

McMinnville School District

Adopted 2024-25 Budget



800 NE Lafayette Avenue, McMinnville, OR 97128
www.msd.k12.or.us

Table of Contents

EXECUTIVE SUMMARY

| | |
|--------------------|---|
| Budget Resolution | 3 |
| Budget Message | 4 |
| Budget at a Glance | 6 |

BUDGET OVERVIEW

| | |
|---|----|
| Budget Summary | 15 |
| Budget Summary - All Funds | 21 |
| Budget Resolution Summary | 22 |
| District Enrollment | 24 |
| State School Fund Grant Estimate | 25 |
| Staffing and Class Size | 28 |
| Staffing Plan | 29 |
| Employee Salary and Benefit Assumptions | 31 |

ORGANIZATIONAL SECTION

| | |
|---|----|
| Budget Calendar | 33 |
| Budget Committee | 34 |
| Organizational Chart | 35 |
| District Improvement Plan | 36 |
| Financial Management Goals and Policies | 38 |
| Chart of Accounts | 44 |

FINANCIAL SECTION

| | |
|---|----|
| Budget Resources - All Funds | 57 |
| Budget Expenses by Function - All Funds | 58 |
| Budget Expenses by Object - All Funds | 59 |

General Fund

| | |
|----------------------------------|----|
| General Fund Revenues | 61 |
| General Fund Expense by Function | 62 |
| General Fund Expense by Object | 63 |
| General Fund Expense Detail | 64 |

Other Funds

| | |
|---------------------------------|-----|
| Asset Reserve Fund | 80 |
| Construction Excise Tax Fund | 83 |
| Textbook and Technology Reserve | 85 |
| Insurance Reserve Fund | 87 |
| Student Body Funds | 90 |
| Grants Fund | 92 |
| Nutrition Services Fund | 109 |
| PERS Debt Service Fund | 114 |
| Debt Service Fund | 116 |
| Capital Projects Fund | 120 |
| Scholarship Fund | 125 |

INFORMATIONAL SECTION

| | |
|------------------------------------|-----|
| Budget Process | 128 |
| District Profile | 129 |
| Oregon State Public School Funding | 130 |

APPENDIX

| | |
|---------------|-----|
| Acronyms | 136 |
| Glossary | 138 |
| Legal Notices | 149 |



McMinnville
School District No. 40

EXECUTIVE SUMMARY

McMinnville School District #40
RESOLUTION NO. #04-2024

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2024-25 in the total of **\$149,135,362** 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, 2024, and for the purposes shown below are hereby appropriated:

| | | | |
|--|-----------------------|--|-----------------------|
| GENERAL FUND (100) | | PERS DEBT SERVICE FUND (300) | |
| INSTRUCTION | \$ 56,875,110 | DEBT SERVICE | \$ 3,792,283 |
| SUPPORT SERVICES | 34,668,787 | UNAPPRP ENDING FUND BALANCE | 200,000 |
| COMMUNITY SERVICES | 210,172 | TOTAL | \$ 3,992,283 |
| TRANSFERS | 750,000 | | |
| CONTINGENCY | 500,000 | DEBT SERVICE FUND (310) | |
| UNAPPRP ENDING FUND BALANCE | 7,000,000 | DEBT SERVICE | \$ 11,007,321 |
| TOTAL | \$ 100,004,069 | UNAPPRP ENDING FUND BALANCE | 200,000 |
| | | TOTAL | \$ 11,207,321 |
| RESERVE & SPECIAL REVENUE FUNDS (201-295) | | CAPITAL PROJECTS FUND (400) | |
| INSTRUCTION | \$ 14,539,438 | FACILITIES ACQUISITION & CONSTRUCTION | \$ 110,000 |
| SUPPORT SERVICES | 7,932,975 | TOTAL | \$ 110,000 |
| ENTERPRISE & COMMUNITY SERVICES | 246,982 | | |
| FACILITIES ACQUISITION & CONSTRUCTION | 5,151,881 | SCHOLARSHIP FUND (700) | |
| TOTAL | \$ 27,871,276 | ENTERPRISE & COMMUNITY SERVICES | \$ 58,000 |
| | | CONTINGENCY | 20,000 |
| NUTRITION SERVICES (298) | | UNAPPRP ENDING FUND BALANCE | 100,000 |
| ENTERPRISE & COMMUNITY SERVICES | \$ 5,772,413 | TOTAL | \$ 178,000 |
| TOTAL | \$ 5,772,413 | | |
| | | TOTAL APPROPRIATIONS, ALL FUNDS | \$ 141,635,362 |
| | | UNAPPROPRIATED AMOUNTS, ALL FUNDS | 7,500,000 |
| | | TOTAL ADOPTED BUDGET | \$ 149,135,362 |

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2024-25 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 **\$11,250,000** 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>\$ 11,250,000</u> |

The above resolution statements were approved and declared adopted on this 10th day of June, 2024.

| | |
|---|--|
|  School Board Chair |  Superintendent |
| 6/10/2024 Date | 6/18/24 Date |



McMinnville

School District No. 40

800 NE Lafayette Avenue, McMinnville, OR 97128 (503)565-4000

Debbie Brockett, Ed.D., Superintendent

McMinnville School District Budget Committee Members, Staff, Students, Family, and Community Members:

The McMinnville School District (MSD) proposed budget for 2024-2025 is in accordance with ORS 294.403. The proposed total budget of \$149,135,362 is balanced and aligns with the School Board and School District goals. This budget consists of a \$92.4 million General Fund, \$6.53 million funding from the Student Investment Account (SIA) grant, \$2.05 million from the High School Success Act (M98), and \$483,000 from the Early Literacy Success initiative.

The SIA grant has hired additional staff to support academics, social-emotional well-being, and the district's equity, diversity, and inclusion work. The M98 funds have been critical in helping us maintain, improve, and grow our Career Pathways program, which is already one of the most robust in the state. We continue to find creative collaborations that offer our students experiences designed to help them prepare for life after high school. This year, we expanded our partnership with Chemeketa Community College and the Willamette Valley Medical Center to launch a medical assisting program as an outgrowth of our Health Services pathway program. This new program allows high school students to earn medical credentials that can place them in needed jobs right after graduation.

MSD is projected to serve 6,364 students in the 2024-2025 school year. In a trend reflected across the nation, Oregon's enrollment is steadily decreasing as birth rates continue to decline over the past six decades. These decreases are reflected in enrollment figures, in McMinnville and the rest of the country. In a time when the mental health needs of students are sharply up, the gap is growing between available resources and what services schools must provide for children to learn.

This challenge is compounded by the increasing scarcity and escalating costs of hiring and retaining education professionals, as reflected in this year's contract negotiations with our licensed union, McEA. Staffing is always the primary expense for school districts, therefore, when contracts increase, budget adjustments must be found. Some of these adjustments have been made by not renewing the temporary positions funded by emergency relief funds (ESSR) during the pandemic; increasing class sizes in grades 3-12; and, decreasing staffing at the District Office.

Although ESSR funds are twilighting, MSD partially offsets this loss with new funding directed toward early literacy. MSD staff has been working to build a district-wide plan to raise reading scores in the early grades by training teachers and instructional assistants on the art and science of reading, helping teachers implement 30 minutes of daily practice of foundational literacy skills, and providing teachers with resources to help our students reach the critical milestone of reading by third grade.

This year, the district has begun to implement its three-year strategic plan, developed using staff, board, and community input gathered from last year's work on the Student Success Act's integrated plan. The strategic plan is intended to build an ongoing improvement cycle by defining success, taking action, monitoring progress, and adjusting to reach the desired results.

We named five pillars in this plan:

- Teaching And Learning
- Climate And Culture
- Human Capital
- Community Collaboration
- Resource Management

These pillars guided our budget decisions as we continue to offer rigorous academics, plans to ensure college and career readiness, improved attendance, mental health support, and differentiated instruction for students with different learning needs.

Thank you to our hard-working school board, budget committee, administrators, and other staff for their care and attention in preparing the proposed 2024-25 budget. We will continue to build upon the MSD tradition of strong fiscal management and expect to continuously look for creative ways to meet the budget challenges ahead. We plan to offer the community the best possible education for our children to ensure each student succeeds.

Sincerely,

A handwritten signature in black ink that reads "Debbie Brockett". The signature is written in a cursive, flowing style.

Debbie Brockett, Ed.D.
Superintendent



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

The 2024-25 budget for all funds is \$149,135,362, an increase of \$11.4 million, or 8.3%, from the prior year's budget. The funds with the greatest changes are the Construction Excise Tax Fund, Textbook & Tech Reserve Fund, Insurance Reserve Fund, and the Nutrition Services Fund.

The Construction Excise Tax Fund is increased by \$434,834 due to carry over from 2023-24 due to projects pending.

The Textbook and Tech Reserve Fund is increased by \$283,571 due to carry over from 2023-24. Accumulated funds are utilized for future large textbook adoptions and technology purchases.

The Insurance Reserve Fund increased by 145,745 due to carry over from 2023-24. These funds are utilized for the repair of facilities from insurance claims.

The Nutrition Services Fund budget increased 32.7% from the 2023-24 budget due to additional Federal resources for District-wide CEP (Community Eligibility Provision).

| | 2023-24 | 2024-25 | | |
|------------------------------------|--------------------|--------------------|-------------------|-------------|
| | Budget | Budget | Change | |
| 100 - General Fund | 92,452,575 | 100,004,069 | 7,551,494 | 8.2% |
| 201 - Asset Reserve Fund | 2,973,074 | 2,725,000 | (248,074) | -8.3% |
| 202- Construction Excise Tax Fund | 2,319,547 | 2,754,381 | 434,834 | 18.7% |
| 203 - Textbook & Tech Reserve Fund | 687,110 | 970,681 | 283,571 | 41.3% |
| 205 - Insurance Reserve Fund | 389,225 | 534,970 | 145,745 | 37.4% |
| 208 - Student Body Fund | 1,635,000 | 1,650,000 | 15,000 | 0.9% |
| 210 - Grants Fund | 17,977,100 | 19,236,244 | 1,259,144 | 7.0% |
| 298 - Nutrition Services Fund | 4,349,002 | 5,772,413 | 1,423,411 | 32.7% |
| 300 - PERS Bond Debt Service Fund | 3,811,300 | 3,992,283 | 180,983 | 4.7% |
| 310 - Debt Service Fund | 10,880,924 | 11,207,321 | 326,397 | 3.0% |
| 400 - Capital Projects Fund | 110,000 | 110,000 | - | 0.0% |
| 700 - Scholarship Fund | 178,000 | 178,000 | - | 0.0% |
| TOTAL ALL FUNDS | 137,762,857 | 149,135,362 | 11,372,505 | 8.3% |

RESOURCES - ALL FUNDS COMBINED

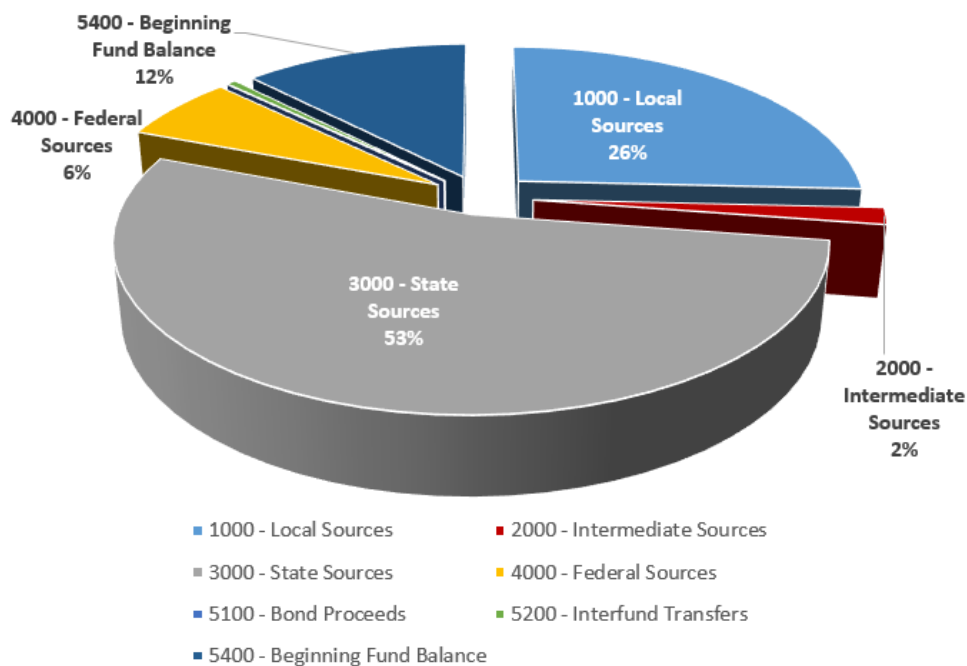
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

Local sources, primarily property taxes, are estimated to increase by 6%. This is primarily due to increases in property values as well as new development being subject to taxes for FY 2024-25.

The increase in state sources of 12% is related to an estimated increase in the State School Fund, Student Investment Act funding (SIA), and High School Success Act (Measure 98).

Federal sources are estimated to decrease by 15%, or \$1.7 million, which is primarily related to the spending down of the remaining Elementary and Secondary School Emergency Relief Fund (ESSER) in FY 2023-24.

| | 2023-24 | 2024-25 | | |
|-------------------------------|-------------|-------------|-------------|------|
| | Budget | Budget | Change | |
| Resources by Major Source | | | | |
| 1000 - Local Sources | 36,309,088 | 38,444,571 | 2,135,483 | 6% |
| 2000 - Intermediate Sources | 2,145,000 | 2,405,000 | 260,000 | 12% |
| 3000 - State Sources | 70,924,158 | 79,637,592 | 8,713,434 | 12% |
| 4000 - Federal Sources | 11,209,809 | 9,535,771 | (1,674,038) | -15% |
| 5100 - Bond Proceeds | - | - | - | |
| 5200 - Interfund Transfers | 750,000 | 750,000 | - | 0% |
| 5400 - Beginning Fund Balance | 16,424,802 | 18,362,428 | 1,937,626 | 12% |
| Total Resources | 137,762,857 | 149,135,362 | 11,372,505 | 8% |



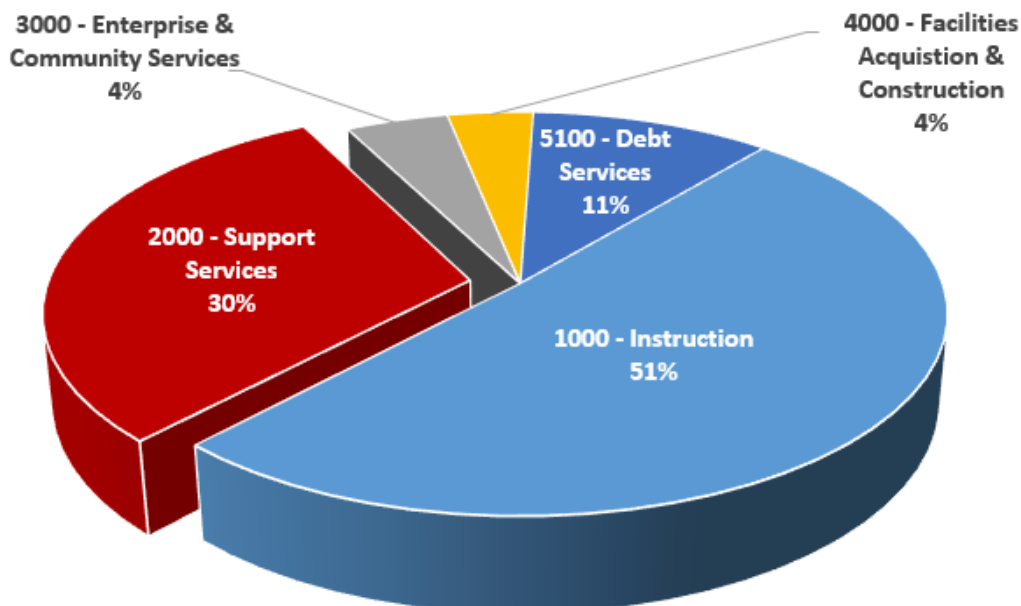
REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

The largest investment in the 2024-25 budget continues to be in providing direct instruction to accelerate learning and provide social emotional supports to students. The instruction services increase of \$2 million, a 3% increase, is directly tied to contractual salary and wage increases.

Support services include expenditures for support staff, utilities, building repairs, and student transportation. These expenses are estimated to increase by 19%. The bulk of this increase is due to the new transportation contract, rising utility cost, and increased insurance premiums. The support services increase also includes investments in improvement of instruction, staff development, and office of the principal and central office services.

The increase in Enterprise and Community Services is due to additional costs in Nutrition Services for District-wide CEP.

| | 2023-24 | 2024-25 | | |
|--|-------------|-------------|------------|-----|
| | Budget | Budget | Change | |
| Requirements by Function | | | | |
| 1000 - Instruction | 69,328,350 | 71,414,549 | 2,086,199 | 3% |
| 2000 - Support Services | 35,945,952 | 42,601,762 | 6,655,810 | 19% |
| 3000 - Enterprise & Community Services | 4,860,210 | 6,287,566 | 1,427,356 | 29% |
| 4000 - Facilities Acquisition & Construction | 5,066,121 | 5,261,881 | 195,760 | 4% |
| 5100 - Debt Services | 14,292,224 | 14,799,604 | 507,380 | 4% |
| 5200 - Interfund Transfers | 750,000 | 750,000 | - | 0% |
| 6000 - Contingencies | 520,000 | 520,000 | - | 0% |
| 7000 - Unappropriated Ending Fund Balance | 7,000,000 | 7,500,000 | 500,000 | 7% |
| Total Requirements | 137,762,857 | 149,135,362 | 11,372,505 | 8% |



REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

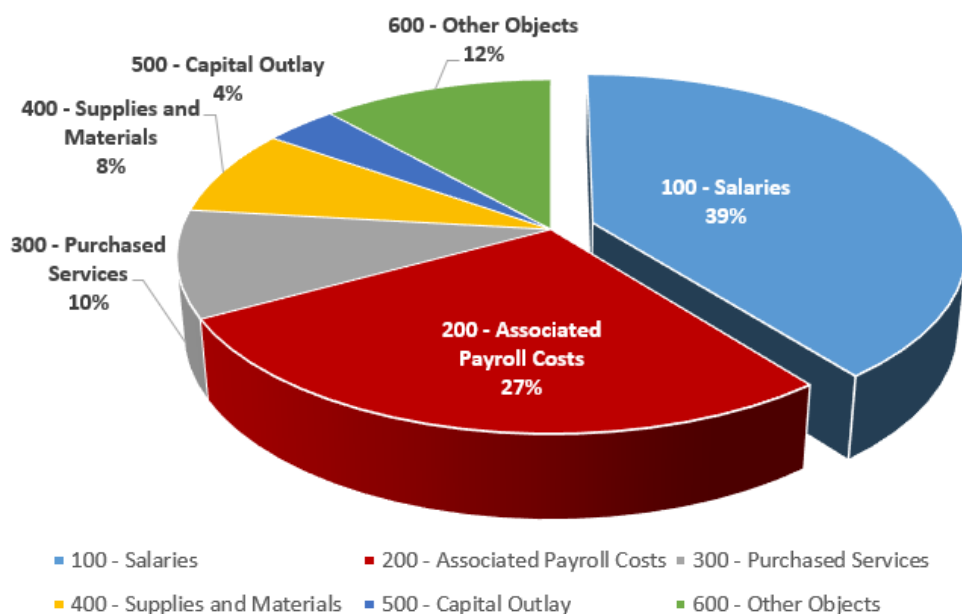
Increases in salaries and associated payroll costs reflect contractual increases as required by labor agreements. Contract negotiations are in process with the McMinnville Education Association (McEA). The decrease in staffing of 18.66 FTE is due to declining enrollment and the lack of additional federal ESSER funds.

Purchased services increased 29.5% due to increased transportation costs.

Supplies and materials increased 11.3% due to the continued rise of material costs needed for the operations of the District.

Capital Outlay increases are due to carryover of beginning fund balances.

| | 2023-24 | 2024-25 | | |
|--------------------------------|-------------|-------------|------------|-------|
| | Budget | Budget | Change | |
| Requirements by Object | | | | |
| 100 - Salaries | 53,607,203 | 55,395,033 | 1,787,830 | 3.3% |
| 200 - Associated Payroll Costs | 35,472,765 | 38,676,205 | 3,203,440 | 9.0% |
| 300 - Purchased Services | 10,617,472 | 13,746,797 | 3,129,325 | 29.5% |
| 400 - Supplies and Materials | 9,993,672 | 11,127,649 | 1,133,977 | 11.3% |
| 500 - Capital Outlay | 4,456,120 | 5,146,514 | 690,394 | 15.5% |
| 600 - Other Objects | 15,345,625 | 16,273,164 | 927,539 | 6.0% |
| 700 - Transfers | 750,000 | 750,000 | - | 0.0% |
| 800 - Planned Reserves | 7,520,000 | 8,020,000 | 500,000 | 6.6% |
| Total Requirements | 137,762,857 | 149,135,362 | 11,372,505 | 8.3% |

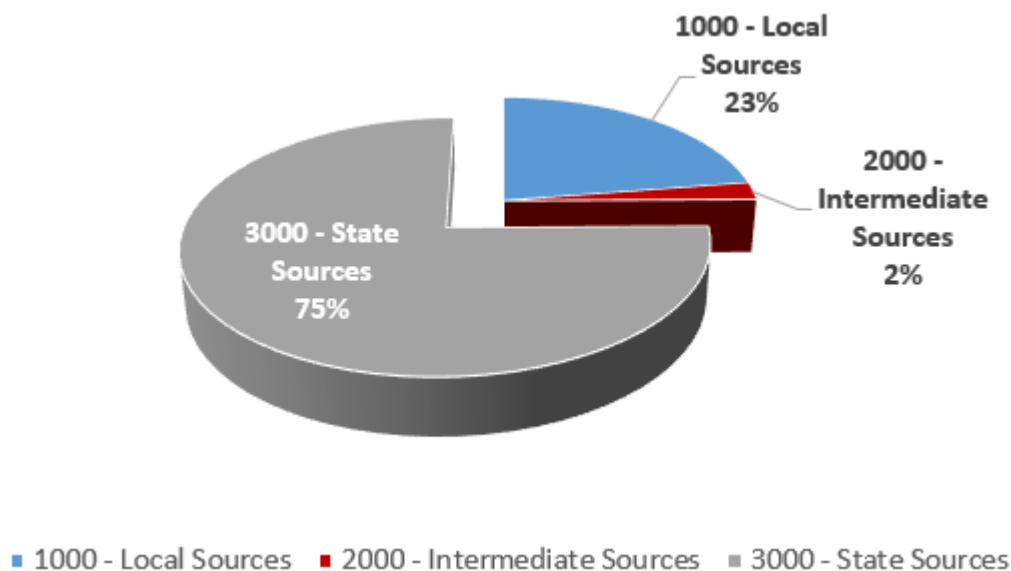


GENERAL FUND RESOURCES

The main source of revenue for the General Fund is the state school fund formula revenues which make up approximately 98% of total operating revenues (this includes local property taxes, the state school fund grant, and the common school fund). The state school fund grant was estimated using the state appropriation level of \$10.2 billion for the 23-25 biennium. The General Fund reflects an estimated 8.1% increase in operating revenues which is primarily due to anticipated increases in state school funding and property taxes.

The District estimates an \$11.0 million beginning fund balance. The District requirement is to have no less than 8% (\$7.1 million) of total resources, net of beginning fund balance, in reserves. The Superintendent is encouraged to develop a budget with reserves greater than 8% when possible, due to the unpredictability of state school funding. The District plans to spend down approximately \$1 million next year due to the loss of ESSER grant funding and state school funding shortfalls.

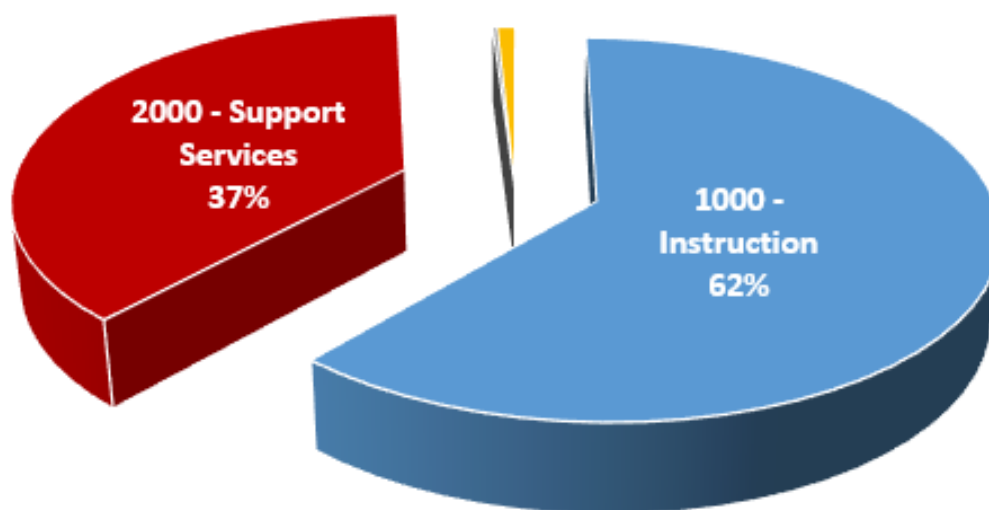
| | 2023-24 | 2024-25 | | |
|-------------------------------|------------|-------------|-----------|-------|
| | Budget | Budget | Change | |
| Resources by Major Object | | | | |
| 1000 - Local Sources | 18,437,000 | 20,012,000 | 1,575,000 | 8.5% |
| 2000 - Intermediate Sources | 2,115,000 | 2,055,000 | (60,000) | -2.8% |
| 3000 - State Sources | 61,702,000 | 66,850,000 | 5,148,000 | 8.3% |
| 4000 - Federal Sources | 10,000 | 10,000 | - | 0.0% |
| Subtotal Operating Revenues | 82,264,000 | 88,927,000 | 6,663,000 | 8.1% |
| 5400 - Beginning Fund Balance | 10,188,575 | 11,077,069 | 888,494 | 8.7% |
| Total Resources | 92,452,575 | 100,004,069 | 7,551,494 | 8.2% |



GENERAL FUND REQUIREMENTS BY FUNCTION

Both instruction and support services are estimated to increase due to contractual increases related to wages, health care benefits, and transportation costs. Inflation and rising gas prices are also factors in increasing cost for goods and services. The District's estimates maintaining \$7.5 million of reserves at the end of 2024-25 with the assumption that contingencies go unused.

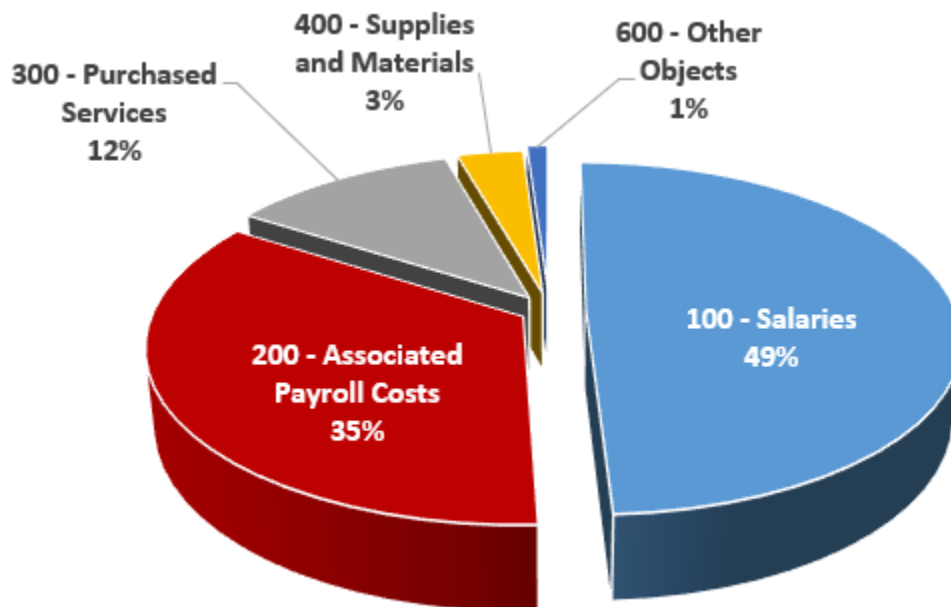
| | 2023-24 | 2024-25 | | |
|---|------------|-------------|-----------|-------|
| | Budget | Budget | Change | |
| Requirements by Function | | | | |
| 1000 - Instruction | 55,356,080 | 56,875,110 | 1,519,030 | 2.7% |
| 2000 - Support Services | 29,141,683 | 34,668,787 | 5,527,104 | 19.0% |
| 3000 - Enterprise & Community Services | 204,812 | 210,172 | 5,360 | 2.6% |
| 5200 - Interfund Transfers | 750,000 | 750,000 | - | 0.0% |
| 6000 - Contingencies | 500,000 | 500,000 | - | 0.0% |
| 7000 - Unappropriated Ending Fund Balance | 6,500,000 | 7,000,000 | 500,000 | 7.7% |
| Total Requirements | 92,452,575 | 100,004,069 | 7,551,494 | 8.2% |



GENERAL FUND REQUIREMENTS BY OBJECT

Wages and benefits account for 84% of the General Fund operating budget. Other expenses include student transportation, facility maintenance and services, utilities, supplies, and services.

| | 2023-24 | 2024-25 | | |
|--------------------------------|-------------------|--------------------|------------------|-----------|
| | Budget | Budget | Change | |
| Requirements by Object | | | | |
| 100 - Salaries | 44,073,132 | 45,216,634 | 1,143,502 | 3% |
| 200 - Associated Payroll Costs | 29,262,388 | 31,853,660 | 2,591,272 | 9% |
| 300 - Purchased Services | 7,728,816 | 10,621,405 | 2,892,589 | 37% |
| 400 - Supplies and Materials | 2,863,313 | 3,090,843 | 227,530 | 8% |
| 600 - Other Objects | 774,926 | 971,525 | 196,599 | 25% |
| 700 - Transfers | 750,000 | 750,000 | - | 0% |
| 800 - Planned Reserves | 7,000,000 | 7,500,000 | 500,000 | 7% |
| Total Requirements | 92,452,575 | 100,004,067 | 7,551,492 | 8% |





McMinnville
School District No. 40

BUDGET OVERVIEW

OVERVIEW OF THE 2024-25 PROPOSED BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 98% of the District's General Fund operating revenues (\$86.8 million). These revenues include property taxes, the Common School Fund, and the Oregon State K-12 budget allocation. Every two years, Oregon adopts a biennial budget that determines the state allocation based on economic forecasts.

The 2024-25 school year is the second year of the state's 2023-25 biennial budget. The 2024-25 Proposed Budget is based on the approved budget of \$10.2 billion with allocations distributed on a 49%/51% basis for year one and year two, respectively. The current funding level estimates do not allow for the District to continue current service levels.

General Fund (100)

The proposed budget includes total operating appropriations of \$93.0 million for the General Fund with an additional \$7.0 million unappropriated (reserved for next year). The projected SSF formula revenue is estimated with an enrollment of 6,364 students.

The District began the 2023-24 fiscal year with \$10.34 million in ending fund balance. The estimated beginning fund balance for the proposed 2024-25 budget is \$11.07 million. The proposed budget assumes spending down approximately \$3.5 million of reserves.

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 student transportation are estimated to increase by an additional 6% in 2024-25 over the 40% increase we saw in 2023-24 due to contractual increases. Supply costs are estimated to increase by 8% due to inflation and rising fuel costs.

| | 2023-24 | 2024-25 | | |
|---|------------|-------------|-----------|-------|
| | Budget | Budget | Change | |
| Requirements by Function | | | | |
| 1000 - Instruction | 55,356,080 | 56,875,110 | 1,519,030 | 2.7% |
| 2000 - Support Services | 29,141,683 | 34,668,787 | 5,527,104 | 19.0% |
| 3000 - Enterprise & Community Services | 204,812 | 210,172 | 5,360 | 2.6% |
| 5200 - Interfund Transfers | 750,000 | 750,000 | - | 0.0% |
| 6000 - Contingencies | 500,000 | 500,000 | - | 0.0% |
| 7000 - Unappropriated Ending Fund Balance | 6,500,000 | 7,000,000 | 500,000 | 7.7% |
| Total Requirements | 92,452,575 | 100,004,069 | 7,551,494 | 8.2% |

The most notable adjustments in the preparation of the 2024-25 General Fund Proposed Budget include our licensed staff contract renewal, increased transportation contract, and incorporating new unemployment laws.

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 which are unknown at the time of developing the budget.

This fund increased by 7%, or \$1.26 million, due to increases in High School Success (HSS), the Student Investment Act (SIA), and potential summer school funding. Per the preliminary allocations released by ODE, High School Success is budgeted at an increase of 4.1% and the Student Investment Act is budgeted at an increase of 5.4% for the second year of the biennium. These resources are targeted to address health and safety, accelerate learning, high school success, career readiness, provide social and emotional well-being of students, and provide for other educational supports, technology and facility needs.

| | 2023-24 | 2024-25 | | |
|---|------------|------------|-----------|-------|
| | Budget | Budget | Change | |
| Requirements by Function | | | | |
| 1000 - Instruction | 11,750,161 | 12,018,758 | 268,597 | 2.3% |
| 2000 - Support Services | 5,745,044 | 6,728,005 | 982,961 | 17.1% |
| 3000 - Enterprise & Community Services | 248,396 | 246,981 | (1,415) | -0.6% |
| 4000- Facilities Acquisition & Construction | 233,500 | 242,500 | 9,000 | 3.9% |
| Total Requirements | 17,977,101 | 19,236,244 | 1,259,143 | 7.0% |

ESSER (Elementary and Secondary School Emergency Relief) Grants: These funds will be fully utilized by June 30, 2024.

High School Success (Measure 98)

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) allocated an additional \$133 million to fully fund this initiative. The following spending plan is based on preliminary funding estimates of \$2.0 million for the McMinnville School District. The following table highlights programming made possible by these funds:

- Family Engagement and Drop Out Prevention targeting students who are not engaged and on the verge of dropping out
- Bilingual office staff to support families and students
- After-School programming providing homework help and clubs that are focused on career pathways
- Summer School programming to include credit recovery and seminars for incoming 9th grade students
- Counseling services to reach out to students to ensure a smooth transition to post-secondary institutions
- Opportunities for students to participate in college visits
- Help with selection and successful completion of college level courses
- AVID (Advancement Via Individual Determination) participation to close the opportunity gaps and improve college and career readiness of students
- CTE Programming including-
 - Visual Communications
 - Computer Science
 - Early Childhood Education
 - Protection Services
 - Business
 - Criminal Science
 - Culinary Arts
 - Health Services
 - Construction
 - Engineering
 - Fabrication
 - Natural Resources



School Investment Account (SIA)

During the 2019 legislative session, Oregon passed the School Success Act (SSA) which, when fully implemented, is expected to invest \$2 billion each biennium (\$1 billion annually) to enhance Oregon education. The source of funding for these initiatives is the Corporate Activity Tax (CAT), a tax on business receipts. The SSA funds equity-focused grants to Districts (50%), statewide initiatives (30%), and early learning initiatives (20%). Prior to the beginning of the pandemic, the District was allocated \$5.5 million for the 2020-21 school year. This was reduced to \$1.7 million.

The District's allocation was \$4.36 million for 2021-22, \$5.3 million for 2022-23, and \$6.27 million for 2023-24. The 2024-25 Proposed Budget for the District includes an estimated allocation of \$6.53 million. SIA continues to enable the majority of the activities approved in the District's original plan from March 2020 and additional activities identified through the Oregon Department of Education Integrated Plan process for FY 2023-24.

The following table highlights programming made possible by these funds:

- Equity, Diversity and Inclusion Department
- Family Resource Center
- Family Engagement and Drop Out Prevention
- Staff collaboration time
- Block schedule at middle schools
- Transitional opportunities for Kindergarten students
- Special Education staff supporting students on individual education plans (IEP)
- Skill building student support K-8
- Partnerships with local community health specialist for student mental health support
- K-5 Student Management Teachers on Special Assignment (TOSA)
- Counselors at middle school and high school
- Psychologists
- Speech Pathologist
- Nursing Services
- Teaching and Learning Teachers on Special Assignments (TOSA)
- AVID (Advancement Via Individual Determination)
- K-8 Bilingual Secretaries
- Middle School after-school athletics and activities



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 2024-25 debt service payments is \$11,250,000. The estimated tax rate is \$2.43 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 assessed value (AV).

In Fiscal Year 2020-21, the District refunded the 2013 issuance to take advantage of reduced interest rates. In addition, the Board authorized the sale of the \$1 million of GO bonds from the 2016 bond measure.

CAPITAL PROJECT FUND (400)

The Capital Project Fund accounts for the proceeds from the 2016 Bond, the 2021 Bond, and other resources restricted to capital improvement projects such as ERATE. The capital project bond funds were fully utilized in 2022-23 to complete a seismic rehabilitation project at Patton Middle School.

OTHER FACTORS IMPACTING THE 2024-25 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 District's employer rates are determined based on the school pool rates and then reduced by amortization of the side account funded through PERS bonds in 2002 and 2004. The rates for 2024-25 remain unchanged from the prior year.

Employee Group Contracts

The current contract between the District and the Oregon School Employers Association (OSEA) continues through June 30, 2026. For 2024-25, this includes a COLA of 2%, salary table step adjustments, step increase for those eligible, and a 4% increase in insurance benefits.

The current contract between the District and the McMinnville Education Association (McEA) ends on June 30, 2024. The District and McEA are currently in negotiations regarding a new contract.

Administrators 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, step increases, and benefits as the classified employee group.

Employee salaries and benefits, which represent approximately 84% of the District's General Fund operating 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 will be impacted if operational cuts are needed to address declines in available resources.

Technology Replacement

With the pandemic, the District deployed one to one devices to students, hotspots to those without internet connections, and invested in software and training in order to provide a comprehensive distance learning program. Additionally, over the past decade, the District has made significant investments in security equipment such as cameras and door access controls. New investments are also needed to enhance cybersecurity measures. Since the Great Recession (2008), we are challenged every year to find funding for annual technology replacement needs. For the 2024-25 school year, the District will rely on a combination of General Fund resources and grant funds to meet immediate needs.

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2024-25 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 | 18,292,000 | - | 400,000 | - | - | - | - | - | - | 10,982,321 | - | - | 29,674,321 |
| Other Local Sources | 1,720,000 | 866,202 | 65,000 | 30,000 | 157,500 | 1,250,000 | 485,265 | 361,000 | 45,000 | 25,000 | 110,000 | 18,000 | 5,132,967 |
| Interfund Revenues | - | - | - | - | - | - | - | - | 3,747,283 | - | - | - | 3,747,283 |
| ESD Apportionment | 2,030,000 | - | - | - | - | - | - | - | - | - | - | - | 2,030,000 |
| Other Intermediate Sources | 25,000 | - | - | - | - | - | 240,000 | - | - | - | - | - | 265,000 |
| State Sources | 66,850,000 | - | - | - | - | - | 12,712,592 | 75,000 | - | - | - | - | 79,637,592 |
| Federal Sources | 10,000 | - | - | - | - | - | 5,289,358 | 4,236,413 | - | - | - | - | 9,535,771 |
| Transfers In | - | 500,000 | - | 250,000 | - | - | - | - | - | - | - | - | 750,000 |
| Beginning Fund Balance | 11,077,069 | 1,358,798 | 2,289,381 | 690,681 | 377,470 | 400,000 | 509,029 | 1,100,000 | 200,000 | 200,000 | - | 160,000 | 18,362,428 |
| Total Resources | 100,004,069 | 2,725,000 | 2,754,381 | 970,681 | 534,970 | 1,650,000 | 19,236,244 | 5,772,413 | 3,992,283 | 11,207,321 | 110,000 | 178,000 | 149,135,362 |

| 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 | 56,875,110 | - | - | 820,681 | 50,000 | 1,650,000 | 12,018,757 | - | - | - | - | - | 71,414,548 |
| Support Services | 34,668,787 | 570,000 | - | 150,000 | 484,970 | - | 6,728,005 | - | - | - | - | - | 42,601,762 |
| Enterprise & Community Services | 210,172 | - | - | - | - | - | 246,982 | 5,772,413 | - | - | - | 58,000 | 6,287,567 |
| Building Acquisition & Construction | - | 2,155,000 | 2,754,381 | - | - | - | 242,500 | - | - | - | 110,000 | - | 5,261,881 |
| Debt Service | - | - | - | - | - | - | - | - | 3,792,283 | 11,007,321 | - | - | 14,799,604 |
| Transfers Out | 750,000 | - | - | - | - | - | - | - | - | - | - | - | 750,000 |
| Contingency | 500,000 | - | - | - | - | - | - | - | - | - | - | 20,000 | 520,000 |
| Unappropriated Fund Balance | 7,000,000 | - | - | - | - | - | - | - | 200,000 | 200,000 | - | 100,000 | 7,500,000 |
| Total Requirements | 100,004,069 | 2,725,000 | 2,754,381 | 970,681 | 534,970 | 1,650,000 | 19,236,244 | 5,772,413 | 3,992,283 | 11,207,321 | 110,000 | 178,000 | 149,135,362 |

**McMINNVILLE SCHOOL DISTRICT
2024-25
BUDGET RESOLUTION SUMMARY**

| | | | ACTUAL (AUDITED) | CURRENT BUDGET | 2024-2025 BUDGET | | | |
|---|---------------------------------------|--|---------------------|-------------------|---------------------|-------------|-------------|-------------|
| | | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| GENERAL FUND (100) | | | | | | | | |
| 1000 | INSTRUCTION | | 47,774,580 | 48,602,566 | 55,356,080 | 56,875,110 | 56,875,110 | 56,875,110 |
| 2000 | SUPPORT SERVICES | | 25,878,307 | 27,266,337 | 29,141,683 | 34,668,787 | 34,668,787 | 34,668,787 |
| 3000 | COMMUNITY SERVICES | | 201,044 | 162,424 | 204,812 | 210,172 | 210,172 | 210,172 |
| 4000 | FACILITIES ACQUISITION & CONSTRUCTION | | - | - | - | - | - | - |
| 5200 | TRANSFERS OF FUNDS | | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 6000 | CONTINGENCY | | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| TOTAL REQUIREMENTS | | | 84,197,036 | 88,116,456 | 92,452,575 | 100,004,069 | 100,004,069 | 100,004,069 |
| RESERVE & SPECIAL REVENUE FUNDS (201-295) | | | | | | | | |
| 1000 | INSTRUCTION | | 12,554,766 | 13,228,473 | 13,272,270 | 14,539,438 | 14,539,438 | 14,539,438 |
| 2000 | SUPPORT SERVICES | | 4,504,438 | 7,557,621 | 7,504,269 | 7,932,975 | 7,932,975 | 7,932,975 |
| 3000 | ENTERPRISE & COMMUNITY | | 156,836 | 175,673 | 248,396 | 246,982 | 246,982 | 246,982 |
| 4000 | FACILITIES ACQUISITION & CONSTRUCTION | | 685,171 | 1,964,849 | 4,956,121 | 5,151,881 | 5,151,881 | 5,151,881 |
| 6000 | CONTINGENCY | | - | - | - | - | - | - |
| 7000 | UNAPPROP ENDING FUND BAL | | 5,134,657 | 5,384,937 | - | - | - | - |
| TOTAL REQUIREMENTS | | | 23,035,868 | 28,311,553 | 25,981,056 | 27,871,276 | 27,871,276 | 27,871,276 |
| NUTRITION SERVICES (298) | | | | | | | | |
| 3000 | ENTERPRISE & COMMUNITY | | 3,210,399 | 3,755,305 | 4,349,002 | 5,772,413 | 5,772,413 | 5,772,413 |
| 6000 | CONTINGENCY | | - | - | - | - | - | - |
| 7000 | UNAPPROP ENDING FUND BAL | | 1,132,562 | 1,043,151 | - | - | - | - |
| TOTAL REQUIREMENTS | | | 4,342,961 | 4,798,456 | 4,349,002 | 5,772,413 | 5,772,413 | 5,772,413 |
| PERS DEBT SERVICE FUND (300) | | | | | | | | |
| 5100 | DEBT SERVICE | | 3,288,364 | 3,447,873 | 3,611,300 | 3,792,283 | 3,792,283 | 3,792,283 |
| 7000 | UNAPPROP ENDING FUND BAL | | 502,914 | 563,949 | 200,000 | 200,000 | 200,000 | 200,000 |
| TOTAL REQUIREMENTS | | | 3,791,278 | 4,011,822 | 3,811,300 | 3,992,283 | 3,992,283 | 3,992,283 |
| DEBT SERVICE FUND (310) | | | | | | | | |
| 5100 | DEBT SERVICE | | 10,067,288 | 10,371,638 | 10,680,924 | 11,007,321 | 11,007,321 | 11,007,321 |
| 7000 | UNAPPROP ENDING FUND BAL | | 416,310 | 545,146 | 200,000 | 200,000 | 200,000 | 200,000 |
| TOTAL REQUIREMENTS | | | 10,483,598 | 10,916,784 | 10,880,924 | 11,207,321 | 11,207,321 | 11,207,321 |
| CAPITAL PROJECTS FUND (400) | | | | | | | | |
| 4000 | FACILITIES ACQUISITION & CONSTRUCTION | | 1,568,913 | 2,526,956 | 110,000 | 110,000 | 110,000 | 110,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | 2,212,686 | (92,850) | - | - | - | - |
| TOTAL REQUIREMENTS | | | 3,781,599 | 2,434,106 | 110,000 | 110,000 | 110,000 | 110,000 |
| SCHOLARSHIP FUND (700) | | | | | | | | |
| 3000 | ENTERPRISE & COMMUNITY | | 14,650 | 21,750 | 58,000 | 58,000 | 58,000 | 58,000 |
| 6000 | CONTINGENCY | | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | 163,693 | 158,178 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL REQUIREMENTS | | | 178,343 | 179,928 | 178,000 | 178,000 | 178,000 | 178,000 |
| TOTAL APPROPRIATIONS | | | 110,654,756 | 120,831,465 | 130,762,857 | 141,635,362 | 141,635,362 | 141,635,362 |
| TOTAL UNAPPROPRIATED RESERVE | | | 19,155,927 | 17,937,640 | 7,000,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| TOTAL REQUIREMENTS | | | 129,810,683 | 138,769,105 | 137,762,857 | 149,135,362 | 149,135,362 | 149,135,362 |

**McMINNVILLE SCHOOL DISTRICT
2024-25
BUDGET RESOLUTION SUMMARY**

| | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-2025 BUDGET | | |
|--|-----------------------------|--------------------|---------------------------|-----------------------------|--------------------|--------------------|
| | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| TOTAL ALL FUNDS | | | | | | |
| 1000 INSTRUCTION | 60,329,346 | 61,831,039 | 68,628,350 | 71,414,548 | 71,414,548 | 71,414,548 |
| 2000 SUPPORT SERVICES | 30,382,745 | 34,823,958 | 36,645,952 | 42,601,762 | 42,601,762 | 42,601,762 |
| 3000 COMMUNITY SERVICES | 3,582,929 | 4,115,152 | 4,860,210 | 6,287,567 | 6,287,567 | 6,287,567 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION | 2,254,084 | 4,491,805 | 5,066,121 | 5,261,881 | 5,261,881 | 5,261,881 |
| 5100 DEBT SERVICE | 13,355,652 | 13,819,511 | 14,292,224 | 14,799,604 | 14,799,604 | 14,799,604 |
| 5200 TRANSFERS OF FUNDS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 6000 CONTINGENCY | - | - | 520,000 | 520,000 | 520,000 | 520,000 |
| TOTAL APPROPRIATIONS | 110,654,756 | 120,831,465 | 130,762,857 | 141,635,362 | 141,635,362 | 141,635,362 |

McMinnville School District
District Enrollment by School and by Grade

| School | Enrollment as of October 1, | | | | | |
|-----------------------------|-----------------------------|--------------|--------------|--------------|--------------|----------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Projected |
| Buel | 459 | 398 | 393 | 416 | 424 | 427 |
| Willamette | 489 | 441 | 435 | 445 | 447 | 464 |
| Grandhaven | 470 | 422 | 504 | 443 | 446 | 459 |
| Memorial | 581 | 524 | 553 | 551 | 563 | 525 |
| Newby | 491 | 431 | 408 | 445 | 450 | 449 |
| Wascher | 395 | 362 | 348 | 383 | 383 | 378 |
| Elementary Totals | 2,885 | 2,578 | 2,641 | 2,683 | 2,713 | 2,702 |
| Duniway | 824 | 840 | 809 | 806 | 780 | 754 |
| Patton | 862 | 813 | 753 | 699 | 700 | 643 |
| Middle School Totals | 1,686 | 1,653 | 1,562 | 1,505 | 1,480 | 1,397 |
| McMinnville High | 2,130 | 2,114 | 2,226 | 2,319 | 2,360 | 2,265 |
| High School Totals | 2,130 | 2,114 | 2,226 | 2,319 | 2,360 | 2,265 |
| Total Enrollment | 6,701 | 6,345 | 6,429 | 6,507 | 6,553 | 6,364 |

| Grade | Enrollment as of October 1, | | | | | |
|-----------------------------|-----------------------------|--------------|--------------|--------------|--------------|----------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Projected |
| K | 487 | 376 | 414 | 400 | 400 | 414 |
| 1 | 423 | 460 | 423 | 451 | 433 | 414 |
| 2 | 485 | 401 | 476 | 439 | 460 | 432 |
| 3 | 480 | 434 | 412 | 494 | 450 | 462 |
| 4 | 487 | 440 | 467 | 416 | 515 | 468 |
| 5 | 523 | 467 | 449 | 483 | 455 | 512 |
| Elementary Totals | 2,885 | 2,578 | 2,641 | 2,683 | 2,713 | 2,702 |
| 6 | 561 | 511 | 476 | 481 | 495 | 438 |
| 7 | 581 | 565 | 518 | 487 | 490 | 487 |
| 8 | 544 | 577 | 568 | 537 | 495 | 472 |
| Middle School Totals | 1,686 | 1,653 | 1,562 | 1,505 | 1,480 | 1,397 |
| 9 | 491 | 555 | 599 | 583 | 540 | 508 |
| 10 | 546 | 486 | 566 | 626 | 600 | 553 |
| 11 | 507 | 542 | 481 | 575 | 635 | 604 |
| 12 | 586 | 531 | 580 | 535 | 585 | 600 |
| High School Totals | 2,130 | 2,114 | 2,226 | 2,319 | 2,360 | 2,265 |
| Total Enrollment | 6,701 | 6,345 | 6,429 | 6,507 | 6,553 | 6,364 |

Average Daily Membership Weighted (ADMw)

| | Final | Final | Final | Estimate | Estimate | Estimate |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Extended (ADM) weighted * | 7,868 | 7,590 | 7,612 | 7,699 | 7,629 | 7,692 |
| State ADMw | 704,654 | 708,938 | 676,899 | 670,278 | 669,062 | 667,960 |
| MSD as percent of the State | 1.12% | 1.07% | 1.12% | 1.15% | 1.14% | 1.15% |

* The "extended" ADMw is the greater of the current year or the prior year 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)

Date: 3/25/2024

To: District Business Managers

Re: 2024-25 State School Fund Estimates

| 2023-24 | 2024-25 | 2023-25 Biennium |
|--|---|------------------------|
| \$4,998,000,000 | \$5,202,000,000 | \$10,200,000,000 |
| 2024-25 Budget Appropriation for school districts & ESDs: | | \$5,202,000,000 |
| Oregon Revised Statute | Less Reserve Account: | (\$20,000,000) |
| 327.008(15,16) | Less TAG, Speech Pathology, and Oregon Virtual School District: | (\$1,050,000) |
| 327.859(b), 327.023(1) | Less Long Term Care and State Schools: | (\$14,500,000) |
| 327.008(13) | English Language Learner Improvement Funds: | (\$6,250,000) |
| 327.008(12)(a)(A) | Educator Advancement Fund (EAF): | (\$3,260,418) |
| 327.008(17) | Less Small High School Grant: | (\$2,500,000) |
| 327.008(3) | Less Charter School Closure Funds: | (\$300,000) |
| 327.339 | Less Local Option Equalization Grant: | (\$2,000,000) |
| 327.008(9) | Less Office of School Facilities: | (\$7,500,000) |
| 327.008(10) | Skilled Nursing Facilities (pediatric nursing): | (\$1,062,224) |
| 327.531 | Oregon Youth Challenge program: | (\$1,675,000) |
| | Menstrual Hygiene HB 3294 | (\$2,808,917) |
| Transfers/Deductions | | (\$62,906,559) |
| State Revenue for Formula | | \$5,139,093,441 |
| District Local Revenue: | | \$2,456,700,949 |
| ESD Local Revenue: | | \$166,742,645 |
| Local Rev. for Formula (District + ESD) | | \$2,623,443,594 |
| Total Revenue For Formula | | \$7,762,537,036 |
| District Share at 95.50% | | \$7,413,222,869 |
| ESD Share at 4.50% | | \$349,314,167 |
| Other Transfers/Deductions: | 327.008(11) Less High Cost Disability Grants: | (\$55,000,000) |
| 327.008 (12)(a)-(B) | Less share of EAF: | (\$9,102,000) |
| Districts | | (\$64,102,000) |
| 327.008(14) | Less ESD testing contract: | (\$484,000) |
| 327.008(12)(a)-(C) | Less share of EAF: | (\$9,102,000) |
| ESDs | | (\$9,586,000) |
| Formula Revenue for Distribution | | |
| School Districts | | \$7,349,120,869 |
| ESDs | | \$339,728,167 |

Sources for 2024-25 Estimates

| | |
|--------------------------------|------------------|
| ADMr: | Estimated |
| Property Taxes: | Estimated |
| Common School Fund: | Estimated |
| Federal Forest Fees: | Estimated |
| Other Local Revenues: | Estimated |
| Teacher Experience: | 2022-23 |
| 11% Cap Waiver Basis: | 2021-22 |
| Poverty Basis: | December 2023 |
| School District Funding Ratio: | 2.340889529 |
| Transportation Grant: | \$316,712,027.30 |
| Estimated ADMr: | 539,896 |
| Estimated ADMw: | 667,960 |
| District Accrual per ADMw: | \$619 |
| ESD Accrual per ADMw: | \$22 |
| YCEP/JDEP amount per ADMw: | \$10,534 |

If you have any questions please contact Vanessa Clark at Vanessa.Clark@ode.oregon.gov

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Yamhill County, McMinnville SD 40 - 2256

2024-2025 Local Revenue

| | | |
|---|----------|------------------------|
| Property Taxes and in-lieu of property taxes from local sources | = | \$18,500,000.00 |
| Federal Forest Fees | = | \$0.00 |
| Common School Fund | = | \$888,878.18 |
| County School Fund | = | \$21,000.00 |
| 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 | = | \$19,409,878.18 |

2024-2025 Experience Adjustment

| | | |
|---|---|-------------|
| District Average Teacher Experience | = | 12.64 |
| State Average Teacher Experience | = | 11.85 |
| Experience Adjustment (Difference in District and State Teacher Experience) | = | 0.79 |

2024-2025 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 | = | \$4,683,000.00 |
| Transportation per ADMr Rank | | 34% |
| Transportation Reimbursement Rate | | 70.00% |
| 70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$3,278,100.00 | | |

2024-2025 Extended ADMw

2024-2025 ADMw 7,691.70

2023-2024 ADMw 7,629.38

Extended ADMw 7,691.70

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.79 by \$25 then add \$4500 to the result = \$4,519.75
Then multiply \$4,519.75 by the Extended ADMw 7691.695 and then by the funding ratio 2.340889528924 = \$81,379,944.10

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$81,379,944.10 to the Transportation Grant \$3,278,100.00 = \$84,658,044.10

2024-2025 State School Fund Grant

Subtract the Local Revenue \$19,409,878.18 from the Total Formula Revenue \$84,658,044.10 = \$65,248,165.92

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,580

Total Formula Revenue per Extended ADMw = \$11,006

Charter Schools Rate(ORS 338.155) = \$10,580

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 |

2024-2025 Extended ADMw**McMinnville SD 40: District total extended ADMw for funding calculations****2024-2025****2023-2024**

| | | | | |
|---|-----------------------|-----------------|-----------------------|-----------------|
| ADMr: | 6,370.00 X 1.00 = | 6,370.00 | 6,315.13 X 1.00 = | 6,315.13 |
| Students in ESL programs: | 750.00 X 0.50 = | 375.00 | 750.76 X 0.50 = | 375.38 |
| Students in Pregnant and Parenting Programs: | 8.50 X 1.00 = | 8.50 | 8.57 X 1.00 = | 8.57 |
| 908 IEP Students capped at 11% of District ADMr: | 700.70 X 1.00 = | 700.70 | 694.66 X 1.00 = | 694.66 |
| Students on IEP Above 11% of ADMr: | 16.60 X 1.00 = | 16.60 | 16.60 X 1.00 = | 16.60 |
| Students in Poverty: | 860.58 X 0.25 = | 215.15 | 853.16 X 0.25 = | 213.29 |
| Students in Foster Care and Neglected/Delinquent: | 23.00 X 0.25 = | 5.75 | 23.00 X 0.25 = | 5.75 |
| Remote Elementary School Correction: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Small High School Correction: | 0.00 X 1.00 = | 0.00 | 0.00 X 1.00 = | 0.00 |
| Post Graduate Scholars: | 0.00 X-0.25 = | 0.00 | 0.00 X-0.25 = | 0.00 |
| | 2024-2025 ADMw | 7,691.70 | 2023-2024 ADMw | 7,629.38 |

McMinnville SD 40 Extended ADMw 7,691.70

McMinnville SD 40 Extended ADMw 7,691.70

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

| | Adopted Budget FTE | | | | Proposed Budget 2024-25 |
|--------------------------|----------------------------|---------|---------|---------|----------------------------|
| | Adjusted Budget 2020-21 | 2021-22 | 2022-23 | 2023-24 | |
| GENERAL FUND | | | | | |
| LICENSED STAFF | 394.00 | 390.00 | 387.10 | 394.28 | 377.38 |
| CLASSIFIED STAFF | 243.60 | 231.00 | 263.50 | 237.31 | 243.63 |
| ADMINISTRATORS | 25.50 | 25.25 | 25.50 | 25.75 | 25.50 |
| SUPERVISORS/CONFIDENTIAL | 11.75 | 13.00 | 13.00 | 11.00 | 11.85 |
| TOTAL FTE GENERAL FUND | 674.85 | 659.25 | 689.10 | 668.34 | 658.36 |
| OTHER FUNDS | | | | | |
| LICENSED STAFF | 50.40 | 60.25 | 57.00 | 50.51 | 46.47 |
| CLASSIFIED STAFF | 69.00 | 112.75 | 83.70 | 81.64 | 77.60 |
| ADMINISTRATORS | 2.50 | 4.50 | 5.50 | 4.25 | 3.50 |
| SUPERVISORS/CONFIDENTIAL | 1.70 | 3.70 | 3.70 | 4.00 | 4.15 |
| TOTAL FTE GRANT FUND | 123.60 | 181.20 | 149.90 | 140.40 | 131.72 |
| ALL FUNDS | | | | | |
| LICENSED STAFF | 444.40 | 450.25 | 444.10 | 444.79 | 423.85 |
| CLASSIFIED STAFF | 312.60 | 343.75 | 347.20 | 318.95 | 321.23 |
| ADMINISTRATORS | 28.00 | 29.75 | 31.00 | 30.00 | 29.00 |
| SUPERVISORS/CONFIDENTIAL | 13.45 | 16.70 | 16.70 | 15.00 | 16.00 |
| TOTAL FTE ALL FUNDS | 798.45 | 840.45 | 839.00 | 808.74 | 790.08 |
| BUDGETED ENROLLMENT | 6,642 | 6,672 | 6,453 | 6,553 | 6,364 |

BUDGETED AVERAGE CLASS SIZE

| Grade | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---------------|---------|---------|---------|---------|---------|
| Kindergarten | 20.00 | 19.00 | *19.00 | 20.00 | 20.00 |
| Grades 1-3 | 23.50 | 22.50 | *22.50 | 23.50 | 24.50 |
| Grades 4-5 | 23.50 | 22.50 | *22.50 | 23.50 | 25.00 |
| Middle School | 27.50 | 27.50 | 27.50 | 27.50 | 29.00 |
| High School | 29.00 | 29.00 | 29.00 | 29.00 | 30.50 |

*Note: Elementary class size reduction was a result of ESSER grant funding to reduce the number of split classes resulting from enrollment numbers at various grade levels.

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

| | | | | | | 2024-25 Proposed Budget | | | | | | | |
|--------------|---|---------|---------|---------|---------|-------------------------|-------|-------|-------|-------|-------|------|--------|
| | | | | | | Grant Funds | | | | | | | |
| LICENSED FTE | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Gen Fund | ESSER | SIA | Other | M98 | Title | IDEA | Total |
| Instruction | | | | | | | | | | | | | |
| 1 | Elementary Instruction | 135.44 | 142.44 | 138.60 | 133.60 | 128.60 | - | 3.00 | - | - | - | - | 131.60 |
| 2 | Middle School Instruction | 72.50 | 77.16 | 70.67 | 70.66 | 59.98 | - | 3.68 | - | - | - | - | 63.66 |
| 3 | High School Instruction (incl. Alt Ed) | 94.00 | 99.00 | 102.00 | 103.00 | 88.16 | - | - | - | 8.68 | - | - | 96.84 |
| 4 | Academic Intervention Support | 4.70 | 12.30 | 13.30 | 10.30 | 4.30 | - | 3.00 | - | - | 4.30 | - | 11.60 |
| 5 | Behavior Intervention | 6.10 | 6.30 | 6.30 | 6.30 | - | - | 2.01 | - | - | - | - | 2.01 |
| 6 | Special Education/EGC/Online | 34.84 | 35.84 | 34.67 | 42.17 | 35.17 | - | 1.00 | - | - | - | 2.00 | 38.17 |
| 7 | English Learners | 13.67 | 13.67 | 14.10 | 13.76 | 15.97 | - | - | - | - | - | - | 15.97 |
| Support | | | | | | | | | | | | | |
| 8 | Student Management TOSAs & Deans | 10.00 | 10.00 | 10.00 | 10.50 | 7.00 | - | 3.00 | - | 0.50 | - | - | 10.50 |
| 9 | Counselors | 16.00 | 18.00 | 18.00 | 19.50 | 16.10 | - | 2.00 | - | 1.40 | - | - | 19.50 |
| 10 | Nurse | 3.00 | 3.00 | 4.00 | 4.00 | 3.60 | - | 0.40 | - | - | - | - | 4.00 |
| 11 | School Psych, Autism and Behavior Specialists | 9.00 | 9.00 | 9.00 | 9.00 | 4.00 | - | 2.00 | - | - | - | 3.00 | 9.00 |
| 12 | Speech Pathologists | 8.50 | 8.50 | 8.50 | 8.50 | 7.00 | - | 1.50 | - | - | - | - | 8.50 |
| 13 | Teaching & Learning TOSAs | 6.00 | 10.00 | 10.00 | 9.00 | 3.00 | - | 5.00 | - | - | - | - | 8.00 |
| 14 | Librarians | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - | - | - | - | - | 3.00 |
| 15 | Other TOSAs: TAG, Athletics | 2.00 | 2.00 | 2.00 | 1.50 | 1.50 | - | - | - | - | - | - | 1.50 |
| TOTAL FTE | | 418.75 | 450.21 | 444.14 | 444.79 | 377.38 | - | 26.59 | - | 10.58 | 4.30 | 5.00 | 423.85 |

| | | | | | Grant Funds | | | | | | | | |
|-----------|--|---------|---------|---------|-------------|----------|------|-------|-------|---------|------|-----------|--------|
| | CLASSIFIED FTE | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Gen Fund | M98 | SIA | Other | Title I | IDEA | Nutr Serv | Total |
| 1 | Instructional Assistants (GenEd) | 21.56 | 43.31 | 43.31 | 29.25 | 27.81 | - | - | - | - | - | - | 27.81 |
| 2 | Instructional Assistants (TAG, Title I, Library) | 19.69 | 22.56 | 21.81 | 21.82 | 8.94 | - | - | - | 13.44 | - | - | 22.38 |
| 3 | Skill Builders | 6.13 | 14.00 | 14.00 | 14.00 | - | - | 14.00 | - | - | - | - | 14.00 |
| 4 | ELL/Translation/Migrant Ed Liaison | 20.69 | 21.69 | 20.69 | 21.03 | 22.26 | - | - | 0.83 | - | - | - | 23.09 |
| 5 | Special Education/EGC/Online | 72.28 | 82.31 | 83.47 | 68.57 | 58.94 | - | 4.69 | - | - | 2.63 | - | 66.25 |
| 6 | 1:1 Student Assistants | 16.25 | 16.41 | 17.00 | 15.19 | 17.00 | - | - | - | - | - | - | 17.00 |
| 7 | Speech Language Assistant | 2.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | 2.00 | - | 2.00 |
| 8 | Drop Out Prevention Specialists | 3.00 | 1.00 | 3.00 | 2.00 | 1.00 | - | 1.00 | - | - | - | - | 2.00 |
| 9 | School Building Secretaries/Registrars | 32.75 | 34.80 | 34.80 | 37.80 | 33.30 | - | 3.30 | - | - | - | - | 36.60 |
| 10 | Pre-K Leaders | 2.81 | 4.69 | 4.69 | 4.69 | 1.88 | - | 2.81 | - | - | - | - | 4.69 |
| 11 | Child Care Bear Hugs | 5.00 | 8.00 | 5.00 | 4.00 | 4.00 | 1.00 | - | - | - | - | - | 5.00 |
| 12 | Campus Safety | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | - | - | - | - | - | - | 5.00 |
| 13 | Health Assistants | - | - | 2.00 | - | 2.00 | - | - | - | - | - | - | 2.00 |
| 14 | Technology Support/Data & Network Analysis | 13.00 | 12.00 | 11.63 | 10.00 | 8.00 | - | - | - | - | - | - | 8.00 |
| 15 | District Office Secretaries/Specialist | 8.00 | 8.00 | 8.00 | 9.00 | 8.00 | - | 1.00 | - | - | - | - | 9.00 |
| 16 | Maintenance, Grounds & Custodians | 45.00 | 47.00 | 47.00 | 46.50 | 45.50 | - | - | - | - | - | - | 45.50 |
| 17 | Nutrition Services | 27.34 | 26.56 | 30.13 | 30.10 | - | - | - | - | - | - | 30.91 | 30.91 |
| Total FTE | | 299.50 | 347.33 | 351.53 | 318.95 | 243.63 | 1.00 | 26.80 | 0.83 | 13.44 | 4.63 | 30.91 | 321.23 |

Note: a full-time equivalent (FTE) = 8 hrs per day.

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

| | | | | | | 2024-25 Proposed Budget | | | | | |
|--------------------|--|--------------|--------------|--------------|--------------|-------------------------|----------|-------------|-------------|-------------|--------------|
| | | | | | | Grant Funds | | | | | |
| ADMINISTRATIVE FTE | | | | | | Gen Fund | ESSER | M98 | SIA | Title I | Total |
| 1 | Principals | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | - | - | - | - | 9.00 |
| 2 | Assistant Principals | 6.00 | 8.00 | 8.00 | 7.00 | 6.00 | - | 1.00 | - | - | 7.00 |
| 3 | Student Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 4 | Special Ed, Health and Behavior Program Coordinators | 2.00 | 2.80 | 2.00 | 3.00 | 2.00 | - | - | - | - | 2.00 |
| 5 | Curriculum, Instruction & Assessment Director | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | - | - | - | 0.50 | 1.00 |
| 6 | Elementary & Secondary Coordinators/Grant Writer | 3.00 | - | 3.00 | 2.00 | 2.00 | - | - | - | - | 2.00 |
| 7 | Equity, Diversity and Inclusion Director/Coordinator | 1.00 | - | 1.00 | 1.00 | - | - | - | 2.00 | - | 2.00 |
| 8 | EL Coordinator | 1.00 | 3.00 | 1.00 | 1.00 | - | - | - | - | - | - |
| 9 | Human Resource Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 10 | Director of Operations and Facilities | - | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 11 | Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 12 | IT Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 13 | Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| Total | | 28.00 | 29.80 | 31.00 | 30.00 | 25.50 | - | 1.00 | 2.00 | 0.50 | 29.00 |

| | | | | | | Grant Funds | | | | | |
|-------------------------------|---|--------------|--------------|--------------|--------------|--------------|----------|-------------|-------------|-------------|--------------|
| CONFIDENTIAL & SUPERVISOR FTE | | | | | | Gen Fund | ESSER | Other | SIA | Nut Serv | Total |
| 1 | Administrative Assistant | 3.00 | 2.00 | 2.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 2 | HR Admin Asst/HR Specialist/Tech Svcs | 2.00 | 2.50 | 4.00 | 4.00 | 3.85 | - | 0.15 | - | - | 4.00 |
| 3 | Payroll/Benefits | 2.00 | 2.50 | 1.00 | - | - | - | - | - | - | - |
| 4 | Accounting Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 5 | Financial Analyst | - | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 6 | Supt & Board Admin Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 7 | Communications Specialist | 0.80 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 8 | Facilities Manager | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| 9 | Maintenance & Custodial Supervisor | 1.00 | 2.00 | 2.00 | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 10 | Nutrition Services Manager | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 | 1.00 |
| 11 | Nutrition Services Supervisor | - | 1.00 | 1.00 | 1.00 | - | - | - | - | 1.00 | 1.00 |
| 12 | Student and Family Engagement Program Manager | - | - | - | 1.00 | - | - | - | 1.00 | - | 1.00 |
| 13 | MHS Office Manager | - | - | - | 1.00 | 1.00 | - | - | - | - | 1.00 |
| 14 | Safety Manager | 0.70 | 0.70 | 0.70 | 1.00 | - | - | 1.00 | - | - | 1.00 |
| 15 | IT Manager | - | - | - | - | 1.00 | - | - | - | - | 1.00 |
| TOTAL FTE | | 13.50 | 16.70 | 16.70 | 15.00 | 11.85 | - | 1.15 | 1.00 | 2.00 | 16.00 |

McMinnville School District
Employee Salary and Benefits Assumptions

| Compensation | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|----------------------------------|-----------------|-----------------|-----------------|----------------|
| Licensed* | | | | |
| Salary Schedule Increase | 2.75% | 2.75% | 3.00% | TBD |
| Step | <i>Step</i> | <i>Step</i> | <i>Step</i> | |
| Column | <i>Yes</i> | <i>Yes</i> | <i>Yes</i> | |
| Insurance Contribution (per mth) | \$ 1,613 | \$ 1,661 | \$ 1,727 | TBD |
| Insurance Percent Increase | 5% | 3% | 4% | |

| | | | | |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| Classified | | | | |
| Salary Schedule Increase | 3.50% | 2.75% | Varies** | Varies** |
| Step | <i>Yes</i> | <i>Yes</i> | <i>Yes</i> | <i>Yes</i> |
| Insurance Contribution (per mth) | \$ 1,613 | \$ 1,661 | \$ 1,727 | \$ 1,796 |
| Insurance Percent Increase | 6% | 3% | 4% | 4% |

| | | | | |
|----------------------------------|-----------------|-----------------|-----------------|------------|
| Admin* | | | | |
| Salary Schedule Increase | 2.75% | 2.75% | 3.00% | TBD |
| Step | <i>Step</i> | <i>Step</i> | <i>Step</i> | |
| Insurance Contribution (per mth) | \$ 1,613 | \$ 1,661 | \$ 1,727 | TBD |
| Insurance Percent Increase | 3% | 3% | 4% | |

| | | | | |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|
| Confidential/Supervisors | | | | |
| Salary Schedule Increase | 3.50% | 2.75% | Varies** | Varies** |
| Step | <i>Yes</i> | <i>Yes</i> | <i>Yes</i> | <i>Yes</i> |
| Insurance Contribution (per mth) | \$ 1,613 | \$ 1,661 | \$ 1,727 | \$ 1,796 |
| Insurance Percent Increase | 6% | 3% | 4% | 4% |

| PERS Employer Rates | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|----------------|----------------|----------------|----------------|
| Tier 1/Tier II Employer Rate | 17.8% | 17.8% | 18.3% | 18.3% |
| OPSRP Rate | 14.7% | 14.7% | 15.4% | 15.4% |
| Average PERS Employer Rate with PERS Bond cost of 7% | 23.0% | 23.0% | 24.0% | 24.0% |

* Licensed and Administrative staff also receive 6% PERS Pickup by the District

** Includes salary step adjustments + COLA which varied depending on position



McMinnville
School District No. 40

ORGANIZATIONAL



McMinnville

School District No. 40

800 NE Lafayette Avenue

McMinnville, OR 97128

Phone: 503.565.4000

Fax: 503.565.4030

2023-24 Budget Calendar For the Fiscal Year 2024-25 Budget Adoption

DECEMBER

- December 11, 2023 School Board approves Budget Calendar at Regular Board Meeting

APRIL

- April 17, 2024 Budget Orientation Work Session at 6:30 pm
 - Review information on enrollment forecast and estimated state school funding

MAY

- May 1, 2024 First Formal Budget Committee Meeting at 6:30 pm
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments
- May 15, 2024 Second Formal Budget Committee Meeting at 6:30 pm
 - Presentations/Reports
 - Questions/comments
 - Budget Approval

JUNE

- June 10, 2024 Adoption of Budget, Make Appropriations, Levy Taxes at School Board Meeting at 6:30 pm
 - Public Hearing
 - Budget Adoption

**Publication Dates for Budget Meeting Notices:*

- April 10, 2024 – Publish 1st Notice of Budget Committee Meeting – OR-ED-NBC
- April 24, 2024 – Publish 2nd Notice of Budget Committee Meeting – OR-ED-NBC
- May 29, 2024 – Publish Notice of Budget Hearing – OR-ED-1

McMinnville School District

BUDGET COMMITTEE

CITIZEN BUDGET COMMITTEE MEMBERS

TERM

| | |
|----------------------|---------------|
| Bob Clark* | June 30, 2025 |
| Andy Davies | June 30, 2024 |
| Jerry Hart* | June 30, 2025 |
| Jeff Knapp* | June 30, 2024 |
| John Linder* | June 30, 2026 |
| Janice Neuschwanger* | June 30, 2025 |
| Sal Peralta | June 30, 2024 |

(*2nd term)

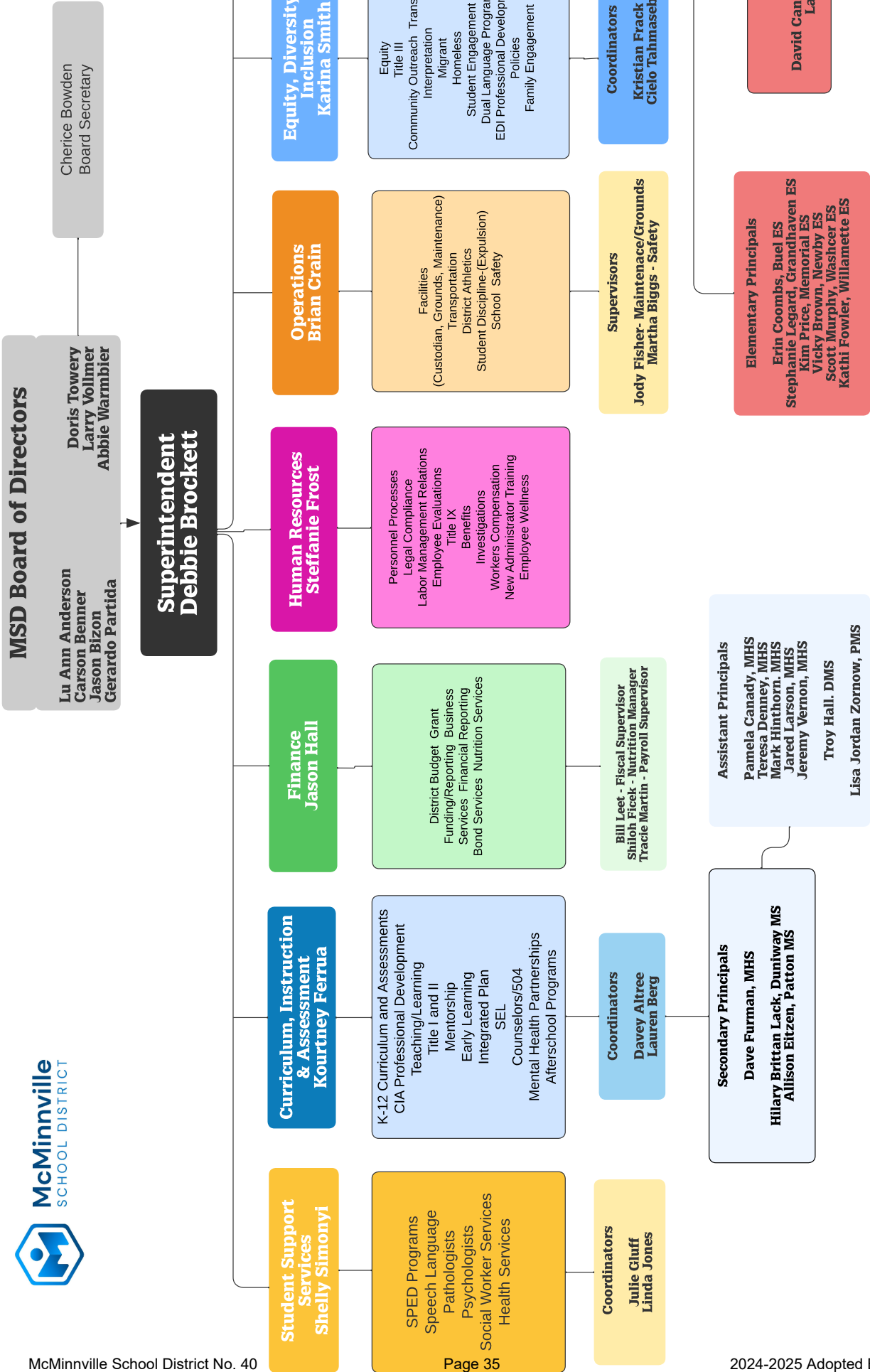
SCHOOL BOARD BUDGET COMMITTEE MEMBERS

| | |
|----------------------------|---------------|
| Jason Bizon, Board Chair | June 30, 2025 |
| Abbie Warmbier, Vice Chair | June 30, 2025 |
| Lu Ann Anderson, Director | June 30, 2027 |
| Carson Benner, Director | June 30, 2025 |
| Gerardo Partida, Director | June 30, 2027 |
| Doris Towery, Director | June 30, 2027 |
| Larry Vollmer, Director | June 30, 2027 |

ADMINISTRATION:

| | |
|---------------------|--|
| Debbie Brockett | Superintendent |
| Dr. Kourtney Ferrua | Director of Curriculum, Instruction and Assessment |
| Shelly Simonyi | Director of Student Services |
| Steffanie Frost | Director of Human Resources |
| Jason Hall | Director of Finance |
| Hiran Amerasinghe | Director of Technology and Information Services |
| Brian Crain | Director of Operations |
| Dr. Karina Smith | Director of Equity, Diversity, and Inclusion |

Organizational Leadership Chart
2024-25



MSD will honor, empower, and prepare each individual to thrive and contribute.

DISTRICT IDENTIFIED OUTCOMES & STRATEGIES

2024-25

| | | |
|------------|------------------|--|
| Strategies | Outcome-A | McMinnville School District will support the wellness, safety, and social-emotional development of all students with all focal groups reporting an increased sense of belonging at school and positive school culture as measured on the annual survey. |
| | | School teams will use a team approach to support students with social-emotional learning development and behavioral responses. |
| | | Strengthen responses for students' health and wellbeing by partnering with school staff, district staff, community partners and families. |
| | | Provide strong social-emotional learning materials and professional development with ongoing support so that MSD staff utilize evidence-based resources and strategies to support student wellness. |
| Strategies | Outcome-B | McMinnville School District students will experience rigorous well-rounded educational experiences with high levels of student interest, individual growth, and achievement toward grade-level standards, with at least a 55% passing rate on third-grade OSAS for ELA and at least a 53% passing rate on eighth-grade OSAS for math with all focal populations performing above the state average, and district growth rates above the state average. |
| | | Provide professional development and ongoing support with teacher leadership so that MSD staff employ high-quality, evidence-based professional practices and curricular materials to support diverse learners through classroom practices and a commitment to continuous professional growth. |
| | | Students in McMinnville School district will have learning supported through early learning opportunities, summer learning, and afterschool enrichment. |
| | | Teams will evaluate data quarterly and develop personalized plans and interventions for students who are at-risk. |
| | | Implement a MTSS system for academic (math & reading) and social-emotional learning (behavior) that supports student skill development at all levels so that MSD students grow continuously throughout our system with evidence to support individual learning and growth toward equitable outcomes for focal groups. |
| | | Prioritize special education staffing to support students who experience disabilities. |
| | | Prioritize staff collaboration time and maximize schedule to promote student learning (i.e. block schedule, early release, late start). |
| | | Targeted class size reductions to promote acceleration of learning and positive school climate, working and learning conditions and positive outcomes for students. |
| Strategies | Outcome-C | McMinnville School District will support strong attendance and drop-out prevention activities through the use of educator collaboration, data review, and alignment of multitiered systems of support which will contribute to: a regular attenders rate of at least 79% (students attending 90% of the school year or more), a regular attendance rate of at least 92%, a 9th-grade on track rate of at least 90%, and achieving at least a 93% graduation rate across all demographic groups. |
| | | MSD staff collaborate with intention to regularly and formatively review data using an equity lens to identify and mitigate barriers to student success with students who are at-risk will receive more intensive interventions overseen by staff which may include outreach such as home visits, culturally responsive interventions, data review, and individual check-ins. |
| | | Sustain summer school programs to include math and science credit recovery and CTE summer seminars for incoming 8th and 9th graders. |
| | | Maintain staffing dedicated to dropout prevention to work with and target students who are disenfranchised and on the verge of dropping out. |
| Strategies | Outcome-D | McMinnville School District will partner with families to promote the wellness, safety, and academic achievement of all students with all parent focal groups reporting an increased sense of engagement, relationships, culture, and school safety on the annual survey. |
| | | Enhance partnerships with families to support student success and equitable outcomes. |
| | | Provide outreach to families with a special focus on focal group populations who have historically experienced inequities in partnership with community resources and agencies. |
| | | Expand the work of equity, diversity, and inclusion in the district to support family engagement and partnership. |
| | | Partner with community agencies to provide more school-based services, parent education, and resources to support families, especially those in focal populations. |

| | | |
|------------|------------------|---|
| Strategies | Outcome-E | McMinnville School District will support the wellness, professional development, and safety of staff with a retention rate of licensed staff at 90%, and classified staff at 85%. |
| | | The district will support the onboarding and professional development of new educators and classified staff through robust mentoring and support. |
| | | The district will work to diversify the workforce in order to better serve students in focal populations and create a workforce that reflects the demographics of the student populations. |
| | | The district will work to increase pathways for classified staff (e.g. Grow Your Own programs) to enter the field of education. |
| Strategies | Outcome-F | McMinnville School District will support career and technical education development and partnership with the percentage of students receiving pathway endorsements and enrolling in post-secondary education will be above 50% for all focal populations and will be representative of student demographics. |
| | | District-wide data collection disaggregated by focal population will be used to identify and resolve pipeline obstacles preventing representative demographics in specific pathways or advanced courses. |
| | | Expansion of current offerings of CTE, community-based work, and internships will be expanded with collaboration between the district and community partners. |
| | | Utilize continuous examination of data to determine which students have access to work-based learning or career-connected learning experiences and expand opportunities. |
| | | Sustain additional assistant principal to oversee activities of high school success and monitor student growth. |
| | | Students in McMinnville School District will engage in college and career exploration opportunities, work-based learning experiences, and technical education opportunities that are aligned with their diverse interests and passions to build partnerships within our community throughout K-12. |
| | | Pathways from elementary through secondary will be strengthened to promote STEAM, arts, enrichment, and career technical education based on student interests, needs of the community, and opportunities to expand. |
| Strategies | Outcome-G | McMinnville School District will provide opportunities for rigorous college-level education courses and a high level of student interest with the participation of students in advanced placement increasing to 2.8%, and the enrollment in post-secondary reaching 60%. |
| | | MHS pathway and college readiness departments will evaluate on-track data quarterly and develop personalized plans for students using disaggregated data by focal populations for courses and caseloads. |
| | | Sustain additional counseling supports to ensure a smooth transition and help with late enrollment into post-secondary institutions; provide resources for college visits, parent education, and assisting students with selection and successful completion of college level courses. |
| | | Sustain after school program that provides homework help and clubs that are focused on career pathways. |
| | | Sustain AVID programs and Junior Seminar to ensure that there is equitable access to resources that improve students' knowledge about post-secondary opportunities. |

McMinnville School District #40

Code: DA
Adopted: 8/14/14
Revised/Readopted: 3/09/20
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 for 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
ALL FUNDS
BUDGET ESTIMATES - RESOURCES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1110 | AD VALOREM TAXES LEVIED | 25,990,164 | 27,196,233 | 28,047,924 | 29,274,321 | 29,274,321 | 29,274,321 |
| R1130 | CONSTRUCTION EXCISE TAX | 574,161 | 556,419 | 400,000 | 400,000 | 400,000 | 400,000 |
| R1500 | INTEREST ON INVESTMENT | 218,156 | 1,151,254 | 505,728 | 1,278,500 | 1,278,500 | 1,278,500 |
| R1600 | FOOD SERVICE | 48,929 | 263,398 | 328,000 | 235,000 | 235,000 | 235,000 |
| R1700 | EXTRA-CURRICULAR ACTIVITIES | 1,194,715 | 1,459,727 | 1,425,000 | 1,470,000 | 1,470,000 | 1,470,000 |
| R1800 | COMMUNITY SERVICE ACTIVITIES | 149,835 | 150,358 | 150,000 | 190,000 | 190,000 | 190,000 |
| R1910 | RENTALS | 79,808 | 85,833 | 834,500 | 127,500 | 127,500 | 127,500 |
| R1920 | DONATIONS FROM PRIVATE SOURCES | 101,958 | 96,423 | 407,236 | 445,765 | 445,765 | 445,765 |
| R1940 | SERVICES PROVIDED OTHER DISTRICTS | 41,717 | 14,184 | 41,500 | 80,000 | 80,000 | 80,000 |
| R1960 | RECOVERY OF PRIOR YEARS' EXPENDITURES | 210,334 | - | - | - | - | - |
| R1970 | SERVICES PROVIDED OTHER FUNDS | 3,280,161 | 3,439,045 | 3,596,300 | 3,747,283 | 3,747,283 | 3,747,283 |
| R1980 | FEES CHARGED TO GRANTS | 226,160 | 254,418 | 350,000 | 300,000 | 300,000 | 300,000 |
| R1990 | MISCELLANEOUS | 672,233 | 277,088 | 222,900 | 1,006,202 | 1,006,202 | 1,006,202 |
| | Total Local Revenues | 32,788,331 | 34,944,380 | 36,309,088 | 38,554,571 | 38,554,571 | 38,554,571 |
| R2101 | COUNTY SCHOOL FUNDS | 23,111 | 22,376 | 23,000 | 23,000 | 23,000 | 23,000 |
| R2102 | ESD APPORTIONMENT | 2,099,797 | 2,052,137 | 2,090,000 | 2,030,000 | 2,030,000 | 2,030,000 |
| R2199 | OTHER INTERMEDIATE REVENUE | 78,746 | 41,379 | 32,000 | 242,000 | 242,000 | 242,000 |
| | Total Intermediate Revenues | 2,201,654 | 2,115,892 | 2,145,000 | 2,295,000 | 2,295,000 | 2,295,000 |
| R3101 | STATE SCHOOL FUND - GENERAL | 55,023,306 | 57,384,198 | 60,402,000 | 65,450,000 | 65,450,000 | 65,450,000 |
| R3102 | STATE SCHOOL FUND - SCHOOL LUNCH MATCH | 24,447 | 21,995 | 35,000 | 25,000 | 25,000 | 25,000 |
| R3103 | COMMON SCHOOL FUND | 769,918 | 868,667 | 800,000 | 900,000 | 900,000 | 900,000 |
| R3105 | SSF-RESERVE FOR GROWTH | - | - | - | 500,000 | 500,000 | 500,000 |
| R3298 | STATE GRANT CARRYOVER | - | - | - | 750,334 | 750,334 | 750,334 |
| R3299 | STATE RESTRICTED GRANTS | 7,063,770 | 10,185,223 | 9,687,158 | 12,012,258 | 12,012,258 | 12,012,258 |
| | Total State Revenues | 62,881,441 | 68,460,083 | 70,924,158 | 79,637,592 | 79,637,592 | 79,637,592 |
| R4200 | FEDERAL UNRESTRICTED THROUGH STATE | - | 1,320 | 10,000 | 10,000 | 10,000 | 10,000 |
| R4500 | FEDERAL RESTRICTED THROUGH STATE | 11,675,436 | 11,988,416 | 10,906,226 | 9,193,824 | 9,193,824 | 9,193,824 |
| R4700 | FEDERAL RESTRICTED THROUGH OTHER | 98,047 | 50,243 | 112,020 | 112,020 | 112,020 | 112,020 |
| R4900 | FEDERAL COMMODITIES | 225,082 | 302,842 | 181,563 | 219,927 | 219,927 | 219,927 |
| | Total Federal Revenues | 11,998,565 | 12,342,821 | 11,209,809 | 9,535,771 | 9,535,771 | 9,535,771 |
| | SUBTOTAL OPERATING REVENUES | 109,869,991 | 117,863,176 | 120,588,055 | 130,022,934 | 130,022,934 | 130,022,934 |
| R5200 | INTERFUND TRANSFERS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| R5400 | BEG FUND BALANCE | 19,190,694 | 19,155,928 | 16,424,802 | 18,362,428 | 18,362,428 | 18,362,428 |
| | Total Other Revenues | 19,940,694 | 20,905,928 | 17,174,802 | 19,112,428 | 19,112,428 | 19,112,428 |
| | TOTAL REVENUES | 129,810,685 | 138,769,104 | 137,762,857 | 149,135,362 | 149,135,362 | 149,135,362 |

McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY FUNCTION

| Function | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY PROGRAMS | 19,924,211 | 20,736,029 | 21,331,724 | 22,418,388 | 22,418,388 | 22,418,388 |
| 1113 | ELEMENTARY EXTRACURRICULAR | 462 | 997 | 100,000 | 100,000 | 100,000 | 100,000 |
| 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 10,581,809 | 10,300,154 | 11,016,637 | 10,551,935 | 10,551,935 | 10,551,935 |
| 1122 | MIDDLE SCHOOL EXTRACURRICULAR | 360,197 | 379,368 | 831,867 | 982,505 | 982,505 | 982,505 |
| 1131 | HIGH SCHOOL PROGRAMS | 11,980,036 | 12,678,348 | 14,338,305 | 14,112,167 | 14,112,167 | 14,112,167 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | 1,351,125 | 1,623,325 | 1,936,752 | 1,993,030 | 1,993,030 | 1,993,030 |
| 1140 | PRE-K PROGRAMS | 317,797 | 279,443 | 370,934 | 387,151 | 387,151 | 387,151 |
| 1210 | TAG PROGRAMS | 269,805 | 89,686 | 97,359 | 105,211 | 105,211 | 105,211 |
| 1220 | SPECIAL EDUC CLASSROOMS | 3,675,820 | 4,118,955 | 4,749,538 | 5,812,543 | 5,812,543 | 5,812,543 |
| 1250 | LEARNING RESOURCE CENTERS (LRC) | 3,732,856 | 4,043,743 | 5,159,585 | 5,136,302 | 5,136,302 | 5,136,302 |
| 1270 | REMEDICATION AND TITLE I | 1,814,971 | 1,889,281 | 1,758,775 | 1,739,564 | 1,739,564 | 1,739,564 |
| 1280 | ALTERNATIVE ED & ONLINE PROGRAMS | 2,028,188 | 2,222,907 | 2,328,010 | 2,468,569 | 2,468,569 | 2,468,569 |
| 1291 | ELL PROGRAMS | 2,924,835 | 2,649,615 | 4,477,399 | 3,906,595 | 3,906,595 | 3,906,595 |
| 1292 | TEEN PARENT PROGRAMS | 75,368 | 77,725 | 76,462 | 82,564 | 82,564 | 82,564 |
| 1299 | OTHER PROGRAMS (TUTORING) | 5,440 | 16,332 | 49,809 | 13,000 | 13,000 | 13,000 |
| 1400 | SUMMER SCHOOL | 1,286,426 | 725,130 | 705,194 | 1,605,023 | 1,605,023 | 1,605,023 |
| 1000 | INSTRUCTIONAL SERVICES | 60,329,346 | 61,831,038 | 69,328,350 | 71,414,548 | 71,414,548 | 71,414,548 |
| 2110 | STUDENT SUPPORT SERVICES | 2,847,149 | 2,428,866 | 2,995,257 | 2,925,701 | 2,925,701 | 2,925,701 |
| 2120 | GUIDANCE SERVICES | 2,092,166 | 2,348,598 | 2,594,162 | 2,725,198 | 2,725,198 | 2,725,198 |
| 2130 | HEALTH SERVICES | 594,791 | 638,817 | 549,317 | 602,240 | 602,240 | 602,240 |
| 2140 | PSYCHOLOGICAL SERVICES | 957,697 | 1,075,523 | 1,050,121 | 1,054,340 | 1,054,340 | 1,054,340 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | 945,760 | 1,133,157 | 1,146,165 | 1,297,116 | 1,297,116 | 1,297,116 |
| 2190 | DIRECTION OF STUDENT SERVICES | 685,284 | 718,338 | 798,268 | 586,326 | 586,326 | 586,326 |
| 2210 | IMPROVEMENT OF INSTRUCTION | 2,096,384 | 3,074,393 | 3,038,747 | 3,709,622 | 3,709,622 | 3,709,622 |
| 2220 | EDUCATIONAL MEDIA SERVICES | 1,189,064 | 1,256,371 | 1,597,529 | 1,635,117 | 1,635,117 | 1,635,117 |
| 2230 | ASSESSMENT AND TESTING | 1,303 | - | 19,000 | 10,000 | 10,000 | 10,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 522,728 | 598,737 | 963,264 | 1,323,980 | 1,323,980 | 1,323,980 |
| 2310 | BOARD OF EDUCATION SERVICES | 341,284 | 298,402 | 465,630 | 494,624 | 494,624 | 494,624 |
| 2320 | EXEC ADMINISTRATIVE SERVICES | 477,187 | 475,209 | 582,310 | 593,936 | 593,936 | 593,936 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | 5,098,224 | 5,229,669 | 5,440,118 | 6,054,938 | 6,054,938 | 6,054,938 |
| 2490 | OTHER ADMIN SUPPORT SERVICES | 95,891 | 50,391 | 55,786 | 106,049 | 106,049 | 106,049 |
| 2510 | BUSINESS SUPPORT SERVICES | 325,731 | 312,999 | 328,215 | 349,954 | 349,954 | 349,954 |
| 2520 | FISCAL SERVICES | 756,800 | 717,054 | 855,604 | 1,021,197 | 1,021,197 | 1,021,197 |
| 2540 | FACILITIES OPERATION & MAINTENANCE | 6,644,630 | 7,396,409 | 7,595,420 | 8,624,551 | 8,624,551 | 8,624,551 |
| 2550 | STUDENT TRANSPORTATION | 2,436,764 | 3,670,112 | 3,143,472 | 5,442,656 | 5,442,656 | 5,442,656 |
| 2570 | INTERNAL SERVICES | 76,831 | 210,083 | 112,100 | 107,500 | 107,500 | 107,500 |
| 2610 | CENTRAL SUPPORT SERVICES DIRECTION | 1,819 | 1,122 | - | - | - | - |
| 2630 | INFORMATION SERVICES | 204,763 | 199,268 | 240,333 | 246,369 | 246,369 | 246,369 |
| 2640 | STAFF SERVICES | 673,454 | 1,738,262 | 820,965 | 1,511,907 | 1,511,907 | 1,511,907 |
| 2660 | TECHNOLOGY SERVICES | 1,100,507 | 1,142,809 | 1,149,009 | 1,608,947 | 1,608,947 | 1,608,947 |
| 2680 | TRANSLATION SERVICES | 118,882 | 8,449 | 151,160 | 205,493 | 205,493 | 205,493 |
| 2700 | SUPPLEMENTAL RETIREMENT | 97,652 | 100,921 | 254,000 | 364,000 | 364,000 | 364,000 |
| 2000 | SUPPORT SERVICES | 30,382,745 | 34,823,958 | 35,945,952 | 42,601,762 | 42,601,762 | 42,601,762 |
| 3100 | NUTRITION SERVICES | 3,210,399 | 3,755,305 | 4,349,002 | 5,772,413 | 5,772,413 | 5,772,413 |
| 3300 | COMMUNITY SERVICES | 56,023 | 92,488 | 268,396 | 266,981 | 266,981 | 266,981 |
| 3500 | CHILD CARE SERVICES | 316,508 | 267,359 | 242,812 | 248,172 | 248,172 | 248,172 |
| 3000 | ENTERPRISE & COMMUNITY SERVICES | 3,582,930 | 4,115,152 | 4,860,210 | 6,287,567 | 6,287,567 | 6,287,567 |
| 4000 | FACILITIES ACQUISITION & CONSTRUCTION | 2,254,084 | 4,491,805 | 5,066,121 | 5,261,881 | 5,261,881 | 5,261,881 |
| 5100 | DEBT SERVICE | 13,355,652 | 13,819,511 | 14,292,224 | 14,799,604 | 14,799,604 | 14,799,604 |
| 5200 | TRANSFERS OF FUNDS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 6000 | CONTINGENCIES | - | - | 520,000 | 520,000 | 520,000 | 520,000 |
| 7000 | UNAPPROPRIATED ENDING FUND BALANCE | 19,155,928 | 17,937,640 | 7,000,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| | TOTAL REQUIREMENTS | 129,810,685 | 138,769,104 | 137,762,857 | 149,135,362 | 149,135,362 | 149,135,362 |

McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY OBJECT

| Object# | Expenditure Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------|------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 111 | LICENSED SALARIES | 30,495,226 | 32,021,062 | 33,828,537 | 34,448,225 | 34,448,225 | 34,448,225 |
| 112 | CLASSIFIED SALARIES | 10,408,072 | 11,077,264 | 12,448,465 | 12,650,279 | 12,650,279 | 12,650,279 |
| 113 | ADMINISTRATORS | 3,625,814 | 3,797,448 | 3,947,899 | 3,861,271 | 3,861,271 | 3,861,271 |
| 114 | CONFIDENTIAL STAFF | 1,224,402 | 1,272,369 | 1,172,445 | 1,350,648 | 1,350,648 | 1,350,648 |
| 116 | RETIREMENT SEVERANCE | - | - | 175,000 | 150,000 | 150,000 | 150,000 |
| 118 | EXTRA-DUTY SALARIES | 756,458 | 764,770 | 877,352 | 1,074,573 | 1,074,573 | 1,074,573 |
| 120 | SUBSTITUTE WAGES | 194,041 | 320,675 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 1,156,025 | 1,215,906 | 1,090,504 | 1,787,037 | 1,787,037 | 1,787,037 |
| 151 | STUDENT LABOR | 110,152 | 78,500 | 67,000 | 73,000 | 73,000 | 73,000 |
| 100 | Salaries | 47,970,190 | 50,547,995 | 53,607,202 | 55,395,033 | 55,395,033 | 55,395,033 |
| 210 | PERS | 12,344,026 | 13,151,082 | 15,093,260 | 15,588,676 | 15,588,676 | 15,588,676 |
| 220 | FICA/MEDICARE | 3,608,343 | 3,793,101 | 3,977,305 | 4,115,242 | 4,115,242 | 4,115,242 |
| 230 | OTHER REQUIRED PAYROLL COSTS | 197,286 | 227,403 | 676,294 | 1,150,867 | 1,150,867 | 1,150,867 |
| 240 | CONTRACTUAL EMPLOYEE BENEFITS | 13,517,856 | 13,851,776 | 15,526,906 | 17,162,420 | 17,162,420 | 17,162,420 |
| 250 | TUITION REIMBURSEMENT (Note 1) | - | 41,202 | 134,000 | 459,000 | 459,000 | 459,000 |
| 270 | POST RETIREMENT HEALTH BENEFITS | 97,652 | 100,921 | 65,000 | 200,000 | 200,000 | 200,000 |
| 200 | Payroll Costs | 29,765,163 | 31,165,485 | 35,472,765 | 38,676,205 | 38,676,205 | 38,676,205 |
| 300 | SUBSTITUTE SERVICES | 1,097,525 | 1,430,514 | 1,368,035 | 1,479,075 | 1,479,075 | 1,479,075 |
| 310 | INSTRUCTIONAL PROFESSIONAL SERV | 1,044,623 | 1,532,455 | 1,384,221 | 1,673,426 | 1,673,426 | 1,673,426 |
| 320 | PROPERTY SERVICES | 2,860,547 | 2,436,527 | 3,226,064 | 3,382,341 | 3,382,341 | 3,382,341 |
| 330 | STUDENT TRANSPORTATION SERVICES | 2,529,467 | 3,609,235 | 3,145,095 | 5,468,975 | 5,468,975 | 5,468,975 |
| 340 | TRAVEL | 110,252 | 194,348 | 161,302 | 157,131 | 157,131 | 157,131 |
| 350 | COMMUNICATION | 247,465 | 288,487 | 353,325 | 344,975 | 344,975 | 344,975 |
| 371 | TUITION PAYMENTS TO OTH DISTRICTS | 36,237 | - | 104,000 | 304,000 | 304,000 | 304,000 |
| 374 | SCHOLARSHIPS | 12,725 | 30,750 | 58,000 | 58,000 | 58,000 | 58,000 |
| 380 | NON-INSTRUC PRO/TECHNICAL SERVICES | 1,713,700 | 664,104 | 817,430 | 878,874 | 878,874 | 878,874 |
| 300 | Purchased Services | 9,652,541 | 10,186,420 | 10,617,472 | 13,746,797 | 13,746,797 | 13,746,797 |
| 410 | CONSUMABLE MATERIALS/SUPPLIES | 3,044,187 | 3,209,393 | 5,840,065 | 5,747,987 | 5,747,987 | 5,747,987 |
| 420 | TEXTBOOKS | 1,206,290 | 1,226,239 | 588,682 | 884,178 | 884,178 | 884,178 |
| 430 | LIBRARY BOOKS | 13,952 | 16,339 | 32,343 | 32,343 | 32,343 | 32,343 |
| 440 | PERIODICALS | 2,306 | 1,161 | 4,208 | 4,278 | 4,278 | 4,278 |
| 450 | FOOD | 1,120,720 | 1,340,470 | 1,295,963 | 1,823,927 | 1,823,927 | 1,823,927 |
| 460 | NON-CONSUMABLE EQUIPMENT | 754,154 | 424,363 | 631,539 | 707,239 | 707,239 | 707,239 |
| 470 | COMPUTER SOFTWARE | 953,002 | 976,277 | 831,115 | 791,440 | 791,440 | 791,440 |
| 480 | COMPUTER HARDWARE | 713,451 | 429,273 | 769,757 | 1,136,257 | 1,136,257 | 1,136,257 |
| 400 | Supplies and Materials | 7,808,062 | 7,623,515 | 9,993,672 | 11,127,649 | 11,127,649 | 11,127,649 |
| 520 | BUILDING ACQUISITION/IMPROVEMENT | 93,081 | 4,273,538 | 3,228,047 | 3,671,881 | 3,671,881 | 3,671,881 |
| 530 | IMPROVEMENTS OTHER THAN BLDG | 62,639 | 22,169 | 460,334 | 460,000 | 460,000 | 460,000 |
| 540 | DEPRECIABLE EQUIPMENT | 29,112 | 396,845 | 400,000 | 644,633 | 644,633 | 644,633 |
| 550 | DEPRECIABLE TECHNOLOGY | 184,798 | - | 367,740 | 370,000 | 370,000 | 370,000 |
| 500 | Capital Outlay | 369,630 | 4,692,552 | 4,456,121 | 5,146,514 | 5,146,514 | 5,146,514 |
| 610 | REDEMPTION OF PRINCIPAL | 8,270,000 | 9,125,000 | 10,040,000 | 10,860,000 | 10,860,000 | 10,860,000 |
| 620 | INTEREST | 5,085,652 | 4,694,511 | 4,252,224 | 3,939,604 | 3,939,604 | 3,939,604 |
| 640 | DUES AND FEES | 139,336 | 152,525 | 143,926 | 144,326 | 144,326 | 144,326 |
| 650 | LIABILITY & PROPERTY INSURANCE | 600,370 | 620,963 | 696,450 | 886,649 | 886,649 | 886,649 |
| 670 | TAXES AND LICENSES | 17,653 | 18,080 | 20,000 | 20,000 | 20,000 | 20,000 |
| 690 | GRANT INDIRECT CHARGES | 226,160 | 254,418 | 193,025 | 422,585 | 422,585 | 422,585 |
| 600 | Other Objects | 14,339,171 | 14,865,497 | 15,345,625 | 16,273,164 | 16,273,164 | 16,273,164 |
| 710 | FUND TRANSFERS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 700 | Transfers | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 810 | PLANNED RESERVE (CONTINGENCY) | - | - | 520,000 | 520,000 | 520,000 | 520,000 |
| 820 | RESERVED FOR NEXT YEAR | 19,155,928 | 17,937,640 | 7,000,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| 800 | Other Uses of Funds | 19,155,928 | 17,937,640 | 7,520,000 | 8,020,000 | 8,020,000 | 8,020,000 |
| TOTAL | | 129,810,685 | 138,769,104 | 137,762,857 | 149,135,362 | 149,135,362 | 149,135,362 |



McMinnville
School District No. 40

GENERAL FUND

McMINNVILLE SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - REVENUES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|----------------|------------------------------------|---------------------|-------------------|-------------------|--------------------|-----------------------|-----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1111 * | AD VALOREM TAXES LEVIED | 15,765,803 | 16,483,543 | 16,950,000 | 17,900,000 | \$ 17,900,000 | \$ 17,900,000 |
| R1112 * | PRIOR YEAR'S TAXES | 213,443 | 315,906 | 350,000 | 300,000 | 300,000 | 300,000 |
| R1113* | COUNTY TAX SALES | 1,595 | 5,241 | 12,000 | 12,000 | 12,000 | 12,000 |
| R1114* | PAYMENTS IN LIEU OF PROP TAXES | - | - | - | - | - | - |
| R1190* | PENALTIES/INTEREST TAXES | 59,596 | 70,470 | 80,000 | 80,000 | 80,000 | 80,000 |
| R1510 | INTEREST ON INVESTMENT | 128,976 | 629,360 | 360,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| R1710 | ADMISSIONS | 20,153 | 27,541 | 25,000 | 25,000 | 25,000 | 25,000 |
| R1741 | HIGH SCH ATHLETIC FEES | 128,952 | 138,807 | 100,000 | 125,000 | 125,000 | 125,000 |
| R1742 | MID SCH ATHLETIC FEES | 30,849 | 66,426 | 30,000 | 50,000 | 50,000 | 50,000 |
| R1801 | BEAR HUGS FEES | 149,835 | 150,358 | 150,000 | 190,000 | 190,000 | 190,000 |
| R1910 | RENTALS | 4,060 | 4,575 | 9,000 | 9,000 | 9,000 | 9,000 |
| R1980 | SERVICE PROVIDED OTHER FUNDS | 226,160 | 254,418 | 250,000 | 300,000 | 300,000 | 300,000 |
| R1990 | MISCELLANEOUS | 12,053 | 34,710 | 21,000 | 21,000 | 21,000 | 21,000 |
| 1000 | TOTAL LOCAL SOURCES | 16,741,475 | 18,181,355 | 18,337,000 | 20,012,000 | 20,012,000 | 20,012,000 |
| R2101 * | COUNTY SCHOOL FUNDS | 23,112 | 22,376 | 23,000 | 23,000 | 23,000 | 23,000 |
| R2102 | ESD APPORTIONMENT | 2,099,797 | 2,052,137 | 2,190,000 | 2,030,000 | 2,030,000 | 2,030,000 |
| R2199 | OTHER INTERMEDIATE SOURCE | 1,617 | 1,698 | 2,000 | 2,000 | 2,000 | 2,000 |
| 2000 | TOTAL INTERMEDIATE SOURCES | 2,124,525 | 2,076,211 | 2,215,000 | 2,055,000 | 2,055,000 | 2,055,000 |
| R3101 * | STATE SCHOOL FUND - GENRL | 55,023,306 | 57,384,196 | 60,402,000 | 65,450,000 | 65,450,000 | 65,450,000 |
| R3103 * | COMMON SCHOOL FUND | 769,918 | 868,670 | 800,000 | 900,000 | 900,000 | 900,000 |
| R3105 | SSF-RESERVE FOR GROWTH | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| R3299 | STATE RESTRICTED GRANTS | - | 11,599 | - | - | - | - |
| 3000 | TOTAL STATE SOURCES | 55,793,223 | 58,264,465 | 61,702,000 | 66,850,000 | 66,850,000 | 66,850,000 |
| R4201 | TRANS FEE FOSTER CHILD | - | 1,320 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4000 | TOTAL FEDERAL SOURCES | - | 1,320 | 10,000 | 10,000 | 10,000 | 10,000 |
| | SUBTOTAL OPERATING REVENUES | 74,659,224 | 78,523,351 | 82,264,000 | 88,927,000 | 88,927,000 | 88,927,000 |
| R5400 | BEG FUND BALANCE | 9,537,813 | 9,593,105 | 10,188,575 | 11,077,069 | 11,077,069 | 11,077,069 |
| 5000 | TOTAL OTHER SOURCES | 9,537,813 | 9,593,105 | 10,188,575 | 11,077,069 | 11,077,069 | 11,077,069 |
| | FUND TOTAL | 84,197,037 | 88,116,456 | 92,452,575 | 100,004,069 | \$ 100,004,069 | \$ 100,004,069 |

* Component of SSF calculation

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

| Function | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--------------------------------------|---------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY PROGRAMS | 16,435,041 | 16,630,923 | 18,574,133 | 19,553,611 | 19,553,611 | 19,553,611 |
| 1121 | MIDDLE/JUNIOR HIGH PROGRAMS | 8,529,868 | 8,331,648 | 8,995,410 | 8,827,548 | 8,827,548 | 8,827,548 |
| 1122 | MIDDLE SCH CO-CURRICULAR | 217,590 | 196,765 | 201,181 | 338,738 | 338,738 | 338,738 |
| 1131 | HIGH SCHOOL PROGRAMS | 10,208,907 | 10,563,954 | 11,850,798 | 11,760,437 | 11,760,437 | 11,760,437 |
| 1132 | HIGH SCH CO-CURRICULAR | 640,226 | 697,003 | 799,332 | 840,630 | 840,630 | 840,630 |
| 1140 | PRE-K PROGRAMS | 118,991 | 106,314 | 141,666 | 155,512 | 155,512 | 155,512 |
| 1210 | TALENTED & GIFTED (TAG) PROGRAMS | 269,805 | 89,686 | 97,359 | 105,211 | 105,211 | 105,211 |
| 1220 | SPECIAL EDUC CLASSROOMS | 3,217,552 | 3,716,402 | 4,074,470 | 5,028,120 | 5,028,120 | 5,028,120 |
| 1250 | LEARNING RESOURCE CENTER (LRC) | 3,276,096 | 3,402,891 | 3,939,811 | 3,993,528 | 3,993,528 | 3,993,528 |
| 1280 | ALTERNATIVE EDUCATION | 1,723,140 | 2,029,294 | 2,092,792 | 2,262,795 | 2,262,795 | 2,262,795 |
| 1289 | ONLINE EDUCATION | 239,501 | 152,084 | 176,875 | 204,574 | 204,574 | 204,574 |
| 1291 | ELL PROGRAMS | 2,817,054 | 2,591,543 | 4,285,982 | 3,708,841 | 3,708,841 | 3,708,841 |
| 1292 | TEEN PARENT PROGRAMS | 75,368 | 77,725 | 76,462 | 82,564 | 82,564 | 82,564 |
| 1299 | OTHER PROGRAMS (TUTORING) | 5,440 | 16,332 | 49,809 | 13,000 | 13,000 | 13,000 |
| 1000 | INSTRUCTIONAL SERVICES | 47,774,580 | 48,602,566 | 55,356,080 | 56,875,110 | 56,875,110 | 56,875,110 |
| 2110 | STUDENT SUPPORT SERVICES | 1,491,130 | 1,409,725 | 1,455,021 | 1,486,391 | 1,486,391 | 1,486,391 |
| 2114 | STUDENT DATA SERVICES | 534,134 | 179,514 | 473,821 | 291,788 | 291,788 | 291,788 |
| 2115 | STUDENT SAFETY | 204,882 | 182,494 | 218,758 | 306,443 | 306,443 | 306,443 |
| 2120 | GUIDANCE SERVICES | 1,849,376 | 2,047,409 | 2,297,344 | 2,424,265 | 2,424,265 | 2,424,265 |
| 2130 | HEALTH SERVICES | 404,680 | 359,555 | 375,369 | 545,847 | 545,847 | 545,847 |
| 2140 | PSYCHOLOGICAL SERVICES | 464,148 | 432,667 | 347,425 | 396,801 | 396,801 | 396,801 |
| 2150 | SPEECH PATHOLOGY/AUDIOL | 749,603 | 937,058 | 816,548 | 970,161 | 970,161 | 970,161 |
| 2190 | DIRECTION OF STUDENT SERVICES | 508,762 | 537,410 | 610,737 | 586,326 | 586,326 | 586,326 |
| 2210 | IMPROVEMENT OF INSTRUCTION | 1,340,776 | 918,935 | 1,647,354 | 1,734,705 | 1,734,705 | 1,734,705 |
| 2213 | TECHNOLOGY CURR DEVELOPMENT | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 2220 | EDUCATIONAL MEDIA SERVICES | 726,334 | 746,450 | 852,843 | 937,051 | 937,051 | 937,051 |
| 2229 | SCHOOL TECHNOLOGY SUPPORT | 449,181 | 499,852 | 641,141 | 593,521 | 593,521 | 593,521 |
| 2230 | ASSESSMENT AND TESTING | 1,303 | - | 19,000 | 10,000 | 10,000 | 10,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | 166,783 | 240,771 | 224,076 | 219,350 | 219,350 | 219,350 |
| 2310 | BOARD OF EDUCATION | 341,284 | 298,402 | 465,630 | 494,624 | 494,624 | 494,624 |
| 2320 | EXECUTIVE ADMIN SERVICES | 477,187 | 475,209 | 582,310 | 593,936 | 593,936 | 593,936 |
| 2410 | OFFICE OF PRINCIPAL | 4,394,854 | 4,441,097 | 4,668,936 | 5,462,975 | 5,462,975 | 5,462,975 |
| 2510 | BUSINESS SUPPORT SERVICES | 325,731 | 312,999 | 328,215 | 349,954 | 349,954 | 349,954 |
| 2520 | FISCAL SERVICES | 756,800 | 717,054 | 855,604 | 1,021,197 | 1,021,197 | 1,021,197 |
| 2540 | OPER/MAINT PLANT SERVICE | 6,099,222 | 6,537,711 | 6,446,512 | 7,464,581 | 7,464,581 | 7,464,581 |
| 2546 | SECURITY SERVICES | 98,617 | 195,144 | 80,000 | 90,000 | 90,000 | 90,000 |
| 2550 | STUDENT TRANSPORTATION | 2,434,817 | 3,575,707 | 3,143,472 | 5,442,656 | 5,442,656 | 5,442,656 |
| 2570 | INTERNAL SERVICES | 76,831 | 59,149 | 112,100 | 107,500 | 107,500 | 107,500 |
| 2630 | COMMUNICATIONS | 204,763 | 199,268 | 240,333 | 246,369 | 246,369 | 246,369 |
| 2640 | STAFF SERVICES | 667,537 | 859,998 | 784,965 | 885,907 | 885,907 | 885,907 |
| 2660 | TECHNOLOGY SERVICES | 893,039 | 993,389 | 999,009 | 1,386,947 | 1,386,947 | 1,386,947 |
| 2680 | TRANSLATION SERVICES | 118,882 | 8,449 | 151,160 | 205,493 | 205,493 | 205,493 |
| 2700 | SUPPLEMENTAL RETIREMENT | 97,652 | 100,921 | 254,000 | 364,000 | 364,000 | 364,000 |
| 2000 | SUPPORT SERVICES | 25,878,307 | 27,266,337 | 29,141,683 | 34,668,787 | 34,668,787 | 34,668,787 |
| 3500 | CARE OF CHILDREN SERVICES | 201,044 | 162,424 | 204,812 | 210,172 | 210,172 | 210,172 |
| 5200 | TRANSFERS OF FUNDS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 6110 | PLANNED RESERVE (CONTINGENCY) | - | - | 500,000 | 500,000 | 500,000 | 500,000 |
| 7770 | UNAPPROP ENDING FUND BAL | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| | TOTAL REQUIREMENTS | 84,197,036 | 88,116,456 | 92,452,575 | 100,004,069 | 100,004,069 | 100,004,069 |

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

| Object | Account Title | ACTUAL (AUDITED) | | | CURRENT BUDGET | | | 2024-25 BUDGET | | |
|--------------|--------------------------------------|---------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted | Proposed | Approved | Adopted |
| 111 | LICENSED SALARIES | 26,633,823 | 26,423,626 | 29,339,597 | 29,641,864 | 29,641,864 | 29,641,864 | 29,641,864 | 29,641,864 | 29,641,864 |
| 112 | CLASSIFIED SALARIES | 7,693,602 | 7,803,257 | 9,250,313 | 9,704,305 | 9,704,305 | 9,704,305 | 9,704,305 | 9,704,305 | 9,704,305 |
| 113 | ADMINISTRATORS | 3,132,283 | 3,190,576 | 3,436,662 | 3,544,893 | 3,544,893 | 3,544,893 | 3,544,893 | 3,544,893 | 3,544,893 |
| 114 | CONFIDENTIAL STAFF | 925,730 | 815,047 | 849,783 | 990,151 | 990,151 | 990,151 | 990,151 | 990,151 | 990,151 |
| 116 | RETIREMENT SEVERANCE | - | - | 175,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 118 | EXTRA-DUTY SALARIES | 619,042 | 663,326 | 730,207 | 968,652 | 968,652 | 968,652 | 968,652 | 968,652 | 968,652 |
| 120 | SUBSTITUTE WAGES | 194,041 | 318,738 | - | - | - | - | - | - | - |
| 130 | ADDITIONAL WAGES | 269,090 | 329,643 | 246,570 | 201,770 | 201,770 | 201,770 | 201,770 | 201,770 | 201,770 |
| 151 | STUDENT LABOR | 45,882 | 26,821 | 45,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 100 | Salaries | 39,513,493 | 39,571,034 | 44,073,132 | 45,216,635 | 45,216,635 | 45,216,635 | 45,216,635 | 45,216,635 | 45,216,635 |
| 210 | PUBLIC EMPLOYEES RETIREMENT | 10,306,453 | 10,400,761 | 12,673,674 | 12,999,809 | 12,999,809 | 12,999,809 | 12,999,809 | 12,999,809 | 12,999,809 |
| 220 | FICA/MEDICARE | 2,970,879 | 2,963,252 | 3,333,744 | 3,397,412 | 3,397,412 | 3,397,412 | 3,397,412 | 3,397,412 | 3,397,412 |
| 221 | PMFLI | - | - | 173,142 | 176,884 | 176,884 | 176,884 | 176,884 | 176,884 | 176,884 |
| 231 | WORKER'S COMP/UNEMPLOYMENT | 154,018 | 169,819 | 374,452 | 773,869 | 773,869 | 773,869 | 773,869 | 773,869 | 773,869 |
| 240 | EMPLOYEE INSURANCE BENEFITS | 11,020,681 | 11,097,207 | 12,508,376 | 14,171,687 | 14,171,687 | 14,171,687 | 14,171,687 | 14,171,687 | 14,171,687 |
| 250 | TUITION REIMBURSEMENT | - | 41,202 | 134,000 | 134,000 | 134,000 | 134,000 | 134,000 | 134,000 | 134,000 |
| 270 | POST RETIREMENT HEALTH BENEFITS | 97,652 | 100,921 | 65,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 200 | Payroll Costs | 24,549,683 | 24,773,162 | 29,262,388 | 31,853,660 | 31,853,660 | 31,853,660 | 31,853,660 | 31,853,660 | 31,853,660 |
| 300 | SUBSTITUTE SERVICES | 1,061,164 | 1,369,819 | 1,286,535 | 1,394,575 | 1,394,575 | 1,394,575 | 1,394,575 | 1,394,575 | 1,394,575 |
| 310 | INSTRUCTIONAL PROFESSIONAL SERVICES | 523,985 | 864,467 | 369,450 | 612,700 | 612,700 | 612,700 | 612,700 | 612,700 | 612,700 |
| 320 | PROPERTY SERVICES/UTILITIES | 2,052,662 | 2,216,871 | 2,025,600 | 2,258,925 | 2,258,925 | 2,258,925 | 2,258,925 | 2,258,925 | 2,258,925 |
| 330 | STUDENT TRANSPORTATION SERVICES | 2,352,133 | 3,498,037 | 3,088,095 | 5,347,775 | 5,347,775 | 5,347,775 | 5,347,775 | 5,347,775 | 5,347,775 |
| 340 | TRAVEL | 48,825 | 63,591 | 91,881 | 87,081 | 87,081 | 87,081 | 87,081 | 87,081 | 87,081 |
| 350 | COMMUNICATIONS | 223,523 | 263,338 | 338,325 | 329,975 | 329,975 | 329,975 | 329,975 | 329,975 | 329,975 |
| 370 | TUITION | - | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 380 | NON-INSTRUCTIONAL PROF/TECH SERVICES | 589,334 | 475,734 | 524,930 | 586,374 | 586,374 | 586,374 | 586,374 | 586,374 | 586,374 |
| 300 | Purchased Services | 6,851,626 | 8,751,858 | 7,728,816 | 10,621,405 | 10,621,405 | 10,621,405 | 10,621,405 | 10,621,405 | 10,621,405 |
| 410 | SUPPLIES | 1,110,591 | 1,120,113 | 1,389,954 | 1,454,989 | 1,454,989 | 1,454,989 | 1,454,989 | 1,454,989 | 1,454,989 |
| 420 | TEXTBOOKS | 14,722 | 41,202 | 76,572 | 73,497 | 73,497 | 73,497 | 73,497 | 73,497 | 73,497 |
| 430 | LIBRARY BOOKS | 13,952 | 16,339 | 32,343 | 32,343 | 32,343 | 32,343 | 32,343 | 32,343 | 32,343 |
| 440 | PERIODICALS | 2,306 | 1,161 | 4,208 | 4,278 | 4,278 | 4,278 | 4,278 | 4,278 | 4,278 |
| 460 | NON-CONSUMABLE EQUIPMENT | 268,451 | 310,437 | 248,539 | 225,039 | 225,039 | 225,039 | 225,039 | 225,039 | 225,039 |
| 470 | COMPUTER SOFTWARE | 676,496 | 564,074 | 766,940 | 741,440 | 741,440 | 741,440 | 741,440 | 741,440 | 741,440 |
| 480 | COMPUTER HARDWARE | 151,708 | 164,147 | 344,757 | 559,257 | 559,257 | 559,257 | 559,257 | 559,257 | 559,257 |
| 400 | Supplies and Materials | 2,238,226 | 2,217,472 | 2,863,313 | 3,090,843 | 3,090,843 | 3,090,843 | 3,090,843 | 3,090,843 | 3,090,843 |
| 530 | IMPROVEMENTS OTHER THAN BLDGS | - | 22,169 | - | - | - | - | - | - | - |
| 540 | EQUIPMENT | - | 6,885 | - | - | - | - | - | - | - |
| 500 | Capital Outlay | - | 29,053 | - | - | - | - | - | - | - |
| 640 | DUES AND FEES | 100,533 | 68,235 | 78,926 | 85,326 | 85,326 | 85,326 | 85,326 | 85,326 | 85,326 |
| 650 | INSURANCE AND JUDGEMENTS | 600,370 | 620,513 | 696,000 | 886,199 | 886,199 | 886,199 | 886,199 | 886,199 | 886,199 |
| 600 | Other Objects | 700,903 | 688,748 | 774,926 | 971,525 | 971,525 | 971,525 | 971,525 | 971,525 | 971,525 |
| 710 | FUND TRANSFERS | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 700 | Transfers | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 810 | CONTINGENCY | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 820 | UNAPPROPRIATED | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| 800 | Other Uses of Funds | 9,593,105 | 10,335,129 | 7,000,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 |
| TOTAL | | 84,197,036 | 88,116,456 | 92,452,575 | 100,004,069 | 100,004,069 | 100,004,069 | 100,004,069 | 100,004,069 | 100,004,069 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|------|-------------------------------|---------------------|------------|-------------------|-------------------|------------|------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY K-5 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 9,072,984 | 9,080,000 | 9,789,149 | 10,101,094 | 10,101,094 | 10,101,094 |
| 112 | CLASSIFIED SALARIES | 501,612 | 543,339 | 767,197 | 756,288 | 756,288 | 756,288 |
| 121 | SUBSTITUTES-LICENSED | 31,009 | 93,401 | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 47,321 | 14,014 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 58,245 | 48,101 | 35,400 | 34,800 | 34,800 | 34,800 |
| 100 | Salaries | 9,711,170 | 9,778,855 | 10,591,746 | 10,892,182 | 10,892,182 | 10,892,182 |
| 210 | PUB EMPLOY RETIREMENT SYS | 2,610,524 | 2,685,073 | 3,245,943 | 3,286,377 | 3,286,377 | 3,286,377 |
| 220 | FICA/MEDICARE | 731,205 | 732,927 | 808,973 | 826,382 | 826,382 | 826,382 |
| 221 | PMFLI | - | - | 42,875 | 43,210 | 43,210 | 43,210 |
| 231 | WORKERS' COMPENSATION | 31,351 | 32,608 | 68,701 | 189,042 | 189,042 | 189,042 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 2,524,240 | 2,553,616 | 2,777,535 | 3,397,238 | 3,397,238 | 3,397,238 |
| 200 | Payroll Costs | 5,897,320 | 6,004,225 | 6,944,027 | 7,742,249 | 7,742,249 | 7,742,249 |
| 301 | SUBSTITUTE SERVICES | 443,195 | 502,927 | 523,755 | 523,745 | 523,745 | 523,745 |
| 310 | INSTRUC CONSULT/PROF | 250 | 355 | 600 | 600 | 600 | 600 |
| 320 | PROPERTY SERVICES | 34,799 | 36,082 | 43,650 | 43,650 | 43,650 | 43,650 |
| 340 | TRAVEL | - | 450 | 1,050 | 1,050 | 1,050 | 1,050 |
| 350 | COMMUNICATION | 34,767 | 43,262 | 51,950 | 51,950 | 51,950 | 51,950 |
| 300 | Purchased Services | 513,010 | 583,076 | 621,005 | 620,995 | 620,995 | 620,995 |
| 410 | SUPPLIES | 194,886 | 180,080 | 251,437 | 232,177 | 232,177 | 232,177 |
| 420 | TEXTBOOKS | 1,923 | 1,200 | 9,958 | 9,958 | 9,958 | 9,958 |
| 430 | LIBRARY BOOKS | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 440 | PERIODICALS | - | - | 660 | 750 | 750 | 750 |
| 460 | NON-CONSUMABLE ITEMS | 76,319 | 29,785 | 41,950 | 16,950 | 16,950 | 16,950 |
| 470 | COMPUTER SOFTWARE | 1,296 | 1,763 | 2,150 | 2,150 | 2,150 | 2,150 |
| 480 | COMPUTER HARDWARE | 39,117 | 51,940 | 106,200 | 31,200 | 31,200 | 31,200 |
| 400 | Supplies and Materials | 313,541 | 264,767 | 417,355 | 298,185 | 298,185 | 298,185 |
| | Function Total | 16,435,041 | 16,630,922 | 18,574,133 | 19,553,611 | 19,553,611 | 19,553,611 |
| 1121 | MIDDLE SCHOOL 6-8 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 4,938,094 | 4,742,395 | 5,104,740 | 4,817,470 | 4,817,470 | 4,817,470 |
| 112 | CLASSIFIED SALARIES | 101,889 | 95,604 | 127,435 | 128,768 | 128,768 | 128,768 |
| 121 | SUBSTITUTES-LICENSED | 26,709 | 87,637 | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 8,381 | 12,160 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 39,079 | 49,462 | 37,507 | 32,500 | 32,500 | 32,500 |
| 100 | Salaries | 5,114,152 | 4,987,259 | 5,269,682 | 4,978,738 | 4,978,738 | 4,978,738 |
| 210 | PUB EMPLOY RETIREMENT SYS | 1,428,143 | 1,398,329 | 1,585,622 | 1,501,032 | 1,501,032 | 1,501,032 |
| 220 | FICA/MEDICARE | 387,075 | 374,447 | 398,369 | 374,180 | 374,180 | 374,180 |
| 221 | PMFLI | - | - | 20,808 | 19,565 | 19,565 | 19,565 |
| 231 | WORKERS' COMPENSATION | 16,394 | 16,530 | 56,074 | 85,597 | 85,597 | 85,597 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 1,258,379 | 1,188,150 | 1,201,500 | 1,340,827 | 1,340,827 | 1,340,827 |
| 200 | Payroll Costs | 3,089,990 | 2,977,456 | 3,262,373 | 3,321,200 | 3,321,200 | 3,321,200 |
| 301 | SUBSTITUTE SERVICES | 152,592 | 221,384 | 195,947 | 198,440 | 198,440 | 198,440 |
| 310 | INSTRUC CONSULT/PROF | 952 | 875 | 10,000 | 10,000 | 10,000 | 10,000 |
| 320 | PROPERTY SERVICES | 13,764 | 14,195 | 21,400 | 21,225 | 21,225 | 21,225 |
| 340 | TRAVEL | 756 | 1,107 | 794 | 794 | 794 | 794 |
| 350 | COMMUNICATION | 16,932 | 18,862 | 28,000 | 22,500 | 22,500 | 22,500 |
| 380 | NON-INST PROF/TECH SRV | 477 | 112 | 250 | 250 | 250 | 250 |
| 300 | Purchased Services | 185,472 | 256,535 | 256,391 | 253,209 | 253,209 | 253,209 |
| 410 | SUPPLIES | 78,205 | 78,662 | 130,799 | 123,256 | 123,256 | 123,256 |
| 420 | TEXTBOOKS | 234 | 288 | 11,679 | 11,679 | 11,679 | 11,679 |
| 430 | LIBRARY BOOKS | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 440 | PERODICALS | 379 | - | 220 | 200 | 200 | 200 |
| 460 | NON-CONSUMABLE ITEMS | 17,096 | 21,292 | 26,093 | 11,093 | 11,093 | 11,093 |
| 470 | COMPUTER SOFTWARE | 610 | 3,988 | 4,253 | 4,253 | 4,253 | 4,253 |
| 480 | COMPUTER HARDWARE | 43,699 | 6,104 | 28,615 | 118,615 | 118,615 | 118,615 |
| 400 | Supplies and Materials | 140,223 | 110,334 | 206,659 | 274,096 | 274,096 | 274,096 |
| 640 | DUES AND FEES | 30 | 64 | 305 | 305 | 305 | 305 |
| 600 | Other Objects | 30 | 64 | 305 | 305 | 305 | 305 |
| | Function Total | 8,529,868 | 8,331,648 | 8,995,410 | 8,827,548 | 8,827,548 | 8,827,548 |
| 1122 | MIDDLE SCHOOL CO-CURRICULAR | | | | | | |
| 130 | ADDITIONAL WAGES | 129,821 | 141,149 | 131,032 | 191,775 | 191,775 | 191,775 |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 100 | Salaries | 129,821 | 141,149 | 131,032 | 191,775 | 191,775 | 191,775 |
| 210 | PUB EMPLOY RETIREMENT SYS | 30,200 | 30,233 | 17,466 | 58,403 | 58,403 | 58,403 |
| 220 | FICA/MEDICARE | 9,881 | 10,692 | 9,276 | 14,487 | 14,487 | 14,487 |
| 221 | PMFLI | - | - | - | 758 | 758 | 758 |
| 231 | WORKERS' COMPENSATION | 416 | 470 | 407 | 3,314 | 3,314 | 3,314 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 12 | - | - | - | - | - |
| 200 | Payroll Costs | 40,508 | 41,395 | 27,149 | 76,962 | 76,962 | 76,962 |
| 301 | SUBSTITUTE SERVICES | 1,943 | 5,696 | 3,000 | 10,000 | 10,000 | 10,000 |
| 310 | INSTRUC CONSULT/PROF | 6,296 | 8,094 | 10,000 | 30,000 | 30,000 | 30,000 |
| 320 | PROPERTY SERVICES | 4,288 | (133) | - | - | - | - |
| 340 | TRAVEL | 558 | 469 | - | - | - | - |
| 300 | Purchased Services | 12,527 | 14,126 | 13,000 | 40,000 | 40,000 | 40,000 |
| 410 | SUPPLIES | 23,139 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 460 | EQUIPMENT | 10,910 | - | - | - | - | - |
| 400 | Supplies and Materials | 34,049 | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 640 | DUES AND FEES | 685 | 95 | - | - | - | - |
| 600 | Other Objects | 685 | 95 | - | - | - | - |
| | Function Total | 217,590 | 196,765 | 201,181 | 338,738 | 338,738 | 338,738 |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 5,744,979 | 5,934,379 | 6,628,220 | 6,340,424 | 6,340,424 | 6,340,424 |
| 112 | CLASSIFIED SALARIES | 91,235 | 93,722 | 107,380 | 108,637 | 108,637 | 108,637 |
| 121 | SUBSTITUTES-LICENSED | 61,349 | 102,382 | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | 14,002 | 4,876 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 185,527 | 152,316 | 193,287 | 256,145 | 256,145 | 256,145 |
| 151 | STUDENT LABOR | 14,875 | 15,337 | 15,000 | 15,000 | 15,000 | 15,000 |
| 100 | Salaries | 6,111,967 | 6,303,012 | 6,943,887 | 6,720,206 | 6,720,206 | 6,720,206 |
| 210 | PUB EMPLOY RETIREMENT SYS | 1,683,541 | 1,723,198 | 2,042,565 | 1,965,710 | 1,965,710 | 1,965,710 |
| 220 | FICA/MEDICARE | 456,951 | 471,981 | 512,978 | 489,146 | 489,146 | 489,146 |
| 221 | PMFLI | - | - | 26,823 | 25,576 | 25,576 | 25,576 |
| 231 | WORKERS' COMPENSATION | 19,696 | 21,231 | 62,380 | 111,896 | 111,896 | 111,896 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 1,451,421 | 1,526,676 | 1,522,465 | 1,734,263 | 1,734,263 | 1,734,263 |
| 200 | Payroll Costs | 3,611,610 | 3,743,087 | 4,167,211 | 4,326,591 | 4,326,591 | 4,326,591 |
| 301 | SUBSTITUTE SERVICES | 229,380 | 264,791 | 222,600 | 261,000 | 261,000 | 261,000 |
| 310 | INSTRUC CONSULT/PROF | 13,080 | 3,517 | 8,500 | 8,500 | 8,500 | 8,500 |
| 320 | PROPERTY SERVICES | 34,219 | 48,269 | 47,800 | 47,800 | 47,800 | 47,800 |
| 340 | TRAVEL | 1,263 | 1,772 | 250 | 250 | 250 | 250 |
| 350 | COMMUNICATION | 25,330 | 23,337 | 45,000 | 45,000 | 45,000 | 45,000 |
| 300 | Purchased Services | 303,272 | 341,686 | 324,150 | 362,550 | 362,550 | 362,550 |
| 410 | SUPPLIES | 94,133 | 102,176 | 172,900 | 168,440 | 168,440 | 168,440 |
| 420 | TEXTBOOKS | 5,951 | 4,557 | 7,000 | 7,000 | 7,000 | 7,000 |
| 430 | LIBRARY BOOKS | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 460 | NON-CONSUMABLE ITEMS | 44,433 | 29,173 | 63,750 | 38,750 | 38,750 | 38,750 |
| 470 | COMPUTER SOFTWARE | 1,595 | 3,925 | 9,400 | 9,400 | 9,400 | 9,400 |
| 480 | COMPUTER HARDWARE | 34,734 | 14,170 | 160,000 | 125,000 | 125,000 | 125,000 |
| 400 | Supplies and Materials | 180,845 | 154,001 | 415,050 | 350,590 | 350,590 | 350,590 |
| 530 | IMPROVEMNTS OTHR THAN BLDGS | - | 22,169 | - | - | - | - |
| 500 | Capital Outlay | - | 22,169 | - | - | - | - |
| 640 | DUES AND FEES | 1,213 | - | 500 | 500 | 500 | 500 |
| 600 | Other Objects | 1,213 | - | 500 | 500 | 500 | 500 |
| | Function Total | 10,208,907 | 10,563,954 | 11,850,798 | 11,760,437 | 11,760,437 | 11,760,437 |
| 1132 | HIGH SCHOOL CO-CURRICULAR | | | | | | |
| 111 | LICENSED SALARIES | - | 29,846 | 45,071 | 66,436 | 66,436 | 66,436 |
| 112 | CLASSIFIED SALARIES | 32,371 | - | 36,757 | - | - | - |
| 130 | ADDITIONAL WAGES | 309,604 | 360,867 | 355,626 | 370,476 | 370,476 | 370,476 |
| 100 | Salaries | 341,974 | 390,713 | 437,454 | 436,912 | 436,912 | 436,912 |
| 210 | PUB EMPLOY RETIREMENT SYS | 68,120 | 74,632 | 116,619 | 134,744 | 134,744 | 134,744 |
| 220 | FICA/MEDICARE | 26,067 | 29,815 | 33,465 | 33,424 | 33,424 | 33,424 |
| 221 | PMFLI | - | - | 1,750 | 1,748 | 1,748 | 1,748 |
| 231 | WORKERS' COMPENSATION | 1,096 | 1,286 | 879 | 7,646 | 7,646 | 7,646 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 18,001 | 11,517 | 25,455 | 21,657 | 21,657 | 21,657 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 200 | Payroll Costs | 113,283 | 117,249 | 178,168 | 199,218 | 199,218 | 199,218 |
| 301 | SUBSTITUTE SERVICES | 6,194 | 4,985 | 6,510 | 6,500 | 6,500 | 6,500 |
| 310 | INSTRUC CONSULT/PROF | 47,211 | 70,136 | 80,000 | 90,000 | 90,000 | 90,000 |
| 320 | PROPERTY SERVICES | 19,953 | 9,976 | 15,000 | 20,000 | 20,000 | 20,000 |
| 340 | TRAVEL | 2,725 | 2,281 | 2,400 | 3,000 | 3,000 | 3,000 |
| 350 | COMMUNICATION | 1,135 | 1,819 | 300 | 2,000 | 2,000 | 2,000 |
| 300 | Purchased Services | 77,217 | 89,197 | 104,210 | 121,500 | 121,500 | 121,500 |
| 410 | SUPPLIES | 88,358 | 84,651 | 65,000 | 65,000 | 65,000 | 65,000 |
| 460 | NON-CONSUMABLE ITEMS | 2,903 | - | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 2,470 | 2,827 | 2,500 | 3,000 | 3,000 | 3,000 |
| 480 | COMPUTER HARDWARE | 1,217 | - | - | - | - | - |
| 400 | Supplies and Materials | 94,948 | 87,478 | 67,500 | 68,000 | 68,000 | 68,000 |
| 640 | DUES AND FEES | 12,803 | 12,365 | 12,000 | 15,000 | 15,000 | 15,000 |
| 600 | Other Objects | 12,803 | 12,365 | 12,000 | 15,000 | 15,000 | 15,000 |
| | Function Total | 640,226 | 697,003 | 799,332 | 840,630 | 840,630 | 840,630 |
| 1140 | PRE-KINDERGARTEN PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 54,400 | 59,400 | 68,421 | 79,454 | 79,454 | 79,454 |
| 122 | SUBSTITUTES-CLASSIFIED | - | 2,507 | - | - | - | - |
| 130 | ADDITIONAL WAGES | - | 60 | - | - | - | - |
| 100 | Salaries | 54,400 | 61,967 | 68,421 | 79,454 | 79,454 | 79,454 |
| 210 | PUB EMPLOY RETIREMENT SYS | 12,721 | 14,401 | 16,792 | 19,736 | 19,736 | 19,736 |
| 220 | FICA/MEDICARE | 4,148 | 4,723 | 5,234 | 6,078 | 6,078 | 6,078 |
| 221 | PMFLI | - | - | 303 | 318 | 318 | 318 |
| 231 | WORKERS' COMPENSATION | 189 | 223 | 436 | 1,390 | 1,390 | 1,390 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 31,654 | 21,484 | 31,880 | 40,536 | 40,536 | 40,536 |
| 200 | Payroll Costs | 48,713 | 40,831 | 54,645 | 68,058 | 68,058 | 68,058 |
| 301 | SUBSTITUTE SERVICES | 11,603 | 2,892 | 3,000 | 3,000 | 3,000 | 3,000 |
| 300 | Purchased Services | 11,603 | 2,892 | 3,000 | 3,000 | 3,000 | 3,000 |
| 410 | SUPPLIES | 4,275 | 624 | 15,600 | 5,000 | 5,000 | 5,000 |
| 400 | Supplies and Materials | 4,275 | 624 | 15,600 | 5,000 | 5,000 | 5,000 |
| | Function Total | 118,991 | 106,314 | 141,666 | 155,512 | 155,512 | 155,512 |
| 1210 | TALENTED & GIFTED (TAG) PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 114,497 | - | - | - | - | - |
| 112 | CLASSIFIED SALARIES | 42,822 | 44,731 | 49,932 | 50,266 | 50,266 | 50,266 |
| 100 | Salaries | 157,319 | 44,731 | 49,932 | 50,266 | 50,266 | 50,266 |
| 210 | PUB EMPLOY RETIREMENT SYS | 40,329 | 10,240 | 12,252 | 12,486 | 12,486 | 12,486 |
| 220 | FICA/MEDICARE | 11,851 | 3,365 | 3,822 | 3,845 | 3,845 | 3,845 |
| 221 | PMFLI | - | - | 198 | 201 | 201 | 201 |
| 231 | WORKERS' COMPENSATION | 503 | 162 | 340 | 880 | 880 | 880 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 59,603 | 30,897 | 25,690 | 32,407 | 32,407 | 32,407 |
| 200 | Payroll Costs | 112,285 | 44,664 | 42,302 | 49,820 | 49,820 | 49,820 |
| 301 | SUBSTITUTE SERVICES | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 310 | INSTRUC CONSULT/PROF | 70 | - | - | - | - | - |
| 350 | COMMUNICATION | - | - | 625 | 625 | 625 | 625 |
| 300 | Purchased Services | 70 | - | 3,125 | 3,125 | 3,125 | 3,125 |
| 410 | SUPPLIES | 131 | 291 | 2,000 | 2,000 | 2,000 | 2,000 |
| 400 | Supplies and Materials | 131 | 291 | 2,000 | 2,000 | 2,000 | 2,000 |
| | Function Total | 269,805 | 89,686 | 97,359 | 105,211 | 105,211 | 105,211 |
| 1220 | SPECIAL EDUCATION CLASSROOMS | | | | | | |
| 111 | LICENSED SALARIES | 671,254 | 794,301 | 833,589 | 1,006,178 | 1,006,178 | 1,006,178 |
| 112 | CLASSIFIED SALARIES | 1,089,387 | 1,226,767 | 1,433,520 | 1,627,435 | 1,627,435 | 1,627,435 |
| 121 | SUBSTITUTES-LICENSED | - | 1,632 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 145 | 227 | - | - | - | - |
| 100 | Salaries | 1,760,786 | 2,022,927 | 2,267,109 | 2,633,613 | 2,633,613 | 2,633,613 |
| 210 | PUB EMPLOY RETIREMENT SYS | 415,350 | 471,213 | 606,365 | 714,559 | 714,559 | 714,559 |
| 220 | FICA/MEDICARE | 130,674 | 148,930 | 173,424 | 201,471 | 201,471 | 201,471 |
| 221 | PMFLI | - | - | 9,067 | 10,534 | 10,534 | 10,534 |
| 231 | WORKERS' COMPENSATION | 6,043 | 7,117 | 18,300 | 46,088 | 46,088 | 46,088 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 803,806 | 960,272 | 906,480 | 1,319,803 | 1,319,803 | 1,319,803 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 200 | Payroll Costs | 1,355,874 | 1,587,532 | 1,713,636 | 2,292,456 | 2,292,456 | 2,292,456 |
| 301 | SUBSTITUTE SERVICES | 88,408 | 85,717 | 81,600 | 90,000 | 90,000 | 90,000 |
| 340 | TRAVEL | - | 110 | - | - | - | - |
| 300 | Purchased Services | 88,408 | 85,827 | 81,600 | 90,000 | 90,000 | 90,000 |
| 410 | SUPPLIES | 10,757 | 8,223 | 8,050 | 8,050 | 8,050 | 8,050 |
| 420 | TEXTBOOKS | 1,475 | - | 4,075 | 4,000 | 4,000 | 4,000 |
| 460 | EQUIPMENT | 252 | - | - | - | - | - |
| 470 | COMPUTER SOFTWARE | - | 7,890 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 4,004 | - | - | - | - |
| 400 | Supplies and Materials | 12,484 | 20,117 | 12,125 | 12,050 | 12,050 | 12,050 |
| | Function Total | 3,217,552 | 3,716,403 | 4,074,470 | 5,028,119 | 5,028,119 | 5,028,119 |
| 1250 | SPEC EDUC (LRC) LEARNING RESOURCE CENTER | | | | | | |
| 111 | LICENSED SALARIES | 1,114,014 | 1,179,529 | 1,440,846 | 1,427,433 | 1,427,433 | 1,427,433 |
| 112 | CLASSIFIED SALARIES | 771,044 | 758,289 | 787,435 | 683,394 | 683,394 | 683,394 |
| 121 | SUBSTITUTES-LICENSED | 1,923 | - | - | - | - | - |
| 130 | ADDITIONAL WAGES | 28,063 | 81,789 | 78,750 | 143,000 | 143,000 | 143,000 |
| 100 | Salaries | 1,915,044 | 2,019,608 | 2,307,031 | 2,253,827 | 2,253,827 | 2,253,827 |
| 210 | PUB EMPLOY RETIREMENT SYS | 462,222 | 491,956 | 637,829 | 609,975 | 609,975 | 609,975 |
| 220 | FICA/MEDICARE | 143,732 | 150,891 | 170,784 | 161,478 | 161,478 | 161,478 |
| 221 | PMFLI | - | - | 8,912 | 8,443 | 8,443 | 8,443 |
| 231 | WORKERS' COMPENSATION | 6,423 | 6,958 | 19,942 | 36,939 | 36,939 | 36,939 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 708,304 | 694,141 | 732,175 | 860,027 | 860,027 | 860,027 |
| 200 | Payroll Costs | 1,320,682 | 1,343,946 | 1,569,642 | 1,676,863 | 1,676,863 | 1,676,863 |
| 301 | SUBSTITUTE SERVICES | 33,613 | 31,631 | 55,680 | 55,680 | 55,680 | 55,680 |
| 300 | Purchased Services | 33,613 | 31,631 | 55,680 | 55,680 | 55,680 | 55,680 |
| 410 | SUPPLIES | 6,757 | 6,672 | 7,368 | 7,068 | 7,068 | 7,068 |
| 420 | TEXTBOOKS | - | 549 | 90 | 90 | 90 | 90 |
| 460 | NON-CONSUMABLE ITEMS | - | 281 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 204 | - | - | - | - |
| 400 | Supplies and Materials | 6,757 | 7,706 | 7,458 | 7,158 | 7,158 | 7,158 |
| | Function Total | 3,276,096 | 3,402,891 | 3,939,811 | 3,993,528 | 3,993,528 | 3,993,528 |
| 1280 | ALTERNATIVE EDUCATION PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 775,369 | 850,664 | 894,697 | 902,276 | 902,276 | 902,276 |
| 112 | CLASSIFIED SALARIES | 181,055 | 213,016 | 264,464 | 269,354 | 269,354 | 269,354 |
| 113 | ADMINISTRATORS | 58,659 | 68,427 | 72,970 | 118,259 | 118,259 | 118,259 |
| 121 | SUBSTITUTES-LICENSED | 1,110 | - | - | - | - | - |
| 130 | ADDITIONAL WAGES | 14,600 | 5,750 | 3,500 | 3,500 | 3,500 | 3,500 |
| 100 | Salaries | 1,030,794 | 1,137,857 | 1,235,631 | 1,293,389 | 1,293,389 | 1,293,389 |
| 210 | PUB EMPLOY RETIREMENT SYS | 276,809 | 311,359 | 361,712 | 381,641 | 381,641 | 381,641 |
| 220 | FICA/MEDICARE | 78,368 | 85,446 | 94,526 | 98,677 | 98,677 | 98,677 |
| 221 | PMFLI | - | - | 4,928 | 5,160 | 5,160 | 5,160 |
| 231 | WORKERS' COMPENSATION | 3,374 | 3,826 | 9,950 | 22,573 | 22,573 | 22,573 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 314,496 | 371,092 | 344,345 | 423,056 | 423,056 | 423,056 |
| 200 | Payroll Costs | 673,047 | 771,724 | 815,461 | 931,106 | 931,106 | 931,106 |
| 301 | SUBSTITUTE SERVICES | 15,949 | 25,112 | 35,000 | 32,000 | 32,000 | 32,000 |
| 310 | INSTRUC CONSULT/PROF | - | 90,124 | - | - | - | - |
| 340 | TRAVEL | 127 | 94 | 100 | 100 | 100 | 100 |
| 300 | Purchased Services | 16,076 | 115,330 | 35,100 | 32,100 | 32,100 | 32,100 |
| 410 | SUPPLIES | 3,144 | 3,833 | 4,700 | 4,300 | 4,300 | 4,300 |
| 420 | TEXTBOOKS | 79 | - | 400 | 400 | 400 | 400 |
| 460 | NON-CONSUMABLE ITEMS | - | 188 | 1,500 | 1,500 | 1,500 | 1,500 |
| 480 | COMPUTER HARDWARE | - | 362 | - | - | - | - |
| 400 | Supplies and Materials | 3,224 | 4,383 | 6,600 | 6,200 | 6,200 | 6,200 |
| | Function Total | 1,723,140 | 2,029,294 | 2,092,792 | 2,262,795 | 2,262,795 | 2,262,795 |
| 1289 | ONLINE EDUCATION | | | | | | |
| 111 | LICENSED SALARIES | 112,843 | 85,688 | 83,056 | 87,209 | 87,209 | 87,209 |
| 112 | CLASSIFIED SALARIES | 24,970 | 9,119 | 20,804 | 27,025 | 27,025 | 27,025 |
| 100 | Salaries | 137,813 | 94,806 | 103,860 | 114,233 | 114,233 | 114,233 |
| 210 | PUB EMPLOY RETIREMENT SYS | 36,677 | 25,700 | 30,470 | 33,608 | 33,608 | 33,608 |
| 220 | FICA/MEDICARE | 10,407 | 7,125 | 7,945 | 8,739 | 8,739 | 8,739 |
| 221 | PMFLI | - | - | 415 | 457 | 457 | 457 |
| 231 | WORKERS' COMPENSATION | 451 | 315 | 3,000 | 1,999 | 1,999 | 1,999 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 53,425 | 24,137 | 27,585 | 41,937 | 41,937 | 41,937 |
| 200 | Payroll Costs | 100,960 | 57,277 | 69,415 | 86,740 | 86,740 | 86,740 |
| 301 | SUBSTITUTE SERVICES | 729 | - | 3,600 | 3,600 | 3,600 | 3,600 |
| 300 | Purchased Services | 729 | - | 3,600 | 3,600 | 3,600 | 3,600 |
| | Function Total | 239,501 | 152,084 | 176,875 | 204,574 | 204,574 | 204,574 |
| 1291 | ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 1,038,213 | 1,087,956 | 1,124,251 | 1,368,313 | 1,368,313 | 1,368,313 |
| 112 | CLASSIFIED SALARIES | 495,465 | 431,645 | 579,204 | 659,366 | 659,366 | 659,366 |
| 113 | ADMINISTRATORS | 113,271 | - | 119,719 | - | - | - |
| 121 | SUBSTITUTES-LICENSED | - | 128 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 7,631 | 18,273 | 11,000 | 11,000 | 11,000 | 11,000 |
| 100 | Salaries | 1,654,580 | 1,538,002 | 1,834,174 | 2,038,679 | 2,038,679 | 2,038,679 |
| 210 | PUB EMPLOY RETIREMENT SYS | 440,911 | 400,986 | 522,892 | 585,774 | 585,774 | 585,774 |
| 220 | FICA/MEDICARE | 125,290 | 114,329 | 140,033 | 155,117 | 155,117 | 155,117 |
| 221 | PMFLI | - | - | 7,295 | 8,111 | 8,111 | 8,111 |
| 231 | WORKERS' COMPENSATION | 5,469 | 5,222 | 13,890 | 35,484 | 35,484 | 35,484 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 532,188 | 483,897 | 1,676,870 | 794,897 | 794,897 | 794,897 |
| 200 | Payroll Costs | 1,103,858 | 1,004,434 | 2,360,980 | 1,579,384 | 1,579,384 | 1,579,384 |
| 301 | SUBSTITUTE SERVICES | 23,648 | 28,079 | 49,800 | 49,800 | 49,800 | 49,800 |
| 310 | INSTRUC CONSULT/PROF | 2,136 | 1,685 | 2,700 | 2,700 | 2,700 | 2,700 |
| 340 | TRAVEL | 4,066 | 306 | 1,400 | 1,400 | 1,400 | 1,400 |
| 350 | COMMUNICATION | 842 | 900 | 1,850 | 1,800 | 1,800 | 1,800 |
| 300 | Purchased Services | 30,692 | 30,970 | 55,750 | 55,700 | 55,700 | 55,700 |
| 410 | SUPPLIES | 25,826 | 17,118 | 25,508 | 25,508 | 25,508 | 25,508 |
| 420 | TEXTBOOKS | - | 146 | 5,370 | 5,370 | 5,370 | 5,370 |
| 460 | NON-CONSUMABLE ITEMS | 674 | - | 500 | 500 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | 108 | 814 | 2,200 | 2,200 | 2,200 | 2,200 |
| 480 | COMPUTER HARDWARE | 1,316 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 400 | Supplies and Materials | 27,924 | 18,078 | 35,078 | 35,078 | 35,078 | 35,078 |
| 640 | DUES AND FEES | - | 59 | - | - | - | - |
| 600 | Other Objects | - | 59 | - | - | - | - |
| | Function Total | 2,817,054 | 2,591,543 | 4,285,982 | 3,708,841 | 3,708,841 | 3,708,841 |
| 1292 | TEEN PARENT PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 39,238 | 40,306 | 43,980 | 44,520 | 44,520 | 44,520 |
| 100 | Salaries | 39,238 | 40,306 | 43,980 | 44,520 | 44,520 | 44,520 |
| 210 | PUB EMPLOY RETIREMENT SYS | 8,522 | 8,755 | 10,792 | 11,059 | 11,059 | 11,059 |
| 220 | FICA/MEDICARE | 3,002 | 3,083 | 3,364 | 3,406 | 3,406 | 3,406 |
| 221 | PMFLI | - | - | 176 | 178 | 178 | 178 |
| 231 | WORKERS' COMPENSATION | 134 | 141 | 140 | 779 | 779 | 779 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 22,895 | 23,713 | 17,010 | 21,622 | 21,622 | 21,622 |
| 200 | Payroll Costs | 34,553 | 35,692 | 31,482 | 37,044 | 37,044 | 37,044 |
| 301 | SUBSTITUTE SERVICES | 632 | 711 | - | - | - | - |
| 300 | Purchased Services | 632 | 711 | - | - | - | - |
| 410 | SUPPLIES | 944 | 1,016 | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 944 | 1,016 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Function Total | 75,368 | 77,725 | 76,462 | 82,564 | 82,564 | 82,564 |
| 1299 | OTHER PROGRAMS (TUTORING) | | | | | | |
| 130 | ADDITIONAL WAGES | 3,305 | 11,492 | 37,200 | 10,000 | 10,000 | 10,000 |
| 100 | Salaries | 3,305 | 11,492 | 37,200 | 10,000 | 10,000 | 10,000 |
| 210 | PUB EMPLOY RETIREMENT SYS | 521 | 1,765 | 9,830 | 2,500 | 2,500 | 2,500 |
| 220 | FICA/MEDICARE | 252 | 734 | 2,754 | 500 | 500 | 500 |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 11 | 39 | 25 | - | - | - |
| 200 | Payroll Costs | 785 | 2,538 | 12,609 | 3,000 | 3,000 | 3,000 |
| 310 | INSTRUC CONSULT/PROF | 1,350 | 2,200 | - | - | - | - |
| 340 | TRAVEL | - | 102 | - | - | - | - |
| 300 | Purchased Services | 1,350 | 2,302 | - | - | - | - |
| | Function Total | 5,440 | 16,332 | 49,809 | 13,000 | 13,000 | 13,000 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---------------------------------|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 2110 | STUDENT SUPPORT SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 605,072 | 584,719 | 643,150 | 614,252 | 614,252 | 614,252 |
| 112 | CLASSIFIED SALARIES | 228,913 | 192,252 | 229,695 | 241,358 | 241,358 | 241,358 |
| 130 | ADDITIONAL WAGES | 4,801 | 3,426 | 3,475 | 5,225 | 5,225 | 5,225 |
| 122 | SUBSTITUTES-CLASSIFIED | - | - | - | - | - | - |
| 100 | Salaries | 838,787 | 780,397 | 876,320 | 860,835 | 860,835 | 860,835 |
| 210 | PUB EMPLOY RETIREMENT SYS | 215,316 | 210,455 | 252,786 | 249,389 | 249,389 | 249,389 |
| 220 | FICA/MEDICARE | 62,369 | 58,153 | 66,774 | 65,454 | 65,454 | 65,454 |
| 221 | PMFLI | - | - | 3,493 | 3,422 | 3,422 | 3,422 |
| 231 | WORKERS' COMPENSATION | 2,740 | 2,636 | 6,823 | 14,973 | 14,973 | 14,973 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 256,170 | 230,385 | 238,035 | 281,528 | 281,528 | 281,528 |
| 200 | Payroll Costs | 536,595 | 501,628 | 567,911 | 614,766 | 614,766 | 614,766 |
| 301 | SUBSTITUTE SERVICES | 9,182 | 5,099 | 7,440 | 7,440 | 7,440 | 7,440 |
| 350 | COMMUNICATION | 926 | 856 | 1,000 | 1,000 | 1,000 | 1,000 |
| 380 | NON-INSTRCT PROFITECH SRV | 103,862 | 118,968 | - | - | - | - |
| 300 | Purchased Services | 113,971 | 124,923 | 8,440 | 8,440 | 8,440 | 8,440 |
| 410 | SUPPLIES | 1,777 | 2,777 | 2,350 | 2,350 | 2,350 | 2,350 |
| 400 | Supplies and Materials | 1,777 | 2,777 | 2,350 | 2,350 | 2,350 | 2,350 |
| | Function Total | 1,491,130 | 1,409,725 | 1,455,021 | 1,486,391 | 1,486,391 | 1,486,391 |
| 2114 | STUDENT DATA SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 135,330 | 84,137 | 96,622 | 106,853 | 106,853 | 106,853 |
| 100 | Salaries | 135,330 | 84,137 | 96,622 | 106,853 | 106,853 | 106,853 |
| 210 | PUB EMPLOY RETIREMENT SYS | 30,114 | 18,274 | 23,711 | 26,542 | 26,542 | 26,542 |
| 220 | FICA/MEDICARE | 10,162 | 6,426 | 7,392 | 8,174 | 8,174 | 8,174 |
| 221 | PMFLI | - | - | 386 | 427 | 427 | 427 |
| 231 | WORKERS' COMPENSATION | 451 | 283 | 810 | 1,870 | 1,870 | 1,870 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 35,273 | 19,897 | 17,100 | 21,721 | 21,721 | 21,721 |
| 200 | Payroll Costs | 76,000 | 44,880 | 49,399 | 58,735 | 58,735 | 58,735 |
| 310 | INSTRUC CONSULT/PROF | 60 | - | 2,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | - | - | 800 | 200 | 200 | 200 |
| 300 | Purchased Services | 60 | - | 2,800 | 1,200 | 1,200 | 1,200 |
| 470 | COMPUTER SOFTWARE | 322,744 | 50,497 | 325,000 | 125,000 | 125,000 | 125,000 |
| 400 | Supplies and Materials | 322,744 | 50,497 | 325,000 | 125,000 | 125,000 | 125,000 |
| | Function Total | 534,134 | 179,514 | 473,821 | 291,788 | 291,788 | 291,788 |
| 2115 | STUDENT SAFETY | | | | | | |
| 112 | CLASSIFIED SALARIES | 52,265 | 61,254 | 55,978 | 97,766 | 97,766 | 97,766 |
| 130 | ADDITIONAL WAGES | 3,979 | 937 | - | - | - | - |
| 100 | Salaries | 56,244 | 62,191 | 55,978 | 97,766 | 97,766 | 97,766 |
| 210 | PUB EMPLOY RETIREMENT SYS | 10,838 | 10,907 | 13,737 | 24,285 | 24,285 | 24,285 |
| 220 | FICA/MEDICARE | 4,303 | 4,767 | 4,282 | 7,479 | 7,479 | 7,479 |
| 221 | PMFLI | - | - | 224 | 391 | 391 | 391 |
| 231 | WORKERS' COMPENSATION | 202 | 231 | 542 | 1,711 | 1,711 | 1,711 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 38,416 | 45,441 | 33,995 | 64,811 | 64,811 | 64,811 |
| 200 | Payroll Costs | 53,760 | 61,345 | 52,780 | 98,678 | 98,678 | 98,678 |
| 380 | NON-INSTRCT PROFITECH SRV | 94,879 | 58,958 | 110,000 | 110,000 | 110,000 | 110,000 |
| 300 | Purchased Services | 94,879 | 58,958 | 110,000 | 110,000 | 110,000 | 110,000 |
| | Function Total | 204,882 | 182,494 | 218,758 | 306,443 | 306,443 | 306,443 |
| 2120 | GUIDANCE SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 998,248 | 1,150,049 | 1,291,971 | 1,295,851 | 1,295,851 | 1,295,851 |
| 112 | CLASSIFIED SALARIES | 150,890 | 109,809 | 119,685 | 129,393 | 129,393 | 129,393 |
| 130 | ADDITIONAL WAGES | 297 | 2,552 | - | - | - | - |
| 100 | Salaries | 1,149,435 | 1,262,409 | 1,411,656 | 1,425,244 | 1,425,244 | 1,425,244 |
| 210 | PUB EMPLOY RETIREMENT SYS | 318,106 | 368,432 | 423,940 | 431,782 | 431,782 | 431,782 |
| 220 | FICA/MEDICARE | 86,341 | 95,485 | 107,991 | 109,031 | 109,031 | 109,031 |
| 221 | PMFLI | - | - | 5,648 | 5,701 | 5,701 | 5,701 |
| 231 | WORKERS' COMPENSATION | 3,722 | 4,167 | 9,894 | 24,942 | 24,942 | 24,942 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 286,619 | 295,878 | 324,545 | 413,895 | 413,895 | 413,895 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|-----------------------------------|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 200 | Payroll Costs | 694,788 | 763,962 | 872,018 | 985,351 | 985,351 | 985,351 |
| 301 | SUBSTITUTE SERVICES | 243 | 14,955 | 6,570 | 6,570 | 6,570 | 6,570 |
| 310 | INSTRUC CONSULT/PROF | 225 | 450 | 800 | 800 | 800 | 800 |
| 300 | Purchased Services | 468 | 15,405 | 7,370 | 7,370 | 7,370 | 7,370 |
| 410 | SUPPLIES | 4,685 | 5,567 | 6,300 | 6,300 | 6,300 | 6,300 |
| 420 | TEXTBOOKS | - | 66 | - | - | - | - |
| 400 | Supplies and Materials | 4,685 | 5,633 | 6,300 | 6,300 | 6,300 | 6,300 |
| | Function Total | 1,849,376 | 2,047,409 | 2,297,344 | 2,424,265 | 2,424,265 | 2,424,265 |
| 2130 | HEALTH SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 206,591 | 157,626 | 167,066 | 228,634 | 228,634 | 228,634 |
| 112 | CLASSIFIED SALARIES | 34,894 | 45,981 | 50,222 | 67,022 | 67,022 | 67,022 |
| 130 | ADDITIONAL WAGES | 3,725 | 7,054 | 4,000 | 4,000 | 4,000 | 4,000 |
| 100 | Salaries | 245,210 | 210,661 | 221,288 | 299,656 | 299,656 | 299,656 |
| 210 | PUB EMPLOY RETIREMENT SYS | 56,592 | 55,571 | 64,516 | 87,159 | 87,159 | 87,159 |
| 220 | FICA/MEDICARE | 18,561 | 15,799 | 16,929 | 22,618 | 22,618 | 22,618 |
| 221 | PMFLI | - | - | 869 | 1,183 | 1,183 | 1,183 |
| 231 | WORKERS' COMPENSATION | 805 | 715 | 2,292 | 5,174 | 5,174 | 5,174 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 77,365 | 65,884 | 61,325 | 121,158 | 121,158 | 121,158 |
| 200 | Payroll Costs | 153,323 | 137,969 | 145,931 | 237,291 | 237,291 | 237,291 |
| 301 | SUBSTITUTE SERVICES | 243 | - | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 450 | 450 | 1,000 | 1,250 | 1,250 | 1,250 |
| 340 | TRAVEL | 359 | 1,251 | 600 | 600 | 600 | 600 |
| 350 | COMMUNICATION | - | 1,562 | 100 | 2,600 | 2,600 | 2,600 |
| 300 | Purchased Services | 1,052 | 3,263 | 1,700 | 4,450 | 4,450 | 4,450 |
| 410 | SUPPLIES | 4,514 | 6,861 | 6,000 | 4,000 | 4,000 | 4,000 |
| 460 | NON-CONSUMABLE ITEMS | 342 | - | 150 | 150 | 150 | 150 |
| 480 | COMPUTER HARDWARE | - | 801 | - | - | - | - |
| 400 | Supplies and Materials | 4,855 | 7,662 | 6,150 | 4,150 | 4,150 | 4,150 |
| 640 | DUES AND FEES | 240 | - | 300 | 300 | 300 | 300 |
| 600 | Other Objects | 240 | - | 300 | 300 | 300 | 300 |
| | Function Total | 404,680 | 359,555 | 375,369 | 545,847 | 545,847 | 545,847 |
| 2140 | PSYCHOLOGICAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 162,887 | 129,938 | 190,798 | 213,884 | 213,884 | 213,884 |
| 100 | Salaries | 162,887 | 129,938 | 190,798 | 213,884 | 213,884 | 213,884 |
| 210 | PUB EMPLOY RETIREMENT SYS | 40,191 | 34,776 | 58,269 | 65,962 | 65,962 | 65,962 |
| 220 | FICA/MEDICARE | 12,028 | 9,560 | 14,596 | 16,362 | 16,362 | 16,362 |
| 221 | PMFLI | - | - | 763 | 856 | 856 | 856 |
| 231 | WORKERS' COMPENSATION | 522 | 434 | 1,499 | 3,743 | 3,743 | 3,743 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 40,462 | 26,355 | 51,000 | 64,994 | 64,994 | 64,994 |
| 200 | Payroll Costs | 93,203 | 71,125 | 126,127 | 151,916 | 151,916 | 151,916 |
| 310 | INSTRUC CONSULT/PROF | 192,337 | 216,367 | 30,000 | 30,000 | 30,000 | 30,000 |
| 340 | TRAVEL | 86 | 168 | - | - | - | - |
| 300 | Purchased Services | 192,424 | 216,535 | 30,000 | 30,000 | 30,000 | 30,000 |
| 410 | SUPPLIES | 1,848 | 1,382 | 500 | 1,000 | 1,000 | 1,000 |
| 470 | COMPUTER SOFTWARE | 13,785 | 13,687 | - | - | - | - |
| 400 | Supplies and Materials | 15,633 | 15,069 | 500 | 1,000 | 1,000 | 1,000 |
| | Function Total | 464,148 | 432,667 | 347,425 | 396,801 | 396,801 | 396,801 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | | | | | | |
| 111 | LICENSED SALARIES | 427,664 | 413,540 | 493,212 | 575,929 | 575,929 | 575,929 |
| 100 | Salaries | 427,664 | 413,540 | 493,212 | 575,929 | 575,929 | 575,929 |
| 210 | PUB EMPLOY RETIREMENT SYS | 108,003 | 119,959 | 150,627 | 177,617 | 177,617 | 177,617 |
| 220 | FICA/MEDICARE | 32,065 | 32,115 | 37,731 | 44,059 | 44,059 | 44,059 |
| 221 | PMFLI | - | - | 1,973 | 2,304 | 2,304 | 2,304 |
| 231 | WORKERS' COMPENSATION | 1,355 | 1,370 | 4,630 | 10,079 | 10,079 | 10,079 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 112,367 | 110,335 | 118,975 | 151,774 | 151,774 | 151,774 |
| 200 | Payroll Costs | 253,790 | 263,778 | 313,936 | 385,832 | 385,832 | 385,832 |
| 310 | INSTRUC CONSULT/PROF | 62,327 | 255,030 | 500 | 500 | 500 | 500 |
| 320 | PROPERTY SERVICES | 1,365 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | 88 | 34 | 400 | 400 | 400 | 400 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|----------------|-------------------|-------------------|----------------|----------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 300 | Purchased Services | 63,779 | 255,064 | 1,900 | 1,900 | 1,900 | 1,900 |
| 410 | SUPPLIES | 2,731 | 1,754 | - | - | - | - |
| 460 | EQUIPMENT | - | - | 6,000 | 5,000 | 5,000 | 5,000 |
| 470 | COMPUTER SOFTWARE | - | 1,546 | - | - | - | - |
| 400 | Supplies and Materials | 2,731 | 3,300 | 6,000 | 5,000 | 5,000 | 5,000 |
| 640 | DUES AND FEES | 1,639 | 1,376 | 1,500 | 1,500 | 1,500 | 1,500 |
| 600 | Other Objects | 1,639 | 1,376 | 1,500 | 1,500 | 1,500 | 1,500 |
| | Function Total | 749,603 | 937,058 | 816,548 | 970,161 | 970,161 | 970,161 |
| 2190 | DIRECTION OF STUDENT SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 38,058 | 36,624 | 47,883 | 55,032 | 55,032 | 55,032 |
| 113 | ADMINISTRATORS | 275,210 | 290,627 | 300,572 | 268,851 | 268,851 | 268,851 |
| 130 | ADDITIONAL WAGES | - | 9,562 | - | - | - | - |
| 100 | Salaries | 313,268 | 336,813 | 348,455 | 323,884 | 323,884 | 323,884 |
| 210 | PUB EMPLOY RETIREMENT SYS | 87,467 | 94,652 | 103,545 | 96,584 | 96,584 | 96,584 |
| 220 | FICA/MEDICARE | 23,866 | 25,521 | 26,657 | 24,777 | 24,777 | 24,777 |
| 221 | PMFLI | - | - | 1,394 | 1,296 | 1,296 | 1,296 |
| 231 | WORKERS' COMPENSATION | 1,018 | 1,111 | 1,105 | 5,668 | 5,668 | 5,668 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 62,380 | 63,024 | 58,631 | 65,168 | 65,168 | 65,168 |
| 200 | Payroll Costs | 174,731 | 184,308 | 191,332 | 193,492 | 193,492 | 193,492 |
| 301 | SUBSTITUTE SERVICES | - | 3,735 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 1,785 | 1,572 | 32,000 | 30,000 | 30,000 | 30,000 |
| 320 | PROPERTY SERVICES | 2,867 | 3,003 | 2,750 | 2,750 | 2,750 | 2,750 |
| 340 | TRAVEL | 605 | 1,812 | 2,000 | 2,000 | 2,000 | 2,000 |
| 350 | COMMUNICATION | 1,684 | 1,125 | 4,000 | 4,000 | 4,000 | 4,000 |
| 380 | NON-INSTRCT PROF/TECH SRV | 4,623 | - | 8,000 | 8,000 | 8,000 | 8,000 |
| 300 | Purchased Services | 11,563 | 11,247 | 48,750 | 46,750 | 46,750 | 46,750 |
| 410 | SUPPLIES | 5,635 | 3,462 | 10,000 | 10,000 | 10,000 | 10,000 |
| 440 | PERIODICALS | 18 | 520 | 300 | 300 | 300 | 300 |
| 460 | NON-CONSUMABLE ITEMS | 504 | 59 | 2,400 | 2,400 | 2,400 | 2,400 |
| 470 | COMPUTER SOFTWARE | 2,330 | 294 | 2,000 | 2,000 | 2,000 | 2,000 |
| 480 | COMPUTER HARDWARE | 673 | 408 | 7,000 | 7,000 | 7,000 | 7,000 |
| 400 | Supplies and Materials | 9,160 | 4,743 | 21,700 | 21,700 | 21,700 | 21,700 |
| 640 | DUES AND FEES | 40 | 300 | 500 | 500 | 500 | 500 |
| 600 | Other Objects | 40 | 300 | 500 | 500 | 500 | 500 |
| | Function Total | 508,762 | 537,410 | 610,737 | 586,326 | 586,326 | 586,326 |
| 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 322,299 | (54,752) | 381,021 | 304,936 | 304,936 | 304,936 |
| 112 | CLASSIFIED SALARIES | 63,696 | 107,911 | 170,841 | 178,506 | 178,506 | 178,506 |
| 113 | ADMINISTRATORS | 355,737 | 349,178 | 363,118 | 343,234 | 343,234 | 343,234 |
| 114 | SUPERVISORS/CONFIDENTIAL | 55,093 | 16,169 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 13,714 | 5,504 | 25,500 | 22,500 | 22,500 | 22,500 |
| 100 | Salaries | 810,540 | 424,010 | 940,480 | 849,176 | 849,176 | 849,176 |
| 210 | PUB EMPLOY RETIREMENT SYS | 233,626 | 112,609 | 257,804 | 228,816 | 228,816 | 228,816 |
| 220 | FICA/MEDICARE | 61,465 | 32,283 | 67,969 | 59,416 | 59,416 | 59,416 |
| 221 | PMFLI | - | - | 3,460 | 3,107 | 3,107 | 3,107 |
| 231 | WORKERS' COMPENSATION | 2,620 | 1,391 | 4,431 | 13,592 | 13,592 | 13,592 |
| 240 | CONTRACUAL EMPLOYEE BNFTS | 128,868 | 65,044 | 163,910 | 175,798 | 175,798 | 175,798 |
| 200 | Payroll Costs | 426,580 | 211,327 | 497,574 | 480,729 | 480,729 | 480,729 |
| 301 | SUBSTITUTE SERVICES | 3,990 | 4,362 | 11,000 | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 1,925 | 2,040 | 70,500 | 202,500 | 202,500 | 202,500 |
| 322 | REPAIRS AND MAINTENANCE | 160 | - | - | - | - | - |
| 340 | TRAVEL | 895 | 3,823 | 10,500 | 8,000 | 8,000 | 8,000 |
| 350 | COMMUNICATION | 328 | 802 | 3,100 | 3,100 | 3,100 | 3,100 |
| 300 | Purchased Services | 7,298 | 11,027 | 95,100 | 227,100 | 227,100 | 227,100 |
| 410 | SUPPLIES | 21,076 | 18,621 | 15,000 | 15,500 | 15,500 | 15,500 |
| 420 | TEXTBOOKS | 5,060 | 34,396 | 38,000 | 35,000 | 35,000 | 35,000 |
| 460 | EQUIPMENT | 3,705 | - | 500 | 500 | 500 | 500 |
| 470 | COMPUTER SOFTWARE | 65,420 | 219,124 | 110,000 | 175,000 | 175,000 | 175,000 |
| 400 | Supplies and Materials | 95,261 | 272,141 | 163,500 | 226,000 | 226,000 | 226,000 |
| 640 | DUES AND FEES | 1,097 | 430 | 700 | 1,700 | 1,700 | 1,700 |
| 600 | Other Objects | 1,097 | 430 | 700 | 1,700 | 1,700 | 1,700 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|----------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| | Function Total | 1,340,776 | 918,935 | 1,697,354 | 1,784,705 | 1,784,705 | 1,784,705 |
| 2220 | EDUCATIONAL MEDIA SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 207,787 | 214,408 | 228,760 | 244,222 | 244,222 | 244,222 |
| 112 | CLASSIFIED SALARIES | 193,564 | 204,077 | 232,243 | 238,785 | 238,785 | 238,785 |
| 130 | ADDITIONAL WAGES | 142 | - | - | - | - | - |
| 100 | Salaries | 401,492 | 418,486 | 461,003 | 483,006 | 483,006 | 483,006 |
| 210 | PUB EMPLOY RETIREMENT SYS | 88,411 | 102,737 | 126,856 | 134,632 | 134,632 | 134,632 |
| 220 | FICA/MEDICARE | 29,937 | 30,481 | 35,269 | 36,950 | 36,950 | 36,950 |
| 221 | PMFLI | - | - | 1,844 | 1,932 | 1,932 | 1,932 |
| 231 | WORKERS' COMPENSATION | 1,362 | 1,459 | 3,955 | 8,453 | 8,453 | 8,453 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 157,929 | 163,237 | 177,550 | 225,712 | 225,712 | 225,712 |
| 200 | Payroll Costs | 277,639 | 297,913 | 345,474 | 407,679 | 407,679 | 407,679 |
| 301 | LICENSED SUB SERVICES | - | 499 | - | - | - | - |
| 320 | PROPERTY SERVICES | - | 200 | 200 | 200 | 200 | 200 |
| 300 | Purchased Services | - | 699 | 200 | 200 | 200 | 200 |
| 410 | SUPPLIES | 12,287 | 10,448 | 10,450 | 10,450 | 10,450 | 10,450 |
| 430 | LIBRARY BOOKS | 13,952 | 16,339 | 20,343 | 20,343 | 20,343 | 20,343 |
| 440 | PERIODICALS | 1,706 | 641 | 2,278 | 2,278 | 2,278 | 2,278 |
| 460 | NON-CONSUMABLE ITEMS | 240 | 1,370 | 1,416 | 1,416 | 1,416 | 1,416 |
| 470 | COMPUTER SOFTWARE | 18,926 | 554 | 11,337 | 11,337 | 11,337 | 11,337 |
| 480 | COMPUTER HARDWARE | - | - | 342 | 342 | 342 | 342 |
| 400 | Supplies and Materials | 47,111 | 29,352 | 46,166 | 46,166 | 46,166 | 46,166 |
| 640 | DUES AND FEES | 92 | - | - | - | - | - |
| 600 | Other Objects | 92 | - | - | - | - | - |
| | Function Total | 726,334 | 746,450 | 852,843 | 937,051 | 937,051 | 937,051 |
| 2229 | SCHOOL TECHNOLOGY SUPPORT | | | | | | |
| 112 | CLASSIFIED SALARIES | 271,182 | 310,315 | 395,938 | 360,362 | 360,362 | 360,362 |
| 130 | ADDITIONAL WAGES | 628 | 688 | - | - | - | - |
| 151 | STUDENT LABOR | 17,190 | - | 30,000 | - | - | - |
| 100 | Salaries | 289,000 | 311,003 | 425,938 | 360,362 | 360,362 | 360,362 |
| 210 | PUB EMPLOY RETIREMENT SYS | 57,835 | 68,096 | 97,163 | 89,514 | 89,514 | 89,514 |
| 220 | FICA/MEDICARE | 20,271 | 23,113 | 30,289 | 27,568 | 27,568 | 27,568 |
| 221 | PMFLI | - | - | 1,584 | 1,441 | 1,441 | 1,441 |
| 231 | WORKERS' COMPENSATION | 1,004 | 1,066 | 1,117 | 6,306 | 6,306 | 6,306 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 81,071 | 96,574 | 85,050 | 108,329 | 108,329 | 108,329 |
| 200 | Payroll Costs | 160,181 | 188,849 | 215,203 | 233,159 | 233,159 | 233,159 |
| | Function Total | 449,181 | 499,852 | 641,141 | 593,521 | 593,521 | 593,521 |
| 2230 | ASSESSMENT AND TESTING | | | | | | |
| 380 | NON-INSTRCT PROF/TECH SRV | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 300 | Purchased Services | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 410 | SUPPLIES | - | - | 10,000 | 5,000 | 5,000 | 5,000 |
| 470 | COMPUTER SOFTWARE | 1,303 | - | 4,000 | - | - | - |
| 400 | Supplies and Materials | 1,303 | - | 14,000 | 5,000 | 5,000 | 5,000 |
| | Function Total | 1,303 | - | 19,000 | 10,000 | 10,000 | 10,000 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | |
| 112 | CLASSIFIED SALARIES | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 130 | ADDITIONAL WAGES | 732 | 36,019 | 10,000 | 10,000 | 10,000 | 10,000 |
| 100 | Salaries | 732 | 36,019 | 15,000 | 15,000 | 15,000 | 15,000 |
| 210 | PUB EMPLOY RETIREMENT SYS | 181 | 8,359 | 8,861 | - | - | - |
| 220 | FICA/MEDICARE | 53 | 2,754 | 2,690 | - | - | - |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 2 | 116 | 175 | - | - | - |
| 250 | TUITION REIMBURSEMENT | - | 41,203 | 134,000 | 134,000 | 134,000 | 134,000 |
| 200 | Payroll Costs | 235 | 52,432 | 145,726 | 134,000 | 134,000 | 134,000 |
| 301 | SUBSTITUTE SERVICES | 6,072 | 8,149 | 6,000 | 10,000 | 10,000 | 10,000 |
| 310 | INSTRUC CONSULT/PROF | 151,545 | 97,928 | 36,600 | 39,600 | 39,600 | 39,600 |
| 340 | TRAVEL | 5,900 | 27,586 | 15,000 | 15,000 | 15,000 | 15,000 |
| 370 | TUITION | - | - | 4,000 | 4,000 | 4,000 | 4,000 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 300 | Purchased Services | 163,517 | 133,663 | 61,600 | 68,600 | 68,600 | 68,600 |
| 410 | SUPPLIES | 2,299 | 1,912 | 1,750 | 1,750 | 1,750 | 1,750 |
| 400 | Supplies and Materials | 2,299 | 1,912 | 1,750 | 1,750 | 1,750 | 1,750 |
| 640 | DUES AND FEES | - | 16,745 | - | - | - | - |
| 600 | Other Objects | - | 16,745 | - | - | - | - |
| | Function Total | 166,783 | 240,771 | 224,076 | 219,350 | 219,350 | 219,350 |
| 2310 | BOARD OF EDUCATION SERVICES | | | | | | |
| 310 | INSTRUC CONSULT/PROF | 5,678 | 5,238 | 10,000 | 20,000 | 20,000 | 20,000 |
| 320 | PROPERTY SERVICES | - | - | 3,500 | 3,500 | 3,500 | 3,500 |
| 340 | TRAVEL | 11,918 | 2,348 | 6,000 | 12,000 | 12,000 | 12,000 |
| 350 | COMMUNICATION | - | - | 250 | 250 | 250 | 250 |
| 380 | NON-INSTRCT PROFTECH SRV | 135,253 | 88,933 | 198,880 | 201,324 | 201,324 | 201,324 |
| 300 | Purchased Services | 152,849 | 96,519 | 218,630 | 237,074 | 237,074 | 237,074 |
| 410 | SUPPLIES | 1,519 | 9,870 | 20,000 | 20,000 | 20,000 | 20,000 |
| 480 | COMPUTER HARDWARE | 2,254 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 3,773 | 9,870 | 21,000 | 21,000 | 21,000 | 21,000 |
| 640 | DUES AND FEES | 10,658 | 10,658 | 15,000 | 15,000 | 15,000 | 15,000 |
| 650 | INSURANCE AND JUDGEMENTS | 174,004 | 181,355 | 211,000 | 221,550 | 221,550 | 221,550 |
| 600 | Other Objects | 184,662 | 192,013 | 226,000 | 236,550 | 236,550 | 236,550 |
| | Function Total | 341,284 | 298,402 | 465,630 | 494,624 | 494,624 | 494,624 |
| 2320 | EXECUTIVE ADMINISTRATION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 32,300 | 39,707 | 45,623 | 49,956 | 49,956 | 49,956 |
| 113 | ADMINISTRATORS | 184,800 | 194,319 | 199,800 | 217,350 | 217,350 | 217,350 |
| 114 | SUPERVISORS/CONFIDENTIAL | 89,170 | 74,442 | 80,397 | 85,065 | 85,065 | 85,065 |
| 122 | SUBSTITUTES-CLASSIFIED | 748 | - | - | - | - | - |
| 130 | ADDITIONAL WAGES | 8,131 | 2,450 | - | - | - | - |
| 100 | Salaries | 315,149 | 310,918 | 325,820 | 352,371 | 352,371 | 352,371 |
| 210 | PUB EMPLOY RETIREMENT SYS | 42,711 | 73,597 | 91,944 | 100,570 | 100,570 | 100,570 |
| 220 | FICA/MEDICARE | 23,948 | 21,340 | 24,925 | 26,956 | 26,956 | 26,956 |
| 221 | PMFLI | - | - | 1,303 | 1,409 | 1,409 | 1,409 |
| 231 | WORKERS' COMPENSATION | 1,022 | 1,009 | 2,898 | 6,166 | 6,166 | 6,166 |
| 240 | CONTRACTUAL EMPLOYEE BNFT | 54,869 | 47,864 | 82,170 | 65,213 | 65,213 | 65,213 |
| 200 | Payroll Costs | 122,551 | 143,810 | 203,240 | 200,315 | 200,315 | 200,315 |
| 301 | SUBSTITUTE SERVICES | 144 | - | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 10,552 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 340 | TRAVEL | 8,449 | 2,420 | 24,000 | 10,000 | 10,000 | 10,000 |
| 350 | COMMUNICATION | 70 | - | - | - | - | - |
| 300 | Purchased Services | 19,215 | 2,420 | 34,000 | 20,000 | 20,000 | 20,000 |
| 410 | SUPPLIES | 10,285 | 13,636 | 6,000 | 6,000 | 6,000 | 6,000 |
| 440 | PERIODICALS | - | - | 250 | 250 | 250 | 250 |
| 460 | EQUIPMENT | 3,323 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 480 | COMPUTER HARDWARE | 4,790 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 400 | Supplies and Materials | 18,398 | 13,636 | 16,250 | 16,250 | 16,250 | 16,250 |
| 640 | DUES AND FEES | 1,874 | 4,425 | 3,000 | 5,000 | 5,000 | 5,000 |
| 600 | Other Objects | 1,874 | 4,425 | 3,000 | 5,000 | 5,000 | 5,000 |
| | Function Total | 477,187 | 475,209 | 582,310 | 593,936 | 593,936 | 593,936 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 121,028 | 43,343 | - | 47,324 | 47,324 | 47,324 |
| 112 | CLASSIFIED SALARIES | 807,912 | 840,440 | 882,411 | 1,014,097 | 1,014,097 | 1,014,097 |
| 113 | ADMINISTRATORS | 1,666,702 | 1,733,767 | 1,800,835 | 1,997,579 | 1,997,579 | 1,997,579 |
| 114 | SUPERVISORS/CONFIDENTIAL | 33,601 | 73,070 | 78,484 | 78,511 | 78,511 | 78,511 |
| 130 | ADDITIONAL WAGES | 3,117 | 2,044 | - | - | - | - |
| 100 | Salaries | 2,632,360 | 2,692,663 | 2,761,730 | 3,137,511 | 3,137,511 | 3,137,511 |
| 210 | PUB EMPLOY RETIREMENT SYS | 710,195 | 722,736 | 785,777 | 902,052 | 902,052 | 902,052 |
| 220 | FICA/MEDICARE | 197,416 | 201,994 | 211,271 | 240,020 | 240,020 | 240,020 |
| 221 | PMFLI | - | - | 11,045 | 12,550 | 12,550 | 12,550 |
| 231 | WORKERS' COMPENSATION | 8,711 | 9,089 | 16,438 | 54,906 | 54,906 | 54,906 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 732,210 | 742,565 | 636,635 | 871,348 | 871,348 | 871,348 |
| 200 | Payroll Costs | 1,648,531 | 1,676,383 | 1,661,166 | 2,080,876 | 2,080,876 | 2,080,876 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|--|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 301 | SUBSTITUTE SERVICES | 25,018 | 513 | 10,800 | 10,800 | 10,800 | 10,800 |
| 310 | INSTRUC CONSULT/PROF | 774 | 744 | 3,000 | 3,000 | 3,000 | 3,000 |
| 320 | PROPERTY SERVICES | 800 | - | - | - | - | - |
| 340 | TRAVEL | 4,536 | 7,339 | 13,587 | 20,787 | 20,787 | 20,787 |
| 350 | COMMUNICATION | 9,893 | 8,312 | 6,550 | 6,550 | 6,550 | 6,550 |
| 300 | Purchased Services | 41,021 | 16,908 | 33,937 | 41,137 | 41,137 | 41,137 |
| 410 | SUPPLIES | 61,343 | 52,785 | 197,002 | 190,850 | 190,850 | 190,850 |
| 460 | NON-CONSUMABLE ITEMS | 9,840 | 2,090 | 4,780 | 4,780 | 4,780 | 4,780 |
| 470 | COMPUTER SOFTWARE | - | - | 500 | 500 | 500 | 500 |
| 480 | COMPUTER HARDWARE | 1,492 | - | 8,600 | 6,100 | 6,100 | 6,100 |
| 400 | Supplies and Materials | 72,675 | 54,875 | 210,882 | 202,230 | 202,230 | 202,230 |
| 640 | DUES AND FEES | 267 | 267 | 1,221 | 1,221 | 1,221 | 1,221 |
| 600 | Other Objects | 267 | 267 | 1,221 | 1,221 | 1,221 | 1,221 |
| | Function Total | 4,394,854 | 4,441,097 | 4,668,936 | 5,462,975 | 5,462,975 | 5,462,975 |
| 2510 | BUSINESS SUPPORT SERVICES | | | | | | |
| 113 | ADMINISTRATORS | 66,599 | 140,692 | 144,912 | 152,158 | 152,158 | 152,158 |
| 114 | SUPERVISORS/CONFIDENTIAL | 144,395 | 56,381 | 60,774 | 60,324 | 60,324 | 60,324 |
| 100 | Salaries | 210,993 | 197,073 | 205,686 | 212,481 | 212,481 | 212,481 |
| 210 | PUB EMPLOY RETIREMENT SYS | 41,616 | 52,999 | 59,170 | 61,910 | 61,910 | 61,910 |
| 220 | FICA/MEDICARE | 16,023 | 14,803 | 15,735 | 16,255 | 16,255 | 16,255 |
| 221 | PMFLI | - | - | 823 | 850 | 850 | 850 |
| 231 | WORKERS' COMPENSATION | 693 | 654 | 1,531 | 3,718 | 3,718 | 3,718 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 46,375 | 40,349 | 34,470 | 43,440 | 43,440 | 43,440 |
| 200 | Payroll Costs | 104,707 | 108,805 | 111,729 | 126,173 | 126,173 | 126,173 |
| 310 | INSTRUC CONSULT/PROF | 230 | - | 500 | 500 | 500 | 500 |
| 320 | PROPERTY SERVICES | 1,883 | 1,978 | 1,800 | 1,800 | 1,800 | 1,800 |
| 340 | TRAVEL | - | - | 500 | 500 | 500 | 500 |
| 350 | COMMUNICATION | 577 | 690 | 2,000 | 2,500 | 2,500 | 2,500 |
| 300 | Purchased Services | 2,690 | 2,668 | 4,800 | 5,300 | 5,300 | 5,300 |
| 410 | SUPPLIES | 4,128 | 4,453 | 5,000 | 5,000 | 5,000 | 5,000 |
| 480 | COMPUTER HARDWARE | 3,213 | - | 500 | - | - | - |
| 400 | Supplies and Materials | 7,341 | 4,453 | 5,500 | 5,000 | 5,000 | 5,000 |
| 640 | DUES AND FEES | - | - | 500 | 1,000 | 1,000 | 1,000 |
| 600 | Other Objects | - | - | 500 | 1,000 | 1,000 | 1,000 |
| | Function Total | 325,731 | 312,999 | 328,215 | 349,954 | 349,954 | 349,954 |
| 2520 | FISCAL SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 99,505 | 127,595 | 184,893 | 190,479 | 190,479 | 190,479 |
| 113 | ADMINISTRATORS | 133,197 | 139,070 | 144,912 | 143,147 | 143,147 | 143,147 |
| 114 | SUPERVISORS/CONFIDENTIAL | 225,257 | 163,782 | 168,137 | 172,240 | 172,240 | 172,240 |
| 130 | ADDITIONAL WAGES | 411 | 328 | - | - | - | - |
| 100 | Salaries | 458,371 | 430,776 | 497,942 | 505,865 | 505,865 | 505,865 |
| 210 | PUB EMPLOY RETIREMENT SYS | 111,549 | 91,558 | 130,890 | 134,246 | 134,246 | 134,246 |
| 220 | FICA/MEDICARE | 34,691 | 32,498 | 38,093 | 38,699 | 38,699 | 38,699 |
| 221 | PMFLI | - | - | 1,992 | 2,023 | 2,023 | 2,023 |
| 231 | WORKERS' COMPENSATION | 1,484 | 1,448 | 3,537 | 8,853 | 8,853 | 8,853 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 102,565 | 109,820 | 103,250 | 130,111 | 130,111 | 130,111 |
| 200 | Payroll Costs | 250,289 | 235,325 | 277,762 | 313,932 | 313,932 | 313,932 |
| 310 | INSTRUC CONSULT/PROF | 764 | 1,910 | 4,500 | 7,000 | 7,000 | 7,000 |
| 340 | TRAVEL | 38 | 1,638 | 1,000 | 2,500 | 2,500 | 2,500 |
| 350 | COMMUNICATION | 674 | 925 | 2,900 | 2,900 | 2,900 | 2,900 |
| 380 | NON-INSTRCT PROF/TECH SRV | 1,350 | - | 4,000 | 4,000 | 4,000 | 4,000 |
| 300 | Purchased Services | 2,827 | 4,473 | 12,400 | 16,400 | 16,400 | 16,400 |
| 410 | SUPPLIES | 2,406 | 5,111 | 5,000 | 5,000 | 5,000 | 5,000 |
| 460 | NON-CONSUMABLE ITEMS | - | 638 | 10,000 | 5,000 | 5,000 | 5,000 |
| 470 | COMPUTER SOFTWARE | 5,225 | 19,541 | 25,000 | 150,000 | 150,000 | 150,000 |
| 480 | COMPUTER HARDWARE | 2,108 | 3,447 | 7,500 | 5,000 | 5,000 | 5,000 |
| 400 | Supplies and Materials | 9,739 | 28,736 | 47,500 | 165,000 | 165,000 | 165,000 |
| 640 | DUES AND FEES | 35,574 | 17,744 | 20,000 | 20,000 | 20,000 | 20,000 |
| 600 | Other Objects | 35,574 | 17,744 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Function Total | 756,800 | 717,054 | 855,604 | 1,021,197 | 1,021,197 | 1,021,197 |
| 2540 | OPERATION & MAINTENANCE OF PLANT SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 1,704,669 | 1,768,769 | 1,990,847 | 2,127,044 | 2,127,044 | 2,127,044 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|------|----------------------------|---------------------|-----------|-------------------|-------------------|-----------|-----------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 114 | SUPERVISORS/CONFIDENTIAL | 62,796 | 69,263 | 77,999 | 90,736 | 90,736 | 90,736 |
| 130 | ADDITIONAL WAGES | 55,283 | 30,905 | 32,000 | 32,000 | 32,000 | 32,000 |
| 151 | STUDENT LABOR | 2,219 | - | - | - | - | - |
| 100 | Salaries | 1,824,967 | 1,868,937 | 2,100,846 | 2,249,780 | 2,249,780 | 2,249,780 |
| 210 | PUB EMPLOY RETIREMENT SYS | 381,513 | 385,466 | 507,691 | 550,897 | 550,897 | 550,897 |
| 220 | FICA/MEDICARE | 139,092 | 142,189 | 159,981 | 169,660 | 169,660 | 169,660 |
| 221 | PMFLI | - | - | 6,558 | 8,871 | 8,871 | 8,871 |
| 231 | WORKERS' COMPENSATION | 31,155 | 43,067 | 50,941 | 38,811 | 38,811 | 38,811 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 778,370 | 838,896 | 764,755 | 1,005,672 | 1,005,672 | 1,005,672 |
| 200 | Payroll Costs | 1,330,130 | 1,409,619 | 1,489,926 | 1,773,911 | 1,773,911 | 1,773,911 |
| 301 | SUBSTITUTE SERVICES | - | 11,730 | 50,000 | 50,000 | 50,000 | 50,000 |
| 310 | INSTRUC CONSULT/PROF | - | 65,433 | - | - | - | - |
| 320 | PROPERTY SERVICES | 1,889,128 | 2,065,214 | 1,831,000 | 2,066,000 | 2,066,000 | 2,066,000 |
| 340 | TRAVEL | 1,246 | 2,035 | 1,500 | 1,500 | 1,500 | 1,500 |
| 350 | COMMUNICATION | 5,149 | 6,756 | 4,200 | 4,200 | 4,200 | 4,200 |
| 380 | NON-INSTRCT PROFITECH SRV | 186,941 | 150,747 | 120,000 | 160,000 | 160,000 | 160,000 |
| 300 | Purchased Services | 2,082,464 | 2,301,915 | 2,006,700 | 2,281,700 | 2,281,700 | 2,281,700 |
| 410 | SUPPLIES | 412,252 | 473,258 | 327,540 | 458,540 | 458,540 | 458,540 |
| 460 | NON-CONSUMABLE ITEMS | 11,554 | 11,452 | 22,500 | 20,000 | 20,000 | 20,000 |
| 470 | COMPUTER SOFTWARE | 9,653 | 23,689 | 10,000 | 12,000 | 12,000 | 12,000 |
| 480 | COMPUTER HARDWARE | 1,421 | 705 | 2,500 | 2,500 | 2,500 | 2,500 |
| 400 | Supplies and Materials | 434,880 | 509,104 | 362,540 | 493,040 | 493,040 | 493,040 |
| 540 | EQUIPMENT | - | 6,885 | - | - | - | - |
| 500 | Capital Outlay | - | 6,885 | - | - | - | - |
| 640 | DUES AND FEES | 415 | 2,094 | 1,500 | 1,500 | 1,500 | 1,500 |
| 650 | INSURANCE AND JUDGEMENTS | 426,366 | 439,158 | 485,000 | 664,649 | 664,649 | 664,649 |
| 600 | Other Objects | 426,781 | 441,252 | 486,500 | 666,149 | 666,149 | 666,149 |
| | Function Total | 6,099,222 | 6,537,711 | 6,446,512 | 7,464,581 | 7,464,581 | 7,464,581 |
| 2546 | SECURITY SERVICES | | | | | | |
| 320 | PROPERTY SERVICES | 26,754 | 13,845 | 30,000 | 30,000 | 30,000 | 30,000 |
| 300 | Purchased Services | 26,754 | 13,845 | 30,000 | 30,000 | 30,000 | 30,000 |
| 410 | SUPPLIES | - | 43 | - | - | - | - |
| 460 | NON-CONSUMABLE ITEMS | 71,862 | 181,256 | 50,000 | 60,000 | 60,000 | 60,000 |
| 400 | Supplies and Materials | 71,862 | 181,299 | 50,000 | 60,000 | 60,000 | 60,000 |
| | Function Total | 98,616 | 195,144 | 80,000 | 90,000 | 90,000 | 90,000 |
| 2550 | STUDENT TRANSPORTATION | | | | | | |
| 112 | CLASSIFIED SALARIES | 47,603 | 46,063 | 27,796 | 54,399 | 54,399 | 54,399 |
| 130 | ADDITIONAL WAGES | 1,626 | - | - | - | - | - |
| 100 | Salaries | 49,230 | 46,063 | 27,796 | 54,399 | 54,399 | 54,399 |
| 210 | PUB EMPLOY RETIREMENT SYS | 10,697 | 10,004 | 6,821 | 13,513 | 13,513 | 13,513 |
| 220 | FICA/MEDICARE | 3,281 | 3,317 | 2,126 | 4,162 | 4,162 | 4,162 |
| 221 | PMFLI | - | - | 111 | 218 | 218 | 218 |
| 231 | WORKERS' COMPENSATION | 167 | 162 | 513 | 952 | 952 | 952 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 19,341 | 18,124 | 17,010 | 21,638 | 21,638 | 21,638 |
| 200 | Payroll Costs | 33,486 | 31,607 | 26,581 | 40,482 | 40,482 | 40,482 |
| 330 | STDNT TRANSPORT SERVICES | 2,351,948 | 3,498,037 | 3,088,095 | 5,347,775 | 5,347,775 | 5,347,775 |
| 340 | TRAVEL | - | - | 500 | - | - | - |
| 300 | Purchased Services | 2,351,948 | 3,498,037 | 3,088,595 | 5,347,775 | 5,347,775 | 5,347,775 |
| 410 | SUPPLIES | 153 | - | 500 | - | - | - |
| 400 | Supplies and Materials | 153 | - | 500 | - | - | - |
| | Function Total | 2,434,817 | 3,575,707 | 3,143,472 | 5,442,656 | 5,442,656 | 5,442,656 |
| 2570 | INTERNAL SERVICES | | | | | | |
| 320 | PROPERTY SERVICES | 12,971 | 12,774 | 17,500 | 17,500 | 17,500 | 17,500 |
| 350 | COMMUNICATION | 16,181 | 1,484 | 30,000 | 30,000 | 30,000 | 30,000 |
| 380 | NON-INSTRCT PROFITECH SRV | 11,988 | 16,923 | 14,000 | 15,000 | 15,000 | 15,000 |
| 300 | Purchased Services | 41,140 | 31,181 | 61,500 | 62,500 | 62,500 | 62,500 |
| 410 | SUPPLIES | 14,037 | 9,615 | 29,000 | 21,000 | 21,000 | 21,000 |
| 460 | NON-CONSUMABLE ITEMS | 665 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 470 | COMPUTER SOFTWARE | 17,420 | 17,574 | 15,000 | 17,500 | 17,500 | 17,500 |
| 480 | COMPUTER HARDWARE | 2,715 | - | 3,000 | 3,000 | 3,000 | 3,000 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|------|----------------------------|---------------------|---------|-------------------|-------------------|----------|---------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 400 | Supplies and Materials | 34,838 | 27,189 | 49,000 | 43,500 | 43,500 | 43,500 |
| 640 | DUES AND FEES | 853 | 779 | 1,600 | 1,500 | 1,500 | 1,500 |
| 600 | Other Objects | 853 | 779 | 1,600 | 1,500 | 1,500 | 1,500 |
| | Function Total | 76,831 | 59,149 | 112,100 | 107,500 | 107,500 | 107,500 |
| 2630 | COMMUNICATIONS | | | | | | |
| 114 | SUPERVISORS/CONFIDENTIAL | 97,880 | 100,898 | 108,618 | 108,657 | 108,657 | 108,657 |
| 100 | Salaries | 97,880 | 100,898 | 108,618 | 108,657 | 108,657 | 108,657 |
| 210 | PUB EMPLOY RETIREMENT SYS | 21,733 | 21,915 | 26,655 | 26,990 | 26,990 | 26,990 |
| 220 | FICA/MEDICARE | 7,400 | 7,606 | 8,309 | 8,312 | 8,312 | 8,312 |
| 221 | PMFLI | - | - | 434 | 435 | 435 | 435 |
| 231 | WORKERS' COMPENSATION | 320 | 334 | 967 | 1,901 | 1,901 | 1,901 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 19,255 | 19,897 | 17,000 | 21,724 | 21,724 | 21,724 |
| 200 | Payroll Costs | 48,708 | 49,752 | 53,365 | 59,362 | 59,362 | 59,362 |
| 310 | INSTRUC CONSULT/PROF | 200 | - | 250 | 250 | 250 | 250 |
| 340 | TRAVEL | - | 115 | 500 | 500 | 500 | 500 |
| 350 | COMMUNICATION | 15,815 | 15,895 | 23,000 | 26,000 | 26,000 | 26,000 |
| 380 | NON-INSTRCT PROF/TECH SRV | 22,182 | 8,583 | 30,000 | 48,000 | 48,000 | 48,000 |
| 300 | Purchased Services | 38,197 | 24,593 | 53,750 | 74,750 | 74,750 | 74,750 |
| 410 | SUPPLIES | 1,667 | 1,741 | 1,200 | 1,200 | 1,200 | 1,200 |
| 440 | PERIODICALS | 202 | - | 500 | 500 | 500 | 500 |
| 460 | EQUIPMENT | - | 599 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 17,845 | 21,600 | 21,600 | 600 | 600 | 600 |
| 480 | COMPUTER HARDWARE | 263 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 400 | Supplies and Materials | 19,977 | 23,940 | 24,300 | 3,300 | 3,300 | 3,300 |
| 640 | DUES AND FEES | - | 85 | 300 | 300 | 300 | 300 |
| 600 | Other Objects | - | 85 | 300 | 300 | 300 | 300 |
| | Function Total | 204,763 | 199,268 | 240,333 | 246,369 | 246,369 | 246,369 |
| 2640 | STAFF SERVICES | | | | | | |
| 113 | ADMINISTRATORS | 136,926 | 140,690 | 144,912 | 152,158 | 152,158 | 152,158 |
| 114 | SUPERVISORS/CONFIDENTIAL | 217,538 | 249,717 | 275,374 | 280,527 | 280,527 | 280,527 |
| 130 | ADDITIONAL WAGES | 900 | 2,974 | - | - | - | - |
| 100 | Salaries | 355,364 | 393,381 | 420,286 | 432,685 | 432,685 | 432,685 |
| 210 | PUB EMPLOY RETIREMENT SYS | 82,751 | 95,317 | 111,833 | 116,608 | 116,608 | 116,608 |
| 220 | FICA/MEDICARE | 25,877 | 28,681 | 32,152 | 33,100 | 33,100 | 33,100 |
| 221 | PMFLI | - | - | 1,681 | 1,731 | 1,731 | 1,731 |
| 231 | WORKERS' COMPENSATION | 1,176 | 1,323 | 3,758 | 7,572 | 7,572 | 7,572 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 86,825 | 97,892 | 85,755 | 105,211 | 105,211 | 105,211 |
| 200 | Payroll Costs | 196,629 | 223,213 | 235,179 | 264,222 | 264,222 | 264,222 |
| 301 | SUBSTITUTE SERVICES | - | 139,918 | 6,500 | 60,000 | 60,000 | 60,000 |
| 310 | INSTRUC CONSULT/PROF | 1,692 | 2,101 | 3,500 | 4,500 | 4,500 | 4,500 |
| 340 | TRAVEL | 1,681 | 1,849 | 3,000 | 2,000 | 2,000 | 2,000 |
| 350 | COMMUNICATION | 3,933 | 3,038 | 3,500 | 3,000 | 3,000 | 3,000 |
| 380 | NON-INSTRCT PROF/TECH SRV | 22,160 | 30,724 | 25,000 | 25,000 | 25,000 | 25,000 |
| 300 | Purchased Services | 29,466 | 177,630 | 41,500 | 94,500 | 94,500 | 94,500 |
| 410 | SUPPLIES | 3,274 | 3,639 | 4,000 | 6,000 | 6,000 | 6,000 |
| 460 | EQUIPMENT | - | 17 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 48,776 | 60,103 | 62,000 | 66,500 | 66,500 | 66,500 |
| 480 | COMPUTER HARDWARE | 974 | 1,267 | 2,000 | 2,000 | 2,000 | 2,000 |
| 400 | Supplies and Materials | 53,024 | 65,026 | 68,000 | 74,500 | 74,500 | 74,500 |
| 640 | DUES AND FEES | 33,053 | 748 | 20,000 | 20,000 | 20,000 | 20,000 |
| 600 | Other Objects | 33,053 | 748 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Function Total | 667,536 | 859,998 | 784,965 | 885,907 | 885,907 | 885,907 |
| 2660 | TECHNOLOGY SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 227,891 | 227,289 | 259,688 | 164,848 | 164,848 | 164,848 |
| 113 | ADMINISTRATORS | 141,182 | 133,806 | 144,912 | 152,158 | 152,158 | 152,158 |
| 114 | SUPERVISORS/CONFIDENTIAL | - | 11,327 | - | 114,091 | 114,091 | 114,091 |
| 130 | ADDITIONAL WAGES | 3,532 | 5,959 | - | - | - | - |
| 151 | STUDENT LABOR | 11,598 | 11,485 | - | - | - | - |
| 100 | Salaries | 384,203 | 389,866 | 404,600 | 431,097 | 431,097 | 431,097 |
| 210 | PUB EMPLOY RETIREMENT SYS | 97,262 | 72,652 | 107,984 | 116,214 | 116,214 | 116,214 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|----------------------------------|---------------------|----------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 220 | FICA/MEDICARE | 28,424 | 28,460 | 30,952 | 32,979 | 32,979 | 32,979 |
| 221 | PMFLI | - | - | 1,618 | 1,724 | 1,724 | 1,724 |
| 231 | WORKERS' COMPENSATION | 1,264 | 1,269 | 1,595 | 7,544 | 7,544 | 7,544 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 80,270 | 84,762 | 68,760 | 86,889 | 86,889 | 86,889 |
| 200 | Payroll Costs | 207,220 | 187,143 | 210,909 | 245,351 | 245,351 | 245,351 |
| 310 | INSTRUC CONSULT/PROF | 21,699 | 38,218 | 52,500 | 120,000 | 120,000 | 120,000 |
| 320 | PROPERTY SERVICES | 10,269 | 11,468 | 10,000 | 3,500 | 3,500 | 3,500 |
| 340 | TRAVEL | 3,528 | 4,480 | 6,000 | 4,500 | 4,500 | 4,500 |
| 350 | COMMUNICATION | 91,565 | 133,712 | 130,000 | 120,000 | 120,000 | 120,000 |
| 300 | Purchased Services | 127,062 | 187,878 | 198,500 | 248,000 | 248,000 | 248,000 |
| 410 | SUPPLIES | 2,012 | 1,895 | 5,000 | 2,500 | 2,500 | 2,500 |
| 460 | NON-CONSUMABLE ITEMS | 13,829 | 31,211 | 10,000 | 50,000 | 50,000 | 50,000 |
| 470 | COMPUTER SOFTWARE | 146,992 | 114,298 | 160,000 | 160,000 | 160,000 | 160,000 |
| 480 | COMPUTER HARDWARE | 11,721 | 81,098 | 10,000 | 250,000 | 250,000 | 250,000 |
| 400 | Supplies and Materials | 174,554 | 228,502 | 185,000 | 462,500 | 462,500 | 462,500 |
| | Function Total | 893,039 | 993,389 | 999,009 | 1,386,947 | 1,386,947 | 1,386,947 |
| 2680 | TRANSLATION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 60,982 | (6,335) | 68,558 | 88,365 | 88,365 | 88,365 |
| 130 | ADDITIONAL WAGES | 12,120 | 12,976 | 18,500 | 43,500 | 43,500 | 43,500 |
| 100 | Salaries | 73,102 | 6,641 | 87,058 | 131,865 | 131,865 | 131,865 |
| 210 | PUB EMPLOY RETIREMENT SYS | 17,445 | 1,021 | 21,439 | 21,950 | 21,950 | 21,950 |
| 220 | FICA/MEDICARE | 5,331 | 500 | 6,761 | 6,760 | 6,760 | 6,760 |
| 221 | PMFLI | - | - | 274 | 353 | 353 | 353 |
| 231 | WORKERS' COMPENSATION | 252 | 24 | 293 | 1,546 | 1,546 | 1,546 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 19,413 | (1,631) | 25,535 | 32,468 | 32,468 | 32,468 |
| 200 | Payroll Costs | 42,440 | (86) | 54,302 | 63,077 | 63,077 | 63,077 |
| 380 | NON-INSTRCT PROFITECH SRV | 3,340 | 1,786 | 9,800 | 9,800 | 9,800 | 9,800 |
| 300 | Purchased Services | 3,340 | 1,786 | 9,800 | 9,800 | 9,800 | 9,800 |
| 410 | SUPPLIES | - | 108 | - | 750 | 750 | 750 |
| 400 | Supplies and Materials | - | 108 | - | 750 | 750 | 750 |
| | Function Total | 118,882 | 8,449 | 151,160 | 205,493 | 205,493 | 205,493 |
| 2700 | SUPPLEMENTAL RETIREMENT | | | | | | |
| 116 | SUPP RETIREMNT STIPEND | - | - | 175,000 | 150,000 | 150,000 | 150,000 |
| 100 | Salaries | - | - | 175,000 | 150,000 | 150,000 | 150,000 |
| 220 | FICA/MEDICARE | - | - | 14,000 | 14,000 | 14,000 | 14,000 |
| 221 | PMFLI | - | - | - | - | - | - |
| 270 | RETIREE INSURANCE | 97,652 | 100,921 | 65,000 | 200,000 | 200,000 | 200,000 |
| 200 | Payroll Costs | 97,652 | 100,921 | 79,000 | 214,000 | 214,000 | 214,000 |
| | Function Total | 97,652 | 100,921 | 254,000 | 364,000 | 364,000 | 364,000 |
| 3500 | CARE OF CHILDREN SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 118,798 | 91,434 | 99,861 | 100,533 | 100,533 | 100,533 |
| 130 | ADDITIONAL WAGES | 308 | 105 | - | - | - | - |
| 100 | Salaries | 119,106 | 91,539 | 99,861 | 100,533 | 100,533 | 100,533 |
| 210 | PUB EMPLOY RETIREMENT SYS | 27,710 | 20,828 | 24,506 | 24,972 | 24,972 | 24,972 |
| 220 | FICA/MEDICARE | 9,073 | 6,918 | 7,639 | 7,691 | 7,691 | 7,691 |
| 221 | PMFLI | - | - | 399 | 402 | 402 | 402 |
| 231 | WORKERS' COMPENSATION | 421 | 332 | 244 | 1,759 | 1,759 | 1,759 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 25,842 | 27,021 | 53,930 | 64,815 | 64,815 | 64,815 |
| 200 | Payroll Costs | 63,046 | 55,099 | 86,718 | 99,639 | 99,639 | 99,639 |
| 301 | SUBSTITUTE SERVICES | 8,785 | 6,935 | 5,233 | - | - | - |
| 300 | Purchased Services | 8,785 | 6,935 | 5,233 | - | - | - |
| 410 | SUPPLIES | 10,107 | 8,851 | 13,000 | 10,000 | 10,000 | 10,000 |
| 400 | Supplies and Materials | 10,107 | 8,851 | 13,000 | 10,000 | 10,000 | 10,000 |
| | Function Total | 201,044 | 162,424 | 204,812 | 210,172 | 210,172 | 210,172 |
| 5200 | TRANSFER OF FUNDS | | | | | | |
| 710 | TRANSFER TO ASSET RESERVE | 500,000 | 1,500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| 712 | TRANSFER TO TEXTBOOK/TECH | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|------|--------------------------|---------------------|------------|-------------------|-------------------|-------------|-------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 700 | Transfers | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| | Function Total | 750,000 | 1,750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| 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 | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| 800 | Other Uses of Funds | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| | Function Total | 9,593,105 | 10,335,129 | 6,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| | Fund Total | 84,197,035 | 88,116,456 | 92,452,575 | 100,004,069 | 100,004,069 | 100,004,069 |



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

The Asset Reserve Fund serves to maintain the District's capital assets, covering both unexpected expenses like repairing wind-damaged roofs or malfunctioning HVAC systems, and planned, periodic maintenance essential for responsible long-term asset management. Moreover, this fund supports architectural, engineering, and other professional services for larger repair projects such as siding or window replacement, boiler or chiller upgrades, plumbing retrofits, fire alarm enhancements, cooling tower rebuilding, or asphalt renewal. Additionally, funds are allocated for property acquisition, anticipating future expansion needs for our schools.

Revenue primarily stems from an annual budgeted transfer from the general fund. Other income sources include interest earnings, rental income from district properties earmarked for future use, and proceeds from capital asset sales.

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|------------------------|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1510 | INTEREST ON INVESTMENT | 10,958 | 59,023 | 86,728 | 80,000 | 80,000 | 80,000 |
| R1910 | RENTALS | 75,748 | 81,258 | 825,500 | 786,202 | 786,202 | 786,202 |
| R1990 | MISCELLANEOUS | 210,334 | - | - | - | - | - |
| 1000 | Local Revenues | 297,040 | 140,282 | 912,228 | 866,202 | 866,202 | 866,202 |
| R5200 | INTERFUND TRANSFERS | 500,000 | 1,500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| R5400 | BEG FUND BALANCE | 1,897,373 | 1,996,583 | 1,560,846 | 1,358,798 | 1,358,798 | 1,358,798 |
| 5000 | Other Revenues | 2,397,373 | 3,496,583 | 2,060,846 | 1,858,798 | 1,858,798 | 1,858,798 |
| | TOTAL RESOURCES | 2,694,413 | 3,636,865 | 2,973,074 | 2,725,000 | 2,725,000 | 2,725,000 |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 2540 | OPERATION AND MAINTENANCE | | | | | | |
| 320 | PROPERTY SERVICES | 40,975 | 142,757 | 400,000 | 400,000 | 400,000 | 400,000 |
| 380 | NON-INST PROF\TECH SRV | - | 111,609 | - | - | - | - |
| 300 | Purchased Services | 40,975 | 254,366 | 400,000 | 400,000 | 400,000 | 400,000 |
| 460 | NON-CONSUMABLE EQUIPMENT | 47,464 | - | 70,000 | 70,000 | 70,000 | 70,000 |
| 400 | Supplies and Materials | 47,464 | - | 70,000 | 70,000 | 70,000 | 70,000 |
| 540 | DEPRECIABLE EQUIPMENT | 7,222 | 88,199 | 100,000 | 100,000 | 100,000 | 100,000 |
| 500 | Capital Outlay | 7,222 | 88,199 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | 95,661 | 342,565 | 570,000 | 570,000 | 570,000 | 570,000 |
| 4120 | SITE ACQUISTION & DEVELOPMENT | | | | | | |
| 380 | NON-INST PROF\TECH SRV | - | - | 27,500 | 27,500 | 27,500 | 27,500 |
| 390 | OTHER PROF TECHNICAL SERVICES | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| 300 | Purchased Services | - | - | 127,500 | 127,500 | 127,500 | 127,500 |
| 410 | SUPPLIES | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 400 | Supplies and Materials | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 670 | TAXES AND LICENSES | 17,653 | 18,080 | 20,000 | 20,000 | 20,000 | 20,000 |
| 600 | Other Expenses | 17,653 | 18,080 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Function Total | 17,653 | 18,080 | 150,000 | 150,000 | 150,000 | 150,000 |
| 4150 | BUILDING ACQUISITION & IMPROVEMENT | | | | | | |
| 320 | PROPERTY SERVICES | 304,037 | (250) | 350,000 | 350,000 | 350,000 | 350,000 |
| 380 | NON-INST PROF\TECH SRV | 55,413 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 390 | OTHER PROF TECHNICAL SERVICES | 14,525 | 7,700 | 50,000 | 50,000 | 50,000 | 50,000 |
| 300 | Purchased Services | 373,974 | 7,450 | 425,000 | 425,000 | 425,000 | 425,000 |
| 460 | NON-CONSUMABLE ITEMS | 3,777 | - | - | - | - | - |
| 400 | Supplies and Materials | 3,777 | - | - | - | - | - |
| 520 | BUILDINGS ACQUIS. & IMPROV | - | 1,764,580 | 1,250,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 530 | OTHER IMPROVEMENTS | 21,966 | - | 210,334 | 210,000 | 210,000 | 210,000 |
| 540 | DEPRECIABLE EQUIPMENT | - | 55,962 | - | - | - | - |
| 550 | DEPRECIABLE TECHNOLOGY EQUIP | 184,798 | - | 367,740 | 370,000 | 370,000 | 370,000 |
| 500 | Capital Outlay | 206,765 | 1,820,542 | 1,828,074 | 1,580,000 | 1,580,000 | 1,580,000 |
| | Function Total | 584,516 | 1,827,992 | 2,253,074 | 2,005,000 | 2,005,000 | 2,005,000 |
| 7770 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 1,996,583 | 1,448,228 | - | - | - | - |
| 800 | Reserves | 1,996,583 | 1,448,228 | - | - | - | - |
| | Function Total | 1,996,583 | 1,448,228 | - | - | - | - |
| | TOTAL EXPENDITURES | 2,694,413 | 3,636,865 | 2,973,074 | 2,725,000 | 2,725,000 | 2,725,000 |

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 \$1.56 per square feet for residential structures and \$0.78 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, which included a new turf athletic field, lighting, restrooms, and a softball batting cage. In addition, this fund contributed to a new restroom and other improvements at the varsity baseball field.

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------------|--------------------------------|---------------------|-----------|-------------------|----------------|-----------|-----------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1130 | CONSTRUCTION EXCISE TAX | 574,161 | 556,419 | 400,000 | 400,000 | 400,000 | 400,000 |
| R1510 | INTEREST ON INVESTMENT | 7,248 | 52,858 | 5,000 | 65,000 | 65,000 | 65,000 |
| 1000 | Local Revenues | 581,409 | 609,277 | 405,000 | 465,000 | 465,000 | 465,000 |
| R5400 | BEG FUND BALANCE | 925,640 | 1,424,047 | 1,914,547 | 2,289,381 | 2,289,381 | 2,289,381 |
| 5000 | Other Revenues | 925,640 | 1,424,047 | 1,914,547 | 2,289,381 | 2,289,381 | 2,289,381 |
| | TOTAL RESOURCES | 1,507,049 | 2,033,324 | 2,319,547 | 2,754,381 | 2,754,381 | 2,754,381 |
| EXPENDITURE BUDGET | | | | | | | |
| 4150 | BUILDING ACQUIS & IMPROVEMENTS | | | | | | |
| 320 | PROPERTY SERVICES | 2,876 | - | 250,000 | - | - | - |
| 380 | NON-INST PROF\TECH SRV | 39,453 | 3,132 | 75,000 | 75,000 | 75,000 | 75,000 |
| 300 | Purchased Services | 42,329 | 3,132 | 325,000 | 75,000 | 75,000 | 75,000 |
| 520 | BUILDING ACQUIS & IMPROVEMENTS | - | 115,645 | 1,744,547 | 2,429,381 | 2,429,381 | 2,429,381 |
| 530 | OTHER IMPROVEMENTS | 40,673 | - | 250,000 | 250,000 | 250,000 | 250,000 |
| 500 | Capital Outlay | 40,673 | 115,645 | 1,994,547 | 2,679,381 | 2,679,381 | 2,679,381 |
| | Function Total | 83,002 | 118,777 | 2,319,547 | 2,754,381 | 2,754,381 | 2,754,381 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 1,424,047 | 1,914,547 | - | - | - | - |
| 800 | Reserves | 1,424,047 | 1,914,547 | - | - | - | - |
| | Function Total | 1,424,047 | 1,914,547 | - | - | - | - |
| | TOTAL EXPENDITURES | 1,507,049 | 2,033,324 | 2,319,547 | 2,754,381 | 2,754,381 | 2,754,381 |

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.

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

| | | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------------|---------------------------|---------------------|---------|-------------------|----------------|----------|---------|
| Acct | Account Title | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 1,562 | 14,041 | 5,000 | 30,000 | 30,000 | 30,000 |
| R1990 | MISCELLANEOUS | 47,346 | - | - | - | - | - |
| 1000 | Local Revenues | 48,908 | 14,041 | 5,000 | 30,000 | 30,000 | 30,000 |
| | | | | | | | |
| R5200 | INTERFUND TRANSFERS | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| R5400 | BEG FUND BALANCE | 170,601 | 466,036 | 432,110 | 690,681 | 690,681 | 690,681 |
| 5000 | Other Revenues | 420,601 | 716,036 | 682,110 | 940,681 | 940,681 | 940,681 |
| | | | | | | | |
| | TOTAL RESOURCES | 469,509 | 730,077 | 687,110 | 970,681 | 970,681 | 970,681 |
| | | | | | | | |
| EXPENDITURE BUDGET | | | | | | | |
| | | | | | | | |
| 1111 | ELEMENTARY INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | - | 3,514 | 100,000 | 100,000 | 100,000 | 100,000 |
| 470 | COMPUTER SOFTWARE | - | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | - | - | - | - | - |
| 400 | Supplies and Materials | - | 3,514 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | - | 3,514 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | | | | | | |
| 1121 | MIDDLE SCHOOL INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| 470 | COMPUTER SOFTWARE | - | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | - | - | - | - | - |
| 400 | Supplies and Materials | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| | | | | | | | |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 420 | TEXTBOOKS | - | - | 187,110 | 470,681 | 470,681 | 470,681 |
| 470 | COMPUTER SOFTWARE | - | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 2,253 | - | 150,000 | 150,000 | 150,000 | 150,000 |
| 400 | Supplies and Materials | 2,253 | - | 337,110 | 620,681 | 620,681 | 620,681 |
| | Function Total | 2,253 | - | 337,110 | 620,681 | 620,681 | 620,681 |
| | | | | | | | |
| 2660 | TECHNOLOGY SERVICES | | | | | | |
| 470 | COMPUTER SOFTWARE | - | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 1,220 | - | 150,000 | 150,000 | 150,000 | 150,000 |
| 400 | Supplies and Materials | 1,220 | - | 150,000 | 150,000 | 150,000 | 150,000 |
| | Function Total | 1,220 | - | 150,000 | 150,000 | 150,000 | 150,000 |
| | | | | | | | |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 466,036 | 726,563 | - | - | - | - |
| 800 | Reserves | 466,036 | 726,563 | - | - | - | - |
| | Function Total | 466,036 | 726,563 | - | - | - | - |
| TOTAL EXPENDITURES | | 469,509 | 730,077 | 687,110 | 970,681 | 970,681 | 970,681 |

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, workers' compensation 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**

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|------------------------|---------------------|----------------|-------------------|----------------|----------------|----------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1510 | INTEREST ON INVESTMENT | 2,076 | 8,170 | 3,000 | 7,500 | 7,500 | 7,500 |
| R1990 | MISCELLANEOUS | 110,701 | 17,088 | 75,000 | 150,000 | 150,000 | 150,000 |
| 1000 | Local Revenues | 112,777 | 25,258 | 78,000 | 157,500 | 157,500 | 157,500 |
| R5400 | BEG FUND BALANCE | 310,538 | 307,330 | 311,225 | 377,470 | 377,470 | 377,470 |
| 5000 | Other Revenues | 310,538 | 307,330 | 311,225 | 377,470 | 377,470 | 377,470 |
| | TOTAL RESOURCES | 423,315 | 332,588 | 389,225 | 534,970 | 534,970 | 534,970 |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET 2023-24 | 2024-25 BUDGET | | |
|-------------|----------------------------------|---------------------|----------------|------------------------------|----------------|----------------|----------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 1111 | INSTRUCTION | | | | | | |
| 460 | NON-CONSUMABLE ITEMS | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 400 | Supplies and Materials | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 2540 | OPERATION AND MAINTENANCE | | | | | | |
| 320 | PROPERTY SERVICES | 7,708 | - | 100,000 | 238,416 | 238,416 | 238,416 |
| 300 | Purchased Services | 7,708 | - | 100,000 | 238,416 | 238,416 | 238,416 |
| 460 | NON-CONSUMABLE ITEMS | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 400 | Supplies and Materials | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| | Function Total | 7,708 | - | 150,000 | 288,416 | 288,416 | 288,416 |
| 2546 | SECURITY SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | - | 12,016 | - | - | - | - |
| 114 | MANAGERIAL SALARIES | 53,345 | 32,574 | 65,387 | 70,852 | 70,852 | 70,852 |
| 100 | Salaries | 53,345 | 44,590 | 65,387 | 70,852 | 70,852 | 70,852 |
| 210 | PUB EMPLOY RETIREMNT SYS | 13,709 | 3,056 | 16,046 | 17,100 | 17,100 | 17,100 |
| 220 | FICA/MEDICARE | 4,081 | 3,388 | 5,002 | 5,425 | 5,425 | 5,425 |
| 221 | PMFLI | - | - | 262 | 285 | 285 | 285 |
| 231 | WORKERS' COMPENSATION | 184 | 155 | 237 | 1,240 | 1,240 | 1,240 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 18,738 | 11,591 | 20,827 | 21,652 | 21,652 | 21,652 |
| 200 | Payroll Costs | 36,712 | 18,190 | 42,374 | 45,702 | 45,702 | 45,702 |
| 310 | INSTRUC CONSULT/PROF | 410 | 160 | - | - | - | - |
| 320 | PROPERTY SERVICES | - | - | 31,464 | 30,000 | 30,000 | 30,000 |
| 340 | TRAVEL | 180 | 591 | - | - | - | - |
| 380 | NON-INSTRCT PROF/TECH SRV | 13,320 | 24,009 | 15,000 | 15,000 | 15,000 | 15,000 |
| 300 | Purchased Services | 13,910 | 24,760 | 46,464 | 45,000 | 45,000 | 45,000 |
| 410 | SUPPLIES | 1,004 | 3,851 | 2,500 | 2,500 | 2,500 | 2,500 |
| 460 | NON-CONSUMABLE ITEMS | - | 5,139 | 2,500 | 2,500 | 2,500 | 2,500 |
| 480 | COMPUTER HARDWARE | - | 801 | - | - | - | - |
| 400 | Supplies and Materials | 1,004 | 9,791 | 5,000 | 5,000 | 5,000 | 5,000 |
| 640 | DUES AND FEES | - | 1,634 | 5,000 | 5,000 | 5,000 | 5,000 |
| 600 | Other Expenses | - | 1,634 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Function Total | 104,971 | 98,965 | 164,225 | 171,554 | 171,554 | 171,554 |
| 2640 | STAFF SERVICES | | | | | | |
| 231 | WORKERS' COMPENSATION | 3,306 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 200 | Payroll Costs | 3,306 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| | Function Total | 3,306 | - | 25,000 | 25,000 | 25,000 | 25,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 307,330 | 233,623 | - | - | - | - |
| 800 | Reserves | 307,330 | 233,623 | - | - | - | - |
| | Function Total | 307,330 | 233,623 | - | - | - | - |
| | TOTAL EXPENDITURES | 423,315 | 332,588 | 389,225 | 534,970 | 534,970 | 534,970 |

Student Body Fund (208)

This fund accounts for the associated student body 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

| | | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------------|--------------------------------|---------------------|-----------|-------------------|----------------|-----------|-----------|
| Acct | Account Title | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1700 | EXTRA CURRICULAR ACTIVITE | 976,478 | 1,143,527 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| 1000 | Local Revenue | 976,478 | 1,143,527 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| R5400 | BEG FUND BALANCE | 442,441 | 574,673 | 385,000 | 400,000 | 400,000 | 400,000 |
| 5000 | Other Revenue | 442,441 | 574,673 | 385,000 | 400,000 | 400,000 | 400,000 |
| TOTAL RESOURCES | | 1,418,919 | 1,718,200 | 1,635,000 | 1,650,000 | 1,650,000 | 1,650,000 |
| EXPENDITURE BUDGET | | | | | | | |
| 1122 | MIDDLE SCHOOL EXTRA CURRICULAR | | | | | | |
| 410 | SUPPLIES | 133,347 | 161,322 | 500,000 | 500,000 | 500,000 | 500,000 |
| 400 | Supplies and Materials | 133,347 | 161,322 | 500,000 | 500,000 | 500,000 | 500,000 |
| | Function Total | 133,347 | 161,322 | 500,000 | 500,000 | 500,000 | 500,000 |
| 1132 | HIGH SCHOOL EXTRA CURRICULAR | | | | | | |
| 410 | SUPPLIES | 710,899 | 926,322 | 1,135,000 | 1,150,000 | 1,150,000 | 1,150,000 |
| 400 | Supplies and Materials | 710,899 | 926,322 | 1,135,000 | 1,150,000 | 1,150,000 | 1,150,000 |
| | Function Total | 710,899 | 926,322 | 1,135,000 | 1,150,000 | 1,150,000 | 1,150,000 |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 574,673 | 630,556 | - | - | - | - |
| 800 | Total Reserves | 574,673 | 630,556 | - | - | - | - |
| | Function Total | 574,673 | 630,556 | - | - | - | - |
| TOTAL EXPENDITURES | | 1,418,919 | 1,718,200 | 1,635,000 | 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 2023-24 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 are available to 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.
- **McKinney-Vento Homeless grant** – This is a three year competitive grant, to support students who are homeless or at risk of being homeless.
- **Elementary and Secondary School Emergency Relief funds (ESSER Funds)** have been granted to the District to aid in funding additional expenses related to the effects of the COVID-19 pandemic. These include, but are not limited to, addressing health and safety, facility needs, technology needs, addressing learning loss and the social and emotional well-being of students. The first grant (ESSER I) was awarded in June 2020 in the amount of \$1.1 million. ESSER II was awarded in the amount of \$4.19 million with a term date of September 30, 2023. ESSER III was awarded in the amount of \$9.4 million with a term date of September 30, 2024.

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 led 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 program. The Student Success Act of 2019 allocated an additional \$133 million to fully fund this initiative at the level of \$800 per student.

- **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. The McMinnville School District was initially allocated \$5.5 million for the 2020-21 school year prior to the pandemic. The District went through an extensive process involving the community and staff in developing a plan that was adopted in Spring 2020. This budget invests \$6.5 million towards most of the investments identified in the original plan.
- **Early Literacy Success.** The 2023 Oregon Legislature passed the Early Literacy Success Initiative through HB 3198, which is the largest literacy investment in the State in two decades. This initiative allocated \$90 million for the 2023-25 biennium with a required 25% match of funding (from any fund source). It seeks to use evidence-based practices in early learning to improve 3rd-grade reading outcomes. This work aligns with our integrated plan and strategic plan to support professional development, instructional coaching, evidence-aligned literacy strategies, and resources to support student literacy development through core instruction, intervention, high-dose tutoring, and additional opportunities to extend learning.

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

| Sub-Fund | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 210 | Miscellaneous Donations/Grants | 40,147 | 39,885 | 80,000 | 80,000 | 80,000 | 80,000 |
| 211 | Title IC - Migrant ED Programs | 98,048 | 50,243 | 112,020 | 112,020 | 112,020 | 112,020 |
| 212 | Title 1A (Improving Education of Disadvantaged) | 1,351,475 | 1,294,598 | 1,487,136 | 1,600,338 | 1,600,338 | 1,600,338 |
| 213 | ESSER (Elementary & Secondary Education Relief) | 5,176,011 | 5,340,557 | 2,900,000 | - | - | - |
| 215 | FEMA | 24,046 | 28,757 | 10,000 | 10,000 | 10,000 | 10,000 |
| 216 | IDEA Funds - Special Education | 996,142 | 1,344,932 | 1,708,277 | 1,775,000 | 1,775,000 | 1,775,000 |
| 220 | Title IIA Improving Teacher Quality | 179,770 | 142,444 | 352,079 | 372,000 | 372,000 | 372,000 |
| 221 | Matched Savings Program | 13,225 | 15,723 | 11,000 | 12,000 | 12,000 | 12,000 |
| 223 | Section 125 | 10,979 | 10,979 | 11,000 | 11,000 | 11,000 | 11,000 |
| 226 | Title III - English Learners | 118,467 | 107,081 | 180,000 | 195,000 | 195,000 | 195,000 |
| 228 | OER Development | 7,403 | - | - | - | - | - |
| 234 | Rutherford Music Fund | - | 3,419 | 1,300 | 900 | 900 | 900 |
| 235 | SPED Work Experience | 3,044 | 2,804 | 1,400 | 1,000 | 1,000 | 1,000 |
| 239 | STEM Camp | 1,979 | 1,979 | 1,979 | 1,979 | 1,979 | 1,979 |
| 243 | McKinney Homeless Grant | 34,844 | 21,411 | 120,795 | 175,000 | 175,000 | 175,000 |
| 244 | Early Literacy | - | - | - | 483,187 | 483,187 | 483,187 |
| 246 | Recruit and Retain/Grow Your Own | - | 865,876 | - | 590,000 | 590,000 | 590,000 |
| 250 | ODE Facilities Grant | 428,682 | 4,914 | - | 72,000 | 72,000 | 72,000 |
| 251 | School Investment Account | 3,814,679 | 6,325,333 | 5,462,698 | 7,283,490 | 7,283,490 | 7,283,490 |
| 252 | Measure 98 Program | 1,680,216 | 2,049,019 | 2,472,460 | 2,049,506 | 2,049,506 | 2,049,506 |
| 253 | Yamhill CCO | 59,802 | 1,227 | - | 200,000 | 200,000 | 200,000 |
| 255 | Rural/Low Income Schools | - | 14,256 | - | - | - | - |
| 256 | Educator Health/Wellness | 2,611 | 12,389 | - | - | - | - |
| 257 | Outdoor School | 105,630 | 111,074 | 190,000 | 190,000 | 190,000 | 190,000 |
| 258 | MWEC (Mid Willamette Education Consortium) | 16,337 | 37,412 | 30,000 | 40,000 | 40,000 | 40,000 |
| 259 | PGE Public Purpose Grant | 114,644 | 124,722 | 133,500 | 142,500 | 142,500 | 142,500 |
| 260 | PreSchool Donation | - | 2,586 | 20,000 | 20,000 | 20,000 | 20,000 |
| 261 | Ready for Kindergarten | 13,946 | 9,109 | 5,000 | - | - | - |
| 262 | Sue Buel Food Pantry | - | 250 | - | - | - | - |
| 263 | Kiwanis Homeless Grant | - | - | 27,865 | 27,865 | 27,865 | 27,865 |
| 264 | Pathway Scholarships | 10,500 | 9,000 | - | - | - | - |
| 269 | School Garden Grant | - | - | - | 165,000 | 165,000 | 165,000 |
| 270 | Measure 98 Program | 158,018 | - | - | - | - | - |
| 271 | OR Community Early Literacy | - | - | - | 40,000 | 40,000 | 40,000 |
| 272 | CTE Revitalization | - | - | - | 148,408 | 148,408 | 148,408 |
| 273 | JUUL/ALTRIA - Vaping Settlement Fund | - | - | - | 40,000 | 40,000 | 40,000 |
| 274 | ODE Summer Learning Grants | 1,213,007 | 534,360 | 600,000 | 1,400,000 | 1,400,000 | 1,400,000 |
| 275 | After School Elementary (Success Now) | 12,886 | 15,994 | 15,000 | 15,000 | 15,000 | 15,000 |
| 276 | NIKE AVID Grant | - | - | 11,071 | 15,000 | 15,000 | 15,000 |
| 277 | 21st Century After School Grant | 512,311 | 726,576 | 150,000 | - | - | - |
| 278 | CTE Pathways | 24,815 | 92,671 | 62,000 | 103,000 | 103,000 | 103,000 |
| 279 | OR Community Summer Grant | - | 30,159 | - | - | - | - |
| 280 | Elementary Student Body Funds | 113,179 | 114,857 | 124,000 | 121,150 | 121,150 | 121,150 |
| 295 | Reserve for New Grants | - | - | 1,450,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| | Other Miscellaneous Grants | 185,821 | 373,903 | 246,520 | 293,900 | 293,900 | 293,900 |
| Total | | 16,522,663 | 19,860,499 | 17,977,100 | 19,236,244 | 19,236,244 | 19,236,244 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANT FUNDS
BUDGET ESTIMATES - REVENUE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------|-----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1700 | FEES | 38,282 | 83,427 | 20,000 | 20,000 | 20,000 | 20,000 |
| R1920 | DONATIONS PRIVATE SOURCE | 80,986 | 84,848 | 377,236 | 415,765 | 415,765 | 415,765 |
| R1990 | MISCELLANEOUS | 501,401 | 114,431 | 9,900 | 49,500 | 49,500 | 49,500 |
| | Local Revenue | 620,669 | 282,706 | 407,136 | 485,265 | 485,265 | 485,265 |
| R2000 | REVENUE FROM INTERMEDIATE SOURCES | 76,138 | 38,640 | 30,000 | 240,000 | 240,000 | 240,000 |
| | Intermediate Revenue | 76,138 | 38,640 | 30,000 | 240,000 | 240,000 | 240,000 |
| R3298 | STATE GRANT CARRYOVER | - | - | - | 750,334 | 750,334 | 750,334 |
| R3299 | STATE RESTRICTED GRANTS | 7,020,284 | 10,140,603 | 9,087,158 | 11,962,258 | 11,962,258 | 11,962,258 |
| | State Revenue | 7,020,284 | 10,140,603 | 9,087,158 | 12,712,592 | 12,712,592 | 12,712,592 |
| R4500 | RESTRICTED FEDERAL REV THRU STATE | 8,400,469 | 8,982,319 | 7,958,287 | 5,177,338 | 5,177,338 | 5,177,338 |
| R4700 | RESTRICTED FEDERAL REV THRU INTER | 98,048 | 50,243 | 112,020 | 112,020 | 112,020 | 112,020 |
| | Federal Revenue | 8,498,517 | 9,032,562 | 8,070,307 | 5,289,358 | 5,289,358 | 5,289,358 |
| R5400 | BEG FUND BALANCE | 307,055 | 365,988 | 382,499 | 509,029 | 509,029 | 509,029 |
| | Other Revenue | 307,055 | 365,988 | 382,499 | 509,029 | 509,029 | 509,029 |
| | TOTAL RESOURCES | 16,522,663 | 19,860,499 | 17,977,100 | 19,236,244 | 19,236,244 | 19,236,244 |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|---------------------------|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 1111 | Elementary Instruction | 3,489,171 | 4,101,593 | 2,607,592 | 2,714,776 | 2,714,776 | 2,714,776 |
| 1113 | Elementary Co-Curricular | 462 | 997 | 100,000 | 100,000 | 100,000 | 100,000 |
| 1121 | Middle/Junior High Programs | 2,051,941 | 1,968,506 | 1,921,227 | 1,624,387 | 1,624,387 | 1,624,387 |
| 1122 | Middle School Co-Curricular | 9,260 | 21,280 | 130,685 | 143,767 | 143,767 | 143,767 |
| 1131 | High School Programs | 1,768,876 | 2,114,394 | 1,450,397 | 1,731,049 | 1,731,049 | 1,731,049 |
| 1132 | High School Extra Curr | - | - | 2,420 | 2,400 | 2,400 | 2,400 |
| 1140 | Pre-kindergarten Programs | 198,806 | 173,129 | 229,268 | 231,639 | 231,639 | 231,639 |
| 1220 | Special Education Classrooms | 424,031 | 397,590 | 567,668 | 477,023 | 477,023 | 477,023 |
| 1225 | Out of District Programs | 34,237 | - | 100,000 | 300,000 | 300,000 | 300,000 |
| 1227 | Extended Year Program | - | 4,963 | 7,400 | 7,400 | 7,400 | 7,400 |
| 1250 | Learning Resource Center | 456,760 | 640,851 | 1,219,774 | 1,142,774 | 1,142,774 | 1,142,774 |
| 1271 | Extended Learning After School | 600,507 | 683,026 | 356,200 | 272,500 | 272,500 | 272,500 |
| 1272 | Title 1 Programs | 1,213,184 | 1,199,606 | 1,402,575 | 1,467,064 | 1,467,064 | 1,467,064 |
| 1273 | MEF - Artist in Residence | 1,279 | 6,649 | - | - | - | - |
| 1280 | Alternative Ed/ Online Programs | 65,547 | 41,529 | 58,343 | 1,200 | 1,200 | 1,200 |
| 1291 | ELL Programs | 107,781 | 58,072 | 191,417 | 197,754 | 197,754 | 197,754 |
| 1400 | Summer School Programs | 1,286,426 | 725,130 | 705,194 | 1,605,023 | 1,605,023 | 1,605,023 |
| 1000 | Instructional Services | 11,708,267 | 12,137,315 | 11,050,160 | 12,018,757 | 12,018,757 | 12,018,757 |
| 2110 | Student Support Services | 617,003 | 657,133 | 848,248 | 841,080 | 841,080 | 841,080 |
| 2120 | Guidance Services | 242,790 | 301,189 | 296,818 | 300,934 | 300,934 | 300,934 |
| 2130 | Health Services | 190,111 | 279,262 | 174,074 | 56,393 | 56,393 | 56,393 |
| 2140 | Psychological Services | 493,550 | 642,856 | 702,696 | 657,539 | 657,539 | 657,539 |
| 2150 | Speech Pathology/Audiology | 196,157 | 196,099 | 329,617 | 326,956 | 326,956 | 326,956 |
| 2190 | Student Support Direction | 176,522 | 180,928 | 187,531 | - | - | - |
| 2210 | Improvement of Instruction | 755,608 | 2,155,458 | 2,041,393 | 1,924,917 | 1,924,917 | 1,924,917 |
| 2220 | Educational Media Services | 13,549 | 10,068 | 103,545 | 104,545 | 104,545 | 104,545 |
| 2240 | Instructional Staff Development | 355,946 | 357,966 | 739,188 | 1,104,630 | 1,104,630 | 1,104,630 |
| 2410 | Office of Principal Services | 703,370 | 788,572 | 770,465 | 591,964 | 591,964 | 591,964 |
| 2490 | Other Support Services/Admin | 95,891 | 50,391 | 55,786 | 106,049 | 106,049 | 106,049 |
| 2540 | Operation/Maintenance of Buildings | 238,450 | 222,024 | 184,683 | 40,000 | 40,000 | 40,000 |
| 2550 | Student Transportation | 1,947 | 94,405 | - | - | - | - |
| 2570 | Internal Services | - | 150,934 | - | - | - | - |
| 2610 | Central Support Services | 1,819 | 1,122 | - | - | - | - |
| 2640 | Staff Services | 2,611 | 878,264 | 11,000 | 601,000 | 601,000 | 601,000 |
| 2660 | Technology Services | 206,248 | 149,420 | - | 72,000 | 72,000 | 72,000 |
| 2000 | Support Services | 4,291,572 | 7,116,091 | 6,445,044 | 6,728,005 | 6,728,005 | 6,728,005 |
| 3300 | Community Services/Parent Involvement | 41,373 | 70,738 | 210,396 | 208,981 | 208,981 | 208,981 |
| 3500 | Child Care Services | 115,463 | 104,935 | 38,000 | 38,000 | 38,000 | 38,000 |
| 3000 | Community Services | 156,836 | 175,673 | 248,396 | 246,981 | 246,981 | 246,981 |
| 4150 | Building Acquisition and Improvements | - | - | 233,500 | 242,500 | 242,500 | 242,500 |
| 4000 | Facilities Acquisition and Improvement | - | - | 233,500 | 242,500 | 242,500 | 242,500 |
| 7000 | Unapprop Ending Fund Balance | 365,988 | 431,420 | - | - | - | - |
| 7000 | Unapprop Ending Fund | 365,988 | 431,420 | - | - | - | - |
| Total Requirements | | 16,522,663 | 19,860,499 | 17,977,100 | 19,236,244 | 19,236,244 | 19,236,244 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|-----------------------------------|---------------------|------------------|-------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 1111 | ELEMENTARY K-5 INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 898,878 | 1,206,305 | 594,015 | 755,485 | 755,485 | 755,485 |
| 112 | CLASSIFIED SALARIES | 672,198 | 802,754 | 665,686 | 318,499 | 318,499 | 318,499 |
| 121 | SUBSTITUTES-LICENSED | - | 281 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 192 | 678 | 50,000 | 227,653 | 227,653 | 227,653 |
| 100 | Salaries | 1,571,267 | 2,010,018 | 1,309,701 | 1,301,637 | 1,301,637 | 1,301,637 |
| 210 | PUB EMPLOY RETIREMNT SYS | 362,383 | 516,643 | 318,860 | 301,267 | 301,267 | 301,267 |
| 220 | FICA/MEDICARE | 119,145 | 151,837 | 91,539 | 84,510 | 84,510 | 84,510 |
| 221 | PMFLI | - | - | 4,160 | 3,896 | 3,896 | 3,896 |
| 231 | WORKERS' COMPENSATION | 5,721 | 8,072 | 3,842 | 17,045 | 17,045 | 17,045 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 556,080 | 563,366 | 425,760 | 376,943 | 376,943 | 376,943 |
| 200 | Payroll Costs | 1,043,329 | 1,239,918 | 844,161 | 783,660 | 783,660 | 783,660 |
| 300 | SUBSTITUTE SERVICES | 850 | 6,231 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 80,813 | 98,904 | 240,000 | 240,000 | 240,000 | 240,000 |
| 320 | PROPERTY SERVICES | 477 | - | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | 23,967 | 7,258 | - | - | - | - |
| 340 | TRAVEL | - | 1,982 | - | - | - | - |
| 300 | Purchased Services | 106,107 | 114,375 | 240,000 | 240,000 | 240,000 | 240,000 |
| 410 | SUPPLIES | 61,079 | 36,000 | 213,730 | - | - | - |
| 420 | TEXTBOOKS | 482,439 | 686,499 | - | 389,480 | 389,480 | 389,480 |
| 460 | EQUIPMENT | 54,565 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 170,385 | 14,783 | - | - | - | - |
| 400 | Supplies and Materials | 768,468 | 737,282 | 213,730 | 389,480 | 389,480 | 389,480 |
| | Function Total | 3,489,171 | 4,101,593 | 2,607,592 | 2,714,776 | 2,714,776 | 2,714,776 |
| 1113 | ELEMENTARY CO-CURRICULAR | | | | | | |
| 410 | SUPPLIES | 462 | 997 | 100,000 | 100,000 | 100,000 | 100,000 |
| 400 | Supplies and Materials | 462 | 997 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | 462 | 997 | 100,000 | 100,000 | 100,000 | 100,000 |
| 1121 | MIDDLE SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 693,314 | 847,681 | 859,230 | 528,452 | 528,452 | 528,452 |
| 112 | CLASSIFIED SALARIES | 134,254 | 168,217 | 210,051 | 211,562 | 211,562 | 211,562 |
| 130 | ADDITIONAL WAGES | 328 | 2,371 | - | - | - | - |
| 100 | Salaries | 827,897 | 1,018,269 | 1,069,281 | 740,014 | 740,014 | 740,014 |
| 210 | PUB EMPLOY RETIREMNT SYS | 200,080 | 276,689 | 175,037 | 210,687 | 210,687 | 210,687 |
| 220 | FICA/MEDICARE | 61,988 | 78,723 | 50,491 | 58,961 | 58,961 | 58,961 |
| 221 | PMFLI | - | - | 2,116 | 2,560 | 2,560 | 2,560 |
| 231 | WORKERS' COMPENSATION | 2,877 | 4,064 | 1,910 | 11,200 | 11,200 | 11,200 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 251,953 | 265,970 | 231,392 | 218,965 | 218,965 | 218,965 |
| 200 | Payroll Costs | 516,898 | 625,446 | 460,946 | 502,373 | 502,373 | 502,373 |
| 310 | INSTRUC CONSULT/PROF | 32,924 | 1,193 | 170,000 | 30,000 | 30,000 | 30,000 |
| 340 | TRAVEL | 25,872 | 22,574 | 20,000 | 20,000 | 20,000 | 20,000 |
| 300 | Purchased Services | 58,796 | 23,767 | 190,000 | 50,000 | 50,000 | 50,000 |
| 410 | SUPPLIES | 66,039 | 59,602 | 110,000 | 205,000 | 205,000 | 205,000 |
| 420 | TEXTBOOKS | 180,754 | 200,735 | - | - | - | - |
| 460 | EQUIPMENT | 272,649 | 1,825 | 77,000 | 113,000 | 113,000 | 113,000 |
| 470 | COMPUTER SOFTWARE | 1,700 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 115,010 | 17,347 | - | - | - | - |
| 400 | Supplies and Materials | 636,151 | 279,509 | 187,000 | 318,000 | 318,000 | 318,000 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 640 | DUES AND FEES | 12,198 | 21,515 | 14,000 | 14,000 | 14,000 | 14,000 |
| 690 | GRANT INDIRECT CHARGES | - | - | - | - | - | - |
| 600 | Other Objects | 12,198 | 21,515 | 14,000 | 14,000 | 14,000 | 14,000 |
| | Function Total | 2,051,941 | 1,968,506 | 1,921,227 | 1,624,387 | 1,624,387 | 1,624,387 |
| 1122 | MIDDLE SCHOOL CO-CURRICULAR | | | | | | |
| 130 | ADDITIONAL WAGES | - | - | 53,472 | 56,150 | 56,150 | 56,150 |
| 100 | Salaries | - | - | 53,472 | 56,150 | 56,150 | 56,150 |
| 210 | PUB EMPLOY RETIREMNT SYS | - | - | 16,310 | 17,317 | 17,317 | 17,317 |
| 220 | FICA/MEDICARE | - | - | 4,090 | 4,295 | 4,295 | 4,295 |
| 221 | PMFLI | - | - | 22 | 22 | 22 | 22 |
| 231 | WORKERS' COMPENSATION | - | - | 192 | 983 | 983 | 983 |
| 200 | Payroll Costs | - | - | 20,614 | 22,617 | 22,617 | 22,617 |
| 310 | INSTRUC CONSULT/PROF | - | 1,200 | - | - | - | - |
| 300 | Purchased Services | - | 1,200 | - | - | - | - |
| 410 | SUPPLIES | 9,260 | 4,427 | 56,600 | 65,000 | 65,000 | 65,000 |
| 460 | NON-CONSUMABLE ITEMS | - | 14,453 | - | - | - | - |
| 400 | Supplies and Materials | 9,260 | 18,880 | 56,600 | 65,000 | 65,000 | 65,000 |
| 640 | DUES AND FEES | - | 1,200 | - | - | - | - |
| 600 | Other Objects | - | 1,200 | - | - | - | - |
| | Function Total | 9,260 | 21,280 | 130,686 | 143,767 | 143,767 | 143,767 |
| 1131 | HIGH SCHOOL INSTRUCTION | | | | | | |
| 111 | LICENSED SALARIES | 640,714 | 947,427 | 670,220 | 796,728 | 796,728 | 796,728 |
| 112 | CLASSIFIED SALARIES | - | 66,000 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 34,630 | 2,575 | - | 10,000 | 10,000 | 10,000 |
| 100 | Salaries | 675,344 | 1,016,002 | 670,220 | 806,728 | 806,728 | 806,728 |
| 210 | PUB EMPLOY RETIREMNT SYS | 193,705 | 282,120 | 204,685 | 245,711 | 245,711 | 245,711 |
| 220 | FICA/MEDICARE | 50,902 | 77,554 | 51,272 | 60,950 | 60,950 | 60,950 |
| 221 | PMFLI | - | - | 2,418 | 3,187 | 3,187 | 3,187 |
| 231 | WORKERS' COMPENSATION | 2,475 | 5,380 | 2,325 | 13,943 | 13,943 | 13,943 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 137,877 | 166,549 | 182,520 | 188,173 | 188,173 | 188,173 |
| 200 | Payroll Costs | 384,959 | 531,603 | 443,220 | 511,963 | 511,963 | 511,963 |
| 301 | SUBSTITUTE SERVICES | 2,186 | 15,191 | 6,500 | 6,500 | 6,500 | 6,500 |
| 310 | INSTRUC CONSULT/PROF | 14,209 | 102,922 | 116,007 | 26,626 | 26,626 | 26,626 |
| 320 | PROPERTY SERVICES | 73 | - | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | - | 443 | 2,000 | 2,000 | 2,000 | 2,000 |
| 340 | TRAVEL | 14,515 | 13,067 | 12,800 | 12,000 | 12,000 | 12,000 |
| 371 | TUITN PMTS\OT DIST IN ST | 2,000 | - | - | - | - | - |
| 374 | OTHER TUITION PAYMENTS | 6,475 | 9,000 | - | - | - | - |
| 300 | Purchased Services | 39,457 | 140,623 | 137,307 | 47,126 | 47,126 | 47,126 |
| 410 | SUPPLIES | 158,040 | 134,252 | 846,200 | 303,432 | 303,432 | 303,432 |
| 420 | TEXTBOOKS | 286,577 | 228,272 | 25,000 | 40,000 | 40,000 | 40,000 |
| 460 | EQUIPMENT | 55,306 | 21,088 | 7,000 | 7,000 | 7,000 | 7,000 |
| 480 | COMPUTER HARDWARE | 163,094 | 32,148 | - | - | - | - |
| 400 | Supplies and Materials | 663,017 | 415,760 | 878,200 | 350,432 | 350,432 | 350,432 |
| 640 | DUES AND FEES | 6,099 | 9,957 | 21,000 | 10,000 | 10,000 | 10,000 |
| 651 | PROP AND LIAB INS | - | 450 | 450 | 450 | 450 | 450 |
| 690 | GRANT INDIRECT CHARGES | - | - | - | 4,350 | 4,350 | 4,350 |
| 600 | Other Objects | 6,099 | 10,407 | 21,450 | 14,800 | 14,800 | 14,800 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| | Function Total | 1,768,876 | 2,114,394 | 2,150,397 | 1,731,049 | 1,731,049 | 1,731,049 |
| 1132 | HIGH SCHOOL EXTRACURRICULAR | | | | | | |
| 410 | SUPPLIES | - | - | 2,420 | 2,400 | 2,400 | 2,400 |
| 400 | Supplies and Materials | - | - | 2,420 | 2,400 | 2,400 | 2,400 |
| | Function Total | - | - | 2,420 | 2,400 | 2,400 | 2,400 |
| 1140 | PRE-K PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 95,091 | 97,585 | 109,652 | 112,037 | 112,037 | 112,037 |
| 130 | ADDITIONAL WAGES | 96 | 8,736 | - | - | - | - |
| 100 | Salaries | 95,187 | 106,321 | 109,652 | 112,037 | 112,037 | 112,037 |
| 210 | PUB EMPLOY RETIREMNT SYS | 17,319 | 20,782 | 26,910 | 27,830 | 27,830 | 27,830 |
| 220 | FICA/MEDICARE | 7,264 | 7,911 | 8,388 | 8,571 | 8,571 | 8,571 |
| 221 | PMFLI | - | - | 438 | 448 | 448 | 448 |
| 231 | WORKERS' COMPENSATION | 331 | 378 | 420 | 1,961 | 1,961 | 1,961 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 38,784 | 37,737 | 58,460 | 60,792 | 60,792 | 60,792 |
| 200 | Payroll Costs | 63,699 | 66,808 | 94,616 | 99,602 | 99,602 | 99,602 |
| 410 | SUPPLIES | 16,267 | - | 25,000 | 20,000 | 20,000 | 20,000 |
| 460 | EQUIPMENT | 10,825 | - | - | - | - | - |
| 480 | COMPUTER HARDWARE | 12,828 | - | - | - | - | - |
| 400 | Supplies and Materials | 39,920 | - | 25,000 | 20,000 | 20,000 | 20,000 |
| | Function Total | 198,806 | 173,129 | 229,268 | 231,639 | 231,639 | 231,639 |
| 1220 | SPECIAL EDUCATION CLASSROOMS | | | | | | |
| 111 | LICENSED SALARIES | 103,303 | 124,937 | 136,124 | 159,025 | 159,025 | 159,025 |
| 112 | CLASSIFIED SALARIES | 141,426 | 68,796 | 103,231 | 53,635 | 53,635 | 53,635 |
| 130 | ADDITIONAL WAGES | 25 | - | - | - | - | - |
| 100 | Salaries | 244,754 | 193,733 | 239,355 | 212,660 | 212,660 | 212,660 |
| 210 | PUB EMPLOY RETIREMNT SYS | 46,660 | 47,945 | 68,906 | 62,366 | 62,366 | 62,366 |
| 220 | FICA/MEDICARE | 18,440 | 14,768 | 18,310 | 16,269 | 16,269 | 16,269 |
| 221 | PMFLI | - | - | 326 | 851 | 851 | 851 |
| 231 | WORKERS' COMPENSATION | 846 | 673 | 898 | 3,722 | 3,722 | 3,722 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 84,716 | 95,130 | 132,494 | 81,156 | 81,156 | 81,156 |
| 200 | Payroll Costs | 150,662 | 158,516 | 220,934 | 164,363 | 164,363 | 164,363 |
| 301 | SUBSTITUTE SERVICES | 3,165 | 2,717 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 25,449 | 42,624 | 107,379 | 100,000 | 100,000 | 100,000 |
| 300 | Purchased Services | 28,614 | 45,341 | 107,379 | 100,000 | 100,000 | 100,000 |
| | Function Total | 424,031 | 397,590 | 567,668 | 477,023 | 477,023 | 477,023 |
| 1225 | SPEC ED - OUT OF DISTRICT PROGRAMS | | | | | | |
| 371 | TUITN PMTS\OT DIST IN ST | 34,237 | - | 100,000 | 300,000 | 300,000 | 300,000 |
| 300 | Purchased Services | 34,237 | - | 100,000 | 300,000 | 300,000 | 300,000 |
| | Function Total | 34,237 | - | 100,000 | 300,000 | 300,000 | 300,000 |
| 1227 | SPEC ED - EXTENDED YEAR PROGRAM | | | | | | |
| 130 | ADDITIONAL WAGES | - | 3,922 | 5,000 | 5,000 | 5,000 | 5,000 |
| 100 | Salaries | - | 3,922 | 5,000 | 5,000 | 5,000 | 5,000 |
| 210 | PUB EMPLOY RETIREMNT SYS | - | 727 | 1,550 | 1,550 | 1,550 | 1,550 |
| 220 | FICA/MEDICARE | - | 300 | 300 | 300 | 300 | 300 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|---|----------------|----------------|------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | - | 14 | 550 | 550 | 550 | 550 |
| 200 | Payroll Costs | - | 1,041 | 2,400 | 2,400 | 2,400 | 2,400 |
| | Function Total | - | 4,963 | 7,400 | 7,400 | 7,400 | 7,400 |
| 1250 | SPEC EDUC (LRC) LEARNING RESOURCE CENTER | | | | | | |
| 111 | LICENSED SALARIES | 41,012 | 74,667 | 179,001 | 185,151 | 185,151 | 185,151 |
| 112 | CLASSIFIED SALARIES | 162,961 | 162,070 | 311,151 | 315,264 | 315,264 | 315,264 |
| 121 | SUBSTITUTES-LICENSED | - | 516 | - | - | - | - |
| 130 | ADDITIONAL WAGES | 29,567 | - | - | - | - | - |
| 151 | STUDENT LABOR | 935 | 589 | - | - | - | - |
| 100 | Salaries | 234,474 | 237,842 | 490,152 | 500,415 | 500,415 | 500,415 |
| 210 | PUB EMPLOY RETIREMNT SYS | 44,465 | 46,203 | 105,235 | 119,470 | 119,470 | 119,470 |
| 220 | FICA/MEDICARE | 17,687 | 17,704 | 28,513 | 36,042 | 36,042 | 36,042 |
| 221 | PMFLI | - | - | 1,221 | 1,362 | 1,362 | 1,362 |
| 231 | WORKERS' COMPENSATION | 736 | 848 | 21,625 | 5,059 | 5,059 | 5,059 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 93,108 | 78,105 | 184,350 | 209,198 | 209,198 | 209,198 |
| 200 | Payroll Costs | 155,995 | 142,860 | 340,944 | 371,131 | 371,131 | 371,131 |
| 301 | LICENSED SUBS | 650 | 1,154 | 25,000 | 25,000 | 25,000 | 25,000 |
| 310 | INSTRUC CONSULT/PROF | - | 22,528 | - | - | - | - |
| 300 | Purchased Services | 650 | 23,682 | 25,000 | 25,000 | 25,000 | 25,000 |
| 410 | SUPPLIES | 11,833 | 87,621 | 223,578 | 106,128 | 106,128 | 106,128 |
| 420 | TEXTBOOKS | - | 66,021 | 100,000 | 100,000 | 100,000 | 100,000 |
| 460 | EQUIPMENT | 570 | 23,019 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 27,949 | 10,570 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 22,263 | - | - | - | - |
| 400 | Supplies and Materials | 40,352 | 209,494 | 323,578 | 206,128 | 206,128 | 206,128 |
| 690 | GRANT INDIRECT CHARGES | 25,288 | 26,973 | 40,100 | 40,100 | 40,100 | 40,100 |
| 600 | Other Objects | 25,288 | 26,973 | 40,100 | 40,100 | 40,100 | 40,100 |
| | Function Total | 456,760 | 640,851 | 1,219,774 | 1,142,774 | 1,142,774 | 1,142,774 |
| 1271 | EXTENDED LEARNING AFTER SCHOOL | | | | | | |
| 111 | LICENSED SALARIES | - | - | - | 250,000 | 250,000 | 250,000 |
| 130 | ADDITIONAL WAGES | 422,146 | 450,998 | 179,850 | - | - | - |
| 100 | Salaries | 422,146 | 450,998 | 179,850 | 250,000 | 250,000 | 250,000 |
| 210 | PUB EMPLOY RETIREMNT SYS | 101,593 | 112,015 | 38,110 | - | - | - |
| 220 | FICA/MEDICARE | 31,771 | 33,576 | 12,660 | - | - | - |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 1,425 | 1,568 | 10,470 | - | - | - |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | - | 1,775 | 600 | - | - | - |
| 200 | Payroll Costs | 134,789 | 148,934 | 61,840 | - | - | - |
| 310 | INSTRUC CONSULT/PROF | - | - | 24,285 | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | 733 | - | - | - | - | - |
| 300 | Purchased Services | 733 | - | 24,285 | - | - | - |
| 410 | SUPPLIES | 12,051 | 54,022 | 22,500 | 22,500 | 22,500 | 22,500 |
| 460 | EQUIPMENT | 7,683 | - | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 9,000 | 9,000 | 14,175 | - | - | - |
| 480 | COMPUTER HARDWARE | 637 | 144 | - | - | - | - |
| 400 | Supplies and Materials | 29,371 | 63,166 | 36,675 | 22,500 | 22,500 | 22,500 |
| 690 | GRANT INDIRECT CHARGES | 13,469 | 19,927 | 53,550 | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 600 | Other Objects | 13,469 | 19,927 | 53,550 | - | - | - |
| | Function Total | 600,507 | 683,026 | 356,200 | 272,500 | 272,500 | 272,500 |
| 1272 | TITLE 1 PROGRAMS | | | | | | |
| 111 | LICENSED SALARIES | 360,459 | 315,948 | 328,683 | 353,261 | 353,261 | 353,261 |
| 112 | CLASSIFIED SALARIES | 357,868 | 381,759 | 437,070 | 437,285 | 437,285 | 437,285 |
| 130 | ADDITIONAL WAGES | 4 | 4,326 | - | - | - | - |
| 100 | Salaries | 718,331 | 702,033 | 765,753 | 790,546 | 790,546 | 790,546 |
| 210 | PUB EMPLOY RETIREMNT SYS | 175,307 | 170,043 | 257,635 | 217,567 | 217,567 | 217,567 |
| 220 | FICA/MEDICARE | 54,364 | 51,500 | 58,580 | 60,477 | 60,477 | 60,477 |
| 221 | PMFLI | - | - | 3,063 | 3,162 | 3,162 | 3,162 |
| 231 | WORKERS' COMPENSATION | 2,353 | 2,454 | 2,870 | 13,835 | 13,835 | 13,835 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 257,967 | 272,890 | 314,574 | 381,377 | 381,377 | 381,377 |
| 200 | Payroll Costs | 489,992 | 496,887 | 636,722 | 676,418 | 676,418 | 676,418 |
| 301 | LICENSED SUBS | 3,078 | 6,295 | - | - | - | - |
| 300 | Purchased Services | 3,078 | 6,295 | - | - | - | - |
| 410 | SUPPLIES | 3,062 | 1,039 | 100 | 100 | 100 | 100 |
| 400 | Supplies and Materials | 3,062 | 1,039 | 100 | 100 | 100 | 100 |
| | Function Total | 1,214,463 | 1,206,255 | 1,402,575 | 1,467,064 | 1,467,064 | 1,467,064 |
| 1280 | ALTERNATIVE ED/ ONLINE PROGRAMS | | | | | | |
| 112 | CLASSIFIED SALARIES | 30,301 | 18,839 | 28,323 | - | - | - |
| 100 | Salaries | 30,301 | 18,839 | 28,323 | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 6,581 | 4,092 | 6,951 | - | - | - |
| 220 | FICA/MEDICARE | 2,302 | 1,434 | 2,167 | - | - | - |
| 221 | PMFLI | - | - | 113 | - | - | - |
| 231 | WORKERS' COMPENSATION | 110 | 70 | 115 | - | - | - |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 23,622 | 17,094 | 19,474 | - | - | - |
| 200 | Payroll Costs | 32,616 | 22,690 | 28,820 | - | - | - |
| 410 | SUPPLIES | 2,630 | - | 1,200 | 1,200 | 1,200 | 1,200 |
| 400 | Supplies and Materials | 2,630 | - | 1,200 | 1,200 | 1,200 | 1,200 |
| | Function Total | 65,547 | 41,529 | 58,343 | 1,200 | 1,200 | 1,200 |
| 1291 | ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS) | | | | | | |
| 111 | LICENSED SALARIES | - | - | 41,825 | 45,000 | 45,000 | 45,000 |
| 112 | CLASSIFIED SALARIES | 25,775 | 26,480 | 65,723 | 71,706 | 71,706 | 71,706 |
| 130 | ADDITIONAL WAGES | 5,905 | 727 | - | - | - | - |
| 100 | Salaries | 31,680 | 27,207 | 107,548 | 116,706 | 116,706 | 116,706 |
| 210 | PUB EMPLOY RETIREMNT SYS | 6,920 | 5,938 | 34,772 | 32,590 | 32,590 | 32,590 |
| 220 | FICA/MEDICARE | 2,343 | 2,081 | 7,376 | 8,928 | 8,928 | 8,928 |
| 221 | PMFLI | - | - | 337 | 467 | 467 | 467 |
| 231 | WORKERS' COMPENSATION | 113 | 98 | 2,139 | 1,751 | 1,751 | 1,751 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 13,148 | 15,892 | 38,010 | 35,812 | 35,812 | 35,812 |
| 200 | Payroll Costs | 22,523 | 24,009 | 82,634 | 79,548 | 79,548 | 79,548 |
| 340 | TRAVEL | 10,147 | - | - | - | - | - |
| 300 | Purchased Services | 10,147 | - | - | - | - | - |
| 410 | SUPPLIES | 32,154 | 6,056 | 1,235 | 1,500 | 1,500 | 1,500 |
| 420 | TEXTBOOKS | 6,000 | - | - | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|---------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 480 | COMPUTER HARDWARE | 5,277 | 800 | - | - | - | - |
| 400 | Supplies and Materials | 43,431 | 6,856 | 1,235 | 1,500 | 1,500 | 1,500 |
| | Function Total | 107,781 | 58,072 | 191,417 | 197,754 | 197,754 | 197,754 |
| 1400 | SUMMER SCHOOL PROGRAMS | | | | | | |
| 130 | ADDITIONAL WAGES | 275,084 | 293,515 | 399,905 | 887,274 | 887,274 | 887,274 |
| 151 | STUDENT LABOR | 52,150 | 33,128 | 12,000 | 28,000 | 28,000 | 28,000 |
| 100 | Salaries | 327,234 | 326,643 | 411,905 | 915,274 | 915,274 | 915,274 |
| 210 | PUB EMPLOY RETIREMNT SYS | 64,039 | 63,906 | 114,439 | 258,900 | 258,900 | 258,900 |
| 220 | FICA/MEDICARE | 24,985 | 24,975 | 32,647 | 74,100 | 74,100 | 74,100 |
| 221 | PMFLI | - | - | 10 | 10 | 10 | 10 |
| 231 | WORKERS' COMPENSATION | 1,277 | 1,176 | 2,608 | 5,900 | 5,900 | 5,900 |
| 200 | Payroll Costs | 90,302 | 90,057 | 149,704 | 338,910 | 338,910 | 338,910 |
| 301 | SUBSTITUTE SERVICES | 318 | 154 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 28,057 | 105,322 | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | 142,893 | - | 50,000 | 116,700 | 116,700 | 116,700 |
| 340 | TRAVEL | 95 | 34 | - | - | - | - |
| 350 | COMMUNICATION | 17,542 | 15,617 | - | - | - | - |
| 380 | NON-INST PROF/TECH SRV | - | 40,800 | - | - | - | - |
| 300 | Purchased Services | 188,905 | 161,927 | 50,000 | 116,700 | 116,700 | 116,700 |
| 410 | SUPPLIES | 379,618 | 100,414 | 57,384 | 121,079 | 121,079 | 121,079 |
| 420 | TEXTBOOKS | 235,799 | - | - | - | - | - |
| 460 | EQUIPMENT | 14,041 | 13,199 | 20,000 | 46,700 | 46,700 | 46,700 |
| 470 | COMPUTER SOFTWARE | 139 | 15,390 | - | - | - | - |
| 480 | COMPUTER HARDWARE | 579 | - | - | - | - | - |
| 400 | Supplies and Materials | 630,176 | 129,003 | 77,384 | 167,779 | 167,779 | 167,779 |
| 540 | Equipment | - | 17,500 | - | - | - | - |
| 500 | Capital Outlay | - | 17,500 | - | - | - | - |
| 690 | GRANT INDIRECT CHARGES | 49,809 | - | 16,200 | 66,360 | 66,360 | 66,360 |
| 600 | Other Objects | 49,809 | - | 16,200 | 66,360 | 66,360 | 66,360 |
| | Function Total | 1,286,426 | 725,130 | 705,193 | 1,605,023 | 1,605,023 | 1,605,023 |
| 2110 | STUDENT SUPPORT SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 251,188 | 260,871 | 329,774 | 289,980 | 289,980 | 289,980 |
| 112 | CLASSIFIED SALARIES | 39,319 | 35,726 | 50,807 | 54,008 | 54,008 | 54,008 |
| 130 | ADDITIONAL WAGES | 53,465 | 50,187 | 43,518 | 34,371 | 34,371 | 34,371 |
| 151 | STUDENT LABOR | 1,190 | - | - | - | - | - |
| 100 | Salaries | 345,162 | 346,785 | 424,099 | 378,359 | 378,359 | 378,359 |
| 210 | PUB EMPLOY RETIREMNT SYS | 96,336 | 91,169 | 121,167 | 108,075 | 108,075 | 108,075 |
| 220 | FICA/MEDICARE | 26,133 | 26,424 | 31,108 | 27,609 | 27,609 | 27,609 |
| 221 | PMFLI | - | - | 933 | 1,445 | 1,445 | 1,445 |
| 231 | WORKERS' COMPENSATION | 1,127 | 1,158 | 1,470 | 6,317 | 6,317 | 6,317 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 72,274 | 70,934 | 114,585 | 97,528 | 97,528 | 97,528 |
| 200 | Payroll Costs | 195,870 | 189,685 | 269,263 | 240,974 | 240,974 | 240,974 |
| 301 | LICENSED SUBS | 2,307 | 1,620 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 3,045 | - | - | - | - | - |
| 320 | PROPERTY SERVICES | - | 18,685 | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | 2,055 | - | - | - | - | - |
| 340 | TRAVEL | 143 | - | 500 | 1,000 | 1,000 | 1,000 |
| 300 | Purchased Services | 7,551 | 20,305 | 500 | 1,000 | 1,000 | 1,000 |
| 410 | SUPPLIES | 52,032 | 37,506 | 150,535 | 215,602 | 215,602 | 215,602 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 470 | COMPUTER SOFTWARE | 15,472 | 62,265 | - | - | - | - |
| 400 | Supplies and Materials | 67,504 | 99,771 | 150,535 | 215,602 | 215,602 | 215,602 |
| 690 | GRANT INDIRECT CHARGES | 916 | 587 | 3,260 | 5,145 | 5,145 | 5,145 |
| 600 | Other Objects | 916 | 587 | 3,260 | 5,145 | 5,145 | 5,145 |
| | Function Total | 617,003 | 657,133 | 847,657 | 841,080 | 841,080 | 841,080 |
| 2120 | GUIDANCE SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 121,956 | 126,385 | 144,198 | 158,886 | 158,886 | 158,886 |
| 130 | ADDITIONAL WAGES | 13,974 | 16,341 | 17,500 | 4,000 | 4,000 | 4,000 |
| 100 | Salaries | 135,929 | 142,726 | 161,698 | 162,886 | 162,886 | 162,886 |
| 210 | PUB EMPLOY RETIREMNT SYS | 30,471 | 38,747 | 42,037 | 49,001 | 49,001 | 49,001 |
| 220 | FICA/MEDICARE | 10,282 | 10,666 | 11,031 | 12,155 | 12,155 | 12,155 |
| 221 | PMFLI | - | - | 576 | 636 | 636 | 636 |
| 231 | WORKERS' COMPENSATION | 426 | 506 | 510 | 2,781 | 2,781 | 2,781 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 46,647 | 47,978 | 49,966 | 51,976 | 51,976 | 51,976 |
| 200 | Payroll Costs | 87,826 | 97,897 | 104,120 | 116,547 | 116,547 | 116,547 |
| 301 | SUBSTITUTE SERVICES | 729 | 1,496 | 3,000 | 1,000 | 1,000 | 1,000 |
| 310 | INSTRUC CONSULT/PROF | 225 | 8,544 | 8,000 | 2,000 | 2,000 | 2,000 |
| 330 | STDNT TRANSPORTATION SERVICES | - | - | 5,000 | 2,500 | 2,500 | 2,500 |
| 340 | TRAVEL | 80 | 7,435 | 5,000 | 4,000 | 4,000 | 4,000 |
| 350 | COMMUNICATION | 3,060 | 4,787 | - | - | - | - |
| 300 | Purchased Services | 4,093 | 22,262 | 21,000 | 9,500 | 9,500 | 9,500 |
| 410 | SUPPLIES | 3,491 | 23,054 | 10,000 | 12,000 | 12,000 | 12,000 |
| 470 | COMPUTER SOFTWARE | 4,334 | 8,028 | - | - | - | - |
| 480 | COMPUTER HARDWARE | 7,116 | 7,223 | - | - | - | - |
| 400 | Supplies and Materials | 14,941 | 38,305 | 10,000 | 12,000 | 12,000 | 12,000 |
| | Function Total | 242,790 | 301,189 | 296,818 | 300,934 | 300,934 | 300,934 |
| 2130 | HEALTH SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 28,379 | 98,949 | 104,292 | 33,929 | 33,929 | 33,929 |
| 112 | CLASSIFIED SALARIES | 36,274 | 60,847 | - | - | - | - |
| 130 | ADDITIONAL WAGES | - | 109 | - | - | - | - |
| 100 | Salaries | 64,653 | 159,905 | 104,292 | 33,929 | 33,929 | 33,929 |
| 210 | PUB EMPLOY RETIREMNT SYS | 15,943 | 41,620 | 31,850 | 10,464 | 10,464 | 10,464 |
| 220 | FICA/MEDICARE | 5,786 | 13,527 | 7,978 | 2,596 | 2,596 | 2,596 |
| 221 | PMFLI | - | - | 291 | 136 | 136 | 136 |
| 231 | WORKERS' COMPENSATION | 221 | 550 | 358 | 594 | 594 | 594 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 24,134 | 62,020 | 29,179 | 8,674 | 8,674 | 8,674 |
| 200 | Payroll Costs | 46,085 | 117,717 | 69,656 | 22,463 | 22,463 | 22,463 |
| 310 | INSTRUC CONSULT/PROF | 79,374 | 1,640 | - | - | - | - |
| 300 | Purchased Services | 79,374 | 1,640 | - | - | - | - |
| | Function Total | 190,111 | 279,262 | 173,948 | 56,393 | 56,393 | 56,393 |
| 2140 | PSYCHOLOGICAL SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 260,024 | 351,723 | 451,417 | 390,474 | 390,474 | 390,474 |
| 130 | ADDITIONAL WAGES | - | 1,010 | - | - | - | - |
| 100 | Salaries | 260,024 | 352,733 | 451,417 | 390,474 | 390,474 | 390,474 |
| 210 | PUB EMPLOY RETIREMNT SYS | 72,079 | 100,035 | 110,767 | 120,422 | 120,422 | 120,422 |
| 220 | FICA/MEDICARE | 19,443 | 26,312 | 13,157 | 29,871 | 29,871 | 29,871 |
| 221 | PMFLI | - | - | 753 | 1,562 | 1,562 | 1,562 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|--|----------------|------------------|----------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 231 | WORKERS' COMPENSATION | 839 | 1,169 | 1,545 | 6,833 | 6,833 | 6,833 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 72,967 | 98,406 | 125,057 | 108,377 | 108,377 | 108,377 |
| 200 | Payroll Costs | 165,327 | 225,923 | 251,279 | 267,065 | 267,065 | 267,065 |
| 310 | INSTRUC CONSULT/PROF | 68,198 | 64,200 | - | - | - | - |
| 300 | Purchased Services | 68,198 | 64,200 | - | - | - | - |
| | Function Total | 493,550 | 642,856 | 702,696 | 657,539 | 657,539 | 657,539 |
| 2150 | SPEECH PATHOLOGY/AUDIOLOGY | | | | | | |
| 111 | LICENSED SALARIES | 70,647 | 74,658 | 117,900 | 93,620 | 93,620 | 93,620 |
| 112 | CLASSIFIED SALARIES | 39,575 | 40,658 | 69,924 | 88,806 | 88,806 | 88,806 |
| 121 | SUBSTITUTES-LICENSED | - | 625 | - | - | - | - |
| 122 | SUBSTITUTES-CLASSIFIED | - | 516 | - | - | - | - |
| 100 | Salaries | 110,222 | 116,458 | 187,824 | 182,426 | 182,426 | 182,426 |
| 210 | PUB EMPLOY RETIREMNT SYS | 29,410 | 30,791 | 53,166 | 50,932 | 50,932 | 50,932 |
| 220 | FICA/MEDICARE | 8,123 | 8,476 | 14,369 | 13,956 | 13,956 | 13,956 |
| 221 | PMFLI | - | - | 752 | 730 | 730 | 730 |
| 231 | WORKERS' COMPENSATION | 362 | 393 | 676 | 3,192 | 3,192 | 3,192 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 38,855 | 39,982 | 72,830 | 75,720 | 75,720 | 75,720 |
| 200 | Payroll Costs | 76,750 | 79,642 | 141,793 | 144,530 | 144,530 | 144,530 |
| 301 | SUBSTITUTE SERVICES | 7,919 | - | - | - | - | - |
| 300 | Purchased Services | 7,919 | - | - | - | - | - |
| 410 | SUPPLIES | 1,266 | - | - | - | - | - |
| 400 | Supplies and Materials | 1,266 | - | - | - | - | - |
| | Function Total | 196,157 | 196,099 | 329,617 | 326,956 | 326,956 | 326,956 |
| 2190 | STUDENT SERVICES DIRECTION | | | | | | |
| 113 | ADMINISTRATORS | 113,121 | 116,232 | 119,719 | - | - | - |
| 100 | Salaries | 113,121 | 116,232 | 119,719 | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 35,369 | 35,834 | 36,562 | - | - | - |
| 220 | FICA/MEDICARE | 8,654 | 8,956 | 9,159 | - | - | - |
| 221 | PMFLI | - | - | 479 | - | - | - |
| 231 | WORKERS' COMPENSATION | 358 | 380 | 399 | - | - | - |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 19,020 | 19,526 | 21,213 | - | - | - |
| 200 | Payroll Costs | 63,401 | 64,696 | 67,812 | - | - | - |
| | Function Total | 176,522 | 180,928 | 187,531 | - | - | - |
| 2210 | IMPROVEMENT OF INSTRUCTION SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 377,476 | 869,729 | 485,484 | 745,336 | 745,336 | 745,336 |
| 112 | CLASSIFIED SALARIES | 6,259 | 99,482 | 46,904 | 47,594 | 47,594 | 47,594 |
| 113 | ADMINISTRATORS | - | 116,232 | 144,912 | 118,259 | 118,259 | 118,259 |
| 114 | SUPERVISORS/CONFIDENTIAL | 3,942 | 75,733 | 85,089 | 86,120 | 86,120 | 86,120 |
| 130 | ADDITIONAL WAGES | 20,322 | 10,185 | 23,795 | 23,500 | 23,500 | 23,500 |
| 100 | Salaries | 407,998 | 1,171,360 | 786,184 | 1,020,809 | 1,020,809 | 1,020,809 |
| 210 | PUB EMPLOY RETIREMNT SYS | 112,932 | 311,485 | 219,442 | 293,868 | 293,868 | 293,868 |
| 220 | FICA/MEDICARE | 30,688 | 88,564 | 57,244 | 75,216 | 75,216 | 75,216 |
| 221 | PMFLI | - | - | 2,774 | 3,713 | 3,713 | 3,713 |
| 231 | WORKERS' COMPENSATION | 1,313 | 3,884 | 2,971 | 16,845 | 16,845 | 16,845 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 83,469 | 230,483 | 193,918 | 238,087 | 238,087 | 238,087 |
| 200 | Payroll Costs | 228,401 | 634,416 | 476,349 | 627,729 | 627,729 | 627,729 |
| 301 | SUBSTITUTE SERVICES | - | 1,994 | 27,000 | 27,000 | 27,000 | 27,000 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|--|----------------|------------------|------------------|------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 310 | INSTRUC CONSULT/PROF | 5,739 | 44,210 | 32,000 | 32,000 | 32,000 | 32,000 |
| 320 | PROPERTY SERVICES | - | 168 | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | - | 8,691 | - | - | - | - |
| 340 | TRAVEL | - | 21,798 | 2,500 | 2,500 | 2,500 | 2,500 |
| 380 | NON-INST PROF/TECH SRV | 55 | - | - | - | - | - |
| 300 | Purchased Services | 5,794 | 76,861 | 61,500 | 61,500 | 61,500 | 61,500 |
| 410 | SUPPLIES | - | 24,776 | 9,000 | 9,000 | 9,000 | 9,000 |
| 460 | EQUIPMENT | 1,990 | 2,966 | 3,500 | - | - | - |
| 470 | COMPUTER SOFTWARE | 18,920 | 90,248 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 470 | - | - | - | - |
| 400 | Supplies and Materials | 20,910 | 118,460 | 12,500 | 9,000 | 9,000 | 9,000 |
| 690 | GRANT INDIRECT CHARGES | 92,505 | 154,361 | 4,860 | 205,880 | 205,880 | 205,880 |
| 600 | Other Objects | 92,505 | 154,361 | 4,860 | 205,880 | 205,880 | 205,880 |
| | Function Total | 755,608 | 2,155,458 | 1,341,393 | 1,924,917 | 1,924,917 | 1,924,917 |
| 2220 | EDUCATIONAL MEDIA SERVICES | | | | | | |
| 410 | SUPPLIES | 8,549 | 10,068 | 103,545 | 104,545 | 104,545 | 104,545 |
| 460 | EQUIPMENT | 5,000 | - | - | - | - | - |
| 400 | Supplies and Materials | 13,549 | 10,068 | 103,545 | 104,545 | 104,545 | 104,545 |
| | Function Total | 13,549 | 10,068 | 103,545 | 104,545 | 104,545 | 104,545 |
| 2240 | INSTRUCTIONAL STAFF DEVELOPMENT | | | | | | |
| 111 | LICENSED SALARIES | - | 16,216 | 28,227 | 1,570 | 1,570 | 1,570 |
| 130 | ADDITIONAL WAGES | 98,540 | 78,763 | 125,539 | 225,740 | 225,740 | 225,740 |
| 100 | Salaries | 98,540 | 94,979 | 153,766 | 227,310 | 227,310 | 227,310 |
| 210 | PUB EMPLOY RETIREMNT SYS | 24,742 | 26,431 | 26,590 | 26,590 | 26,590 | 26,590 |
| 220 | FICA/MEDICARE | 7,476 | 7,173 | 11,430 | 11,430 | 11,430 | 11,430 |
| 221 | PMFLI | - | - | 831 | 831 | 831 | 831 |
| 231 | WORKERS' COMPENSATION | 323 | 395 | 178 | 178 | 178 | 178 |
| 200 | Payroll Costs | 32,541 | 33,999 | 39,029 | 39,029 | 39,029 | 39,029 |
| 301 | SUBSTITUTE SERVICES | 14,671 | 23,515 | 20,000 | 25,000 | 25,000 | 25,000 |
| 310 | INSTRUC CONSULT/PROF | 186,312 | 105,224 | 286,500 | 507,500 | 507,500 | 507,500 |
| 340 | TRAVEL | 6,722 | 50,173 | 14,371 | 16,300 | 16,300 | 16,300 |
| 300 | Purchased Services | 207,704 | 178,912 | 320,871 | 548,800 | 548,800 | 548,800 |
| 410 | SUPPLIES | 17,160 | 50,076 | 202,222 | 258,491 | 258,491 | 258,491 |
| 480 | COMPUTER HARDWARE | - | - | 15,000 | 20,000 | 20,000 | 20,000 |
| 400 | Supplies and Materials | 17,160 | 50,076 | 217,222 | 278,491 | 278,491 | 278,491 |
| 690 | GRANT INDIRECT CHARGES | - | - | 8,300 | 11,000 | 11,000 | 11,000 |
| 600 | Other Objects | - | - | 8,300 | 11,000 | 11,000 | 11,000 |
| | Function Total | 355,946 | 357,966 | 739,188 | 1,104,630 | 1,104,630 | 1,104,630 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 91,787 | 143,549 | 157,336 | 160,028 | 160,028 | 160,028 |
| 113 | ADMINISTRATORS | 313,812 | 293,236 | 210,378 | 128,108 | 128,108 | 128,108 |
| 130 | ADDITIONAL WAGES | 2,388 | 2,459 | - | - | - | - |
| 100 | Salaries | 407,987 | 439,244 | 367,714 | 288,137 | 288,137 | 288,137 |
| 210 | PUB EMPLOY RETIREMNT SYS | 116,193 | 116,962 | 102,843 | 79,260 | 79,260 | 79,260 |
| 220 | FICA/MEDICARE | 31,174 | 33,236 | 28,122 | 22,042 | 22,042 | 22,042 |
| 221 | PMFLI | - | - | 1,600 | 1,153 | 1,153 | 1,153 |
| 231 | WORKERS' COMPENSATION | 1,314 | 1,485 | 1,494 | 5,042 | 5,042 | 5,042 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 98,424 | 121,653 | 131,642 | 114,981 | 114,981 | 114,981 |
| 200 | Payroll Costs | 247,105 | 273,337 | 265,701 | 222,478 | 222,478 | 222,478 |
| 301 | LICENSED SUB SERVICES | - | 249 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | - | 1,400 | - | - | - | - |
| 340 | TRAVEL | - | 5317 | - | - | - | - |
| 350 | COMMUNICATION | 669 | - | - | - | - | - |
| 300 | Purchased Services | 669 | 6,966 | - | - | - | - |
| 410 | SUPPLIES | - | 16,456 | 71,012 | 21,099 | 21,099 | 21,099 |
| 470 | COMPUTER SOFTWARE | 3,436 | - | - | - | - | - |
| 400 | Supplies and Materials | 3,436 | 16,456 | 71,012 | 21,099 | 21,099 | 21,099 |
| 690 | GRANT INDIRECT CHARGES | 44,173 | 52,569 | 66,755 | 60,250 | 60,250 | 60,250 |
| 600 | Other Objects | 44,173 | 52,569 | 66,755 | 60,250 | 60,250 | 60,250 |
| | Function Total | 703,370 | 788,572 | 771,182 | 591,964 | 591,964 | 591,964 |
| 2490 | OTHER SUPPORT SERVICES/ ADMIN | | | | | | |
| 113 | ADMINISTRATORS | 66,599 | 35,174 | 36,228 | 70,011 | 70,011 | 70,011 |
| 100 | Salaries | 66,599 | 35,174 | 36,228 | 70,011 | 70,011 | 70,011 |
| 210 | PUB EMPLOY RETIREMNT SYS | 18,783 | 9,749 | 11,065 | 23,462 | 23,462 | 23,462 |
| 220 | FICA/MEDICARE | 5,076 | 2,684 | 2,771 | 5,820 | 5,820 | 5,820 |
| 221 | PMFLI | - | - | 145 | 304 | 304 | 304 |
| 231 | WORKERS' COMPENSATION | 213 | 114 | 120 | 1,331 | 1,331 | 1,331 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 5,220 | 2,670 | 5,457 | 5,120 | 5,120 | 5,120 |
| 200 | Payroll Costs | 29,293 | 15,217 | 19,558 | 36,038 | 36,038 | 36,038 |
| | Function Total | 95,891 | 50,391 | 55,786 | 106,049 | 106,049 | 106,049 |
| 2540 | MAINTENANCE/CUSTODIAL | | | | | | |
| 112 | CLASSIFIED SALARIES | 53,828 | 50,537 | 92,000 | - | - | - |
| 114 | SUPERVISORS/CONFIDENTIAL | 73,483 | 82,314 | - | - | - | - |
| 100 | Salaries | 127,311 | 132,851 | 92,000 | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 22,094 | 18,149 | 22,577 | - | - | - |
| 220 | FICA/MEDICARE | 9,739 | 10,131 | 7,038 | - | - | - |
| 221 | PMFLI | - | - | 368 | - | - | - |
| 231 | WORKERS' COMPENSATION | 1,201 | 1,492 | 383 | - | - | - |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | 53,731 | 45,145 | 62,317 | - | - | - |
| 200 | Payroll Costs | 86,765 | 74,917 | 92,683 | - | - | - |
| 410 | SUPPLIES | 24,374 | 5,355 | - | - | - | - |
| 460 | EQUIPMENT | - | 8,901 | - | 40,000 | 40,000 | 40,000 |
| 400 | Supplies and Materials | 24,374 | 14,256 | - | 40,000 | 40,000 | 40,000 |
| | Function Total | 238,450 | 222,024 | 184,683 | 40,000 | 40,000 | 40,000 |
| 2550 | STUDENT TRANSPORTATION | | | | | | |
| 330 | STDNT TRANSPORT SERVICES | - | 13,865 | - | - | - | - |
| 300 | Purchased Services | 1,947 | 94,405 | - | - | - | - |
| | Function Total | 1,947 | 94,405 | - | - | - | - |
| 2570 | INTERNAL SERVICES | | | | | | |
| 470 | COMPUTER SOFTWARE | - | 150,934 | - | - | - | - |
| 400 | Supplies and Materials | - | 150,934 | - | - | - | - |
| | Function Total | - | 150,934 | - | - | - | - |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|---------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 2610 | CENTRAL SUPPORT SERVICES | | | | | | |
| 301 | SUBSTITUTE SERVICES | 486 | - | - | - | - | - |
| 380 | NON-INST PROF/TECH SRV | 1,333 | 1,122 | - | - | - | - |
| 300 | Purchased Services | 1,819 | 1,122 | - | - | - | - |
| | Function Total | 1,819 | 1,122 | - | - | - | - |
| 2640 | STAFF SERVICES | | | | | | |
| 111 | LICENSED SALARIES | - | 266,544 | - | - | - | - |
| 112 | CLASSIFIED SALARIES | - | 223,393 | - | - | - | - |
| 113 | ADMINISTRATORS | - | 46,000 | - | - | - | - |
| 114 | SUPERVISORS/CONFIDENTIAL | - | 80,500 | - | 9,340 | 9,340 | 9,340 |
| 130 | ADDITIONAL WAGES | 1,516 | 5,416 | - | 125,000 | 125,000 | 125,000 |
| 100 | Salaries | 1,516 | 621,853 | - | 134,340 | 134,340 | 134,340 |
| 210 | PUB EMPLOY RETIREMNT SYS | 451 | 152,483 | - | 2,320 | 2,320 | 2,320 |
| 220 | FICA/MEDICARE | 115 | 47,681 | - | 714 | 714 | 714 |
| 221 | PMFLI | - | - | - | 37 | 37 | 37 |
| 231 | WORKERS' COMPENSATION | 5 | 3,091 | - | 163 | 163 | 163 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | - | - | - | 3,233 | 3,233 | 3,233 |
| 250 | TUITION REIMBURSEMENT | - | - | - | 325,000 | 325,000 | 325,000 |
| 200 | Payroll Costs | 571 | 203,255 | - | 331,468 | 331,468 | 331,468 |
| 310 | INSTRUC CONSULT/PROF | - | 1,000 | - | 90,000 | 90,000 | 90,000 |
| 350 | COMMUNICATION | - | 1,900 | - | - | - | - |
| 300 | Purchased Services | - | 2,900 | - | 90,000 | 90,000 | 90,000 |
| 410 | SUPPLIES | 525 | 24,065 | 11,000 | 15,692 | 15,692 | 15,692 |
| 400 | Supplies and Materials | 525 | 24,065 | 11,000 | 15,692 | 15,692 | 15,692 |
| 640 | DUES AND FEES | - | 26,191 | - | - | - | - |
| 690 | GRANT INDIRECT CHARGES | - | - | - | 29,500 | 29,500 | 29,500 |
| 600 | Other Objects | - | 26,191 | - | 29,500 | 29,500 | 29,500 |
| | Function Total | 2,611 | 878,264 | 11,000 | 601,000 | 601,000 | 601,000 |
| 2660 | TECHNOLOGY SERVICES | | | | | | |
| 310 | INSTRUC CONSULT/PROF | - | 53,966 | - | - | - | - |
| 300 | Purchased Services | - | 53,966 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 126,112 | 909 | - | - | - | - |
| 480 | COMPUTER HARDWARE | 80,136 | 94,545 | - | 72,000 | 72,000 | 72,000 |
| 400 | Supplies and Materials | 206,248 | 95,454 | - | 72,000 | 72,000 | 72,000 |
| | Function Total | 206,248 | 149,420 | - | 72,000 | 72,000 | 72,000 |
| 3300 | COMMUNITY SERVICES | | | | | | |
| 111 | LICENSED SALARIES | 14,055 | 15,393 | 18,551 | 19,465 | 19,465 | 19,465 |
| 112 | CLASSIFIED SALARIES | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 130 | ADDITIONAL WAGES | 1,819 | 6,215 | 60,000 | 60,000 | 60,000 | 60,000 |
| 100 | Salaries | 15,874 | 21,608 | 88,551 | 89,465 | 89,465 | 89,465 |
| 210 | PUB EMPLOY RETIREMNT SYS | 3,817 | 5,064 | 7,611 | 7,919 | 7,919 | 7,919 |
| 220 | FICA/MEDICARE | 1,176 | 1,529 | 1,154 | 1,224 | 1,224 | 1,224 |
| 221 | PMFLI | - | - | 34 | 38 | 38 | 38 |
| 231 | WORKERS' COMPENSATION | 50 | 66 | 532 | 666 | 666 | 666 |
| 240 | CONTRACTUAL EMPLOYEE BNFTS | - | - | 14 | 2,170 | 2,170 | 2,170 |
| 200 | Payroll Costs | 5,043 | 6,659 | 9,345 | 12,017 | 12,017 | 12,017 |
| 310 | INSTRUC CONSULT/PROF | - | 4,969 | 4,600 | 4,600 | 4,600 | 4,600 |

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | (AUDITED) | | BUDGET | 2024-25 BUDGET | | |
|-------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| 320 | REPAIRS AND MAINTENANCE | 3,004 | - | - | - | - | - |
| 330 | STDNT TRANSPORTATION SERVICES | - | 400 | - | - | - | - |
| 340 | TRAVEL | - | 4,299 | - | - | - | - |
| 350 | COMMUNICATION | - | 350 | - | - | - | - |
| 300 | Purchased Services | 3,004 | 10,018 | 4,600 | 4,600 | 4,600 | 4,600 |
| 410 | SUPPLIES | 14,938 | 31,310 | 107,900 | 102,900 | 102,900 | 102,900 |
| 460 | EQUIPMENT | 689 | 1,143 | - | - | - | - |
| 470 | COMPUTER SOFTWARE | 1,825 | - | - | - | - | - |
| 400 | Supplies and Materials | 17,452 | 32,453 | 107,900 | 102,900 | 102,900 | 102,900 |
| | Function Total | 41,373 | 70,738 | 210,396 | 208,981 | 208,981 | 208,981 |
| 3500 | CHILD CARE SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 54,504 | 48,019 | - | - | - | - |
| 100 | Salaries | 54,504 | 48,019 | - | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 10,112 | 10,430 | - | - | - | - |
| 220 | FICA/MEDICARE | 4,155 | 3,624 | - | - | - | - |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 201 | 180 | - | - | - | - |
| 230 | CONTRACTUAL EMPLOYEE BNFTS | 46,492 | 42,682 | - | - | - | - |
| 200 | Payroll Costs | 60,959 | 56,916 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | - | - | 18,000 | 18,000 | 18,000 | 18,000 |
| 340 | TRAVEL | - | - | 6,500 | 6,500 | 6,500 | 6,500 |
| 350 | COMMUNICATION | - | - | 4,500 | 4,500 | 4,500 | 4,500 |
| 300 | Purchased Services | - | - | 29,000 | 29,000 | 29,000 | 29,000 |
| 410 | SUPPLIES | - | - | 6,500 | 6,500 | 6,500 | 6,500 |
| 460 | EQUIPMENT | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 400 | Supplies and Materials | - | - | 9,000 | 9,000 | 9,000 | 9,000 |
| | Function Total | 115,463 | 104,935 | 38,000 | 38,000 | 38,000 | 38,000 |
| 4150 | BUILDING ACQUISITION & IMPROVEMENTS | | | | | | |
| 520 | BUILDING ACQUISITION & IMPROVEMENTS | - | - | 233,500 | 242,500 | 242,500 | 242,500 |
| 540 | EQUIPMENT | - | - | - | - | - | - |
| 500 | Capital Outlay | - | - | 233,500 | 242,500 | 242,500 | 242,500 |
| | Function Total | - | - | 233,500 | 242,500 | 242,500 | 242,500 |
| 7000 | UNAPPROP ENDING FUND | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 365,988 | 431,420 | - | - | - | - |
| 800 | Other Uses of Funds | 365,988 | 431,420 | - | - | - | - |
| | Function Total | 365,988 | 431,420 | - | - | - | - |
| | Fund Total | 16,522,663 | 19,860,499 | 17,977,100 | 19,236,244 | 19,236,244 | 19,236,244 |

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, 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 (i.e. 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.

During the school closure that began March 16, 2020, the Nutrition Services Department continued to serve meals to students every weekday. With the use of school bus transportation, meals were also delivered to selected bus stops throughout the District.

To support a successful school reopening, the United States Department of Agriculture (USDA) approved a nationwide waiver to the Seamless Summer Option program to run through School Year 2021-22. This enabled every McMinnville School District student to receive free breakfast and lunch for the entire 2021-22 school year, regardless of grade level or building attending. As stated by USDA, "It is essential that students receive high-quality, nutritious meals that help them succeed in the classroom."

In the 2022-23 school year, every elementary school, except Memorial, and both middle schools were eligible for CEP (100% free meals). Memorial Elementary and high school families could be eligible for free meals if they qualified with the submission of a free lunch application based on their household income.

In the 2023-24 school year, USDA lowered their qualifying threshold from 40% to 25% for districts to opt into CEP. In December of 2023, the District was able to take advantage of this new rule to qualify our last two schools, Memorial, and the high school. Every school is now operating under CEP, creating more access to free meals. This is a four-year agreement with Oregon Department of Education (ODE) that can be renewed each year to extend an additional year. Our current contract is through June 2028.

| 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 |
| 2019-20 | 636,626 | 686,002 | 90,280 | 1,412,908 |
| 2020-21 | 189,823 | 189,861 | 174,080 | 533,764 |
| 2021-22 | 302,047 | 414,414 | 42,015 | 758,476 |
| 2022-23 | 304,542 | 463,671 | 49,324 | 817,537 |

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - REVENUE

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------|------------------------------|---------------------|-----------|-------------------|-------------------|-----------|-----------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| R1510 | INTEREST INCOME | 2,932 | 22,329 | 3,000 | 23,000 | 23,000 | 23,000 |
| R1612 | LUNCH | 1,299 | 90,803 | 100,000 | - | - | - |
| R1621 | ALA CARTE SALES | 2,172 | 5,209 | 150,000 | 165,000 | 165,000 | 165,000 |
| R1622 | ADULT MEAL SALES | 1,981 | 4,131 | 3,000 | 5,000 | 5,000 | 5,000 |
| R1690 | CATERING | 43,476 | 163,256 | 75,000 | 65,000 | 65,000 | 65,000 |
| R1920 | DONATIONS PRIVATE SOURCE | 572 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| R1940 | SERVICES TO OTHER DISTRICTS | 41,717 | 14,184 | 41,500 | 80,000 | 80,000 | 80,000 |
| R1990 | MISCELLANEOUS | - | - | 5,000 | 5,000 | 5,000 | 5,000 |
| R1991 | REBATES | 734 | 2,029 | 2,000 | 3,000 | 3,000 | 3,000 |
| 1000 | Local Revenue | 94,883 | 301,941 | 394,500 | 361,000 | 361,000 | 361,000 |
| R3102 | STATE SCHOOL FUND MATCH | 24,447 | 21,995 | 35,000 | 25,000 | 25,000 | 25,000 |
| R3299 | RESTRICTED STATE GRANT | 43,487 | 33,020 | 100,000 | 50,000 | 50,000 | 50,000 |
| 3000 | State Revenue | 67,934 | 55,015 | 135,000 | 75,000 | 75,000 | 75,000 |
| R4502 | OTHER FED GRANT | 45,808 | 95,681 | 100,000 | 276,285 | 276,285 | 276,285 |
| R4504 | FEDERAL OTHER | 166,479 | 120,158 | 47,939 | 50,000 | 50,000 | 50,000 |
| R4505 | FED SCHL LUNCH REIMBURSE | 1,993,631 | 1,787,764 | 1,800,000 | 2,419,988 | 2,419,988 | 2,419,988 |
| R4506 | FED SCHL BREAKFAST | 827,065 | 731,655 | 735,000 | 1,055,213 | 1,055,213 | 1,055,213 |
| R4507 | FED SCHL DINNER | 169,818 | 209,132 | 185,000 | 150,000 | 150,000 | 150,000 |
| R4509 | SUMMER PROGRAM FED REIMBURSE | 72,165 | 61,707 | 80,000 | 65,000 | 65,000 | 65,000 |
| R4900 | COMMODITIES | 224,365 | 278,001 | 180,963 | 219,427 | 219,427 | 219,427 |
| R4909 | SUMMER FEEDING - COMMODITY | 717 | 24,841 | 600 | 500 | 500 | 500 |
| 4000 | Federal Revenue | 3,500,048 | 3,308,939 | 3,129,502 | 4,236,413 | 4,236,413 | 4,236,413 |
| R5400 | BEG FUND BALANCE | 680,095 | 1,132,562 | 690,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| 5000 | Other Revenue | 680,095 | 1,132,562 | 690,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| | Fund Total | 4,342,960 | 4,798,456 | 4,349,002 | 5,772,413 | 5,772,413 | 5,772,413 |

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---------------------------------|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 3100 | NUTRITION SERVICES | | | | | | |
| 112 | CLASSIFIED SALARIES | 773,050 | 767,279 | 840,294 | 1,065,548 | 1,065,548 | 1,065,548 |
| 114 | SUPERVISORS/CONFIDENTIAL | 167,902 | 186,200 | 172,186 | 194,185 | 194,185 | 194,185 |
| 130 | ADDITIONAL WAGES | 33,521 | 27,454 | 32,500 | 32,500 | 32,500 | 32,500 |
| 151 | STUDENT LABOR | 9,995 | 17,962 | 10,000 | 30,000 | 30,000 | 30,000 |
| 100 | Salaries | 984,468 | 998,895 | 1,054,980 | 1,322,233 | 1,322,233 | 1,322,233 |
| 210 | PUB EMPLOY RETIREMNT SYS | 209,309 | 206,239 | 248,463 | 304,200 | 304,200 | 304,200 |
| 220 | FICA/MEDICARE | 71,887 | 73,484 | 77,455 | 96,370 | 96,370 | 96,370 |
| 221 | PMFLI | - | - | 4,050 | 5,050 | 5,050 | 5,050 |
| 231 | WORKERS' COMPENSATION | 13,273 | 17,413 | 15,000 | 22,100 | 22,100 | 22,100 |
| 240 | CONTRACTUAL EMPLOYEE BENEFITS | 459,948 | 446,991 | 603,891 | 710,800 | 710,800 | 710,800 |
| 200 | Payroll Costs | 754,418 | 744,127 | 948,859 | 1,138,520 | 1,138,520 | 1,138,520 |
| 301 | SUBSTITUTE SERVICES | - | 77 | - | - | - | - |
| 310 | INSTRUC CONSULT/PROF | 1,623 | 7,983 | 8,000 | 10,000 | 10,000 | 10,000 |
| 320 | PROPERTY SERVICES | 41,208 | 58,296 | 68,000 | 104,000 | 104,000 | 104,000 |
| 340 | TRAVEL | 3,017 | 3,403 | 7,000 | 7,000 | 7,000 | 7,000 |
| 350 | COMMUNICATION | 2,671 | 2,495 | 10,500 | 10,500 | 10,500 | 10,500 |
| 300 | Purchased Services | 48,520 | 72,254 | 93,500 | 131,500 | 131,500 | 131,500 |
| 410 | SUPPLIES | 204,857 | 289,411 | 476,200 | 548,000 | 548,000 | 548,000 |
| 450 | FOOD | 875,713 | 1,019,094 | 1,090,000 | 1,554,000 | 1,554,000 | 1,554,000 |
| 455 | COMMODITIES | 224,365 | 278,001 | 180,463 | 219,427 | 219,427 | 219,427 |
| 460 | NON-CONSUMABLE ITEMS | 11,143 | 22,193 | 100,000 | 100,000 | 100,000 | 100,000 |
| 470 | COMPUTER SOFTWARE | 1,897 | 1,799 | 25,000 | 25,000 | 25,000 | 25,000 |
| 480 | COMPUTER HARDWARE | 892 | 2,921 | 25,000 | 100,000 | 100,000 | 100,000 |
| 400 | Supplies and Materials | 1,318,867 | 1,613,419 | 1,896,663 | 2,546,427 | 2,546,427 | 2,546,427 |
| 540 | EQUIPMENT | 21,890 | 228,299 | 300,000 | 544,633 | 544,633 | 544,633 |
| 500 | Capital Outlay | 21,890 | 228,299 | 300,000 | 544,633 | 544,633 | 544,633 |
| 640 | DUES AND FEES | 20,506 | 23,324 | 25,000 | 30,000 | 30,000 | 30,000 |
| 600 | Other Objects | 20,506 | 23,324 | 25,000 | 30,000 | 30,000 | 30,000 |
| | Function Total | 3,148,669 | 3,680,318 | 4,319,002 | 5,713,313 | 5,713,313 | 5,713,313 |
| 3199 | SUMMER NUTRITION PROGRAM | | | | | | |
| 130 | ADDITIONAL WAGES | 16,642 | 16,896 | - | - | - | - |
| 100 | Salaries | 16,642 | 16,896 | - | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 3,122 | 3,774 | - | - | - | - |
| 220 | FICA/MEDICARE | 1,243 | 1,269 | - | - | - | - |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 243 | 342 | - | - | - | - |
| 200 | Payroll Costs | 4,608 | 5,386 | - | - | - | - |
| 320 | PROPERTY SERVICES | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 340 | TRAVEL | - | - | 750 | 750 | 750 | 750 |
| 300 | Purchased Services | - | - | 1,750 | 1,750 | 1,750 | 1,750 |
| 410 | SUPPLIES | 192 | 1,209 | 2,250 | 6,350 | 6,350 | 6,350 |
| 450 | FOOD | 19,925 | 18,534 | 25,000 | 50,000 | 50,000 | 50,000 |
| 455 | COMMODITIES | 717 | 24,841 | 500 | 500 | 500 | 500 |
| 460 | NON-CONSUMABLE ITEMS | - | - | 500 | 500 | 500 | 500 |
| 400 | Supplies and Materials | 20,834 | 44,584 | 28,250 | 57,350 | 57,350 | 57,350 |

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - EXPENDITURES

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|----------------------------------|---------------------|------------------|-------------------|-------------------|------------------|------------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| | Function Total | 42,084 | 66,866 | 30,000 | 59,100 | 59,100 | 59,100 |
| 3200 | OTHER ENTERPRISE SERVICES | | | | | | |
| 130 | ADDITIONAL WAGES | 14,186 | 4,823 | - | - | - | - |
| 100 | Salaries | 14,186 | 4,823 | - | - | - | - |
| 210 | PUB EMPLOY RETIREMNT SYS | 3,646 | 1,198 | - | - | - | - |
| 220 | FICA/MEDICARE | 1,043 | 361 | - | - | - | - |
| 221 | PMFLI | - | - | - | - | - | - |
| 231 | WORKERS' COMPENSATION | 46 | 16 | - | - | - | - |
| 200 | Payroll Costs | 4,736 | 1,575 | - | - | - | - |
| 340 | TRAVEL | 657 | 85 | - | - | - | - |
| 300 | Purchased Services | 657 | 85 | - | - | - | - |
| 410 | SUPPLIES | 67 | 70 | - | - | - | - |
| 480 | COMPUTER HARDWARE | - | 1,568 | - | - | - | - |
| 400 | Supplies and Materials | 67 | 1,638 | - | - | - | - |
| | Function Total | 19,645 | 8,121 | - | - | - | - |
| 7000 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 1,132,562 | 1,043,151 | - | - | - | - |
| 800 | Other Uses of Funds | 1,132,562 | 1,043,151 | - | - | - | - |
| | Function Total | 1,132,562 | 1,043,151 | - | - | - | - |
| | Fund Total | 4,342,960 | 4,798,455 | 4,349,002 | 5,772,413 | 5,772,413 | 5,772,413 |

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 \$16 million. The table below represents the total pension bond indebtedness as of June 30, 2024 and debt service payments for the 2024-25 fiscal year.

| Issue Date | Issue Amount | Interest Rates | Principal Debt Outstanding | Principal | Interest | Total Due |
|------------|--------------|----------------|----------------------------|---------------------|-------------------|--------------------|
| 10/31/2002 | \$16,044,243 | 4.82-5.55% | \$ 6,750,000 | \$ 1,720,000 | \$ 374,625 | \$2,094,625 |
| 02/19/2004 | 13,715,000 | 4.40-5.53% | 5,475,000 | 1,395,000 | 302,658 | 1,697,658 |
| | | Total | \$ 12,225,000 | \$ 3,115,000 | \$ 677,283 | \$3,792,283 |

Future Debt Service Requirements

| Fiscal Year | Principal | Interest | Total |
|--------------|----------------------|---------------------|---------------------|
| 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 | \$ 12,225,000 | \$ 1,593,624 | \$13,818,624 |

Estimated Savings from issuing PERS Bonds:



| Biennium | Average Payroll Rate without Bond | Average Payroll Rate with Bond | Rate Relief | Savings |
|--------------|-----------------------------------|--------------------------------|-------------|---------------------|
| 2004-2005 | 11.11% | 8.75% | 2.36% | \$ 517,846 |
| 2005-2007 | 15.54% | 11.35% | 4.19% | 2,182,212 |
| 2007-2009 | 18.35% | 11.96% | 6.39% | 3,783,664 |
| 2009-2011 | 14.50% | 12.00% | 2.50% | 1,465,098 |
| 2011-2013 | 18.95% | 16.59% | 2.36% | 1,431,728 |
| 2013-2015 | 22.29% | 21.28% | 1.01% | 649,887 |
| 2015-2017 | 20.55% | 18.50% | 2.05% | 1,446,056 |
| 2017-2019 | 24.75% | 22.88% | 1.87% | 1,416,188 |
| 2019-2021 | 28.97% | 27.01% | 1.96% | 1,556,063 |
| 2021-2023 | 24.96% | 22.96% | 2.00% | 1,832,335 |
| Total | | | | \$16,281,078 |

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

| | | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|----------------|-------------------------------|---------------------|-----------|-------------------|-------------------|-----------|-----------|
| Acct | Account Title | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 12,253 | 69,863 | 15,000 | 45,000 | 45,000 | 45,000 |
| R1970 | SERVICES PROVIDED OTHER FUNDS | 3,280,161 | 3,439,045 | 3,596,300 | 3,747,283 | 3,747,283 | 3,747,283 |
| | Local Revenue | 3,292,414 | 3,508,908 | 3,611,300 | 3,792,283 | 3,792,283 | 3,792,283 |
| | | | | | | | |
| R5400 | BEG FUND BALANCE | 498,864 | 502,914 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Other Revenue | 498,864 | 502,914 | 200,000 | 200,000 | 200,000 | 200,000 |
| | | | | | | | |
| | Fund Total | 3,791,278 | 4,011,822 | 3,811,300 | 3,992,283 | 3,992,283 | 3,992,283 |

EXPENDITURE BUDGET

5110 LONG TERM DEBT SERVICE

| | | | | | | | |
|-----|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 610 | BOND PRINCIPAL | | | | | | |
| | Issue date 10/31/2002 | 1,215,000 | 1,370,000 | 1,535,000 | 1,720,000 | 1,720,000 | 1,720,000 |
| | Issue date 02/19/2004 | 985,000 | 1,110,000 | 1,245,000 | 1,395,000 | 1,395,000 | 1,395,000 |
| | Total Bond Principal | 2,200,000 | 2,480,000 | 2,780,000 | 3,115,000 | 3,115,000 | 3,115,000 |
| 620 | BOND INTEREST | | | | | | |
| | Issue date 10/31/2002 | 601,613 | 535,031 | 459,818 | 374,625 | 374,625 | 374,625 |
| | Issue date 02/19/2004 | 486,751 | 432,842 | 371,482 | 302,658 | 302,658 | 302,658 |
| | Total Bond Interest | 1,088,364 | 967,873 | 831,300 | 677,283 | 677,283 | 677,283 |
| | Function Total | 3,288,364 | 3,447,873 | 3,611,300 | 3,792,283 | 3,792,283 | 3,792,283 |

7000 UNAPPROP ENDING FUND BAL

| | | | | | | | |
|-----|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 820 | RESERVED FOR NEXT YEAR | 502,914 | 563,949 | 200,000 | 200,000 | 200,000 | 200,000 |
| 800 | Other Uses of Funds | 502,914 | 563,949 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Function Total | 502,914 | 563,949 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Fund Total | 3,791,278 | 4,011,822 | 3,811,300 | 3,992,283 | 3,992,283 | 3,992,283 |

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, 2024, outstanding general obligation (GO) bonds will total \$94,450,000. GO bonds represent 12% of the district's legal debt limit of \$787.6 million.

A bond levy of \$11,250,000 is recommended to fund the required 2024-25 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2024 and annual payments to be made in 2024-25 for the bonds outstanding. In 2020-21, the Board authorized the refunding of the 2013 bonds in addition to the sale of the remaining \$1 million of GO bonds authorized by voters in 2016. This issuance closed on June 15, 2021 and is reflected in the following schedules:

| <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> |
|---|--------------------------------|----------------------------------|------------------------------------|-------------------------|------------------------|-------------------------|
| 2021 GO Bonds | | | | | | |
| 06/15/2021 | \$ 1,000,000 | 3.00% | \$ 590,000 | \$ 145,000 | \$ 17,700 | \$ 162,700 |
| 2021 Advance Refunding of 2013 GO Bonds | | | | | | |
| 06/15/2021 | \$25,850,000 | .18-1.51% | \$20,335,000 | \$4,725,000 | \$ 243,221 | \$4,968,221 |
| 2013 Advance Refunding of 2007 GO Bonds | | | | | | |
| 02/27/2013 | \$42,075,000 | 3.00-5.00% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2016 GO Bonds | | | | | | |
| 08/10/2016 | \$88,400,000 | 3.00-5.00% | \$73,525,000 | \$2,875,000 | \$3,001,400 | \$5,876,400 |
| TOTAL | | | \$94,450,000 | \$7,745,000 | \$3,262,321 | \$11,007,321 |

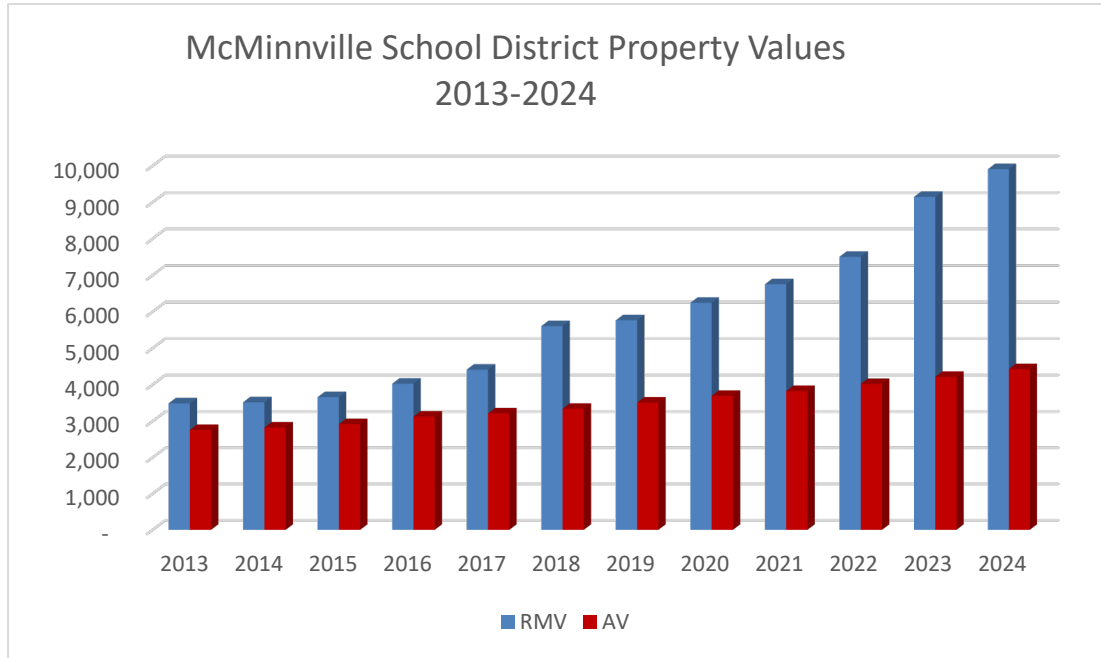
Current General Obligation Debt Capacity:

| | |
|-------------------------------|---------------------|
| Real Market Value | \$ 9,906,832,439 |
| Total Capacity (7.95% of RMV) | + 787,593,178 |
| Less: Outstanding GO Bonds | <u>- 94,450,000</u> |
| Remaining Capacity | \$ 693,143,178 |
| Capacity Used | 12.0% |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|--------------------|------------------------------|---------------------|---------------|-------------------|-------------------|---------------|---------------|
| | | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1111 | AD VALOREM TAXES LEVIED | 9,777,419 | 10,076,817 | 10,468,424 | 10,799,821 | 10,799,821 | 10,799,821 |
| R1112 | PRIOR YEAR'S TAXES | 133,910 | 196,977 | 145,000 | 140,000 | 140,000 | 140,000 |
| R1113 | COUNTY TAX SALES -BACK TAXES | 977 | 3,212 | 5,000 | 5,000 | 5,000 | 5,000 |
| R1190 | PENALTIES/INTEREST COLLECTED | 37,419 | 44,065 | 37,500 | 37,500 | 37,500 | 37,500 |
| R1510 | INTEREST ON INVESTMENT | 29,664 | 178,362 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Local Revenue | 9,979,391 | 10,499,433 | 10,680,924 | 11,007,321 | 11,007,321 | 11,007,321 |
| R2199 | OTHER INTERMEDIATE SOURCE | 991 | 1,041 | - | - | - | - |
| R5400 | BEG FUND BALANCE | 503,216 | 416,310 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Other Sources | 504,207 | 417,351 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Fund Total | 10,483,598 | 10,916,784 | 10,880,924 | 11,207,321 | 11,207,321 | 11,207,321 |
| EXPENDITURE BUDGET | | | | | | | |
| 5110 | LONG TERM DEBT SERVICES | | | | | | |
| 610 | BOND PRINCIPAL | | | | | | |
| | Issue date 06/15/2021 2021-A | 135,000 | 135,000 | 140,000 | 145,000 | 145,000 | 145,000 |
| | Issue date 06/15/2021 2021-B | 500,000 | 505,000 | 4,510,000 | 4,725,000 | 4,725,000 | 4,725,000 |
| | Issue date 02/27/2013 | 3,320,000 | 3,650,000 | - | - | - | - |
| | Issue date 08/10/2016 | 2,115,000 | 2,355,000 | 2,610,000 | 2,875,000 | 2,875,000 | 2,875,000 |
| | TOTAL BOND PRINCIPAL | 6,070,000 | 6,645,000 | 7,260,000 | 7,745,000 | 7,745,000 | 7,745,000 |
| 620 | BOND INTEREST | | | | | | |
| | Issue date 06/15/2021 2021-A | 30,000 | 25,950 | 21,900 | 17,700 | 17,700 | 17,700 |
| | Issue date 06/15/2021 2021-B | 269,438 | 268,538 | 267,124 | 243,221 | 243,221 | 243,221 |
| | Issue date 02/27/2013 | 342,450 | 182,500 | - | - | - | - |
| | Issue date 08/10/2016 | 3,355,400 | 3,249,650 | 3,131,900 | 3,001,400 | 3,001,400 | 3,001,400 |
| | TOTAL BOND INTEREST | 3,997,288 | 3,726,638 | 3,420,924 | 3,262,321 | 3,262,321 | 3,262,321 |
| 640 | DUES AND FEES | - | | | | | |
| 600 | Other Objects | 10,067,288 | 10,371,638 | 10,680,924 | 11,007,321 | 11,007,321 | 11,007,321 |
| | Function Total | 10,067,288 | 10,371,638 | 10,680,924 | 11,007,321 | 11,007,321 | 11,007,321 |
| 7000 | UNAPP ENDING FUND BALANCE | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 416,310 | 545,146 | 200,000 | 200,000 | 200,000 | 200,000 |
| 800 | Other Uses of Funds | 416,310 | 545,146 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Function Total | 416,310 | 545,146 | 200,000 | 200,000 | 200,000 | 200,000 |
| | Fund Total | 10,483,598 | 10,916,784 | 10,880,924 | 11,207,321 | 11,207,321 | 11,207,321 |
| | G.O. Bond Levy | \$ 10,300,000 | \$ 10,570,000 | \$ 10,787,000 | \$ 11,250,000 | \$ 11,250,000 | \$ 11,250,000 |
| | Tax Rate per \$1,000 of AV | \$2.59 | \$2.51 | \$2.44 | \$2.43 | \$2.43 | \$2.43 |

McMINNVILLE SCHOOL DISTRICT
310 - DEBT SERVICE - GENERAL OBLIGATION
HISTORICAL PROPERTY TAX VALUES AND BOND LEVY RATES



| Year | Real Market Value | Growth Rate | Assessed Value | Growth Rate | Bond Debt Levy | Bond Levy Rate |
|---------|-------------------|-------------|----------------|-------------|----------------|----------------|
| 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 |
| 2020-21 | 6,753,005,664 | 8.14% | 3,826,948,768 | 3.59% | 9,900,000 | \$ 2.59 |
| 2021-22 | 7,505,548,152 | 11.14% | 4,019,973,801 | 5.04% | 10,300,000 | \$ 2.56 |
| 2022-23 | 9,147,726,695 | 21.88% | 4,214,180,897 | 4.83% | 10,570,000 | \$ 2.51 |
| 2023-24 | 9,906,832,439 | 8.30% | 4,426,366,389 | 5.04% | 10,787,000 | \$ 2.44 |

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

McMINNVILLE SCHOOL DISTRICT
310 - DEBT SERVICE - GENERAL OBLIGATION BONDS
FUTURE DEBT SERVICE REQUIREMENTS

| Year | 2013 Refunding | | 2016 GO Bonds | | 2021 Refunding | | 2021 GO Bonds | | Total |
|--------------|----------------|----------|-------------------|-------------------|-------------------|----------------|----------------|---------------|--------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2024-25 | - | - | 2,875,000 | 3,001,400 | 4,725,000 | 243,221 | 145,000 | 17,700 | 11,007,321 |
| 2025-26 | - | - | 3,165,000 | 2,857,650 | 4,950,000 | 203,531 | 145,000 | 13,350 | 11,334,531 |
| 2026-27 | - | - | 3,470,000 | 2,699,400 | 5,200,000 | 150,566 | 150,000 | 9,000 | 11,678,966 |
| 2027-28 | - | - | 3,765,000 | 2,560,600 | 5,460,000 | 82,446 | 150,000 | 4,500 | 12,022,546 |
| 2028-29 | - | - | 4,265,000 | 2,410,000 | - | - | - | - | 6,675,000 |
| 2029-30 | - | - | 4,635,000 | 2,239,400 | - | - | - | - | 6,874,400 |
| 2030-31 | - | - | 5,030,000 | 2,054,000 | - | - | - | - | 7,084,000 |
| 2031-32 | - | - | 5,440,000 | 1,852,800 | - | - | - | - | 7,292,800 |
| 2032-33 | - | - | 5,880,000 | 1,635,200 | - | - | - | - | 7,515,200 |
| 2033-34 | - | - | 6,340,000 | 1,400,000 | - | - | - | - | 7,740,000 |
| 2034-35 | - | - | 6,825,000 | 1,146,400 | - | - | - | - | 7,971,400 |
| 2035-36 | - | - | 7,335,000 | 873,400 | - | - | - | - | 8,208,400 |
| 2036-37 | - | - | 7,875,000 | 580,000 | - | - | - | - | 8,455,000 |
| 2037-38 | - | - | 6,625,000 | 265,000 | - | - | - | - | 6,890,000 |
| Total | - | - | 76,135,000 | 28,707,150 | 24,845,000 | 946,888 | 730,000 | 66,450 | 131,430,488 |

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 notice of bond election 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 which provided an additional \$13.4 million in bond proceeds. 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.

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 the capital projects appropriated in Fund 400 – Capital Projects Fund.

In June 2021, the District sold the remaining \$1 million of bonds authorized in 2016. This bond sale was combined with a refinancing of a prior bond issuance so there was no additional cost to taxpayers. During the bond campaign, the District estimated that the bond levy rate would remain at \$2.80 per \$1,000 assessed value. Actual bond levy rates since the sale of these bonds have actually averaged \$2.60 per \$1,000 of assessed values.

Remaining resources were fully utilized in FY 22-23 to fund the completion of a seismic upgrade project at Patton Middle School. Funding sources will need to be identified for future major capital projects.



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 | 2024-25 BUDGET | | |
|-------------|------------------------|---------------------|------------------|-------------------|-------------------|----------------|----------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| R1510 | INTEREST ON INVESTMENT | 21,601 | 112,589 | - | - | - | - |
| R1990 | MISCELLANEOUS | - | - | 110,000 | - | - | - |
| R1992 | E-RATE | - | 108,831 | - | 110,000 | 110,000 | 110,000 |
| 1000 | Local Revenues | 21,601 | 221,420 | 110,000 | 110,000 | 110,000 | 110,000 |
| R5400 | BEG FUND BALANCE | 3,759,999 | 2,212,686 | - | - | - | - |
| 5000 | Other Sources | 3,759,999 | 2,212,686 | - | - | - | - |
| | TOTAL RESOURCES | 3,781,600 | 2,434,106 | 110,000 | 110,000 | 110,000 | 110,000 |

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

| Acct | Account Title | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|-------------|---|---------------------|------------------|-------------------|-------------------|----------------|----------------|
| | | 2021-22 | 2022-23 | | Proposed | Approved | Adopted |
| 4150 | BUILDING ACQUISITION & IMPROVEMENT | | | | | | |
| 320 | PROPERTY SERVICES | 407,528 | - | - | - | - | - |
| 383 | ARCHITECT/ENGINEER SERVICE | 999,119 | - | - | - | - | - |
| 389 | OTHER PROFESSIONAL SERVCS | 1,149 | - | - | - | - | - |
| 300 | Purchased Services | 1,407,795 | - | - | - | - | - |
| 520 | BUILDINGS ACQUIS. & IMPROV | 93,081 | 2,393,312 | - | - | - | - |
| 500 | Capital Outlay | 93,081 | 2,393,312 | - | - | - | - |
| | Function Total | 1,500,876 | 2,393,312 | - | - | - | - |
| 4180 | OTHER CAPITAL ITEMS | | | | | | |
| 470 | COMPUTER SOFTWARE | 65,722 | 63,060 | 25,000 | 25,000 | 25,000 | 25,000 |
| 480 | COMPUTER HARDWARE | 2,315 | 70,584 | 85,000 | 85,000 | 85,000 | 85,000 |
| 400 | Supplies and Materials | 68,037 | 133,644 | 110,000 | 110,000 | 110,000 | 110,000 |
| | Function Total | 68,037 | 133,644 | 110,000 | 110,000 | 110,000 | 110,000 |
| 7770 | UNAPPROP ENDING FUND BAL | | | | | | |
| 820 | RESERVED FOR NEXT YEAR | 2,212,687 | (92,850) | - | - | - | - |
| 800 | Reserves | 2,212,687 | (92,850) | - | - | - | - |
| | Function Total | 2,212,687 | (92,850) | - | - | - | - |
| | TOTAL EXPENDITURES | 3,781,600 | 2,434,106 | 110,000 | 110,000 | 110,000 | 110,000 |

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

| RESOURCES | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed | 2024-25 Proposed | Total |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Bond Par Amount | 88,400,000 | - | - | - | 1,092,837 | - | - | - | - | 89,492,837 |
| Bond Premium | 13,381,979 | - | - | - | - | - | - | - | - | 13,381,979 |
| Bond Interest Income | 499,646 | 807,246 | 890,740 | 158,543 | 24,238 | 21,601 | 29,500 | - | - | 2,431,514 |
| OSCM State Matching Grant | 4,244,699 | 2,900,734 | - | - | - | - | - | - | - | 7,145,433 |
| State Seismic Grants | - | 2,026,167 | - | - | - | - | 2,660,000 | - | - | 4,686,167 |
| 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 | 3,189,005 | 3,759,987 | 3,429,667 | - | - | - |
| TOTAL RESOURCES | 107,104,876 | 91,607,062 | 56,996,394 | 12,653,728 | 4,306,080 | 3,781,588 | 6,119,167 | - | - | 117,775,198 |

| EXPENDITURES BY PROJECT | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Budget | 2023-24 Proposed | 2024-25 Proposed | Total |
|-------------------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| McMinnville High School | 7,579,463 | 17,071,905 | 42,018,588 | 9,417,077 | 257,958 | - | - | - | - | 76,344,991 |
| Adams Campus | 496,444 | 4,465,064 | 792 | - | - | - | - | - | - | 4,962,300 |
| 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 | - | 142,741 | - | - | - | - | 2,933,962 |
| 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 | - | 30,297 | 1,500,876 | 5,203,713 | - | - | 10,814,882 |
| Wascher Elementary | 315,977 | 695,828 | - | - | - | - | - | - | - | 1,011,805 |
| Safety & Security | 933,946 | 1,049,190 | 573,196 | 47,646 | 115,097 | - | - | - | - | 2,719,075 |
| 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 | - | - | - | - | - | - | 1,477,178 |
| Projects (TBD) | - | - | - | - | - | - | 915,454 | - | - | 915,454 |
| Total Expenditures | 21,234,923 | 35,554,790 | 44,503,581 | 9,464,723 | 546,093 | 1,500,876 | 6,119,167 | - | - | 118,924,153 |
| Ending Fund Balance | 85,869,953 | 56,052,272 | 12,492,813 | 3,189,005 | 3,759,987 | 2,280,711 | - | - | - | |

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
- MACA Scholarship
- Newland-Whitehead Scholarship
- Kenneth Myers Scholarship
- Betty Stephens Scholarship
- Haddeland Scholarship
- Sue Buel Scholarship
- Cullen Six Scholarship
- Hispanic PTA Scholarship
- Maryalice Russell Scholarship
- Jack Crabtree 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

| | | ACTUAL (AUDITED) | | CURRENT BUDGET | 2024-25 BUDGET | | |
|----------------|--------------------------|---------------------|---------|-------------------|-------------------|----------|---------|
| Acct | Account Title | 2021-22 | 2022-23 | 2023-24 | Proposed | Approved | Adopted |
| REVENUE BUDGET | | | | | | | |
| R1510 | INTEREST ON INVESTMENT | 885 | 4,659 | 3,000 | 3,000 | 3,000 | 3,000 |
| R1920 | DONATIONS PRIVATE SOURCE | 20,400 | 11,575 | 15,000 | 15,000 | 15,000 | 15,000 |
| | Local Revenue | 21,285 | 16,234 | 18,000 | 18,000 | 18,000 | 18,000 |
| R5400 | BEG FUND BALANCE | 157,057 | 163,693 | 160,000 | 160,000 | 160,000 | 160,000 |
| | Other Revenue | 157,057 | 163,693 | 160,000 | 160,000 | 160,000 | 160,000 |
| | Fund Total | 178,343 | 179,928 | 178,000 | 178,000 | 178,000 | 178,000 |

EXPENDITURE BUDGET

3390 OTHER COMMUNITY SERVICES

| | | | | | | | |
|---|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 374 | OTHER TUITION PAYMENTS | 14,650 | 21,750 | 58,000 | 58,000 | 58,000 | 58,000 |
| 300 | Purchased Services | 14,650 | 21,750 | 58,000 | 58,000 | 58,000 | 58,000 |
| | Function Total | 14,650 | 21,750 | 58,000 | 58,000 | 58,000 | 58,000 |
| 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 | 163,693 | 158,178 | 100,000 | 100,000 | 100,000 | 100,000 |
| 800 | Other Uses of Funds | 163,693 | 158,178 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Function Total | 163,693 | 158,178 | 100,000 | 100,000 | 100,000 | 100,000 |
| | Fund Total | 178,343 | 179,928 | 178,000 | 178,000 | 178,000 | 178,000 |



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 April 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/early May. Notice of the first budget meeting is published twice in the local newspaper, five to 30 days before the first meeting date.

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 and subsequent meetings, the Budget Committee receives public comment, receives school and department level presentations, makes revisions, and approves the budget for adoption by the School Board. 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 to the next school year approved budget before or after it is adopted, but no later than June 30 of current budget 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. Second, 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 the education of approximately 6,400 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 within its boundaries. The District extends beyond the City of McMinnville's urban growth boundary and encompasses 140 square miles. The District has an estimated population of 46,037.

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 19 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 funding 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"). The formula allocates revenues to districts based on the ADMw for each district.

The SSF grant (the "SSF Grant") to each school district is the district's share of the formula minus local revenues. Local revenues include tax offsets, local property taxes for school operations (specifically excluding taxes for voter approved general obligation bonds and, subject to certain limitations, amounts raised from Local Option Levies), Federal Forest Fees, Common School Fund, county school fund, State timber revenues, ESD Equalization, and money received in lieu of property taxes. Collections from Local Option Levies are not included in the calculation as local revenue if they are less than the lesser of (i) \$2,121.80 per student, or (ii) 25 percent of a district's total state resources.

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 distributed on a pro-rata basis to all qualifying districts and is equal to the approved costs of providing special education and related services to a resident pupil with disabilities in excess of \$30,000.

School districts currently receive 95.25 percent of the total SSF distribution and ESDs receive the remaining 4.75 percent. School districts are permitted to withdraw from their ESD and receive 90 percent of their district's prorated share of State funds allocated to the ESD.

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 a 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 (permanent rates). 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.

Corporate Activity Tax

During the 2019 Legislative Session, House Bill 3427 (“HB 3427,” also known as the Student Success Act) was approved and signed by the Governor. HB 3427 imposes a tax on certain taxable commercial activity (the “Corporate Activity Tax”) and designates the revenues be deposited in the newly created Fund for Student Success. Funds will be used to expand existing programs and create new programs focusing on equity in early learning programs and prekindergarten through grade 12 level education.

A prescribed amount of Corporate Activity Tax revenues are allocated to the SSF with the balance allocated between three separate accounts. Of the balance, at least 20% will be allocated to an Early Learning Account, up to 30% will be allocated to the Statewide Education Initiatives Account and at least 50% is to be allocated to a Student Investment Account, which districts are required to apply for through a non-competitive grant process. Each program has rules on how funds will be distributed to districts; some are based on a per student formula and others may be requested by submitting an application.

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 | FAFSA | Free Application for Federal Student Aid |
| ABLE | Alternative Based Learning Environment | FAPE | Free and Appropriate Public Education |
| ADA | Americans with Disabilities Act | FBA | Functional Behavior Assessment |
| ADD | Attention Deficit Disorder | FBLA | Future Business Leaders of America |
| ADHD | Attention Deficit Hyperactivity Disorder | FDAB | Fair Dismissal Appeals Board |
| ADM | Average Daily Membership | FERPA | Family Educational Rights and Privacy Act |
| ADMW | Average Daily Membership Weighted | FMLA | Family Medical Leave Act |
| AESOP | Automated Educational Substitute Operator Program | FTE | Full Time Equivalent |
| ALC | Alternative Learning Center | GAAP | Generally Accepted Accounting Principles |
| AP | Advanced Placement | GFOA | Government Finance Officers Association |
| ASB | Associated Student Body | GLAD | Guided Language Acquisition Design |
| AV | Assessed "Property" Value | G.O.BOND | General Obligation Bond |
| AVID | Advancement via Individual Determination | HB | House Bill |
| AYP | Adequate Yearly Progress | HQ | Highly Qualified |
| BFB | Beginning Fund Balance | HR | Human Resources |
| CAD | Computer Assisted Drafting | HS | High School |
| CAP | Conditional Assignment Permit | IDEA | Individuals with Disabilities Education Act |
| CCN | College Credit Now | IE | Investing in Effective Educators |
| CDIP | Consolidated District Improvement Plan | IEP | Individualized Education Plan |
| CDL | Comprehensive Distance Learning | ISS | In School Suspension |
| CDS | Child Development Specialist | KOB | Kids on the Block – portion of afterschool program ran by city |
| CEP | Community Eligibility Provision (for meals) | KOB INC. | Non-profit organization that fundraises for support of after school program |
| CFA | Common Formative Assessment | LD | Learning Disabled |
| CLIP | Tracking system for CPDUs in McMinnville | LEA | Local Education Agency |
| CIS | Career Information Service | LEP | Limited English Proficient |
| COSA | Confederation of Oregon School Administrators | LRC | Learning Resource Center |
| CPD | Continuing Professional Development | LRE | Least Restrictive Environment |
| CPDU | Continuing Professional Development Unit | M98 | Measure 98- High School Success Act |
| CPI | Consumer Price Index | MACA | Media Arts and Communications Academy (now a Pathway) |
| CRISS | Creating Independence through Student Owned Strategies | MAP | Measures of Academic Progress |
| CSIP | Comprehensive School Improvement Plan | MDT | Multi-disciplinary Team |
| DHS | Department of Human Services | McEA | McMinnville Education Association (licensed union) |
| DI | Direct Instruction | MEF | McMinnville Education Foundation |
| DO | District Office | MIM | Mastery in Motion |
| EASA | Engineering and Science Academy | MSD | McMinnville School District |
| EBS/EBIS | Effective Behavior Supports /Effective Behavior Intervention Support | MTG | Making the Grade |
| ECE | Early Childhood Education | MWEC | Mid-Willamette Education Consortium |
| EFB | Ending Fund Balance | NAPE | National Association of Partners in Education |
| Elem. | Elementary | NCLB | No Child Left Behind Act |
| ELD | English Language Development | NEA | National Education Association |
| ELL | English Language Learners | NWREL | Northwest Region Educational Laboratory |
| ELPA | English Language Proficiency Assessment | OAR | Oregon Administrative Rules |
| ESD | Education Service District | OAKS | Oregon Assessment of Knowledge and Skills |
| ESEA | Elementary & Secondary Education Act | ODE | Oregon Department of Education |
| ESL | English as a Second Language | OEA | Oregon Education Association |
| ESLC | Evans Street Learning Center | OEBB | Oregon Educators' Benefits Board |
| ESOL | English for Speakers Other than English | OHI | Other Health Impaired |
| ESSER | Elementary and Secondary Emergency Relief Fund | OPSRP | Oregon Public Service Retirement Plan |
| ESY | Extended School Year | ORS | Oregon Revised Statutes |
| | | OSAA | Oregon School Activities Association |

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

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.

Advancement via Individual Determination (AVID)

A college readiness system for elementary through higher education that is designed to increase school-wide learning and performance.

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. The state school funding formula credits districts with additional ADM for the following factors:

| | | |
|-------------------------|------|-------------------------------------|
| ADMr | 1.00 | per full time student 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 |

Balanced Budget

Projected resources equal projected requirements within each fund.

Beginning Fund Balance

Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

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 or Bond Issue

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

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.

Capital Assets

Assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets include grounds and improvements, buildings, construction in progress, intangibles, equipment and vehicles.

Classified Employees

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

Contingency

An amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires Board approval.

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

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

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.

Education Stability Fund

Established in 2002 by constitutional amendment and funded with 15% of lottery earnings. Has similar triggers to access as Rainy Day Fund but no two thirds cap on withdrawals. Limited to 5% of state General Fund revenues collected in the prior biennium.

Elementary and Secondary Education Act (ESEA)

Federal statute originated in 1965 and is currently authorized under the Every Student Succeeds Act (ESSA). The Every Student Succeeds Act represents the largest source of federal support for K-12 education and focuses resources on the neediest students and schools. Includes Title I funding for economically disadvantaged students at risk of falling behind.

Every Student Succeeds Act (ESSA)

The Every Student Succeeds Act (ESSA) replaces No Child Left Behind (NCLB) and is the most recent authorization of the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K-12 education. A number of federal entitlement programs (Title I-V) are grouped together under this program name.

Encumbrance

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

Ending Fund Balance

The difference between a fund's resources and requirements at year end.

English Language Learner

The English Language Learner program provides educational support to students who do not meet a minimal English language proficiency standard.

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.

Equalization

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

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

Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

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.

High Cost Disability Grant

State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high cost special education students.

IDEA

The Individuals with Disabilities Education Act is federal legislation which requires local districts to provide free and appropriate education in the least restrictive environment to students with disabilities.

Individualized Education Program (IEP)

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

Indirect Cost

A cost necessary for the functioning of the organization as a whole but cannot be directly assigned to one service.

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.

Licensed Employees

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

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. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

Measure 98

The High School Graduation and College and Career Readiness Act of 2016 (Measure 98- currently referred to as the High School Success Act), provides direct funding to school districts to increase high school graduation rates. Measure 98 identifies three specific areas: 1) Establish or expand career and technical education programs in high schools, 2) Establish or expand college-level educational opportunities for students in high schools, and 3) Establish or expand dropout-prevention strategies in high schools. A school district will receive funds under Measure 98 if the school district submits a biennial plan for increasing high school graduation rates using the three identified strategies. A district's biennial plan must be approved by the ODE.

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.

Quality Education Model (QEM)

A model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and service for elementary, middle, and high school students.

Rainy Day Fund

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three-fifths vote of legislature. Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two-thirds of balance at beginning of biennium.

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 (RMV)

Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.

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

A long-standing state fund within the budget of the Oregon Department of Education which holds the major appropriation of state financial support for schools. Annual grants are distributed to school districts on a per-student basis in eleven payments per year, according to a legislatively adopted formula. This formula incorporates monies held in the State School Fund plus local property taxes and other local revenues such as Federal Forest Fees, Common School Funds, and County School Funds.

STEM

Science, Technology, Engineering, and Mathematics curriculum.

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.

TAG

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

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

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00 "EXHIBIT A"

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting 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, 2024 to June 30, 2025, will be held at 800 NE Lafayette Avenue, McMinnville, Oregon 97128 on May 1, 2024 at 6:30 p.m. Additionally, a second Budget Committee meeting is scheduled for May 15, 2024 at 6:30 p.m. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget documentation may be inspected or obtained on or after May 1, 2024 by calling 503-565-4000 between the hours of 7:30 a.m. and 4:30 p.m. District website: www.msd.k12.or.us
NR Published April 19, 24 2024

AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.
County of Yamhill

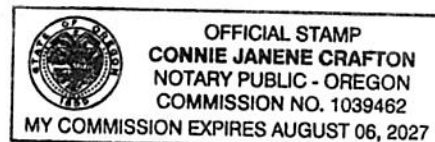
I, Terri Hartt
being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Public Notice May 15, 2024 Budget Committee Meeting - April 19, 24, 2024**

Subscribed and sworn before me this **4/30/2024**.





Notary Public for Oregon
My Commission Expires 08/06/2027



NOTICE OF BUDGET COMMITTEE MEETING

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PO BOX 727 503-472-5114 www.newsregister.com

00 "EXHIBIT A"

AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.

County of Yamhill

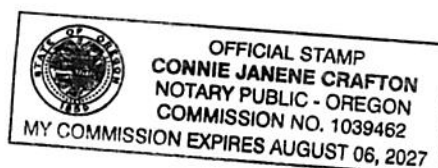
I, Terri Hartt

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 2024**
Form ED-1 - May 24, May 29 2024
Subscribed and sworn before me this **6/4/2024** .

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/06/2027



FORM

OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held on June 10, 2024, at 6:30 pm at McMinnville School District Offices, 800 N.E. Lafayette Avenue, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at District Office between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://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.

Contact: Jason Hall, Finance Director

Telephone: 503-565-4005

Email: jhall@msd.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2022-23 | Adopted Budget This Year 2023-24 | Approved Budget Next Year 2024-25 |
| Beginning Fund Balance | \$19,155,928 | \$16,424,802 | \$18,362,428 |
| Current Year Property Taxes, other than Local Option Taxes | 27,752,651 | 28,047,924 | 29,674,321 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Other Revenue from Local Sources | 7,191,729 | 8,261,164 | 8,880,250 |
| Revenue from Intermediate Sources | 2,115,891 | 2,145,000 | 2,295,000 |
| Revenue from State Sources | 68,460,083 | 70,924,158 | 79,637,592 |
| Revenue from Federal Sources | 12,342,822 | 11,209,809 | 9,535,771 |
| Interfund Transfers | 1,750,000 | 750,000 | 750,000 |
| All Other Budget Resources | 0 | 0 | 0 |
| Total Resources | \$138,769,104 | \$137,762,857 | \$149,135,362 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------------|----------------------|----------------------|
| Salaries | \$50,547,995 | \$53,607,203 | \$55,395,033 |
| Other Associated Payroll Costs | 31,165,485 | 35,472,764 | 38,676,205 |
| Purchased Services | 10,186,420 | 10,617,472 | 13,746,797 |
| Supplies & Materials | 7,623,516 | 9,993,672 | 11,127,649 |
| Capital Outlay | 4,692,551 | 4,456,121 | 5,146,514 |
| Other Objects (except debt service & interfund transfers) | 1,045,986 | 1,053,401 | 1,473,560 |
| Debt Service* | 13,819,511 | 14,292,224 | 14,799,604 |
| Interfund Transfers* | 1,750,000 | 750,000 | 750,000 |
| Operating Contingency | 0 | 520,000 | 520,000 |
| Unappropriated Ending Fund Balance & Reserves | 17,937,640 | 7,000,000 | 7,500,000 |
| Total Requirements | \$138,769,104 | \$137,762,857 | \$149,135,362 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|---|----------------------|----------------------|----------------------|
| 1000 Instruction | \$61,831,039 | \$68,628,350 | \$71,414,548 |
| FTE | 578 | 553 | 533 |
| 2000 Support Services | 34,823,958 | 36,645,952 | 42,601,762 |
| FTE | 224 | 220 | 221 |
| 3000 Enterprise & Community Service | 4,115,151 | 4,860,210 | 6,287,567 |
| FTE | 37 | 35 | 36 |
| 4000 Facility Acquisition & Construction | 4,491,805 | 5,066,121 | 5,261,881 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | | | |
| 5100 Debt Service* | 13,819,511 | 14,292,224 | 14,799,604 |
| 5200 Interfund Transfers* | 1,750,000 | 750,000 | 750,000 |
| 6000 Contingency | 0 | 520,000 | 520,000 |
| 7000 Unappropriated Ending Fund Balance | 17,937,640 | 7,000,000 | 7,500,000 |
| Total Requirements | \$138,769,104 | \$137,762,857 | \$149,135,362 |
| Total FTE | 839 | 809 | 790 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2024-25 Approved Budget includes \$100.0 million for the General Fund, \$2.0 million in High School Success grant funding, \$6.5 million in Student Investment Act funding, and an additional \$1.4 million of Federal funding for District Wide CEP in Nutrition Services. The debt levy of \$11,250,000 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 be \$2.43 per \$1,000 of assessed value which is below the \$2.80 estimated in March 2016. The primary change in activities of the District is the reduction of total of FTE due to loss of ESSER funds and declining enrollment.

| 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 | 4.4194 | 4.4194 |
| Local Option Levy | - | - | - |
| Levy For General Obligation Bonds | \$10,570,000 | \$10,787,000 | \$11,250,000 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|---|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$94,450,000 | \$0 |
| Other Bonds | \$12,225,000 | \$0 |
| Other Borrowings | \$0 | \$0 |
| Total | \$106,675,000 | \$0 |

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

To assessor of YAMHILL County

FORM OR-ED-50
2024-2025

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

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>06/21/2024</u> |
| Mailing Address of District | City | State | Zip | Date Submitted |
| <u>JASON HALL</u> | <u>FINANCE DIRECTOR</u> | <u>503.565.4005</u> | <u>jhall@msd.k12.or.us</u> | |
| Contact Person | Title | Daytime Telephone | Contact Person E-mail | |

CERTIFICATION - You **must** check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits Rate -or- Dollar Amount | Excluded from Measure 5 Limits Amount of Levy |
|--|-----|---|---|
| 1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) | 1 | 4.1494 | |
| 2. Local option operating tax | 2 | | |
| 3. Local option capital project tax | 3 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 | 4a. | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 | 4b. | | \$11,250,000 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | | \$11,250,000 |

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 limit | 6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district | 7 | |

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

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

150-504-060 (Rev. 10-12-22)

(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.