | | | |
| 610 | BOND PRINCIPAL | | | | | | |
| | Issue date 10/31/2002 | 332,249 | 336,768 | 340,722 | - | - | - |
| | Issue date 02/19/2004 | 570,000 | 660,000 | 760,000 | 865,000 | 865,000 | 865,000 |
| | Issue date 08/11/2011 | - | - | - | 1,120,000 | 1,120,000 | 1,120,000 |
| | Total Bond Principal | 902,249 | 996,768 | 1,100,722 | 1,985,000 | 1,985,000 | 1,985,000 |
| 620 | BOND INTEREST | | | | | | |
| | Issue date 10/31/2002 | 1,099,364 | 1,169,845 | 1,245,892 | 601,613 | 601,613 | 601,613 |
| | Issue date 02/19/2004 | 639,397 | 609,626 | 574,495 | 533,660 | 533,660 | 533,660 |
| | Issue date 08/11/2011 | 46,088 | 46,088 | 46,088 | 46,088 | 46,088 | 46,088 |
| | Total Bond Interest | 1,784,849 | 1,825,559 | 1,866,475 | 1,181,361 | 1,181,361 | 1,181,361 |
| | Function Total | 2,687,098 | 2,822,327 | 2,967,197 | 3,166,361 | 3,166,361 | 3,166,361 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 582,153 | 507,362 | 382,803 | 453,640 | 453,640 | 453,640 |
| 800 | Other Uses of Funds | 582,153 | 507,362 | 382,803 | 453,640 | 453,640 | 453,640 |
| | Function Total | 582,153 | 507,362 | 382,803 | 453,640 | 453,640 | 453,640 |
| | Fund Total | 3,269,251 | 3,329,689 | 3,350,000 | 3,620,001 | 3,620,001 | 3,620,001 |

Debt Service Fund (310)

This fund is used to account for debt service payments on general obligation bonds, funded by voter approved taxes imposed on local property. Budgeted expenditures include principal and interest to be paid during the fiscal year. Sources of revenue include the debt service tax levy on local property taxes, interest earnings and any remaining fund balance from the prior year.

As of June 30, 2020, outstanding general obligation bonds will total \$116,160,000. GO bonds represent 23.4% of the district’s legal debt limit of \$496.5 million.

A bond levy of \$9,900,000 is recommended to fund the required 2020-21 debt service payments.

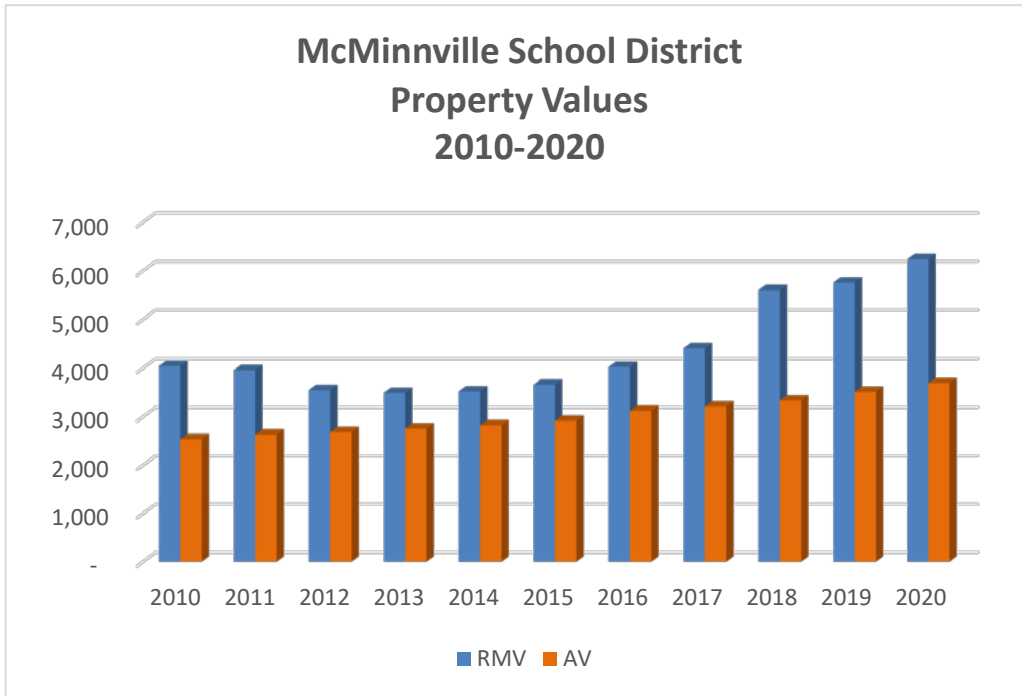
The following table shows the bonded indebtedness of the District as of June 30, 2020 and annual payments to be made in 2020-21.

| <i>Issue Date Purpose</i> | <i>Issue Amount</i> | <i>Interest Rates</i> | <i>Debt Outstanding</i> | <i>Principal</i> | <i>Interest</i> | <i>Total Due</i> |
|--|---------------------|-----------------------|-------------------------|--------------------|--------------------|--------------------|
| Advance Refunding of 2007 GO Bonds 02/27/2013 | 42,075,000 | 3.00-5.00% | \$33,655,000 | \$3,010,000 | \$1,494,950 | \$4,504,950 |
| 2016 GO Bonds 08/10/2016 | 88,400,000 | 3.00-5.00% | \$82,505,000 | \$1,900,000 | \$3,431,400 | \$5,331,400 |
| | | TOTAL | \$116,160,000 | \$4,910,000 | \$4,926,350 | \$9,836,350 |

Current General Obligation Debt Capacity:

| | |
|-------------------------------|--------------------|
| Real Market Value | \$ 6,244,712,129 |
| Total Capacity (7.95% of RMV) | 496,454,614 |
| Less: Outstanding GO Bonds | <u>116,160,000</u> |
| Remaining Capacity | 380,294,614 |
| Capacity Used | 23.40% |

**McMinnville School District
Property Values
2010-2020**



| Year | Real Market Value | Growth Rate | Assessed Value | Growth Rate | Bond Debt Levy | Bond Levy Rate |
|---------|-------------------|-------------|----------------|-------------|----------------|----------------|
| 2009-10 | 4,045,707,073 | 1.36% | 2,539,918,853 | 4.68% | 7,100,000 | \$ 2.80 |
| 2010-11 | 3,961,011,054 | -2.09% | 2,634,146,320 | 3.71% | 7,300,000 | \$ 2.77 |
| 2011-12 | 3,547,429,517 | -10.44% | 2,686,997,617 | 2.01% | 7,600,000 | \$ 2.83 |
| 2012-13 | 3,488,131,424 | -1.67% | 2,758,766,493 | 2.67% | 7,800,000 | \$ 2.83 |
| 2013-14 | 3,518,402,639 | 0.87% | 2,825,967,489 | 2.44% | 7,700,000 | \$ 2.72 |
| 2014-15 | 3,658,832,392 | 3.99% | 2,919,096,264 | 3.30% | 8,150,000 | \$ 2.79 |
| 2015-16 | 4,026,645,831 | 10.05% | 3,125,215,903 | 7.06% | 8,500,000 | \$ 2.72 |
| 2016-17 | 4,413,034,916 | 9.60% | 3,213,672,561 | 2.83% | 8,800,000 | \$ 2.74 |
| 2017-18 | 5,604,828,529 | 27.01% | 3,340,402,939 | 3.94% | 8,700,000 | \$ 2.60 |
| 2018-19 | 5,764,553,363 | 2.85% | 3,511,134,037 | 5.11% | 9,100,000 | \$ 2.59 |
| 2019-20 | 6,244,712,129 | 8.33% | 3,694,499,464 | 5.22% | 9,600,000 | \$ 2.60 |

The bond levy rate is stated in dollars per \$1,000 of assessed value.

McMINNVILLE SCHOOL DISTRICT
310 - DEBT SERVICE - GENERAL OBLIGATION BONDS
BUDGET ESTIMATES - REVENUE AND EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT | 2020-21 BUDGET | | |
|---------------------------|----------------------------------|------------------|------------------|-------------------|--------------------|-------------------|-------------------|
| | | 2017-18 | 2018-19 | BUDGET 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1111 | AD VALOREM TAXES LEVIED | 8,176,228 | 8,639,853 | 9,024,000 | 9,306,000 | 9,306,000 | 9,306,000 |
| R1112 | PRIOR YEAR'S TAXES | 221,009 | 390,017 | 250,000 | 250,000 | 250,000 | 250,000 |
| R1113 | COUNTY TAX SALES -BACK TAXES | 10,614 | 11,450 | - | - | - | - |
| R1190 | PENALTIES/INTEREST COLLECTED | 55,548 | 44,796 | 50,000 | 50,000 | 50,000 | 50,000 |
| R1510 | INTEREST ON INVESTMENT | 78,509 | 123,104 | 100,000 | 50,000 | 50,000 | 50,000 |
| | Local Revenue | 8,541,908 | 9,209,220 | 9,424,000 | 9,656,000 | 9,656,000 | 9,656,000 |
| R5400 | BEG FUND BALANCE | 955,302 | 646,835 | 490,000 | 600,000 | 600,000 | 600,000 |
| | Other Sources | 955,302 | 646,835 | 490,000 | 600,000 | 600,000 | 600,000 |
| | Fund Total | 9,497,210 | 9,856,055 | 9,914,000 | 10,256,000 | 10,256,000 | 10,256,000 |
| EXPENDITURE BUDGET | | | | | | | |
| 5110 | LONG TERM DEBT SERVICES | | | | | | |
| 610 | BOND PRINCIPAL | | | | | | |
| | Issue date 02/27/2013 | 2,280,000 | 2,455,000 | 2,735,000 | 3,010,000 | 3,010,000 | 3,010,000 |
| | Issue date 08/10/2016 | 1,230,000 | 1,440,000 | 1,660,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| | TOTAL BOND PRINCIPAL | 3,510,000 | 3,895,000 | 4,395,000 | 4,910,000 | 4,910,000 | 4,910,000 |
| 620 | BOND INTEREST | | | | | | |
| | Issue date 02/27/2013 | 1,766,375 | 1,734,650 | 1,613,700 | 1,494,950 | 1,494,950 | 1,494,950 |
| | Issue date 08/10/2016 | 3,574,000 | 3,537,100 | 3,489,500 | 3,431,400 | 3,431,400 | 3,431,400 |
| | TOTAL BOND INTEREST | 5,340,375 | 5,271,750 | 5,103,200 | 4,926,350 | 4,926,350 | 4,926,350 |
| 600 | Other Objects | 8,850,375 | 9,166,750 | 9,498,200 | 9,836,350 | 9,836,350 | 9,836,350 |
| | Function Total | 8,850,375 | 9,166,750 | 9,498,200 | 9,836,350 | 9,836,350 | 9,836,350 |
| 7000 | UNAPP ENDING FUND BALANCE | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 646,835 | 689,305 | 415,800 | 419,650 | 419,650 | 419,650 |
| 800 | Other Uses of Funds | 646,835 | 689,305 | 415,800 | 419,650 | 419,650 | 419,650 |
| | Function Total | 646,835 | 689,305 | 415,800 | 419,650 | 419,650 | 419,650 |
| | Fund Total | 9,497,210 | 9,856,055 | 9,914,000 | 10,256,000 | 10,256,000 | 10,256,000 |
| | G.O. Bond Levy | \$ 8,700,000 | \$ 9,100,000 | \$ 9,600,000 | \$ 9,900,000 | | |
| | Tax Rate per \$1,000 of AV | \$ 2.60 | \$ 2.59 | \$ 2.60 | Estimated - \$2.60 | | |

Capital Projects Fund (400)

McMinnville School District's \$89,400,000 capital bond measure was approved by 62% of voters on May 17, 2016. See the next page for the bond campaign explanatory statement which explains the District's plans for the use of bond proceeds and the expenditure budget pages for a list of current projects.

Due to the favorable market for municipal bonds in the summer of 2016, the District sold bonds at a premium. This allowed the District to reduce the amount of bonds sold by \$1 million and shorten the bond term by one year. This resulted in a savings of \$12 million in the total debt service payments from the original estimate.

| | |
|--------------------------|-------------------|
| Par amount of bonds sold | \$ 88,400,000 |
| Premium received | <u>13,381,978</u> |
| Total Bond Proceeds | \$101,781,978 |

| | |
|-------------------------|--------|
| Estimated Interest Cost | 4.440% |
| Actual Interest Cost | 2.809% |

| | |
|--------------|----------|
| Initial Term | 23 years |
| Actual Term | 22 years |

| | |
|-----------------------------|-----------------------------------|
| Levy Rate per Bond Campaign | \$2.80 per \$1,000 assessed value |
|-----------------------------|-----------------------------------|

Actual bond levy rates were \$2.74 for 2016-17; \$2.60 for 2017-18 and \$2.59 for 2018-19 tax years.

In addition to bond proceeds, the District was awarded \$7.1 million from the Oregon School Capital Improvements Matching Program (OSCIM) and in April 2017 three schools were approved to receive state seismic rehabilitation grants totaling over \$2 million. These resources in addition to interest income on the bond proceeds make up the total resources for capital projects appropriated in Fund 400 – Capital Projects Fund.



NOTICE OF BOND ELECTION

MCMINNVILLE SCHOOL DISTRICT NO. 40 YAMHILL COUNTY, OREGON

NOTICE IS HEREBY GIVEN January 27, 2016 that a measure election will be held in McMinnville School District No. 40 located in Yamhill County, Oregon on May 17, 2016. The following shall be the ballot title of the measure to be submitted to the district's voters:

CAPTION:

Bonds for Energy Upgrades, Safety, Repairs, Renovations, and Vocational Education

QUESTION:

Shall McMinnville School District make safety upgrades, repair, renovate, and improve schools by issuing \$89,400,000 in general obligation bonds? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

SUMMARY:

This measure would finance energy and safety upgrades and renovate, repair, and improve district facilities. Due to retiring previous bonds, the overall bond tax rate is not expected to increase over the McMinnville School District's 2014-15 rate of \$2.80 per \$1,000 of assessed value. Specifically, this measure is expected to:

- Provide energy upgrades district-wide to increase building efficiency, including replacement and upgrade of windows, lighting, deteriorating roofs, outdated heating, ventilation, mechanical, and plumbing systems, and other building repairs and site improvements.
- Improve safety and security including: security cameras, intercoms, emergency phone systems, door access controls, technology infrastructure, fire sprinkler systems, seismic upgrades, and emergency lighting.
- Construct, furnish, and equip a vocational technical center on the McMinnville High School campus.
- Renovate McMinnville High School to address increased enrollment and outdated facilities to include demolition and construction of classrooms, library, music space, gymnasium, cafeteria addition, furnishings, equipment, and site improvements.
- Replace maintenance shop including possible land/building purchase.
- Pay bond issuance and building costs.

Bonds would mature in not to exceed twenty-three (23) years.

**McMINNVILLE SCHOOL DISTRICT
400- CAPITAL PROJECTS FUND
BUDGET ESTIMATES - REVENUE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---------------------------|---------------------|-------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| R1510 | INTEREST ON INVESTMENT | 807,246 | 890,740 | 125,000 | 50,000 | 50,000 | 50,000 |
| R1920 | CONTRIBUTIONS & DONATIONS | - | 18,617 | - | - | - | - |
| R1990 | MISCELLANEOUS | 2,962 | 34,765 | - | - | - | - |
| 1000 | Local Revenues | 810,208 | 944,122 | 125,000 | 50,000 | 50,000 | 50,000 |
| R3299 | STATE RESTRICTED GRANTS | 4,926,901 | - | - | - | - | - |
| 3000 | State Revenues | 4,926,901 | - | - | - | - | - |
| R5400 | BEG FUND BALANCE | 85,869,953 | 56,052,272 | 15,000,000 | 3,450,000 | 3,450,000 | 3,450,000 |
| 5000 | Other Sources | 85,869,953 | 56,052,272 | 15,000,000 | 3,450,000 | 3,450,000 | 3,450,000 |
| | TOTAL RESOURCES | 91,607,062 | 56,996,394 | 15,125,000 | 3,500,000 | 3,500,000 | 3,500,000 |

**McMINNVILLE SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
BUDGET ESTIMATES - EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|-------------|---|---------------------|-------------------|-------------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| 4110 | SERVICE AREA DIRECTION | | | | | | |
| 112 | CLASSIFIED SALARIES | 28,148 | 45,574 | 22,500 | - | - | - |
| 114 | SUPERVISOR/CONFIDENTIAL SALARIES | 43,198 | 45,651 | 46,350 | - | - | - |
| 123 | TEMPORARY HRLY WAGES | 1,305 | 35,434 | 2,400 | - | - | - |
| 130 | LIC. ADDITIONAL WAGES | 7,981 | 1,073 | - | - | - | - |
| 131 | CLASS. ADDITIONL WAGES | - | 948 | - | - | - | - |
| 132 | NON CERTIFIED OVERTIME | - | 118 | - | - | - | - |
| 100 | Salaries | 80,632 | 128,798 | 71,250 | - | - | - |
| 210 | PERS | 16,167 | 18,777 | 17,556 | - | - | - |
| 220 | FICA/MEDICARE | 5,847 | 9,492 | 5,277 | - | - | - |
| 231 | WORKERS COMPENSATION | 443 | 581 | 344 | - | - | - |
| 242 | HEALTH INSURANCE | 17,726 | 18,713 | 15,840 | - | - | - |
| 244 | LIFE INSURANCE | 92 | 110 | 82 | - | - | - |
| 200 | Benefits | 40,275 | 47,673 | 39,100 | - | - | - |
| 324 | EQUIPMENT RENTAL | 1,792 | 1,792 | 3,600 | - | - | - |
| 328 | GARBAGE | 8,321 | 8,621 | - | - | - | - |
| 340 | TRAVEL | - | 15 | - | - | - | - |
| 350 | COMMUNICATIONS | 2,632 | 2,162 | 1,050 | - | - | - |
| 382 | LEGAL SERVICES | 4,000 | 14,573 | 5,000 | - | - | - |
| 390 | OTHER PROFESSIONAL/TECH | 88,027 | 39,590 | 5,000 | - | - | - |
| 300 | Purchased Services | 104,772 | 66,753 | 14,650 | - | - | - |
| 410 | SUPPLIES AND MATERIALS | - | 730 | - | - | - | - |
| 400 | Supplies and Materials | - | 730 | - | - | - | - |
| | Function Total | 225,679 | 243,954 | 125,000 | - | - | - |
| 4150 | BUILDING ACQUISITION & IMPROVEMENT | | | | | | |
| 322 | REPAIRS AND MAINTENANCE | 133,998 | 257,649 | 100,000 | 300,000 | 300,000 | 300,000 |
| 300 | Purchased Services | 133,998 | 257,649 | 100,000 | 300,000 | 300,000 | 300,000 |
| 460 | FURNITURE, FIXTURES & EQUIPMENT | 594,077 | 464,829 | 300,000 | - | - | - |
| 480 | COMPUTER HARDWARE | - | 35,262 | - | - | - | - |
| 400 | Supplies and Materials | 594,077 | 500,091 | 300,000 | - | - | - |
| 520 | BUILDINGS ACQUIS. & IMPROV | 33,818,587 | 41,334,377 | 14,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 530 | SITE IMPROVEMENTS | 46,839 | 1,469,433 | 450,000 | 200,000 | 200,000 | 200,000 |
| 540 | EQUIPMENT | 70,292 | 221,151 | 50,000 | - | - | - |
| 550 | TECHNOLOGY CAPITAL OUTLAY | 665,318 | 476,926 | 100,000 | - | - | - |
| 500 | Capital Outlay | 34,601,036 | 43,501,887 | 14,600,000 | 3,200,000 | 3,200,000 | 3,200,000 |
| | Function Total | 35,329,111 | 44,259,627 | 15,000,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| 7770 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 56,052,272 | 12,492,813 | - | - | - | - |
| 800 | Reserves | 56,052,272 | 12,492,813 | - | - | - | - |
| | Function Total | 56,052,272 | 12,492,813 | - | - | - | - |
| | TOTAL EXPENDITURES | 91,607,062 | 56,996,394 | 15,125,000 | 3,500,000 | 3,500,000 | 3,500,000 |

**McMINNVILLE SCHOOL DISTRICT
400 - CAPITAL PROJECTS FUND
BUDGET ESTIMATES - BY PROJECT**

| RESOURCES | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Projected | 2020-21 Budget | Total |
|--------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|--------------------|
| Bond Par Amount | 88,400,000 | - | - | - | - | 88,400,000 |
| Bond Premium | 13,381,979 | - | - | - | - | 13,381,979 |
| Bond Interest Income | 499,646 | 807,246 | 890,740 | 160,000 | 50,000 | 2,407,632 |
| OSCIM State Matching Grant | 4,244,699 | 2,900,734 | - | - | - | 7,145,433 |
| State Seismic Grants | - | 2,026,167 | - | - | - | 2,026,167 |
| Erate - Wired/Wireless Upgrade | 567,722 | - | 34,765 | - | - | 602,487 |
| Miscellaneous | 10,830 | 2,962 | 18,617 | 2,372 | - | 34,781 |
| Beginning Fund Balance | - | 85,869,953 | 56,052,272 | 12,492,813 | 3,450,000 | - |
| TOTAL RESOURCES | 107,104,876 | 91,607,062 | 56,996,394 | 12,655,185 | 3,500,000 | 113,998,479 |

| EXPENDITURES BY PROJECT | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Projected | 2020-21 Budget | Total |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|--------------------|
| McMinnville High School Projects | 7,579,463 | 17,071,905 | 42,018,588 | 9,048,975 | - | 75,718,931 |
| Adams Campus | 496,444 | 4,465,064 | 792 | - | 190,000 | 5,152,300 |
| Buel Elementary | 64,839 | 112,905 | - | - | - | 177,744 |
| Columbus Elementary | 208,486 | 254,762 | 60,022 | - | - | 523,270 |
| Cook School | 4,735,639 | 376,696 | - | - | - | 5,112,335 |
| Duniway Middle School | 562,740 | 1,646,551 | 581,930 | - | 150,000 | 2,941,221 |
| Evans Street Learning Center | 16,563 | 23,041 | 39,339 | - | - | 78,943 |
| Grandhaven Elementary | 137,936 | 281,944 | - | - | - | 419,880 |
| Memorial Elementary | 334,816 | 1,231,812 | - | - | - | 1,566,628 |
| Newby Elementary | 1,378,383 | 3,943,935 | - | - | - | 5,322,318 |
| Patton Middle School | 858,315 | 3,212,951 | 8,730 | - | - | 4,079,996 |
| Wascher Elementary | 315,977 | 695,828 | - | 47,646 | - | 1,059,451 |
| Safety & Security | 933,946 | 1,049,190 | 573,196 | 28,294 | - | 2,584,626 |
| HVAC Controls Replacement | - | - | 257,000 | - | - | 257,000 |
| MSD Facility Dept Bldg | 2,571,174 | 934,402 | - | - | - | 3,505,576 |
| Playgrounds | 32,656 | 28,126 | 720,030 | - | - | 780,812 |
| Bond Issuance & Program Costs | 1,007,546 | 225,678 | 243,954 | 80,270 | - | 1,557,448 |
| Program Contingency (Projects TBD) | - | - | - | - | 3,160,000 | 3,160,000 |
| Total Expenditures | 21,234,923 | 35,554,790 | 44,503,581 | 9,205,185 | 3,500,000 | 113,998,479 |
| Ending Fund Balance | 85,869,953 | 56,052,272 | 12,492,813 | 3,450,000 | - | - |

Scholarship Fund (700)

This fund is a private purpose trust fund to account for scholarship funds donated to the district for specific purposes. These funds currently include the following scholarships:

- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- Newland-Whitehead Scholarship
- Kenneth Myers Scholarship
- Betty Stephens Scholarship
- Haddeland Scholarship
- Sue Buel Scholarship
- Cullen Six Scholarship

Funds in these accounts are invested and annually scholarships are awarded based on the criteria as set by the donor.



**McMINNVILLE SCHOOL DISTRICT
700 - SCHOLARSHIP FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2020-21 BUDGET | | |
|---------------------------|--------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 2,393 | 4,064 | 4,000 | 4,000 | 4,000 | 4,000 |
| R1920 | DONATIONS PRIVATE SOURCE | 40,205 | 2,600 | 10,000 | 10,000 | 10,000 | 10,000 |
| | Local Revenue | 42,598 | 6,664 | 14,000 | 14,000 | 14,000 | 14,000 |
| R5400 | BEG FUND BALANCE | 124,567 | 162,265 | 158,000 | 158,000 | 158,000 | 158,000 |
| | Other Revenue | 124,567 | 162,265 | 158,000 | 158,000 | 158,000 | 158,000 |
| | Fund Total | 167,165 | 168,929 | 172,000 | 172,000 | 172,000 | 172,000 |
| EXPENDITURE BUDGET | | | | | | | |
| 3390 | OTHER COMMUNITY SERVICES | | | | | | |
| 374 | OTHER TUITION PAYMENTS | 4,900 | 8,167 | 50,000 | 50,000 | 50,000 | 50,000 |
| 300 | Purchased Services | 4,900 | 8,167 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | 4,900 | 8,167 | 50,000 | 50,000 | 50,000 | 50,000 |
| 6000 | PLANNED RESERVE (CONTINGENCY) | | | | | | |
| 810 | PLANNED RESERVE | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 800 | Other Uses of Funds | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| | Function Total | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 162,265 | 160,762 | 102,000 | 102,000 | 102,000 | 102,000 |
| 800 | Other Uses of Funds | 162,265 | 160,762 | 102,000 | 102,000 | 102,000 | 102,000 |
| | Function Total | 162,265 | 160,762 | 102,000 | 102,000 | 102,000 | 102,000 |
| | Fund Total | 167,165 | 168,929 | 172,000 | 172,000 | 172,000 | 172,000 |



McMinnville
School District

STUDENT INVESTMENT ACCOUNT

McMinnville School District

Student Investment Account Application

PART ONE: General Information

Applicant

School District: McMinnville School District 40
Institution ID: 2256
Webpage: msd.k12.or.us

PART TWO: Narrative

Plan Summary

McMinnville School District's Student Investment Account funding prioritizes meeting students' mental and behavioral health needs and reducing disparities and increasing academic achievement. The plan results from an analysis of focal group performance data and extensive listening sessions held throughout the district with a variety of stakeholders.

District demographics:

- 6,701 enrollment
- 59% Caucasian
- 36% Latino
- 5% other underserved ethnicities
- 9.6% emerging bilingual
- 12% students with disabilities
- 75.9% first-generation college attender

The plan includes:

- Increased collaboration time for staff
- Reduced class sizes at all grade levels
- Increased staff to address mental health needs of students
- Increased staff for responding to student behavior and safety concerns
- Increased support for parent partnerships and bilingual services for Spanish speaking families
- Expanded capacity for equity and culturally responsive practices
- Expanded student learning opportunities to extend school day/year
- Increased professional development for licensed and classified staff
- Increased special education staff
- Expanded learning opportunities for four-year-olds in underserved student focal groups

PART THREE: Community Engagement and Input

Overview of Community Engagement

Community engagement included a wide scope of opportunities for diverse stakeholders to provide input. Types of engagement ranged from a bilingual survey of stakeholders to community meetings to

staff listening sessions to conversations with focal group members. Information from these engagement opportunities was collected and organized into themes and reviewed by a representative stakeholder committee. Underserved student focal groups were specifically targeted for engagement.

The engagement process included over 20 meetings to ask questions, foster conversations, and collect feedback. These meetings included listening sessions with staff at each school site. Representation of the McMinnville Education Association and the Oregon School Employees Association participated in meetings about the Continuous Improvement Process and the Student Investment Account (SIA). Student groups, families, and community partners such as Yamhill Community Care Organization, Yamhill County Mental Health, Lutheran Community Services, Unidos, local church leadership, PTA, Hispanic PTA, Hispanic Parent Advisory Council, Headstart, McMinnville Parks and Recreation, Rotary, Kiwanis, and city leadership representatives also participated in SIA engagement sessions. In meetings, we shared data, survey results, and feedback from previous meetings, in order to help participants to identify areas of strength and areas where achievement gaps persist. Together, we brainstormed solutions and envisioned the potential impact that additional support could have on student outcomes in our community.

Following each engagement opportunity, we reviewed the participation from focal group members and followed up with groups and individuals that were underrepresented in the dialogue. During all meetings, we documented the conversations so as to provide data to guide us during implementation.

Self-Assessment of Community Engagement

The engagement process was rewarding. It enabled us to capture student and family voices regarding student achievement. The dialogue was focused on strategies to better ensure equity of student outcomes rather than merely equitable opportunities. In the listening sessions, facilitated by the superintendent and the district leadership team, we examined student achievement data and the achievement gap among focal student groups on a variety of metrics. We discussed barriers to student success, such as the profound effect poverty can have on school readiness, the impact of language barriers, home stressors, and other factors.

Developing and sustaining partnerships expands the learning opportunities available to students. The most important partnership we have is with the parents and families we serve. As part of our SIA strategic investment plan, we intend to increase outreach to families and increase the type and range of wraparound services we provide to our most vulnerable families.

Business and industry partners are important to continually cultivate because they can ensure our curriculum and instruction has real world applications, and they can expand the opportunities available to our students. Our Career/Technical Education partners at the secondary level serve on our Career Pathway advisory committees. They provide curricular support and expertise, student internship opportunities, and other experiences that cannot be replicated in a school setting. Our community college partnerships enable our high school students to earn dual high school/college credit in coursework taught by our staff on the high school campus.

Resources that will enhance our engagement efforts include the staffing increases in our SIA strategic investment plan dedicated to mental and behavioral health and family engagement. We have seen a significant increase in the number of students presenting with mental health issues related to adverse childhood experiences and trauma. Successfully addressing the needs of these students requires addressing the needs of the family, as a whole, and the SIA investment will increase the number of staff focused on family partnerships and wrap-around services. ODE can support our continuous improvement by providing resources and highlighting evidence-based best practices occurring in the state.

Who was engaged?

- ✓ Students of color
- ✓ Students with disabilities
- ✓ Students who are emerging bilinguals
- ✓ Students navigating poverty, homelessness, and foster care
- ✓ Families of students of color
- ✓ Families of students with disabilities
- ✓ Families of students who are emerging bilinguals
- ✓ Families of students navigating poverty, homelessness, and foster care
- ✓ Licensed staff
- ✓ Classified staff
- ✓ Community Based Organizations
- ✓ Tribal members
- ✓ School volunteers
- ✓ Business community
- ✓ Community leaders

How did you engage your community?

- ✓ Survey(s) or other engagement applications
- ✓ In-person forum(s)
- ✓ Focus group(s)
- ✓ Roundtable discussion
- ✓ Community group meeting
- ✓ Website
- ✓ Email messages
- ✓ Newsletters
- ✓ Social media
- ✓ School board meeting
- ✓ Partnering with unions
- ✓ Partnering with community based partners
- ✓ Partnering with faith based organizations
- ✓ Partnering with business

Evidence of Engagement

1. Social Media Advertisements [English](#) and [Spanish](#)
2. [English Survey](#), [Spanish Survey](#), [Advertisement](#), [Summary \(all\)](#), and [Summary \(focal\)](#)
3. Sample [Sign in sheet](#) from meeting and [list of dates](#)
4. Sample notes from meetings: [Students](#), [Staff](#), [Family](#)
5. [Photos from listening sessions](#)

The evidence above encompasses the scope and breadth of our community engagement. The survey, which was advertised on social media, in home communication folders, and through email reached a wide audience. All of our communication about the engagement opportunities were bilingual using the equity lens to communicate in accessible platforms where our students, families, and community interact.

We had wide engagement from our community partners as seen in item three: the sign in sheet from a session with a variety of community partners, including county mental health and nonprofits that align to our work, such as Juliette's House Child Abuse Prevention Center, Unidos, Head Start, and the Early Learning Council. We also included service organizations like Rotary and Kiwanis and local city and business leaders to partner in those conversations.

The photos from the listening sessions capture the format of these conversations with a focus on a short presentation then breaking into round table discussions with facilitators. These meetings were well attended by families and were offered in both English and Spanish.

Strategies and Activities for Engaging Focal Student Populations and Families

The strategies we used to engage each of the focal groups included: 1) conversation and written input; and, 2) outreach and communication in a variety of modes. Both strategies were employed within the framework of an equity lens, and were used to facilitate a transformative planning process that includes decision-making and resource allocation, leading to more equitable policies, programs, and practices.

Empowering student voices, in particular, benefited the planning process and shaped the themes. We documented what students said, dug deeper so that comments weren't merely superficial, and most importantly, built alliances with students to ensure the SIA funds are best leveraged to address needs and improve outcomes.

The activities that we executed to engage focal student groups and their families are listed below:

- Bilingual advertisements about the listening sessions in the local newspaper and posted on the web, facebook, twitter, peachjar and home communication folders. These activities were used because many of our Latino students come from homes in which Spanish is the primary language spoken.
- Personal phone calls and invitations to listening sessions from people with whom students and their families are already connected. For example, the English Language Learner Coordinator engaged the Hispanic Parent Advisory Committee and the Hispanic PTA to join in outreach to our native Spanish speaking families. Our Director of Student Services made personal outreach to a

representative group of parents of students with disabilities. District Principals made face-to-face invitations to listening sessions to students and families. We decided on this approach because our families get information from a variety of sources (online, print, school events) and the most effective engagement activities are those that occur within the context of an established and trusting relationship.

Strategies and Activities for Engaging Staff

The strategies we used to engage staff included: 1) conversation and written input; and, 2) outreach and communication in a variety of modes. Both strategies were used so that we can better examine the issues and challenges we face and how we can shift focus to better include underrepresented voices. It is important that our policies, practices, and programs are research-based, focused on eliminating the achievement gap, and are reflective of the priorities of the community we serve.

The superintendent hosted staff meetings at every building to explain the SIA and engage staff in a discussion about establishing common priorities, with the goals of improving mental and behavioral health outcomes, and increasing achievement and narrowing the achievement gap among focal student groups.

Student groups and families were encouraged to attend listening sessions. For example, the superintendent hosted sessions with Spanish speaking families held entirely in Spanish with English translation for the superintendent. This allowed the discussion to more intently focus on barriers to success that each focal group experiences, some of which are unique to the particular group, and actions the district can take to reduce barriers and improve outcomes. Additional focal group meetings included meeting with homeless advocates and the education department of the Confederated Tribe of Grand Ronde.

Collecting and Using Input

Themes that emerged in the listening sessions included:

- More staff to respond to mental health concerns for students
- More staff to support behavior interventions
- Increase the expertise of adults to meet the changing needs of students
- Class size reduction
- Support for new teachers
- Increase interventions to support learning
- Support transitions from one school to the next
- Expand after school opportunities
- Support collaboration with staff
- Strengthen early literacy
- Support emerging bilinguals and their families
- Increase support for students with disabilities and their families
- Increase support for students in underserved populations
- Enhance partnerships and engagement with families

- Enhance programs that are already in place (ie STEAM, CTE, Dual Language, dual credit, professional development, etc.)

Written record was made of the themes that emerged at each listening session along with the survey responses. The data was reviewed and discussed by the planning team, which included diverse stakeholders. Mental and behavioral health was a dominant theme. We then developed the cost for each identified priority. For example, we identified how much it would cost to reduce class size, how much it would cost to have additional counselors and school psychologists in our schools, how much it would cost to increase mental health specialists, how much it would cost to add calendar days for professional development, etc. Administrative Staff discussed other funding sources that could be leveraged along with the SIA funds, such as Measure 98, Title I, II, and III Grants, and the General Fund to expand opportunities.

PART FOUR: Data Analysis

Data Sources

We examined five years of longitudinal data on SBAC proficiency, attendance, discipline referral, graduation rate, postsecondary enrollment rate, and 9th grade on-track data. All data was disaggregated by student population with focus on groups that are historically underserved, including students of color, students with disabilities, emerging bilingual students, etc. The district could not disaggregate based on economic disadvantage due to our participation in the Community Eligibility Provision (CEP). In order to mitigate that limitation, we used data on direct certification provided by the state to determine poverty rates for individual schools. We then were able to identify trends in achievement that correlated to poverty. In addition to those data points, we also looked at Student Success Act survey results and narrative data gathered from the Student Success Act listening sessions with a variety of stakeholders, including parents, staff, students, and community partners. This data was also disaggregated by population, with additional consideration given to the voices of historically underserved populations.

The data review heightened our need to focus on equity of outcomes as well as equity of opportunity. We need to increase support to strengthen transitioning students within our system, especially for incoming 6th graders, in order to improve academic achievement at the middle level. We also have bigger achievement gaps at our schools that experience higher rates of poverty and enroll more multicultural students. We need to invest in support for these students that allow for both remediation and acceleration of learning in both ELA and Math. The review also elevated a need for behavior, social emotional, and mental health support, especially for students who experience disabilities, in order to decrease the number of out of school suspensions that focal group experiences. The data illustrated for us that we need to continue to broaden and strengthen our professional practices that are evidence-based and focused on best practices for teaching, learning, and collaboration between educators in order to ensure that all individual students are making academic progress consistently.

Themes emerged from the data analysis which included the following:

- Achievement gaps persist for
 - emerging bilingual students (EL);
 - students with disabilities;
 - students of color, particularly Hispanic; and

- school populations with higher poverty.
- EL experienced a decline in the graduation rate.
- Achievement declined from elementary to middle and middle to high school.
- Trend is downward for 9th graders on-track for on-time graduation.
- The discrepancy between Caucasian and Hispanic students tends to grow with age.
- Our achievement gap is growing for students of color and students with disabilities in secondary.
- The performance of EL students and students with disabilities declines significantly between elementary and middle school.

Through our SIA plan we hope to change the trajectory of these outcomes for our students in line with the Quality Education Model. The district incorporates several QEM strategies such as sustained and intensive professional learning, small class size at elementary, partnering community organizations, and allocating resources where the greatest needs exist. The plan utilizes SIA funding to build and expand successful practices, as well as develop new strategies to serve focal populations so that all students in McMinnville School District achieve positive outcomes.

PART FIVE: SIA Plan

Outcomes:

1. MSD Staff collaborate with intention to regularly and formatively review data with an equity lens.
2. MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.
3. MSD staff employs high quality, evidence based professional practices to support diverse learners through classroom practices and a commitment to continuous professional growth.
4. MSD students have support for social emotional development, mental health, and behavioral needs that support access to learning.
5. Target class size reductions to promote positive school climate, working and learning conditions, and positive outcomes for students at all levels.
6. Children in McMinnville School district will have learning supported through early learning opportunities, summer learning, and afterschool enrichment.

Strategies & Activities:

| | |
|-------------------------------|---|
| Strategy 1: | Create structures in our system and schedules to support meaningful collaboration with staff. |
| Addresses Outcomes: | <p>Outcome 1: MSD staff collaborate with intention to regularly and formatively review data using an equity lens.</p> <p>Outcome 2: MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.</p> <p>Outcome 5: Target class size reductions to promote positive school climate, working and learning conditions and positive outcomes for students at all levels.</p> |
| Investment Activities: | <ul style="list-style-type: none"> ● Increase collaboration time without reducing student instruction time (i.e. block schedule, early release or late start). ● Increase special education staffing to support students with disabilities (IEPs). |
| Community Feedback: | A theme that emerged in our data was support for collaboration with staff including both licensed and classified staff members. In addition there was a theme of increasing the expertise of adults in order to meet the changing needs of students. |
| MSD Data: | Achievement gaps persist for students with disabilities, emerging bilingual students, students of color, and those who experience poverty. Our achievement gap is growing for students of color and students with disabilities during transition years and in secondary. |
| Educational Research: | Collective teacher efficacy has an effect size of 1.57; intervention for students with learning needs has an effect size of 0.77; peer coaching has an effect size of 0.88 (Hattie, 2017). (Zone of desired effects is anything beyond 0.4.) |
| Equity Lens: | These investments help to target supporting students in focal populations and increase the number of students who are proficient in reading at 3rd grade, the 9th grade on-track for graduation rate, and college/career readiness. |

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| Strategy 2: | Strengthen responses for students' health and wellbeing by partnering with school staff, district staff, community partners, and families. |
| Addresses Outcomes: | <p>Outcome 3: MSD staff employ high quality, evidence based professional practices to support diverse learners through classroom practices and a commitment to continuous professional growth.</p> <p>Outcome 4: MSD students have support for social emotional development, mental health, and behavioral health needs that support access to learning.</p> |

| | |
|-------------------------------|--|
| Investment Activities: | <ul style="list-style-type: none"> ● Hire licensed and classified skill building support staff K-8 for students with lagging skills in behavior. ● Partner with community health specialists to provide school-based services for mental health. ● Hire clinical social worker to facilitate behavior and family interventions and support for student success. ● Convert Student Management TOSAs from the current 0.5 FTE to 1.0 at every elementary school. ● Increase counseling support to build social emotional skills, behavior supports, and drug and alcohol prevention. (Spanish language preferred) ● Increase School Psychologists to support a Multitiered Systems of Support and students with disabilities. ● Increase Speech Pathologists to support students with communication needs. ● Increase Nursing services to meet student health needs. ● Purchase social emotional learning curriculum to help teach social and self-regulation skills. |
| Community Feedback: | <p>Mental health was a major theme throughout engagement. Concerns were expressed about behavior and the increased number of students presenting with Adverse Childhood Experiences/trauma.</p> |
| MSD Data: | <p>Academic achievement gaps for school populations with higher poverty rates. Concerns about drop in achievement during transition years including 9th grade on-track.</p> |
| Educational Research: | <p>Reducing anxiety has an effect size of 0.42; student depression has an negative effect size of -0.36. Social skills programs have an effect size of 0.39. Response to Intervention has an effect size of 1.29 (Hattie, 2017). (Zone of desired effect is anything above 0.40.)</p> |
| Equity Lens: | <p>This investment would support students who are experiencing behavior and mental health concerns, which tend to be students in one or more focal student population.</p> |

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| Strategy 3: | Reduce class size by one throughout our system. |
| Addresses Outcomes: | <p>Outcome 1: MSD staff collaborate with intention to regularly and formatively review data using an equity lens.</p> <p>Outcome 2: MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.</p> |

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| | Outcome 5: Target class size reductions to promote positive school climate, working and learning conditions, and positive outcomes for students at all levels. |
| Investment Activities: | <ul style="list-style-type: none"> ● Reduce class size at all levels. |
| Community Feedback: | A commitment to smaller class size was a consistent message in our community engagement, both on the survey, which was 89% favorable, and during listening sessions. |
| MSD Data: | In the 2019-20 school year, class size was 1:20 at Kindergarten, 1:23.5 at Grades 1-5, 1:27.5 at middle school, and 1:29 at high school. |
| Educational Research: | Oregon 2019 averaged 26.4 students in elementary and 30 students in secondary (6-12). Reducing class size has an effect size of 0.21 (4 month growth) (Hattie, 2017) (Zone of desired effect is anything above 0.40.) |
| Equity Lens: | This investment will benefit all students, including those in focal groups, by lowering the number of students in each teacher’s class. This will allow educators to focus more deeply on a smaller number of students. |

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| Strategy 4: | Provide professional development and ongoing support with teacher leadership to support implementation. |
| Addresses Outcomes: | <p>Outcome 1: MSD staff collaborate with intention to regularly and formatively review data using an equity lens.</p> <p>Outcome 2: MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.</p> <p>Outcome 3: MSD staff employs high quality, evidence based professional practices to support diverse learners through classroom practices and a commitment to continuous professional growth.</p> <p>Outcome 5: Target class size reductions to promote positive school climate, working and learning conditions, and positive outcomes for students at all levels.</p> |
| Investment Activities: | <ul style="list-style-type: none"> ● Increase the number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data analysis, and student management strategies to be assigned to each building. ● Implement AVID school-wide at middle school to enhance student success. |

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|------------------------------|--|
| Community Feedback: | Themes from the survey and community engagement highlighted that increasing support to special education, early literacy, teacher collaboration time, professional development, and supporting emerging bilingual students were high priorities. |
| MSD Data: | Achievement gaps persist for students with disabilities, emerging bilingual students, students of color, and those who experience poverty. Our achievement gap is growing for students of color and students with disabilities during transition years and in secondary. |
| Educational Research: | Collective teacher efficacy has an effect size of 1.57; early learning has an effect size of 0.50; intervention for students with learning needs has an effect size of 0.77; peer coaching has an effect size of 0.88 (Hattie, 2017). (Zone of desired effect is anything above 0.40.) |
| Equity Lens: | These investments help to target supporting students in focal populations and increase the number of students who are 9th grade on-track for on-time graduation and are college/career ready. |

| | |
|-------------------------------|---|
| Strategy 5: | Expand opportunities for early learning, summer learning, and afterschool enrichment. |
| Addresses Outcomes: | <p>Outcome 2: MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.</p> <p>Outcome 3: MSD staff employ high quality, evidence based professional practices to support diverse learners through classroom practices and a commitment to continuous professional growth.</p> <p>Outcome 6: Children in McMinnville School district will have learning supported through early learning opportunities, summer learning, and afterschool enrichment.</p> |
| Investment Activities: | <ul style="list-style-type: none"> ● Expand early learning opportunities (PreK) to each elementary school. ● Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs. ● Fund expanded summer programs and sustain and enrich afterschool learning programs. ● Increase bilingual secretarial staff to provide improved access to school for Spanish speakers. |
| Community Feedback: | Themes from the survey and community engagement highlighted that increasing after school opportunities was valued. In addition, the community listening sessions highlighted that summer learning was appreciated and participants wanted program expansion. |

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|------------------------------|--|
| MSD Data: | Summer slide (loss of learning during summer break) is seen from spring assessments to fall assessments across grade levels. Summer school and summer reading has lessened this impact on students who participated. |
| Educational Research: | Summer vacation has been associated with a -0.2 effect size which equates to up to 4 months of lost learning (Hattie, 2017). (Zone of desired effect is anything above 0.40.) |
| Equity Lens: | These programs would target students who are in focal populations and those who are not achieving to the grade level standard. This would help to alleviate the achievement gaps we see in these groups. |

| | |
|-------------------------------|---|
| Strategy 6: | Enhance partnerships with families to support student success. |
| Addresses Outcomes: | <p>Outcome 2: MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups.</p> <p>Outcome 4: MSD students have support for social emotional development, mental health, and behavioral needs that support access to learning.</p> <p>Outcome 6: Children in McMinnville School district will have learning supported through early learning opportunities, summer learning, and afterschool enrichment.</p> |
| Investment Activities: | <ul style="list-style-type: none"> • Hire Equity Coordinator to support equitable outcomes for students in focal populations through data collection, parent partnerships, and extended school year learning opportunities. • Provide after school opportunities to students for bilingual development in Spanish. • Increase drop out prevention/family liaison for attendance, homeless and foster student support. (Spanish language preferred) |
| Community Feedback: | A theme from our community is an increase in partnerships with families, with special attention to families in focal populations and increasing bilingual support. |
| MSD Data: | We see an over-representation of students in focal groups experiencing homelessness, poverty, and achievement gaps. Families of these students are historically less engaged in school sponsored parent activities, including family education nights, conferences, etc. |
| Educational Research: | Parent involvement has a 0.5 effect size; self efficacy has a 0.92 effect size, help seeking has an 0.72 effect size, while housing instability has a negative effect of -0.34 (Hattie 2017). (Zone of desired effect is anything above 0.40.) |
| Equity Lens: | This support would strengthen our family partnerships with an emphasis on equity and families in our focal groups. By viewing family partnerships as a strategy for learning, |

| | |
|--|---|
| | this would help to alleviate the achievement gaps we see in these groups. |
|--|---|

SIA Budget by Strategy

| Strategy | Amount | Percent |
|---|----------------|---------|
| 1. Create structures in our system and schedules to support meaningful collaboration with staff. | \$767,560.00 | 13.9% |
| 2. Strengthen responses for students' health and wellbeing by partnering with school staff, district staff, community partners, and families. | \$2,055,627.00 | 43.3% |
| 3. Reduce class size by one throughout our system. | \$1,040,000.00 | 18.9% |
| 4. Provide professional development and ongoing support with teacher leadership to support implementation. | \$737,883.00 | 13.4% |
| 5. Expand opportunities for early learning, summer learning and afterschool enrichment. | \$640,177.00 | 11.6% |
| 6. Enhance partnerships with families to support student success. | \$264,999.71 | 4.8% |
| TOTAL: | \$5,506,246.71 | |

SIA Integrated Planning Tool

[MSD SIA Integrated Planning Tool](#)

Budget

[MSD SIA Budget Plan](#)

SIA Budget Summary

| Description | FTE | Total Line Items | Budget |
|--------------------------------|-------|------------------|--------------|
| Licensed Salaries | 37.32 | 13 | \$ 2,095,000 |
| Classified Salaries | 18.00 | 6 | \$ 622,984 |
| Administrative Salaries | 1.00 | 1 | \$ 94,000 |

| | | | |
|---|-------------|--------------|---------------------|
| Additional Salaries | | 3 | \$ 220,350 |
| Benefits (all groups) | | 19 | \$ 2,067,813 |
| Instructional, Professional and Technical Services | | 3 | \$ 333,600 |
| Supplies and Materials | | 3 | \$ 72,500 |
| TOTAL FTE | 56.3 | TOTAL | \$ 5,506,247 |

| Allowable Use Category | Total Line Items | Total Budgeted |
|--|-------------------------|-----------------------|
| Ongoing Community Engagement | 4 | \$ 262,065 |
| Increased Instructional Time | 7 | \$ 829,925 |
| Improving Student Health & Safety | 20 | \$ 2,119,768 |
| Reducing Class Size | 6 | \$ 1,307,560 |
| Well Rounded Education | 11 | \$ 986,929 |
| | TOTAL | \$ 5,506,247 |

Equity Lens or Tool

Creating and sustaining a culture of equity requires systematic monitoring of data and an ongoing deep analysis of the opportunities available to students, with considerations of the institutional and other barriers that could get in the way of students accessing those opportunities. In developing our SIA strategic investment plan, we utilized the equity tool and the eight essential questions to consider for resource allocation:

1. Who are the focal groups affected and what is the potential impact to these groups?
2. Does the decision ignore or worsen existing disparities or produce other unintended consequences?
3. How does the investment advance opportunities and outcomes for targeted focal groups?
4. What are the barriers to more equitable outcomes?
5. How have we intentionally targeted and involved stakeholders who are members of each focal group?
6. How will we modify or enhance our strategies to ensure each learner’s individual and cultural needs are met and that all students are represented in our school culture and curriculum?
7. How are we collecting and sharing data on each focal group?
8. What is our commitment to culturally responsive instruction and how does our resource allocation align with that commitment?

Draft Longitudinal performance Growth Targets

Longitudinal performance growth targets will be created for the following areas:

- 4 Year Adjusted Cohort Graduation Rate
- Five Year Adjusted Cohort Completer Rate
- Third Grade Reading Assessment
- Ninth Grade On Track Rate
- Regular Attenders

[McMinnville School District Longitudinal Growth Targets](#)

The draft version of these Performance Growth Targets are below. They will be adjusted with feedback from ODE and ESD partners and voted on by the school board at a later date in Spring 2020. It is important to note that we are a Community Eligibility Provision School District and are unable to use the combined underserved data as it includes all of our students in the navigating poverty subset. For this reason with the guidance of Willamette ESD partners we are using Hispanic/Latinx or Combined Underserved Ethnicity, which represent our largest focal group for gap closing targets.

| 4 Year Adjusted Cohort Graduation Rate | Starting Point | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Baseline Targets | 89.7 | 89.7 | 89.7 | 90.2 | 90.7 | 91.2 |
| Stretch Targets | 89.7 | 89.7 | 90.2 | 91.2 | 92.7 | 94.7 |
| Gap Closing Targets | 88.6 | 88.6 | 89.1 | 89.6 | 90.1 | 90.6 |

| Five Year Adjusted Cohort Completer Rate | Starting Point | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Baseline Targets | 90.0 | 90.0 | 90.0 | 90.0 | 90.0 | 90.0 |
| Stretch Targets | 90.0 | 90.0 | 91.2 | 92.4 | 93.6 | 95.9 |
| Gap Closing Targets | 69.0 | 69.0 | 71.3 | 73.6 | 75.9 | 78.2 |

| Third Grade Reading Assessment | Starting Point | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------------|----------------|-----------|-----------|-----------|-----------|-----------|
| Baseline Targets | 51.7 | 51.7 | 51.7 | 51.7 | 51.7 | 51.7 |
| Stretch Targets | 51.7 | 51.7 | 55.4 | 59.1 | 62.8 | 66.5 |
| Gap Closing Targets | 34.0 | 34.0 | 35.85 | 37.6 | 41.3 | 45.0 |

| Ninth Grade On Track Rate | Starting Point | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------------------|----------------|-----------|-----------|-----------|-----------|-----------|
| Baseline Targets | 87.0 | 87.0 | 87.5 | 88.0 | 88.5 | 89.0 |
| Stretch Targets | 87.0 | 87.0 | 89.2 | 81.4 | 93.6 | 95.8 |
| Gap Closing Targets | 84.0 | 84.0 | 84.5 | 85.5 | 87.0 | 89.0 |

| Regular Attenders | Starting Point | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------------|----------------|-----------|-----------|-----------|-----------|-----------|
| Baseline Targets | 92.4 | 92.4 | 92.4 | 92.4 | 92.4 | 92.4 |
| Stretch Targets | 92.4 | 92.4 | 93.0 | 93.6 | 94.2 | 94.8 |
| Gap Closing Targets | 81.7 | 81.7 | 82.9 | 84.1 | 85.3 | 86.5 |

PART SIX: Use of Funds

Allowable Uses

Which of the following allowable use categories is your plan designed to fund within? Select any or all.

- ✓ Increasing instructional time
- ✓ Addressing students’ health and safety needs
- ✓ Evidence-based strategies for reducing class size and caseloads
- ✓ Expanding availability of and student participation in well-rounded learning experiences

Meeting Students Mental and Behavioral Health Needs

Identify which allowable use(s) will be designated to meet student mental and behavioral needs.

- ✓ Increasing instructional time
- ✓ Addressing students' health and safety needs
- ✓ Evidence-based strategies for reducing class size and caseloads
- ✓ Expanding availability of and student participation in well-rounded learning experiences

Describe how you will meet students' mental and health needs and increase academic achievement and reduce academic disparities for the focal student groups called out in the law.

Research demonstrates that students who receive social–emotional and mental health support in school achieve better academically. School culture and climate, classroom behavior, on-task learning, and students' sense of connectedness and well-being all improve. Mental health is not simply the absence of mental illness but also encompasses social, emotional, and behavioral health and the ability to cope with life's challenges. The district will address students' mental and behavioral health needs by using a multitiered system of support (MTSS) that provides a full array of services at three tiers: 1) Universal mental health promotion for all students, 2) Selective services for students identified as at risk, 3) Indicated services for individual students who already display a mental health concern or problem.

Multitiered Systems of Support encompasses the continuum of need, enabling schools to promote mental wellness for all students, identify and address problems before they escalate or become chronic, and provide increasingly intensive, data-driven services for individual students as needed. Staff will collaborate regarding MTSS in joint professional development for administrators and staff as we use this framework to address academic and behavior interventions for student success. Access to adequate staffing of school-employed mental health professionals is essential to the quality and effectiveness of these services, and the SIA strategic investment will enable the district to adequately staff each of our schools with mental health professionals.

The SIA investment will enable the district to increase student achievement and address disparities among focal groups by focusing intently on teaching and learning and the district's foundational frameworks of professional learning: 1) Research-based instructional strategies, 2) Common formative assessments/data teams, and 3) Rigorous curriculum design. Evidence-Based Instruction is the key to accelerating student growth. The short cycle from formative assessment to instruction enables the teacher to observe and analyze student responses to targeted interventions and to proceed with instruction and interventions supported by ongoing performance data. Additionally, struggling students often need more instructional time, coupled with an increased intensity of instruction in small groups, and more repetitions or doses of instruction. The SIA investment will enable the district to use a catch up, keep up, and move up model of intervention and expanded learning opportunities (afterschool and summer school) in which progress is monitored systematically and frequently.

With the SIA investment, the district will deepen professional development and job-embedded coaching, which will drive measurable and lasting learning for students. Also, close cooperation between schools, parents, and the community is one of the keys to closing achievement gaps, as parent involvement has a strong, direct impact on student achievement, and the district's SIA investment features increased parent outreach and education.

Addressing the Needs and Impact on Focal Student Groups

Our strategic investment plan will increase student achievement and narrow achievement gaps among student focal groups by providing early learning opportunities for underserved four-year-olds, pushing more resources into classrooms based on focal group enrollment, strengthening professional learning focused on research-based instructional strategies, and providing expanded learning opportunities (afterschool and summer school). Twice-monthly data teams will meet to analyze student data, reflect on student progress, identify effective instructional strategies, target interventions to address gaps and extend learning, and create action plans. Through this systematic process, teachers can accelerate their ability to improve instructional effectiveness, as well as meet the ever-changing needs of students. Data teams analyze student performance using district-wide, short cycle formative assessments so that just-in-time interventions can be developed. In addition to Data teams, the SIA investment will enable job-embedded coaching and professional learning focused on Power Strategies for Effective Teaching, Constructing Meaning strategies for emerging bilingual and students with disabilities, and experiential learning. These are proven instructional strategies to increase academic achievement and accelerate academic growth among all learners, at all grade levels, and in all content areas. Expanded learning opportunities will target students who are performing below proficiency on a variety of metrics to provide the supplemental instruction and extended time for learning that they need to reach mastery. Expanded learning opportunities will also increase student engagement by providing experiential learning opportunities, especially in career/technical education, based on a student's individual passions and aspirations.

The areas of investment were arrived at using the equity lens and by examining the barriers different focal groups experience. Those considerations were at the core of our planning. McMinnville School District is a high achieving district, despite challenging student demographics, so the SIA funds will be used to build on strategies, programs, and practices that empirical data show we already do well.

Addressing the mental and behavioral health needs of students will be critical to their success, so it will be essential that all new teachers and specialists hired through this investment, as well as existing staff, are provided with sustained and intensive professional development in trauma-informed, culturally responsive teaching and how to utilize the equity lens to evaluate their practices. Progress will be systematically and frequently monitored using a variety of metrics. We will adapt or implement changes to the plan based on student performance data, while using the equity lens and asking the eight essential questions for all actions moving forward.

PART SEVEN: Documentation and Board Approval

Upload evidence of board approval in an open public meeting (meeting minutes, notes, etc.). Share link where the plan exists on a public website.

The SIA plan was approved by the school board at their business meeting on March 9, 2020 at 7:30PM.

[McMinnville School District Board Minutes March 9, 2020](#)

| Student Investment Account | | Relevant Strategy | | | | | |
|----------------------------|--|-------------------|----|----|----|----|----|
| | | S1 | S2 | S3 | S4 | S5 | S6 |
| Outcome 1 | MSD staff collaborate with intention to regularly and formatively review data using an equity lens. | X | | X | X | | |
| Outcome 2 | MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups. | X | | X | X | X | X |
| Outcome 3 | MSD staff employ high quality, evidence based professional practices to support diverse learners through classroom practices and a commitment to continuous professional growth. | | X | | X | X | |
| Outcome 4 | MSD students have support for social emotional development, mental health, and behavioral needs that facilitate access to learning. | | X | | | | X |
| Outcome 5 | Targeted class size reductions to promote positive school climate, improved working and learning conditions, and positive outcomes for students at all levels. | X | | X | X | | |
| Outcome 6 | Children in McMinnville School District will have learning supported through early learning opportunities, summer learning and afterschool enrichment. | | | | | X | X |

| | |
|-------------|--|
| Strategy #1 | Create structures in our system and schedules to support meaningful collaboration with staff. |
| Strategy #2 | Strengthen responses for students' health and wellbeing by partnering with school staff, district staff, community partners, and families. |
| Strategy #3 | Reduce class size by one throughout our system. |
| Strategy #4 | Provide professional development and ongoing support with teacher leadership to support implementation. |
| Strategy #5 | Expand opportunities for early learning, summer learning and afterschool enrichment. |
| Strategy #6 | Enhance partnerships with families to support student success. |

| MSD SIA Integrated Planning Tool | | YEAR 1 BUDGETED COST | PROJECTED 3-YEAR COST |
|----------------------------------|--|----------------------|-----------------------|
| Strategy 1 | Create structures in our system and schedules to support meaningful collaboration with staff. | \$ 767,560.00 | \$ 2,302,680.00 |
| Strategy 2 | Strengthen responses for students' health and wellbeing by partnering with school staff, district staff, community partners, and families. | \$ 2,055,627.00 | \$ 6,166,881.00 |
| Strategy 3 | Reduce class size by one throughout our system. | \$ 1,040,000.00 | \$ 3,120,000.00 |
| Strategy 4 | Provide professional development and ongoing support with teacher leadership to support implementation. | \$ 737,883.00 | \$ 2,213,649.00 |
| Strategy 5 | Expand opportunities for early learning, summer learning and afterschool enrichment. | \$ 640,177.00 | \$ 1,920,531.00 |
| Strategy 6 | Enhance partnerships with families to support student success. | \$ 264,999.71 | \$ 794,999.13 |

| # | Activities | Aligned Primary Strategy | 2020-21 | 2021-22 | 2022-23 | Year 1 Budgeted Cost | Projected Three Year Cost | Priority Level YEAR 1 |
|----|---|--------------------------|---------|---------|---------|----------------------|---------------------------|-----------------------|
| 1 | Increase collaboration time without reducing student instruction time (i.e. block schedule, early release or late start). | S1 | X | X | X | \$ 500,000.00 | \$ 1,500,000.00 | HIGH |
| 2 | Increase special education staffing to support students with disabilities (IEPs). | S1 | X | X | X | \$ 267,560.00 | \$ 802,680.00 | HIGH |
| 3 | Hire licensed and classified skill building support staff K-8 for students with lagging skills in behavior. | S2 | X | X | X | \$ 721,758.00 | \$ 2,165,274.00 | HIGH |
| 4 | Partner with community health specialists to provide school based services for mental health. | S2 | X | X | X | \$ 280,000.00 | \$ 840,000.00 | HIGH |
| 5 | Hire clinical social worker to facilitate behavior and family interventions and support for student success. | S2 | X | X | X | \$ 103,254.00 | \$ 309,762.00 | HIGH |
| 6 | Convert Student Management TOSAs from 0.5 FTE to 1.0 at every elementary school. | S2 | X | X | X | \$ 255,946.00 | \$ 767,838.00 | HIGH |
| 7 | Increase counseling support to build social emotional skills, behavior supports and drug and alcohol prevention. (Spanish language preferred) | S2 | X | X | X | \$ 288,565.00 | \$ 865,695.00 | HIGH |
| 8 | Increase School Psychologists to support Multitiered Systems of Support and students with disabilities. | S2 | X | X | X | \$ 178,258.00 | \$ 534,774.00 | HIGH |
| 9 | Increase Speech Pathologists to support students with communication needs. | S2 | X | X | X | \$ 133,694.00 | \$ 401,082.00 | HIGH |
| 10 | Increase Nursing services to meet student health needs. | S2 | X | X | X | \$ 35,652.00 | \$ 106,956.00 | HIGH |
| 11 | Purchase social emotional learning curriculum to help teach social and self-regulation skills. | S2 | X | X | X | \$ 58,500.00 | \$ 175,500.00 | HIGH |
| 12 | Reduce class size at all levels. | S3 | X | X | X | \$ 1,040,000.00 | \$ 3,120,000.00 | HIGH |
| 13 | Increase the number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data analysis, and student management strategies to be assigned to each building. | S4 | X | X | X | \$ 608,082.00 | \$ 1,824,246.00 | HIGH |
| 14 | Implement AVID school-wide at middle school to enhance student success. | S4 | X | X | X | \$ 129,801.00 | \$ 389,403.00 | HIGH |
| 15 | Expand early learning opportunities (PreK) to each elementary school. | S5 | X | X | X | \$ 199,467.00 | \$ 598,401.00 | HIGH |

| | | | | | | | | | |
|----|--|----|---|---|---|---------------|---------------|--|------|
| 16 | Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs. | S5 | X | X | X | \$ 77,441.00 | \$ 232,323.00 | | HIGH |
| 17 | Fund expanded summer programs and sustain and enrich after school learning programs. | S5 | X | X | X | \$ 252,484.00 | \$ 757,452.00 | | HIGH |
| 18 | Increase bilingual secretarial staff to provide improved access to school for Spanish speakers. | S5 | X | X | X | \$ 110,785.00 | \$ 332,355.00 | | HIGH |
| 19 | Hire Equity & Family Partnership Coordinator to support equitable outcomes for students in focal populations through data collection, parent partnerships and extended school year learning opportunities. | S6 | X | X | X | \$ 151,280.00 | \$ 453,840.00 | | HIGH |
| 20 | Provide after school opportunities to students for bilingual development in Spanish. | S6 | X | X | X | \$ 49,579.00 | \$ 148,737.00 | | HIGH |
| 21 | Increase dropout prevention/family liaison for attendance, homeless and foster student support. (Spanish language preferred) | S6 | X | X | X | \$ 64,140.71 | \$ 192,422.13 | | HIGH |
| 22 | Summer collaboration time to support special education transitions | S1 | | | | | | | MID |
| 23 | Paid professional development in summer to support implementation of PSET, CM, High Impact, Collaborative Problem Solving, etc. | S4 | | | | | | | MID |
| 24 | New teacher academy to support monthly professional development to support new professionals. | S4 | | | | | | | MID |
| 25 | Increase classified staff to support classrooms in primary grades. | S3 | | | | | | | MID |
| 26 | Hire additional classified skill building support staff K-8 for students with lagging skills in behavior. | S2 | | | | | | | MID |
| 27 | Purchase supplies for sensory spaces in buildings to support students with emotional regulation. | S2 | | | | | | | MID |
| 28 | Purchase additional social emotional curriculum materials (ie Second Step curriculum, GEM curriculum). | S2 | | | | | | | MID |
| 29 | Hire Math Intervention Specialists at elementary to support interventions in the area of mathematics, purchase additional curriculum to support interventions. | S4 | | | | | | | MID |
| 30 | Support enrollment in teacher preparation programs for students and classified staff, with a focus on those who represent our focal student population. | S4 | | | | | | | MID |
| 31 | Summer collaboration time for teams to plan implementation (AVID, MTSS, mental health, etc.) | S1 | | | | | | | MID |
| 32 | Implement afterschool enrichment opportunities. | S5 | | | | | | | MID |
| 33 | Hire additional classified staff to support students with disabilities transition into mainstream settings with peers. | S1 | | | | | | | MID |
| 34 | Increase campus security measures with additional staff, resources and materials. | S2 | | | | | | | MID |
| 35 | Support collaboration time through additional hours outside of the work day. | S1 | | | | | | | MID |
| 36 | Bring in professional development consultants to train and collaborate with staff to address student needs in academic, behavior and social emotional learning. | S4 | | | | | | | MID |
| 37 | Recruit retired staff for tutorial/supplemental academic service for students that may benefit from individual or small group assistance. | S4 | | | | | | | MID |

| | | | | | | | | | |
|----|---|-----------|--|--|--|--|--|--|-----|
| 38 | Purchase additional curriculum to support interventions and multi tiered systems of support in English Language Arts, math and social emotional learning. | S4 | | | | | | | MID |
| 39 | Increase classified staff to support classrooms with higher needs. | S3 | | | | | | | MID |

McMinville School District Budget Plan

| Activity # | FTE | Allowable Use Category | Object Code | \$ Amount |
|------------|-----|------------------------|---------------------------------|-----------------|
| | | | Total Expenditures: | \$ 5,506,246.71 |
| | | | Allowable Administrative Costs: | \$ 275,312.34 |
| | | | Unbudgeted Funds: | \$0.00 |

Proposed Activity

| Activity # | FTE | Allowable Use Category | Object Code | \$ Amount | Budget Justification Narrative |
|------------|-------|------------------------|-------------|---------------|--|
| 1 | 6.00 | IIT | 111 | \$ 300,000.00 | Additional staffing for middle school block schedule and/or days to add late start without decreasing student instruction time. |
| 1 | | IIT | 112 | \$ 60,000.00 | Additional wages for classified instructional support staff |
| 1 | | IIT | 2xx | \$ 140,000.00 | Payroll costs and health insurance for additional positions/wages |
| 2 | 2.00 | RCS | 111 | \$ 100,000.00 | Addition of two special education teachers district wide |
| 2 | | RCS | 112 | \$ 51,240.00 | Increase daily hours for instructional assistants in self-contained special education classrooms. (7 hours per day) |
| 2 | | RCS | 2xx | \$ 96,320.00 | Payroll costs and health insurance for additional positions/wages |
| 2 | | RCS | 31x | \$ 20,000.00 | Allow substitutes for all learning resource center instructional assistants. |
| 3 | 1.00 | H&S | 111 | \$ 60,000.00 | Convert intervention support teacher from .50 FTE to 1.0 FTE at each middle school. |
| 3 | 12.00 | H&S | 112 | \$ 311,744.00 | Classified skill builders: 2 positions per elementary school (12 positions @ 7 hrs per day). Fund 2 positions per middle school out of General Fund. |
| 3 | | H&S | 2xx | \$ 342,014.00 | Payroll costs and health insurance for additional positions/wages |
| 3 | | H&S | 4xx | \$ 8,000.00 | Supplies to setup regulation learning space |
| 4 | | H&S | 31x | \$ 280,000.00 | One mental health specialist per elementary and middle school for total of 8 positions. |
| 5 | 1.00 | H&S | 111 | \$ 60,000.00 | Clinical Social Worker 1.0 FTE |
| 5 | | H&S | 2xx | \$ 43,254.00 | Payroll costs and health insurance for additional position |
| 6 | 2.00 | H&S | 111 | \$ 155,000.00 | Elementary Student Management TOSA positions 4 X .50 FTE |
| 6 | | H&S | 2xx | \$ 100,946.00 | Payroll costs and health insurance for additional positions/wages |
| 7 | 3.00 | H&S | 111 | \$ 165,000.00 | 3 FTE Counselors |
| 7 | | H&S | 2xx | \$ 123,565.00 | Payroll costs and health insurance for additional positions |
| 8 | 2.00 | H&S | 111 | \$ 100,000.00 | School Psychologists 2 FTE |
| 8 | | H&S | 2xx | \$ 78,258.00 | Payroll costs and health insurance for additional positions/wages |
| 9 | 1.50 | H&S | 111 | \$ 75,000.00 | Speech Pathologists 1.50 FTE |

| | | | | | | |
|----|-------|-----|-----|---|---------------|---|
| 9 | | H&S | 2xx | Increase Speech Pathologists to support students with communication needs. | \$ 58,694.00 | Payroll costs and health insurance for additional positions/wages |
| 10 | 0.40 | H&S | 111 | Increase Nursing services to meet student health needs. | \$ 20,000.00 | Convert Nursing position from .60 FTE to 1.0 FTE |
| 10 | | H&S | 2xx | Increase Nursing services to meet student health needs. | \$ 15,652.00 | Payroll costs and health insurance for additional positions/wages |
| 11 | | H&S | 4xx | Purchase social emotional learning curriculum to help teach social and self-regulation skills. | \$ 58,500.00 | Annual cost of curriculum |
| 12 | 12.00 | RCS | 111 | Reduce class size at all levels | \$ 600,000.00 | Classroom teachers 12 FTE |
| 12 | | RCS | 2xx | Reduce class size at all levels | \$ 440,000.00 | Payroll costs and health insurance for additional positions/wages |
| 13 | 5.00 | WRE | 111 | Increase number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data analysis, and student management strategies to be assigned to each building. | \$ 365,000.00 | 5 FTE experienced teacher & learning TOSAs |
| 13 | | WRE | 2xx | Increase number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data analysis, and student management strategies to be assigned to each building. | \$ 243,082.00 | Payroll costs and health insurance for additional positions |
| 14 | 0.67 | WRE | 111 | Implement AVID school-wide at middle school to enhance student success. | \$ 50,000.00 | AVID teacher .34 FTE per Middle School |
| | | WRE | 13x | Implement AVID school-wide at middle school to enhance student success. | \$ 6,500.00 | Additional wages for planning time. |
| 14 | | WRE | 2xx | Implement AVID school-wide at middle school to enhance student success. | \$ 39,701.00 | Payroll costs and health insurance for additional positions |
| 14 | | WRE | 31x | Implement AVID school-wide at middle school to enhance student success. | \$ 33,600.00 | Summer workshop for 8 teachers per middle school. |
| 15 | 3.00 | WRE | 112 | Expand early learning opportunities (PreK) to each elementary school. | \$ 102,000.00 | 3.0 FTE Pre-K Leaders |
| 15 | | WRE | 2xx | Expand early learning opportunities (PreK) to each elementary school. | \$ 91,467.00 | Payroll costs and health insurance for additional positions |
| 15 | | WRE | 4xx | Expand early learning opportunities (PreK) to each elementary school. | \$ 6,000.00 | \$2,000 per classroom for startup furniture and supplies |
| 16 | 0.75 | IIT | 111 | Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs. | \$ 45,000.00 | .75 FTE TOSA |
| 16 | | IIT | 2xx | Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs. | \$ 32,441.00 | Payroll costs and health insurance for additional position |
| 17 | | IIT | 13x | Fund expanded summer programs and sustain and enrich afterschool learning programs | \$ 178,750.00 | Additional wages for expanded summer school and sustain and enrich after school program |
| 17 | | IIT | 2xx | Fund expanded summer programs and sustain and enrich afterschool learning programs | \$ 73,734.00 | Payroll costs for additional wages |
| 18 | 2.00 | OCG | 112 | Increase bilingual secretarial staff to provide increased access to school for Spanish speakers. | \$ 60,000.00 | 2 FTE Bilingual secretaries |
| 18 | | OCG | 2xx | Increase bilingual secretarial staff to provide increased access to school for Spanish speakers. | \$ 50,785.00 | Payroll costs and health insurance for additional positions |
| 19 | 1.00 | OCG | 113 | Hire Equity Coordinator to support equitable outcomes for students in focal populations through data collection, parent partnerships and extended school year learning opportunities. | \$ 94,000.00 | 1.0 FTE Coordinator |
| 19 | | OCG | 2xx | Hire Equity Coordinator to support equitable outcomes for students in focal populations through data collection, parent partnerships and extended school year learning opportunities. | \$ 57,280.00 | Payroll costs and health insurance for additional positions |
| 20 | | WRE | 13x | Provide afterschool opportunities for students for bilingual development in Spanish. | \$ 35,100.00 | Additional wages for after school spanish classes for students |
| 20 | | WRE | 2xx | Provide afterschool opportunities for students for bilingual development in Spanish. | \$ 14,479.00 | Payroll costs for additional wages |

| |
|---|
| 1 FTE Classified Program Specialist |
| Payroll costs and health insurance for additional positions |

| | | | | | |
|----|------|-----|-----|---|--------------|
| 21 | 1.00 | H&S | 112 | Increase drop out prevention/family liason for attendance, homelss and foster student support. (Spanish language preferred) | \$ 38,000.00 |
| 21 | | H&S | 2xx | Increase drop out prevention/family liason for attendance, homelss and foster student support. (Spanish language preferred) | \$ 26,140.71 |

**McMinnville School District
SIA Budget Summary**

| CODE | Description | FTE | Total Line Items | Budget |
|-------------|--|------------|-------------------------|---------------|
| 111 | Licensed Salaries | 37.32 | 13 | \$ 2,095,000 |
| 112 | Classified Salaries | 18.00 | 6 | \$ 622,984 |
| 113 | Administrative Salaries | 1.00 | 1 | \$ 94,000 |
| 13x | Additional Salaries | | 3 | \$ 220,350 |
| 2xx | Benefits | | 19 | \$ 2,067,813 |
| 31x | Instructional, Professional and Technical Services | | 3 | \$ 333,600 |
| 4xx | Supplies and Materials | | 3 | \$ 72,500 |

TOTAL FTE 56.3 TOTAL \$ 5,506,247

| Allowable Use Category | Total Line Items | Total Budgeted |
|-----------------------------------|-------------------------|-----------------------|
| Administrative | 0 | \$ - |
| Ongoing Community Engagement | 4 | \$ 262,065 |
| Increased Instructional Time | 7 | \$ 829,925 |
| Improving Student Health & Safety | 20 | \$ 2,119,768 |
| Reducing Class Size | 6 | \$ 1,307,560 |
| Well Rounded Education | 11 | \$ 986,929 |

TOTAL \$ 5,506,247

McMinnville School District

Student Investment Account Reduction Plan

| April 21, 2020 | | \$ 516,889 | \$ 1,301,825 | \$ 2,759,292 | \$ 4,105,439 | \$ 5,506,247 |
|----------------|--|---------------|---------------|---------------|---------------|--------------|
| Activity # | Activity Description | Other Funding | Funding @ 25% | Funding @ 50% | Funding @ 75% | Fully Funded |
| 1 | Increase collaboration time without reducing student instruction time (i.e. block schedule, early release or late start). | | | | \$ 500,000 | \$ 500,000 |
| 2 | Increase special education staffing to support students with disabilities (IEPs). Converting to Classified (5 FTE) | | \$ 267,560 | \$ 267,560 | \$ 267,560 | \$ 267,560 |
| 3 | Hire licensed and classified skill building support staff K-8 for students with lagging skills in behavior. (1 FTE MS Licensed/ 1 Classified per K-8) | | \$ 392,000 | \$ 392,000 | \$ 392,000 | \$ 721,758 |
| 4 | Partner with community health specialists to provide school based services for mental health. | | | | \$ 280,000 | \$ 280,000 |
| 5 | Hire clinical social worker to facilitate behavior and family interventions and support for student success. | | | | | \$ 103,254 |
| 6 | Convert Student Management TOSAs from 0.5 FTE to 1.0 at every elementary school. | | \$ 255,946 | \$ 255,946 | \$ 255,946 | \$ 255,946 |
| 7 | Increase counseling support to build social emotional skills, behavior supports and drug and alcohol prevention. (Spanish language | | \$ 192,377 | \$ 192,377 | \$ 192,377 | \$ 288,565 |
| 8 | Increase School Psychologists to support Multitiered Systems of Support and students with disabilities. | \$ 178,258 | | | | \$ 178,258 |
| 9 | Increase Speech Pathologists to support students with communication needs. | \$ 133,694 | | | | \$ 133,694 |
| 10 | Increase Nursing services to meet student health needs. | \$ 35,652 | | | | \$ 35,652 |
| 11 | Purchase social emotional learning curriculum to help teach social and self-regulation skills. | \$ 58,500 | | | | \$ 58,500 |
| 12 | Reduce class size at all levels. | | | \$ 954,000 | \$ 954,000 | \$ 1,040,000 |
| 13 | Increase the number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data | | | \$ 304,000 | \$ 608,082 | \$ 608,082 |

McMinnville School District

Student Investment Account Reduction Plan

| April 21, 2020 | | \$ 516,889 | \$ 1,301,825 | \$ 2,759,292 | \$ 4,105,439 | \$ 5,506,247 |
|----------------|--|---------------|---------------|---------------|---------------|--------------|
| Activity # | Activity Description | Other Funding | Funding @ 25% | Funding @ 50% | Funding @ 75% | Fully Funded |
| 14 | Implement AVID school-wide at middle school to enhance student success. | | \$ 129,801 | \$ 129,801 | \$ 129,801 | \$ 129,801 |
| 15 | Expand early learning opportunities (PreK) to each elementary school. | | | \$ 199,467 | \$ 199,467 | \$ 199,467 |
| 16 | Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs. | | | | | \$ 77,441 |
| 17 | Fund expanded summer programs and sustain and enrich after school learning programs. | | | | | \$ 252,484 |
| 18 | Increase bilingual secretarial staff to provide improved access to school for Spanish speakers. | \$ 110,785 | | | \$ 110,785 | \$ 110,785 |
| 19 | Hire Equity & Family Partnership Coordinator to support equitable outcomes for students in focal populations through | | | | \$ 151,280 | \$ 151,280 |
| 20 | Provide after school opportunities to students for bilingual development in Spanish. | | | | | \$ 49,579 |
| 21 | Increase dropout prevention/family liaison for attendance, homeless and foster student support. (Spanish language preferred) | | \$ 64,141 | \$ 64,141 | \$ 64,141 | \$ 64,141 |



McMinnville
School District No. 40

Informational

BUDGET PROCESS

The budget is a financial plan that estimates the cost to operate district schools and programs for the next fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

All budget committee meetings are open to the public. Community members are invited to speak in favor of or opposition to the budget or requested revisions. The budget process is described below.

Budget preparation takes several months and involves both building-based and central staff. Once a proposed budget is developed, the superintendent presents it and the budget message to the budget committee, which then reviews the proposed budget and receives public comment. The budget committee process is to then review the budget as proposed and make needed changes. The budget committee does not approve positions or programs. The committee recommends the level of spending for the year.

A budget committee work session is normally scheduled in March to receive enrollment projections, provide updates on state school funding and to inform the committee on significant events during the current year that will affect the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting is published twice in the local newspaper, five to 30 days before the first meeting date, with notices separated by at least five days.

Once a document is given to the Budget Committee, citizens may access the information on the district's webpage at www.msd.k12.or.us.

HOW THE BUDGET IS ADOPTED

At the first Budget Committee meeting, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this meeting and subsequent meetings the Budget Committee receives public comment, hears school and department level presentations, makes revisions, and approves the budget. The Budget Committee can meet as many times as needed to revise and complete the budget.

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published once in the local newspaper, five to 30 days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

The School Board may make changes in the approved budget before or after it is adopted, but no later than June 30, the last day of the old fiscal year. There are two limitations which cannot

be exceeded without publishing a revised summary of the budget and holding another budget hearing on the revisions: First, taxes needed to balance the budget may not be increased beyond the level approved by the Budget Committee. Also, expenditures in any one fund may not be increased by more than ten percent. After the budget hearing and consideration of public testimony, the Board adopts the budget at their regular board business meeting in June.

SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold a special hearing.

District Profile

McMinnville School District was formed around 1876, the year that the District levied a tax to build a public school house. Today the District is responsible for education approximately 6,800 children in six elementary schools, two middle schools and one high school.

The District is responsible for providing an education to children living within its boundaries. The District is responsible for building, operating, and maintaining school facilities; developing and maintaining approved education programs and courses of study, including academic and vocational programs, bilingual programs and programs for special needs children and providing transportation and nutrition services to students in accordance with District, state and federal requirements.

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County. The district boundary encompasses over 140 square miles of land. The District has an estimated population of 44,400.

The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all K-12 public education within its boundaries. Operations are supported primarily by State funds, local property taxes and federal grants. The District is governed by a seven-member Board of Directors, elected to four-year terms by a majority of District voters. Terms are staggered, with elections held in odd-numbered years. The Board has oversight responsibility and control over all activities related to the District.

Under Oregon law, the District is subject to supervision by the State. The Oregon legislature created the State board of Education in 1951 to oversee the state's schools and community colleges. The board sets educational policies and standards for Oregon's 197 public school districts, 17 community college districts, and 20 educational service districts. The Oregon State Board of Education is comprised of seven members appointed by the Governor and confirmed

by the State Senate. The administrative functions of the State Board of Education are handled through the Oregon Department of Education, whose executive head is the Superintendent of Public Instruction. The superintendent is elected by the people of the State to a four-year term.

Oregon State Public School Funding

Oregon school districts receive revenue from two primary sources: State aid and ad valorem property taxes. One of the largest sources of revenue for school districts and education service districts is State aid appropriated through the Oregon Department of Education (“ODE”). ODE funding supports kindergarten through 12th grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

State School Fund (SSF). Under the SSF, State aid is provided to school districts pursuant to a formula set by the Legislative Assembly. The objective of the formula is to provide equal funding for all school districts. Available State and local resources determine the actual amount of the allocation. Under the current formula, each student is given a factor as an enrolled student and subsequently adjusted to include additional factors such as English as a Second Language, Handicapped with an Individualized Education Plan, attending a remote small school, and poverty (the “ADMw”). As of the 2015-16 school year, all kindergarten students are funded for full day membership. The formula allocates revenues to districts based on the ADMw for each district.

The SSF grant (the “SSF Grant”) to each school district is comprised of a general purpose grant, a transportation grant, a small school district supplement grant and a high cost disability grant, minus local revenues. Local revenues include tax offsets, local property taxes for school operations, Common School Fund, county school fund, Federal Forest Fees and State timber revenues, and money received in lieu of property taxes.

Under the SSF distribution formula for the general purpose grant, the total ADMw is multiplied by a statewide target grant (currently \$4,500). A factor of \$25 per year per student that a district’s average teachers’ experience exceeds the State average is added to (or subtracted from if below the State average) this calculation. The result is multiplied by a funding ratio to arrive at the State’s general purpose grant.

The transportation grant for each school district is between 70 percent and 90 percent of approved transportation costs, depending upon the ranking of the school district. Such ranking is based upon the approved transportation costs per ADMw.

The high cost disability grant is equal to the approved costs of a resident pupil with disabilities for whom the approved costs to the school district of providing special education and related services exceed \$30,000.

School districts currently receive 95.25 percent of the total SSF distribution and ESDs receive the remaining 4.75 percent.

State K-12 Education Budget. SSF funding is set biennially when the Legislative Assembly adopts a State budget in regular session (“Legislatively Adopted Budget”). The State budget covers two fiscal years (a biennium) beginning July 1 of an odd-numbered year to June 30 of the next odd-numbered year and sets funding for State agencies including ODE. The Legislative Assembly has the power to subsequently approve revisions to the Legislatively Adopted Budget. Such revised State budget is termed the “Legislatively Approved Budget”.

The State Constitution requires the Legislative Assembly to balance the State’s General Fund budget. The Department of Administrative Services Office of Economic Analysis (the “OEA”) produces a forecast of projected revenues (a “Revenue Forecast”) for the biennium generally each March, June (May in years when the Legislative Assembly is in regular session), September and December.

Revenue Forecasts are based upon currently available information and upon a wide variety of assumptions. The actual results will be affected by future national and state economic activity and other events. If OEA’s assumptions are not realized or if other events occur or fail to occur, the State’s financial projections may not be achieved. Copies of the Revenue Forecasts are available from OEA at: www.oregon.gov/DAS/OEA.

If, over the course of a biennium, the forecasted revenues decline significantly from the May Revenue Forecast (the “Close of Session Forecast”), the Legislative Assembly may meet in special session to rebalance the budget, the Governor may direct that expenditures be reduced or the Legislative Assembly may adjust the budget when it meets in its regular session at the end of the biennium.

State Reserve Funds

The 2007 Legislative Assembly created two budgetary reserve funds, the Oregon Rainy Day Fund and the Education Stability Fund. With the approval of three-fifths of each house, the Legislative Assembly may appropriate up to two-thirds of the money in the Oregon Rainy Day Fund or Education Stability Fund for use in any biennium if certain economic or revenue triggers occur.

Oregon Rainy Day Fund. The Oregon Rainy Day Fund (ORF) may be drawn on for any General Fund purpose in the event of downturn in State revenues. The Oregon Rainy Day Fund retains interest earnings in the fund. After the current biennium, the Oregon Rainy Day Fund is to receive biennial deposits from the ending General Fund balance in an amount equal to the lesser of (a) the actual General Fund ending balance for the preceding biennium or (b) one percent of the amount of General Fund appropriations for the preceding biennium. The amount deposited to the Oregon Rainy Day Fund is capped at 7.5 percent of General Fund revenues for a biennium.

Education Stability Fund. Under the Oregon Constitution, 18 percent of the net proceeds from the State Lottery must be deposited in the Education Stability Fund quarterly. The Education Stability Fund does not retain earnings in the fund. The amount in the Education Stability Fund may not exceed 5% of the amount that was collected as revenues in the State's General Fund during the prior biennium.

Property Taxes

Most local governments, school districts, education service districts and community college districts have permanent authority to levy property taxes for operations ("Permanent Rates") up to a maximum rate (the "Operating Tax Rate Limit"). Local governments that have never levied property taxes may request that the voters approve a new Operating Tax Rate Limit. Local governments may not increase their Operating Tax Rate Limits; rather they may only request that voters approve limited term levies for operations or capital expenditures ("Local Option Levies") or levies to repay general obligation bonded indebtedness ("General Obligation Bond Levies").

Local Option Levies that fund operating expenses are limited to five years, and Local Option Levies that are dedicated to capital expenditures are limited to ten years. Local Option Levies for school districts are limited to the lesser of (i) \$1,000 per student, or (ii) 20 percent of a district's total state resources. Education service districts are not authorized to request Local Option Levies.

Local governments impose property taxes by certifying their levies to the county assessor of the county in which the local government is located. Property taxes ordinarily can only be levied once each Fiscal Year. The local government ordinarily must notify the county assessor of its levies by July 15.

Valuation of Property – Real Market Value. "Real Market Value" is the minimum amount in cash which could reasonably be expected by an informed seller acting without compulsion, from an informed buyer acting without compulsion, in an "arms-length" transaction during the period for which the property is taxed.

Property subject to taxation includes all privately owned real property (land, buildings and improvements) and personal property (machinery, office furniture and equipment) for non-residential taxpayers. There is no property tax on household furnishings (exempt since 1913), personal belongings, automobiles (exempt since 1920), crops, orchards, business inventories or intangible property such as stocks, bonds or bank accounts, except for centrally assessed utilities, for which intangible personal property is subject to taxation.

Property used for charitable, religious, fraternal and governmental purposes is exempt from taxation. Special assessments that provide a reduction in the taxable Real Market Value may be granted (upon application) for veterans' homesteads, farm and forest land, open space and historic buildings. The Real Market Value of specially assessed properties is often called the "Taxable Real Market Value" or "Measure 5 Real Market Value". The assessment roll, a listing of all taxable property, is prepared as of January 1 of each year.

Valuation of Property – Assessed Value. Property taxes are imposed on the assessed value of property. The assessed value of each parcel cannot exceed its Taxable Real Market Value, and ordinarily is less than its Taxable Real Market Value. The assessed value of property was initially established in 1997 as a result of a constitutional amendment. That amendment often called “Measure 50”, assigned each property a value and limited increases in that assessed value to three percent per year, unless the property is improved, rezoned, subdivided, or ceased to qualify for exemption. When property is newly constructed or reassessed because it is improved, rezoned, subdivided, or ceases to qualify for exemption, it is assigned an assessed value that is comparable to the assessed value of similar property.

Tax Rate Limitation – Measure 5. A tax rate limitation was established in 1990 as the result of a constitutional amendment. That amendment separates property taxes into two categories: one to fund the public school system (kindergarten through grade twelve school districts, education service districts and community college districts, collectively, “Education Taxes”) and one to fund government operations other than the public school system (“General Government Taxes”). Education Taxes are limited to \$5 per \$1,000 and General Government taxes are limited to \$10 per \$1,000 of the Taxable Real Market Value of property (the “Measure 5 Limits”). If the taxes on a property exceed the Measure 5 Limit for Education or General Government, then tax rates are compressed to the Measure 5 Limit. Local Option Levy rates compress to zero before there is any compression of Permanent Rates.

Taxes imposed to pay the principal and interest on the following bonded indebtedness are not subject to Measure 5 Limits: (1) bonded indebtedness authorized by a specific provision of the Oregon Constitution; and (2) general obligation bonded indebtedness incurred for capital construction or improvements approved by the electors of the issuer and bonds issued to refund such bonds.

Property Tax Collections. Each county assessor is required to deliver the tax roll to the county tax collector in sufficient time to mail tax statements on or before October 25 each year. All tax levy revenues collected by a county for all taxing districts within the county are required to be placed in an unsegregated pool, and each taxing districts shares in the pool in the same proportion as its levy bears to the total of all taxes levied by all taxing districts within the county. As a result, the tax collection record of each taxing district is a *pro-rata* share of the total tax collection record of all taxing districts within the county combined.

Under the partial payment schedule, taxes are payable in three equal installments on the 15th of November, February and May of the same Fiscal Year. The method of giving notice of taxes due, the county treasurer’s account for the money collected, the division of the taxes among the various taxing districts, notices of delinquency, and collection procedures are all specified by detailed statutes. The lien for property taxes is prior to all other liens or encumbrances of any kind on real or personal property subject to taxation. By law, a county may not commence foreclosure of a tax lien on real property until three years have passed since the first delinquency.

Federal Funding

Oregon school districts receive federal funding for a variety of purposes. Such funding is generally restricted to specific purposes.

Construction Excise Tax

The 2007 Legislative Assembly approved legislation which allows school districts to levy a tax for capital improvements on new residential, commercial and industrial development (the "Construction Excise Tax"). Affordable housing, public improvements, agricultural buildings, hospitals, private schools, and religious facilities are exempted from the Construction Excise Tax. The tax rate limits are adjusted annually by the Oregon Department of Revenue for changes in construction costs. The Construction Excise Tax is not subject to voter approval.

Revenue generated through a Construction Excise Tax can be used to acquire land, construct, reconstruct or improve school facilities, acquire or install equipment, furnishings or other tangible property, pay for architectural, engineering, legal or other costs related to capital improvements, any expenditure for assets that have a useful life of more than one year, or the payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.



McMinnville
School District No. 40

APPENDIX

ACRONYMS

| | | | |
|----------|---|----------|--|
| 504 | Federal law requiring individual plan for students needing special accommodations | FBA | Functional Behavior Assessment |
| ABLE | Alternative Based Learning Environment | FBLA | Future Business Leaders of America |
| ADA | Americans with Disabilities Act | FDAB | Fair Dismissal Appeals Board |
| ADD | Attention Deficit Disorder | FERPA | Family Educational Rights and Privacy Act |
| ADHD | Attention Deficit Hyperactivity Disorder | FMLA | Family Medical Leave Act |
| ADM | Average Daily Membership | FTE | Full Time Equivalent |
| ADMW | Average Daily Membership Weighted | GAAP | Generally Accepted Accounting Principles |
| AESOP | Automated Educational Substitute Operator Program | GFOA | Government Finance Officers Association |
| ALC | Alternative Learning Center | GLAD | Guided Language Acquisition Design |
| AP | Advanced Placement | G.O.BOND | General Obligation Bond |
| ARRA | American Recovery & Reinvestment Act of 2009 | HB | House Bill |
| ASB | Associated Student Body | HQ | Highly Qualified |
| AV | Assessed "Property" Value | HR | Human Resources |
| AYP | Adequate Yearly Progress | HS | High School |
| BFB | Beginning Fund Balance | IDEA | Individuals with Disabilities Education Act |
| CACG | College Access Challenge Grant | IEE | Investing in Effective Educators (MSD project funded thru Federal TIF funding) |
| CAD | Computer Assisted Drafting | IEP | Individualized Education Plan |
| CAP | Conditional Assignment Permit | ISS | In School Suspension |
| CCN | College Credit Now | KOB | Kids on the Block – portion of afterschool program ran by city |
| CDIP | Consolidated District Improvement Plan | KOB INC. | Non-profit organization that fundraises for support of after school program |
| CDS | Child Development Specialist | LD | Learning Disabled |
| CFA | Common Formative Assessment | LEA | Local Education Agency |
| CLIP | Tracking system for CPDUs in McMinnville | LEP | Limited English Proficient |
| CIS | Career Information Service | LRC | Learning Resource Center |
| COSA | Confederation of Oregon School Administrators | LRE | Least Restrictive Environment |
| CPD | Continuing Professional Development | MACA | Media Arts and Communications Academy (now a Pathway) |
| CPDU | Continuing Professional Development Unit | MAP | Measures of Academic Progress |
| CPI | Consumer Price Index | MDT | Multi-disciplinary Team |
| CRISS | Creating Independence through Student Owned Strategies | MEA | McMinnville Education Association (licensed union) |
| CSIP | Comprehensive School Improvement Plan | MEF | McMinnville Education Foundation |
| DHS | Department of Human Services | MIM | Mastery in Motion |
| DI | Direct Instruction | MSD | McMinnville School District |
| DO | District Office | MTG | Making the Grade |
| EASA | Engineering and Science Academy | MWEC | Mid-Willamette Education Consortium |
| EBS/EBIS | Effective Behavior Supports /Effective Behavior Intervention Support | NAPE | National Association of Partners in Education |
| ECE | Early Childhood Education | NCLB | No Child Left Behind Act |
| ECIA | Education Consolidation Improvement Act (TITLE 1) | NEA | National Education Association |
| EFB | Ending Fund Balance | NWREL | Northwest Region Educational Laboratory |
| Elem. | Elementary | OAR | Oregon Administrative Rules |
| ELD | English Language Development | OAKS | Oregon Assessment of Knowledge and Skills |
| ELL | English Language Learners | ODE | Oregon Department of Education |
| ELPA | English Language Proficiency Assessment | OEA | Oregon Education Association |
| ESD | Education Service District | OEBB | Oregon Educators' Benefits Board |
| ESEA | Elementary & Secondary Education Act | OHI | Other Health Impaired |
| ESL | English as a Second Language | OPSRP | Oregon Public Service Retirement Plan |
| ESLC | Evans Street Learning Center | ORS | Oregon Revised Statutes |
| ESOL | English for Speakers Other than English | OSAA | Oregon School Activities Association |
| ESY | Extended School Year | OSBA | Oregon School Board Association |
| FAPE | Free and Appropriate Public Education | OSEA | Oregon School Employees Association (classified union) |

| | | | |
|-------|---|-----------|---|
| OT | Occupational Therapy | SYS | School Year Subaccount |
| PBIP | Positive Behavior Intervention Plan | TAG | Talented and Gifted |
| PBIS | Positive Behavior Interventions and Supports | TBD | To be Determined |
| PDA | Public Displays of Affection (or personal digital assistant) | TBI | Traumatic Brain Injury |
| PE | Physical Education | TIF | Teacher Incentive Fund – Federal program |
| PERS | Public Employee Retirement System | TITLE I | Federal grant for improving the education of the disadvantaged |
| PH | Power Hour – First hour of after school program ran by school district | TITLE IIA | Federal grant for improving teacher quality |
| PSET | Power Strategies for Effective Teaching | TITLE III | Federal grant for limited English proficient and immigrant student |
| PSU | Portland State University | TLQ | Too Low to Qualify |
| PT | Physical Therapy | TOSA | Teacher on Special Assignment |
| PTA | Parent-Teacher Association | TSPC | Teachers Standards and Practices Commission |
| QEM | Quality Education Model | WESD | Willamette Educational Service District |
| RFP | Request For Proposal | WOU | Western Oregon University |
| RIF | Reduction In Force | WU | Willamette University |
| RISE | Reaching Individual Students Everyday (new student behavior program) | YCAP | Yamhill County Action Program |
| RMV | Real Market “Property” Value | YST | Youth Services Team |
| RN | Registered Nurse | | |
| SAT | SAT Reasoning Test, formerly Scholastic Aptitude Test | | |
| SB | Senate Bill | | |
| SCF | Services to Children and Families | | |
| SED | Seriously Emotionally Disabled | | |
| SFSF | State Fiscal Stabilization Fund | | |
| SIF | School Improvement Fund | | |
| SIOP | Sheltered Instruction Observation Protocol | | |
| SLC | Small Learning Communities | | |
| SLP | Structured Learning Program | | |
| SMART | Start Making a Reader Today | | |
| SSF | State School Fund | | |
| SST | Student Services Team | | |
| STEM | Science, Technology, Engineering, Mathematics | | |

GLOSSARY

Accounting System

The total structure of records and procedures which recognize, classify, record summarize and report financial information of a government at its various component levels.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

Accrue

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned by not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Adopted Budget

The final budget, which is approved by the governing board, is the basis for setting legal appropriation levels.

Ad Valorem Tax

A property tax computed as a percentage of the value of taxable property.

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 as to the time when it may be expended.

Appropriation Level

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

Approved Budget

The budget document receiving final acceptance from the budget committee, which is submitted to the governing board for adoption.

Assessed Value

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value –MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Assets

Resources owned or held by a school district which have monetary value.

ADM

Average Daily Membership. Student enrollment calculated for funding by the State.

ADMr

Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

ADMw

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students. The state school funding formula credits districts with additional ADM for the following factors:

| | | | |
|-------------------------|------|---|-------------------------------|
| ADMr | 1.00 | > | As of June 30 |
| Plus: | | | |
| Special Education | 1.00 | | December Count of IEP's |
| English Second Language | .50 | | Year-to-date average – 6/30 |
| Pregnant & Parenting | 1.00 | | Year-to-date average – 6/30 |
| Poverty Factor | .25 | | US Census Bureau SAIPE data |
| Foster Care/Neglected | .25 | | Dept of Human Resources count |

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

An interest-bearing promise to pay a specified sum of money – the principal amount – due on a specific date.

Budget

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budgetary Control

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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, 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

An explanation of the budget and local government's financial priorities. Prepared by or under direction of the executive officer or presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities.

Contracted Services

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

County School Fund

The County School Fund is an allocation made to school districts from a variety of county sources. Also, Federal Forest receipts are received by school districts through the County School Fund when federal timber, managed by the U.S. Forest Service within the county, is harvested. Twenty-five percent of this revenue must go to schools; 75 percent is for county roads. In 10 counties – Curry, Gilliam, Grant, Harney, Hood River, Lake, Morrow, Sherman, Wallowa and Wheeler – more than 25 percent may be allocated to schools at the discretion of the county commission. Federal Forest Fees to schools totaled \$32.3 million in 2004-05 and account for one percent of total school district resources.

Current Resources

Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Service Fund

Accounts for the sale and repayment of general obligation bonds. These "G.O." bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

Deficit

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Employees, Licensed

Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Employees, Classified

Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and food service workers.

Encumbrance

Decrease in net financial resources by issuance of a purchase order.

Enterprise Funds

Account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

Equipment

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Extra-curricular

School sponsored activities, under the guidance and supervision of district staff, which supplement the regular instruction program including athletics, band and choir.

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation. School Districts in Oregon have a fiscal year beginning July 1.

Fixed Assets

Asset of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment costing over \$5,000.

Function Classification

Expenditure classification according to the principal purposes for which expenditures are made.

FTE

Full-time equivalent staff. One FTE is generally defined as a regular staff position scheduled to work eight hours per day.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining 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.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Obligation Bonds

Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel and expand existing facilities, build new schools, and pay issuance costs.

Generally Accepted Accounting Principals (GAAP)

Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

Grants

Resources received from various organizations in turn for performance of specific program or other expenditure activity designed by the grantor.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Levy (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Local Government

Any city, country, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Location

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

Measure 5

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

Measure 47

Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

Measure 50

Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

Modified Accrual Basis

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Non-consumable Supplies

Expenditures for items that are "equipment like" but which fail one or more of the criteria for classification as capital outlay.

Object

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries employee benefits, personal services, contractual services, materials, and supplies.

Payroll Costs

Amounts paid by a school district on behalf of employees, in addition to gross salary.

Examples are:

- Group health insurance;
- Contributions to public employee's retirement system;
- Social security (FICA);
- Workers' compensation and Unemployment insurance.

Program

A group of related activities to accomplish a major service or function for which the local government is responsible.

Program Budget

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

Property Taxes

Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed Budget

The initial budget developed by district management that is presented to the budget committee for review.

Purchase Order

A document used to authorize the acquisition of specific services, supplies or capital outlay.

Rate Limit

A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998, or are voter-approved for districts formed in 1997-1998 and later.

Real Market Value

Value set on real and personal property as a basis for imposing tax.

Requirements

In the budget document resources must equal requirements. Requirements include appropriated expenditures and unappropriated reserves for future years.

Reserve Fund

Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution

An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue-raising measure such as taxes, special assessments and service charges always require ordinances.)

Resources

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

Revenues

Monies received or anticipated by a local government from either tax or non-tax sources.

Special Revenue Fund

This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled student's funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Staffing Ratio

The licensed staffing ratio is the ratio of students to staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are included in the staffing ratio.

State School Fund

The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

Supplemental Budget

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Tax Base

The total property and resources subject to taxation.

Tax Levy

Taxes imposed by a local government unit through a rate or amount.

Taxes

As presented under "revenues" refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within that district.

TOSA

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

Trust and Agency Fund

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.

Unappropriated Ending Fund Balance

Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.



McMinnville
School District No. 40

LEGAL NOTICES

NOTICE OF BUDGET COMMITTEE MEETING

Two public meetings of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held. These are public meetings where deliberation of the Budget Committee will take place. The first meeting will take place on May 20, 2020 at 7:00 pm. The purpose of this meeting is to receive the budget message and to review the proposed budget. The second meeting will

be held on June 3, 2020, at 7:00 pm to receive comments from the public and for approval of the proposed budget.

In response to the current health emergency resulting from the COVID-19 pandemic, both meetings of the McMinnville School District Budget Committee will take place virtually. The Budget Committee meetings will be open to the public by an internet webinar link or phone. Information will be available on the District's website www.msd.k12.or.us.

The District will accept public comment via email only. Send public comment via email to budgetcommittee@msd.k12.or.us and clearly label the subject line as: "Public Comment," or mail to MSD Budget Committee – Public Comment, 800 NE Lafayette Ave, McMinnville, Oregon. Public comment received by 5:00 pm on the day of each meeting will be published with committee materials linked on the district's website. The budget committee will read, review and consider all public comment.

A copy of the budget document will be available for viewing on the District's website on or after May 20, 2020.

NR Published May 8, 15, 2020

News-Register

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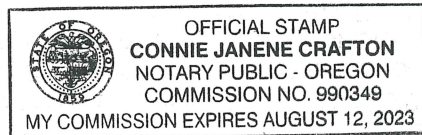
STATE OF OREGON } ss.
County of Yamhill

I, Roxanne Crafton
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Public Notice May
2020 Budget Committee Meetings- - May 8, 15, 2020**
Subscribed and sworn before me this **5/19/2020** .

Roxanne Crafton

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/12/2023



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News-Register

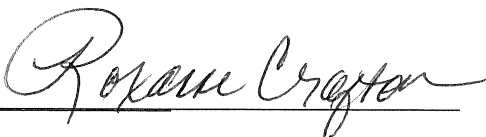
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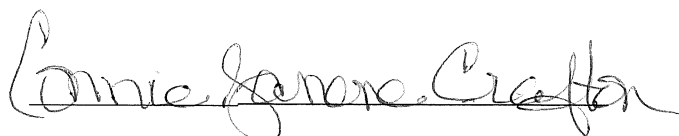
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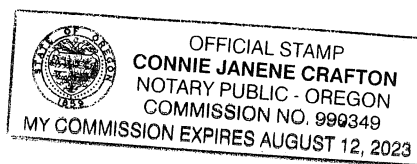
STATE OF OREGON } ss.
County of Yamhill

I, Roxanne Crafton
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Display 2020
Form ED1- - June 16, 2020**
Subscribed and sworn before me this **6/23/2020** .





Notary Public for Oregon
My Commission Expires 08/12/2023



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held virtually via Zoom on June 22, 2020 at 7:30 pm. Use the following link at <https://msd40.zoom.us/j/97840659104> or join by phone at 1-346-248-7799 Webinar ID 978 4065 9104. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the McMinnville School District No 40 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected from the budget information section of the District's website at <http://www.msd.k12.or.us>. 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. Citizens wishing to provide public comment on the budget for FY 2020-2021, are asked to provide comment in writing only and send your written comments via email to sesecure@msd.k12.or.us and clearly label the subject line as: "Public Comment on FY 2020-21 Budget" or mail to Susan Escure, Finance Director, 800 NE Lafayette Ave, McMinnville, Oregon. Public comment must be received by 5:00 pm on June 22, 2020 to allow the public comments to be forwarded to the School Board.

Contact: Susan Escure Telephone: 503-565-4005 Email: sesecure@msd.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|--|---|--|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2018-19 | Adopted Budget This Year 2019-20 | Approved Budget Next Year 2020-21 |
| Beginning Fund Balance | \$69,225,127 | \$29,305,000 | \$16,651,850 |
| Current Year Property Taxes, other than Local Option Taxes | 23,642,323 | 24,124,000 | 25,186,000 |
| Current Year Local Option Property Taxes | | | |
| Other Revenue from Local Sources | 7,250,951 | 6,603,960 | 6,400,511 |
| Revenue from Intermediate Sources | 2,165,361 | 2,155,000 | 2,326,685 |
| Revenue from State Sources | 54,454,408 | 56,446,248 | 63,756,797 |
| Revenue from Federal Sources | 6,005,148 | 7,374,500 | 8,376,450 |
| Interfund Transfers | 850,000 | 850,000 | 500,000 |
| All Other Budget Resources | | | |
| Total Resources | \$163,593,318 | \$126,858,708 | \$123,198,293 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|--|----------------------|----------------------|----------------------|
| Salaries | \$40,621,762 | \$43,593,060 | \$46,904,342 |
| Other Associated Payroll Costs | 25,802,039 | 29,017,277 | 30,883,109 |
| Purchased Services | 6,539,604 | 7,169,421 | 9,606,277 |
| Supplies & Materials | 6,225,606 | 7,894,975 | 7,624,417 |
| Capital Outlay | 44,241,542 | 17,175,000 | 5,285,000 |
| Other Objects (except debt service & interfund transfers) | 559,680 | 487,551 | 690,926 |
| Debt Service* | 11,989,078 | 12,465,397 | 13,002,711 |
| Interfund Transfers* | 850,000 | 850,000 | 500,000 |
| Operating Contingency | | 1,220,000 | 1,220,000 |
| Unappropriated Ending Fund Balance & Reserves | 26,764,007 | 6,986,027 | 7,481,511 |
| Total Requirements | \$163,593,318 | \$126,858,708 | \$123,198,293 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|--|----------------------|----------------------|----------------------|
| 1000 Instruction | \$50,792,511 | \$55,724,769 | \$59,029,619 |
| FTE | 525.50 | 522.40 | 549.00 |
| 2000 Support Services | 24,656,131 | 27,197,774 | 31,494,738 |
| FTE | 184.25 | 190.40 | 218.20 |
| 3000 Enterprise & Community Service | 3,199,399 | 4,417,241 | 4,739,714 |
| FTE | 33.00 | 33.00 | 31.30 |
| 4000 Facility Acquisition & Construction | 45,342,193 | 17,997,500 | 5,730,000 |
| FTE | 2.50 | 1.00 | 0.00 |
| 5000 Other Uses | | | |
| 5100 Debt Service* | 11,989,077 | 12,465,397 | 13,002,711 |
| 5200 Interfund Transfers* | 850,000 | 850,000 | 500,000 |
| 6000 Contingency | | 1,220,000 | 1,220,000 |
| 7000 Unappropriated Ending Fund Balance | 26,764,007 | 6,986,027 | 7,481,511 |
| Total Requirements | \$163,593,318 | \$126,858,708 | \$123,198,293 |
| Total FTE | 745.25 | 746.80 | 798.50 |

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
 The 2020-21 approved budget includes \$82 million for the General Fund, the main operating fund of the District. The General Fund budget is based on the March State School Fund estimate which is likely to be revised due to the economic impact of the pandemic. The budget plan includes a range of expenditure reductions to be applied if revenue estimates decrease from the original estimates for 2020-2021. The state legislature is meeting in late June to address the state budget deficit. The Grants Fund is budgeted to increase by \$5.5 million through the Student Investment Account (SIA) which is a part of the Student Success Act passed in 2019, however, all positions funded by the SIA are on hold until revised grant allocations are received from the state. Capital outlay is budgeted to decrease with \$3.5 million of the 2016 Bond funds remaining. The debt levy of \$9,900,000 is to pay for the District's General Obligation Bonds approved by the voters in 2006 and 2016. The bond debt levy rate is estimated to remain at \$2.60 per \$1,000 of assessed value, which is below the \$2.80 estimated in May 2016.

| PROPERTY TAX LEVIES | | | |
|--|-------------------------------|-------------------------------|--------------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit \$4.1494 per \$1,000) | \$4.1494 | \$4.1494 | \$4.1494 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | \$9,100,000 | \$9,600,000 | \$9,900,000 |

| STATEMENT OF INDEBTEDNESS | | |
|----------------------------------|---|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$116,160,000 | |
| Other Bonds | \$21,670,000 | |
| Other Borrowings | | |
| Total | \$137,830,000 | |

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

FORM ED-50 2020-2021

To assessor of Yamhill County

Check here if this is an amended form.

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

The McMinnville School District has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Yamhill County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| | | | | |
|------------------------------|-------------------------|--------------------------|-------------------------------|-------------------|
| <u>800 NE Lafayette Ave.</u> | <u>McMinnville</u> | <u>OR</u> | <u>97128</u> | <u>07/01/2020</u> |
| Mailing Address of District | City | State | ZIP Code | Date Submitted |
| <u>Susan Escure</u> | <u>Finance Director</u> | <u>503-565-4005</u> | <u>sescure@msd.k12.or.us</u> | |
| 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 | | Excluded from Measure 5 Limits |
|---|--------------------------------|--|-----------------------------------|
| | Rate —or— Dollar Amount | | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | 4.1494 | | |
| 2. Local option operating tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 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 | | | 9,900,000.00 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | 9,900,000.00 |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 4.1494 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 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 |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |

(see the back for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.