

McMinnville School District

Proposed 2025-26 Budget



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

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McMinnville
School District No. 40

EXECUTIVE SUMMARY

Dear MSD Community,

Each year, the development of our district's budget is guided by a central commitment: to uphold the core values that define who we are — excellence in education, meeting the needs of every learner, and a strong, supportive community.

This year, that commitment remains steadfast, even as we face significant financial challenges. Like many school districts across the nation, we are experiencing a decline in student enrollment along with increased costs and limitations in funding. These trends have required us to make difficult, thoughtful decisions to ensure we maintain a balanced and responsible budget for the 2025–26 school year.

On behalf of the McMinnville School District, I am pleased to present the proposed 2025–2026 budget, prepared in accordance with ORS 294.403. The total proposed budget of \$154.1 million is balanced and aligned with our School Board priorities and the goals outlined in our district's Strategic Plan. This budget includes \$104.6 million in the General Fund, along with targeted investments from the Student Investment Account (SIA), the High School Success Act (M98), and the Early Literacy Success Initiative.

In developing this budget, we prioritized:

- **Protecting the classroom experience** by sustaining strong academic programs, maintaining manageable class sizes, and preserving services that directly impact student learning and well-being.
- **Investing in student and staff support systems** such as mental health resources, career and technical education pathways, and ongoing professional development for our educators.
- **Focusing resources strategically** to align with our District's Strategic Plan, ensuring that every decision supports our long-term goals for student achievement.

Although the per-student funding rate increased slightly, like many districts across Oregon, we continue to face serious financial pressures. A combination of declining enrollment, rising operational costs, inflation, and contractual obligations led to an initial projected shortfall of \$3 million as we entered this year's budget planning.

Where reductions were necessary, we worked diligently to minimize their impact on students. This included careful reallocation of resources, reductions through natural staff attrition, and strategic adjustments to non-staff-related areas wherever possible.

To address the funding gap, we made careful and strategic decisions:

- We achieved \$625,000 in savings through reductions at the district level, minimizing the daily impact on students and classrooms.
- Additional reductions at the school level were necessary, but they were made with a strong focus on preserving direct classroom instruction and student supports.

Behind every budget decision are real people — students, families and staff who care deeply about our schools. It is with this understanding that we approached every conversation, analysis and final decision.

This proposed budget is built on the Governor’s recommended \$11.36 billion State School Fund estimate. We are cautiously optimistic that this minimum level of funding will be secured, and we are hopeful that legislative efforts to increase special education funding will further support our students. However, to maintain financial stability, any additional funds will be reserved to help address the even larger deficit projected for 2026–2027.

Throughout this process, we have prioritized listening to our staff, families and community, aligning our decisions with our shared vision: ensuring that every student graduates prepared for success. Even amid fiscal constraints, this budget reflects our unwavering commitment to our MSD core values.

McMinnville School District believes in:

- Providing high quality, **rigorous instruction** grounded in data and research.
- Increasing the capacity of all **employees** so they have a significant impact on students, families, and the community.
- Building strong, open, and honest **relationships** with families and the community.
- Maintaining **high expectations** for students and staff paired with intensive strategic support.
- Providing emotionally and physically **safe environments** for students, staff, families, and the community.
- Inclusive and equitable **access** for EACH student in every aspect of their education.
- Providing multiple pathways to develop students’ options for **future success**.

This budget also reflects our value of responsible stewardship — ensuring we plan carefully, use resources wisely, and preserve stability for future years. We are proud to present a balanced budget that upholds our District’s mission, reflects our community’s values and positions us to serve all students with excellence, even in the face of difficult financial realities.

I want to thank our School Board, Budget Committee, district leaders, staff and community for your thoughtful input, collaboration, and focus throughout this challenging process. With your partnership, we remain committed to our mission of honoring, empowering, and preparing each individual to thrive and contribute.

Steffanie Frost

Steffanie Frost
MSD Acting Superintendent



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

The 2025-26 budget for all funds is \$154,069,800, an increase of \$4.9 million, or 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, Student Body Fund and the Nutrition Services Fund.

The Construction Excise Tax Fund increased by \$551,119 due to carry over from 2024-25.

The Textbook and Tech Reserve Fund is increased by \$221,269 due to carry over from 2024-25. Accumulated funds are utilized for future large textbook adoptions and technology purchases.

The Insurance Reserve Fund decreased by 147,117 due to use of funds. These funds are utilized for the repair of facilities from insurance claims and cost related to security.

The Student Body Fund increased by \$200,000 due to carry over from 2024-25.

The Nutrition Services Fund budget decreased 12% from the 2024-25 budget due to a lower beginning fund balance and projected revenue.

	2024-25 Budget	2025-26 Budget	Change	
100 - General Fund	100,004,069	104,631,836	4,627,767	5%
201 - Asset Reserve Fund	2,725,000	2,905,750	180,750	7%
202- Construction Excise Tax Fund	2,754,381	3,305,500	551,119	20%
203 - Textbook & Tech Reserve Fund	970,681	1,191,950	221,269	23%
205 - Insurance Reserve Fund	534,970	387,853	(147,117)	-28%
208 - Student Body Fund	1,650,000	1,850,000	200,000	12%
210 - Grants Fund	19,236,244	18,834,544	(401,700)	-2%
298 - Nutrition Services Fund	5,772,413	5,073,130	(699,283)	-12%
300 - PERS Bond Debt Service Fund	3,992,283	4,174,707	182,424	5%
310 - Debt Service Fund	11,207,321	11,534,531	327,210	3%
400 - Capital Projects Fund	110,000	-	(110,000)	-100%
700 - Scholarship Fund	178,000	180,000	2,000	1%
TOTAL ALL FUNDS	149,135,362	154,069,801	4,934,439	3%

RESOURCES - ALL FUNDS COMBINED

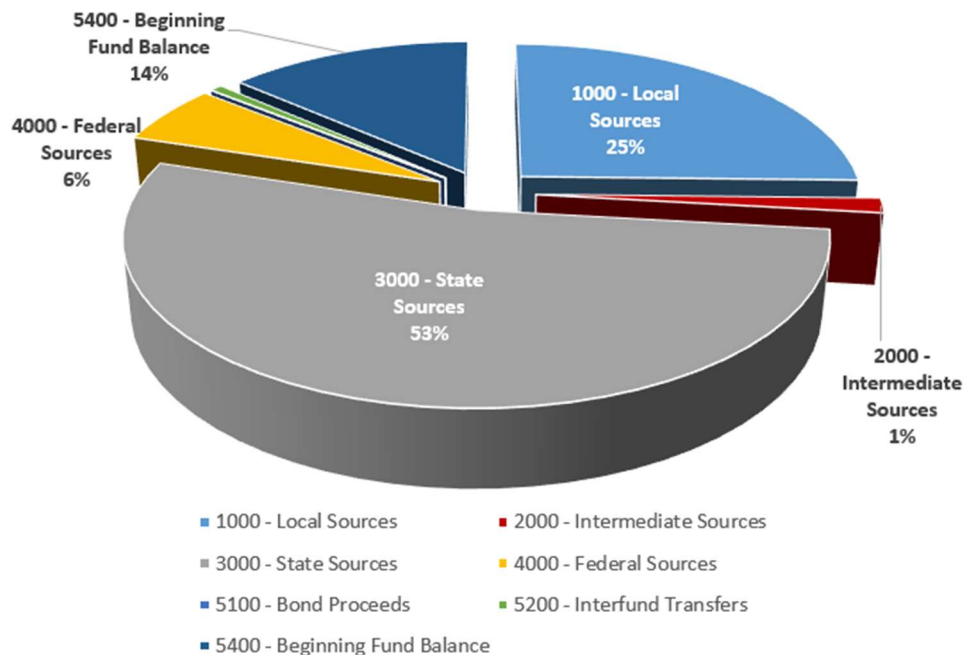
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

Local sources, primarily property taxes, are estimated to increase by 2%. This is primarily due to increases in property values for FY 2025-26.

The increase in state sources of 3% is related to an estimated increase in the State School Fund, High School Success Act (Measure 98) and Early Literacy Success Initiative.

Federal sources are estimated to decrease by 4%, which is primarily related to less carryforward and projected revenue for FY 2025-26.

	2024-25	2025-26		
	Budget	Budget	Change	
Resources by Major Source				
1000 - Local Sources	38,444,571	39,075,988	631,417	2%
2000 - Intermediate Sources	2,405,000	2,220,000	(185,000)	-8%
3000 - State Sources	79,637,592	81,707,702	2,070,110	3%
4000 - Federal Sources	9,535,771	9,195,230	(340,541)	-4%
5100 - Bond Proceeds	-	-	-	
5200 - Interfund Transfers	750,000	1,013,245	263,245	35%
5400 - Beginning Fund Balance	18,362,428	20,857,635	2,495,207	14%
Total Resources	149,135,362	154,069,800	4,934,438	3%



REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

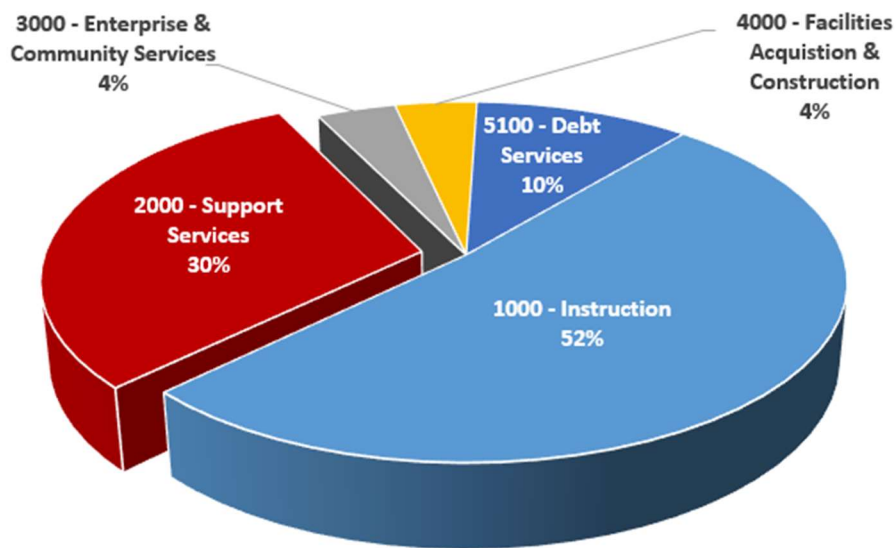
The largest investment in the 2025-26 budget continues to be in providing direct instruction to accelerate learning and provide social emotional supports to students. The instruction services increase of \$3.2 million, a 5% increase, is directly tied to contractual salary and wage increases.

Support services include expenditures for support staff, utilities, building repairs, and student transportation. These expenses are estimated to increase by 2%. The bulk of this increase is due to our transportation contract, rising utility cost, and increased insurance premiums. Other reductions have been made in this area to limit the overall increase.

The decrease in Enterprise and Community Services is due to the estimated costs in Nutrition Services.

The increase in interfund transfers is to ensure there are enough resources to support the expenditures in reserve funds.

	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Function				
1000 - Instruction	71,414,549	74,637,867	3,223,318	5%
2000 - Support Services	42,601,762	43,298,524	696,762	2%
3000 - Enterprise & Community Services	6,287,566	5,593,676	(693,890)	-11%
4000 - Facilities Acquisition & Construction	5,261,881	5,797,250	535,369	10%
5100 - Debt Services	14,799,604	15,309,238	509,634	3%
5200 - Interfund Transfers	750,000	1,013,245	263,245	35%
6000 - Contingencies	520,000	520,000	-	0%
7000 - Unappropriated Ending Fund Balance	7,500,000	7,900,000	400,000	5%
Total Requirements	149,135,362	154,069,800	4,934,438	3%



REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

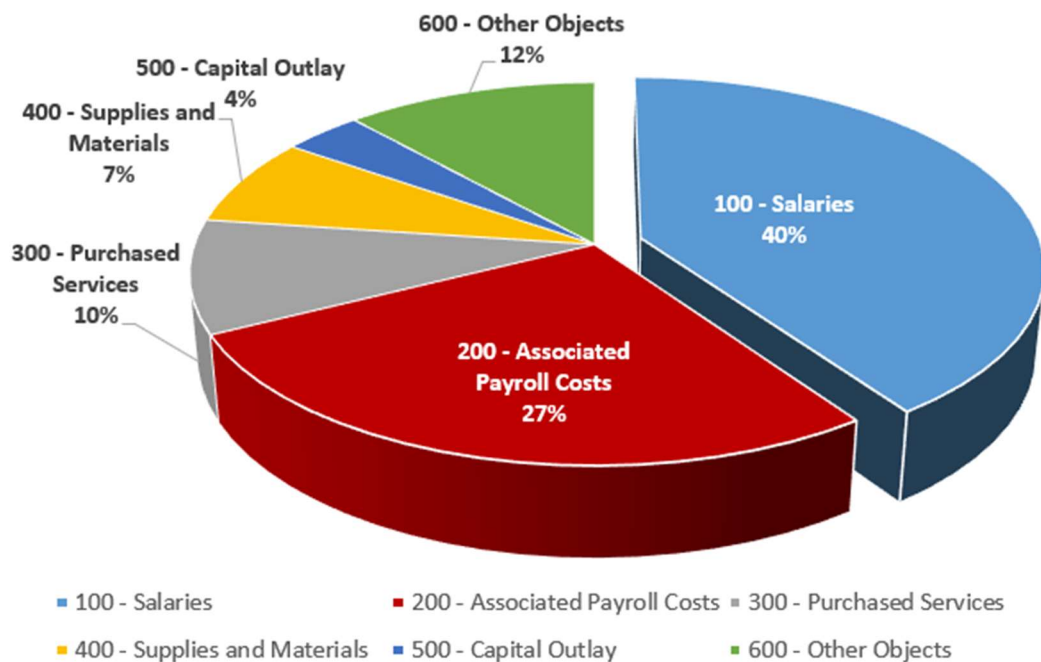
Increases in salaries and associated payroll costs reflect contractual increases as required by labor agreements.

Supplies and materials decreased 3% due to the reduction of discretionary accounts.

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

Other Objects increased due to required debt service payments and insurance premiums.

	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Object				
100 - Salaries	55,395,033	58,341,674	2,946,641	5%
200 - Associated Payroll Costs	38,676,205	39,375,599	699,394	2%
300 - Purchased Services	13,746,797	13,850,569	103,772	1%
400 - Supplies and Materials	11,127,649	10,832,943	(294,706)	-3%
500 - Capital Outlay	5,146,514	5,337,250	190,736	4%
600 - Other Objects	16,273,164	16,898,520	625,356	4%
700 - Transfers	750,000	1,013,245	263,245	35%
800 - Planned Reserves	8,020,000	8,420,000	400,000	5%
Total Requirements	149,135,362	154,069,800	4,934,438	3%

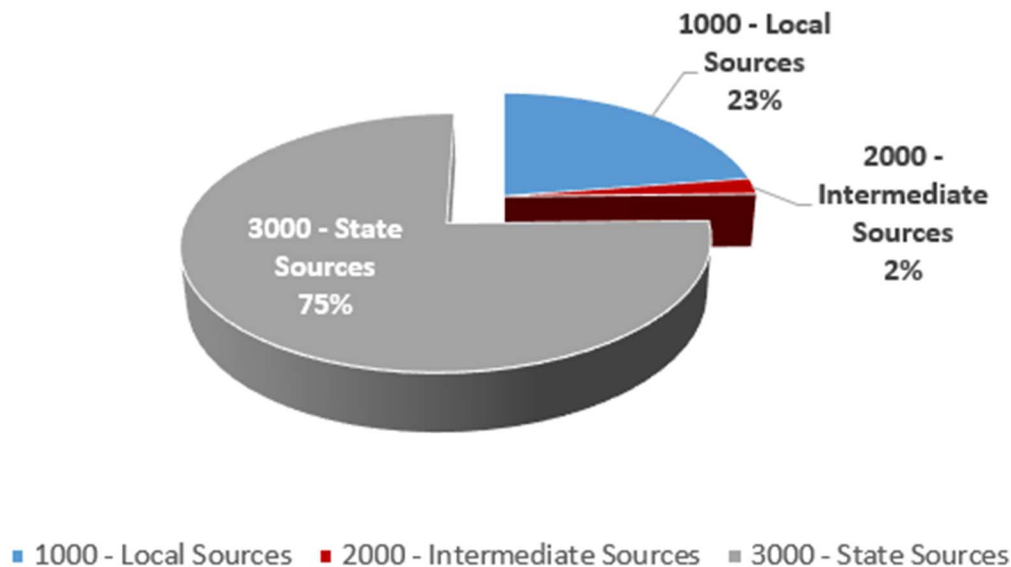


GENERAL FUND RESOURCES

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 \$11.36 billion for the 25-27 biennium. The General Fund reflects an estimated 5% increase in operating revenues which is primarily due to anticipated increases in state school funding and property taxes.

The District estimates an \$12.49 million beginning fund balance. The District requirement is to have no less than 8% (\$7.4 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 \$3.9 million next year due to increasing costs, declining enrollment and state school funding shortfalls.

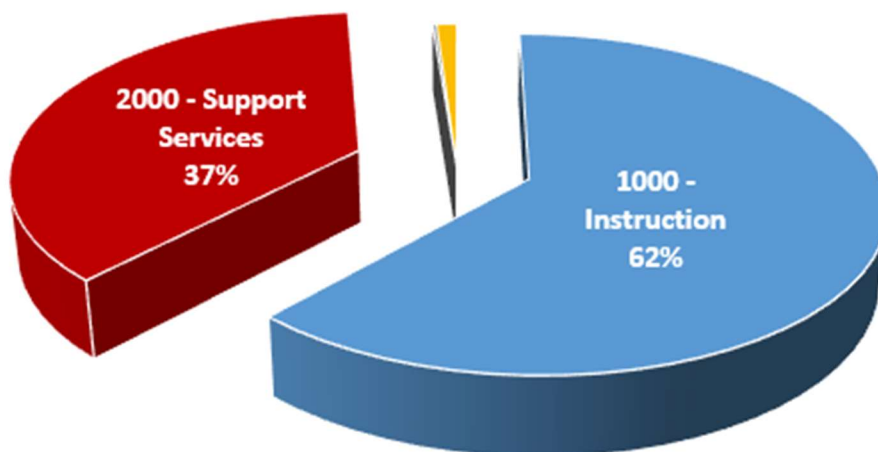
	2024-25	2025-26		
	Budget	Budget	Change	
Resources by Major Object				
1000 - Local Sources	20,012,000	20,797,000	785,000	4%
2000 - Intermediate Sources	2,055,000	1,930,000	(125,000)	-6%
3000 - State Sources	66,850,000	69,400,000	2,550,000	4%
4000 - Federal Sources	10,000	10,000	-	0%
Subtotal Operating Revenues	88,927,000	92,137,000	3,210,000	4%
5400 - Beginning Fund Balance	11,077,069	12,494,836	1,417,767	13%
Total Resources	100,004,069	104,631,836	4,627,767	5%



GENERAL FUND REQUIREMENTS BY FUNCTION

Both instruction and support services are estimated to increase due to contractual increases related to wages, health care benefits, transportation costs and insurance premiums. Inflation is also a factor in increasing cost for goods and services. Interfund transfers increased to ensure there are enough resources to support the expenditures in reserve funds.

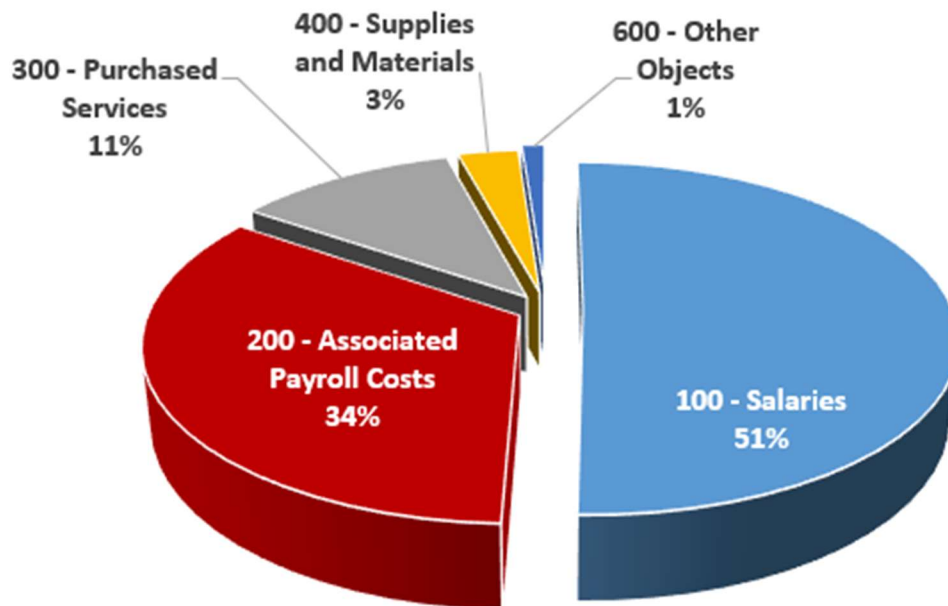
	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Function				
1000 - Instruction	56,875,110	59,837,670	2,962,560	5%
2000 - Support Services	34,668,787	35,668,802	1,000,015	3%
3000 - Enterprise & Community Services	210,172	212,119	1,947	1%
5200 - Interfund Transfers	750,000	1,013,245	263,245	35%
6000 - Contingencies	500,000	500,000	-	0%
7000 - Unappropriated Ending Fund Balance	7,000,000	7,400,000	400,000	6%
Total Requirements	100,004,069	104,631,836	4,627,767	5%



GENERAL FUND REQUIREMENTS BY OBJECT

Wages and benefits account for 85% of the General Fund operating budget. Other expenses include student transportation, facility maintenance and services, utilities, supplies, and purchased services.

	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Object				
100 - Salaries	45,216,634	48,303,673	3,087,039	7%
200 - Associated Payroll Costs	31,853,660	32,559,779	706,119	2%
300 - Purchased Services	10,621,405	10,803,882	182,477	2%
400 - Supplies and Materials	3,090,843	2,947,164	(143,679)	-5%
600 - Other Objects	971,525	1,104,092	132,567	14%
700 - Transfers	750,000	1,013,245	263,245	35%
800 - Planned Reserves	7,500,000	7,900,000	400,000	5%
Total Requirements	100,004,067	104,631,835	4,627,768	5%





McMinnville
School District No. 40

ORGANIZATIONAL



McMinnville

School District No. 40

800 NE Lafayette Avenue

McMinnville, OR 97128

Phone: 503.565.4000

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2024-25 Budget Calendar For the Fiscal Year 2025-26 Budget Adoption

DECEMBER

- December 9, 2024 School Board approves Budget Calendar at Regular Board Meeting

APRIL

- April 23, 2025 Budget Orientation Work Session at 6:30 pm
 - Review information on enrollment forecast and estimated state school funding

MAY

- May 7, 2025 First Formal Budget Committee Meeting at 6:30 pm
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments
- May 21, 2025 Second Formal Budget Committee Meeting at 6:30 pm
 - Presentations/Reports
 - Questions/comments
 - Budget Approval

JUNE

- June 9, 2025 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 7, 2025 – Publish 1st Notice of Budget Committee Meeting – OR-ED-NBC
- April 21, 2025 – Publish 2nd Notice of Budget Committee Meeting – OR-ED-NBC
- May 19, 2025 – 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, 2027
Jerry Hart*	June 30, 2025
Susan Escure	June 30, 2027
John Linder*	June 30, 2026
Janice Neuschwanger*	June 30, 2025
Adam Stone	June 30, 2027

(*2nd term)

SCHOOL BOARD BUDGET COMMITTEE MEMBERS

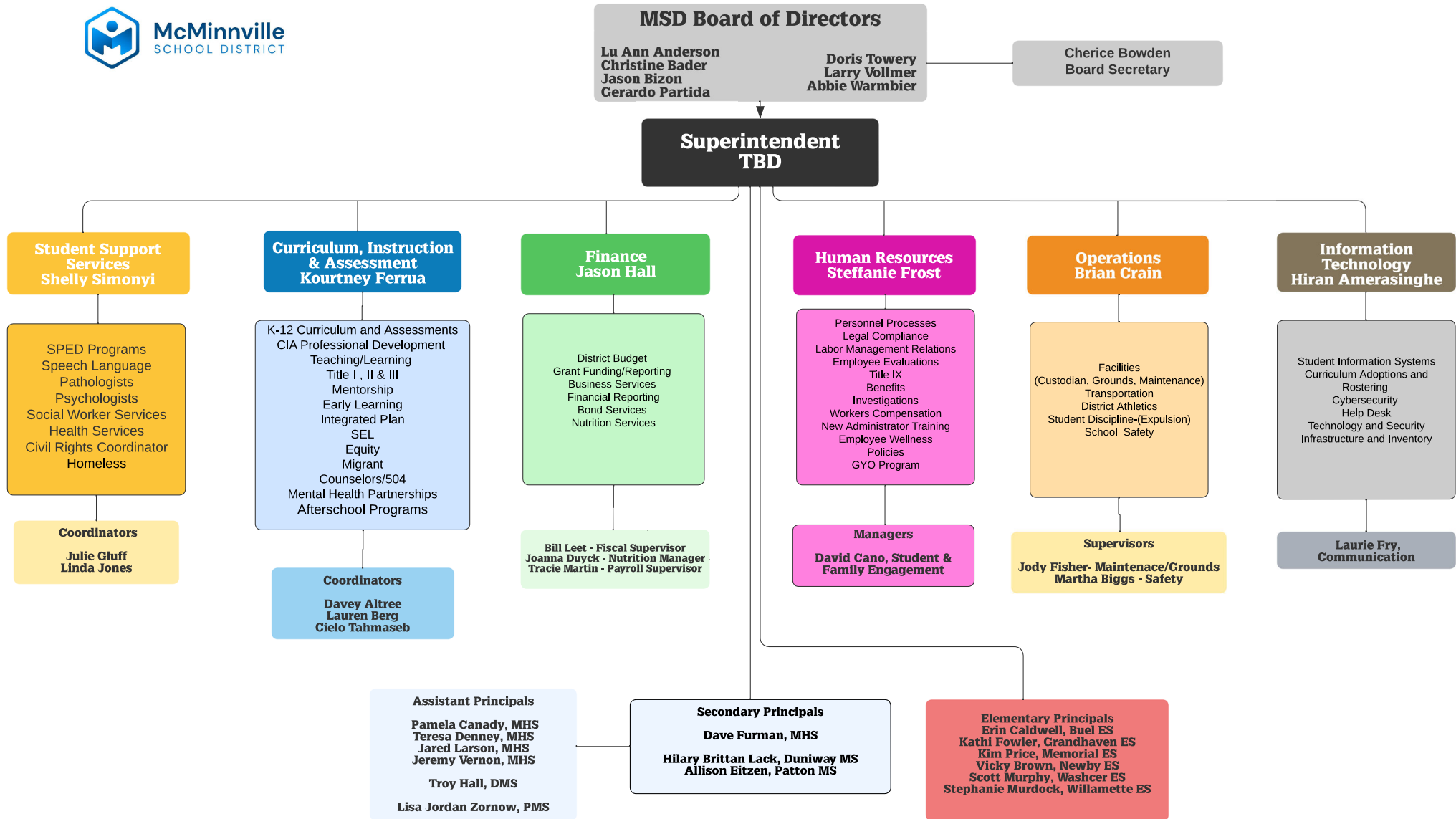
Jason Bizon, Board Chair	June 30, 2025
Abbie Warmbier, Vice Chair	June 30, 2025
Lu Ann Anderson, Director	June 30, 2027
Christine Bader, Director	June 30, 2025
Gerardo Partida, Director	June 30, 2027
Doris Towery, Director	June 30, 2027
Larry Vollmer, Director	June 30, 2027

ADMINISTRATION:

Steffanie Frost	Acting Superintendent, Director of HR
Kourtney Ferrua	Director of Curriculum, Instruction and Assessment
Shelly Simonyi	Director of Student Services
Jason Hall	Director of Finance
Hiran Amerasinghe	Director of Technology and Information Services
Brian Crain	Director of Operations



Organizational Leadership Chart 2025-2026



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

DISTRICT IDENTIFIED OUTCOMES & STRATEGIES
2025-26

Strategies	Outcome- Early Lit	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 provide access to high quality interventions with research based materials that include high dose tutoring, after school opportunities, summer literacy program, and kindergarten transition activities.
		Provide professional development and ongoing support to administrators, licensed staff, and classified staff to support the implementation of research based literacy strategies.
		Provide resources and materials to help families understand how they can support foundational skills in developing research based literacy skills in their students.
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 48% passing rate on third-grade OSAS for ELA and at least a 48% 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.
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 75% (students attending 90% of the school year or more), an increase in 9th-grade on track rates, and achieving at least a 92% 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.
		Provide intervention and additional opportunities for credit recovery and enrichment that support engagement (e.g. afterschool, summer school, credit recovery).
		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 are at-risk in partnership with community resources and agencies.
		Expand the work of supporting at risk students and families 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 an overall increased staff retention rate of 1%.
		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 53% for all students, with improved representation for all focal populations.
		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 staffing 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.
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 college credit courses increasing to 25%, students in advanced placement courses increasing to 18%, and the enrollment in post-secondary reaching 52%.
		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.
		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.
		Provide intervention and additional opportunities for career exploration that support engagement (e.g. afterschool, summer school)
		AVID programs and college education to ensure that there is expanded 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](#)

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 $\frac{1}{2}$ 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

BUDGET OVERVIEW

OVERVIEW OF THE 2025-26 PROPOSED BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 98% of the District's General Fund operating revenues (\$90.2 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 2025-26 school year is the first year of the state's 2025-27 biennial budget. The 2025-27 Proposed Budget is based on the Governor's Recommended Budget of \$11.36 billion with allocations distributed on a 49%/51% basis for year one and year two, respectively. The current funding level estimates do not allow the District to continue current service levels.

General Fund (100)

The proposed budget includes total operating appropriations of \$97.2 million for the General Fund with an additional \$7.4 million unappropriated (reserved for next year). The projected SSF formula revenue is estimated with an enrollment of 6,202 students.

The District began the 2024-25 fiscal year with \$12.96 million in ending fund balance. The estimated beginning fund balance for the proposed 2025-26 budget is \$12.49 million. The proposed budget assumes spending down approximately \$3.9 million in 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 6% in 2025-26 due to contractual increases. Supply costs are estimated to decrease by 5% due to the reduction of discretionary accounts.

	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Function				
1000 - Instruction	56,875,110	59,837,670	2,962,560	5%
2000 - Support Services	34,668,787	35,668,802	1,000,015	3%
3000 - Enterprise & Community Services	210,172	212,119	1,947	1%
5200 - Interfund Transfers	750,000	1,013,245	263,245	35%
6000 - Contingencies	500,000	500,000	-	0%
7000 - Unappropriated Ending Fund Balance	7,000,000	7,400,000	400,000	6%
Total Requirements	100,004,069	104,631,836	4,627,767	5%

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 decreased by 2.1%, or \$400,000 due to less carryover of State and Federal grants. Per the preliminary allocations released by ODE, High School Success is budgeted at an increase of 1.0% and the Student Investment Act is budgeted flat based on the Governor's Recommended Budget. 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. Due to uncertainty surrounding Federal funding, IDEA and Title grants have been budgeted flat to ensure we have funds appropriated.

	2024-25	2025-26		
	Budget	Budget	Change	
Requirements by Function				
1000 - Instruction	12,018,758	11,858,247	(160,511)	-1%
2000 - Support Services	6,728,005	6,471,870	(256,135)	-4%
3000 - Enterprise & Community Services	246,981	248,427	1,446	1%
4000- Facilities Acquisition & Construction	242,500	256,000	13,500	6%
Total Requirements	19,236,244	18,834,544	(401,700)	-2%

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 \$2.1 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
 - Cosmetology



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, \$6.27 million for 2023-24, \$6.61 million for 2024-25. The 2025-26 Proposed Budget for the District includes an estimated allocation of \$6.6 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 2025-26.

The following table highlights programming made possible by these funds:

- 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



Early Literacy Success Initiative (ELSI)

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. The 2025-26 Proposed Budget for the District includes an estimated allocation of \$937,000.

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 2025-26 debt service payments is \$11,350,000. The estimated tax rate is \$2.40 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 2025-26 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 2025-26 increased approximately 5% for both Tier 1/Tier 2 and OPSRP and are reflected in the proposed budget. There is currently legislation working its way through the State for a rate reduction, however, the credit is not finalized at the time this budget was prepared and any cost savings are not reflected in our budgeted amounts.

Employee Group Contracts

The current contract between the District and the Oregon School Employers Association (OSEA) continues through June 30, 2026. For 2025-26, this includes a COLA of 2%, step increase for those eligible, and a 4% increase in insurance benefits.

The current contract between the District and the McMinnville Education Association (McEA) continues through June 30, 2027. For 2025-26, this includes a COLA of 4%, step increase for those eligible, and a 4% increase in insurance benefits.

Administrators receive the same COLA, step increases, and benefits as the Licensed employee group.

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 85% 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 2025-26 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
2025-26 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	18,842,000	-	400,000	-	-	-	-	-	-	11,334,531	-	-	30,576,531
Other Local Sources	1,955,000	400,000	65,000	30,000	80,000	1,250,000	520,750	204,000	50,000	-	-	20,000	4,574,750
Interfund Revenues	-	-	-	-	-	-	-	-	3,924,707	-	-	-	3,924,707
ESD Apportionment	1,905,000	-	-	-	-	-	-	-	-	-	-	-	1,905,000
Other Intermediate Sources	25,000	-	-	-	-	-	290,000	-	-	-	-	-	315,000
State Sources	69,400,000	-	-	-	-	-	12,232,702	75,000	-	-	-	-	81,707,702
Federal Sources	10,000	-	-	-	-	-	5,195,292	3,989,938	-	-	-	-	9,195,230
Transfers In	-	500,000	-	250,000	250,000	-	-	-	-	-	13,245	-	1,013,245
Beginning Fund Balance	12,494,835	2,005,750	2,840,500	911,950	57,853	600,000	595,800	804,192	200,000	200,000	(13,245)	160,000	20,857,635
Total Resources	104,631,835	2,905,750	3,305,500	1,191,950	387,853	1,850,000	18,834,544	5,073,130	4,174,707	11,534,531	-	180,000	154,069,800

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	59,837,669	-	-	1,041,950	50,000	1,850,000	11,858,247	-	-	-	-	-	74,637,866
Support Services	35,668,802	670,000	-	150,000	337,853	-	6,471,870	-	-	-	-	-	43,298,525
Enterprise & Community Services	212,119	-	-	-	-	-	248,427	5,073,130	-	-	-	60,000	5,593,676
Building Acquisition & Construction	-	2,235,750	3,305,500	-	-	-	256,000	-	-	-	-	-	5,797,250
Debt Service	-	-	-	-	-	-	-	-	3,974,707	11,334,531	-	-	15,309,238
Transfers Out	1,013,245	-	-	-	-	-	-	-	-	-	-	-	1,013,245
Contingency	500,000	-	-	-	-	-	-	-	-	-	-	20,000	520,000
Unappropriated Fund Balance	7,400,000	-	-	-	-	-	-	-	200,000	200,000	-	100,000	7,900,000
Total Requirements	104,631,835	2,905,750	3,305,500	1,191,950	387,853	1,850,000	18,834,544	5,073,130	4,174,707	11,534,531	-	180,000	154,069,800

McMinnville School District
District Enrollment by School and by Grade

School	Enrollment as of October 1,					
	2020	2021	2022	2023	2024	2025 Projected
Buel	398	393	416	424	396	389
Willamette	441	435	445	447	443	414
Grandhaven	422	504	443	446	446	421
Memorial	524	553	551	563	557	552
Newby	431	408	445	450	445	436
Wascher	362	348	383	383	373	382
Elementary Totals	2,578	2,641	2,683	2,713	2,660	2,594
Duniway	840	809	806	780	762	752
Patton	813	753	699	700	646	682
Middle School Totals	1,653	1,562	1,505	1,480	1,408	1,434
McMinnville High	2,114	2,226	2,319	2,360	2,231	2,174
High School Totals	2,114	2,226	2,319	2,360	2,231	2,174
Total Enrollment	6,345	6,429	6,507	6,553	6,299	6,202

Grade	Enrollment as of October 1,					
	2020	2021	2022	2023	2024	2025 Projected
K	376	414	400	400	394	377
1	460	423	451	433	428	411
2	401	476	439	460	415	415
3	434	412	494	450	458	442
4	440	467	416	515	458	479
5	467	449	483	455	507	470
Elementary Totals	2,578	2,641	2,683	2,713	2,660	2,594
6	511	476	481	495	444	520
7	565	518	487	490	482	437
8	577	568	537	495	482	477
Middle School Totals	1,653	1,562	1,505	1,480	1,408	1,434
9	555	599	583	540	505	485
10	486	566	626	600	527	519
11	542	481	575	635	581	545
12	531	580	535	585	618	625
High School Totals	2,114	2,226	2,319	2,360	2,231	2,174
Total Enrollment	6,345	6,429	6,507	6,553	6,299	6,202

Average Daily Membership Weighted (ADMw)

	Final	Final	Final	Estimate	Estimate	Estimate
Extended (ADM) weighted *	7,590	7,612	7,703	7,674	7,502	7,443
State ADMw	708,938	676,899	670,278	671,879	667,893	670,256
MSD as percent of the State	1.07%	1.12%	1.15%	1.14%	1.12%	1.11%

* 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: 3/3/2025

To: District Business Managers

Re: 2025-26 State School Fund Estimates

2025-26	2026-27	2025-27 Biennium
\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:		\$5,566,106,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(14),(15)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)	Less Small High School Grant:	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$3,500,000)
327.008(7),(8),(16)	Less Office of School Facilities:	(\$7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)	Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$65,002,879)
State Revenue for Formula		\$5,501,103,121
District Local Revenue:		\$2,576,406,012
ESD Local Revenue:		\$174,960,980
Local Rev. for Formula (District + ESD)		\$2,751,366,991
Total Revenue For Formula		\$8,252,470,112
District Share at 95.50%		\$7,881,108,957
ESD Share at 4.50%		\$371,361,155
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)	Less share of EAF:	(\$9,484,284)
Districts		(\$64,484,284)
327.008(13)	Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)	Less share of EAF:	(\$9,484,284)
ESDs		(\$9,968,284)
Formula Revenue for Distribution		
School Districts		\$7,816,624,673
ESDs		\$361,392,871

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Yamhill County, McMinnville SD 40 - 2256

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$18,900,000.00
Common School Fund	=	\$900,280.45
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	=	\$19,821,280.45

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.22
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.13

2025-2026 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	=	\$5,250,000.00
Transportation per ADMr Rank		38%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$3,675,000.00		

2025-2026 Extended ADMw

2025-2026 ADMw 7,443.26

2024-2025 ADMw 7,502.20

Extended ADMw 7,502.20

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.13 by \$25 then add \$4500 to the result = \$4,528.25
Then multiply \$4,528.25 by the Extended ADMw 7502.2033 and then by the funding ratio 2.47542604256 = \$84,094,807.39

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$84,094,807.39 to the Transportation Grant \$3,675,000.00 = \$87,769,807.39

2025-2026 State School Fund Grant

Subtract the Local Revenue \$19,821,280.45 from the Total Formula Revenue \$87,769,807.39 = \$67,948,526.94

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,209

Total Formula Revenue per Extended ADMw = \$11,699

Charter Schools Rate(ORS 338.155) = \$11,298

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Yamhill County, McMinnville SD 40

District ID: 2256

2025-2026 Extended ADMw**McMinnville SD 40: District total extended ADMw for funding calculations**

	2025-2026		2024-2025	
ADMr: 6,202.00 X 1.00	6,202.00		6,210.03 X 1.00	6,210.03
Students in EL programs: 735.00 X 0.50	367.50		731.15 X 0.50	365.58
Students in Pregnant and Parenting Programs: 2.50 X 1.00	2.50		2.30 X 1.00	2.30
850 IEP Students capped at 11% of District ADMr: 682.22 X 1.00	682.22		683.10 X 1.00	683.10
Students on IEP Above 11% of ADMr: 20.30 X 1.00	20.30		20.30 X 1.00	20.30
Students in Poverty: 651.95 X 0.25	162.99		860.58 X 0.25	215.15
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
	2025-2026 ADMw	7,443.26	2024-2025 ADMw	7,502.20
		McMinnville SD 40 Extended ADMw	7,502.20	

McMinnville SD 40 Extended ADMw 7,502.20

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

	Adopted Budget FTE				Proposed Budget 2025-26
	2021-22	2022-23	2023-24	2024-25	
GENERAL FUND					
LICENSED STAFF	390.00	387.10	394.28	377.38	361.96
CLASSIFIED STAFF	231.00	263.50	237.31	243.63	246.33
ADMINISTRATORS	25.25	25.50	25.75	25.50	24.45
SUPERVISORS/CONFIDENTIAL	13.00	13.00	11.00	11.85	9.70
TOTAL FTE GENERAL FUND	659.25	689.10	668.34	658.36	642.44
OTHER FUNDS					
LICENSED STAFF	60.25	57.00	50.51	46.47	52.55
CLASSIFIED STAFF	112.75	83.70	81.64	77.60	72.04
ADMINISTRATORS	4.50	5.50	4.25	3.50	2.55
SUPERVISORS/CONFIDENTIAL	3.70	3.70	4.00	4.15	4.30
TOTAL FTE GRANT FUND	181.20	149.90	140.40	131.72	131.44
ALL FUNDS					
LICENSED STAFF	450.25	444.10	444.79	423.85	414.51
CLASSIFIED STAFF	343.75	347.20	318.95	321.23	318.37
ADMINISTRATORS	29.75	31.00	30.00	29.00	27.00
SUPERVISORS/CONFIDENTIAL	16.70	16.70	15.00	16.00	14.00
TOTAL FTE ALL FUNDS	840.45	839.00	808.74	790.08	773.88
BUDGETED ENROLLMENT	6,672	6,453	6,553	6,364	6,202

BUDGETED AVERAGE CLASS SIZE

Grade	2021-22	2022-23	2023-24	2024-25	2025-26
Kindergarten	19.00	*19.00	20.00	20.00	20.00
Grades 1-3	22.50	*22.50	23.50	24.50	24.50
Grades 4-5	22.50	*22.50	23.50	25.00	25.00
Middle School	27.50	27.50	27.50	29.00	29.50
High School	29.00	29.00	29.00	30.50	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

					2025-26 Proposed Budget							
					Grant Funds							
LICENSED FTE					Gen Fund	SIA	Other	M98	Title	ELSI	IDEA	Total
Instruction												
1	Elementary Instruction	142.44	138.60	133.60	122.60	3.00	-	-	-	-	-	125.60
2	Middle School Instruction	77.16	70.67	70.66	57.99	5.68	-	-	-	-	-	63.67
3	High School Instruction (incl. Alt Ed)	99.00	102.00	103.00	83.68		-	9.32	-	-	-	93.00
4	Academic Intervention Support	12.30	13.30	10.30	4.00	2.00	-	-	7.60	2.50	-	16.10
5	Behavior Intervention	6.30	6.30	6.30		1.00	-	-	-	-	-	1.00
6	Special Education/EGC/Online	35.84	34.67	42.17	31.17	1.00	-	-	-	-	2.00	34.17
7	English Learners	13.67	14.10	13.76	16.00		-	-	-	-	-	16.00
Support												
8	Student Management TOSAs & Deans	10.00	10.00	10.50	8.00	3.00	-	-	-	-	-	11.00
9	Counselors	18.00	18.00	19.50	16.12	2.00	-	1.38	-	-	-	19.50
10	Nurse	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	2.80		-	-	-	-	4.00	6.80
12	Speech Pathologists	8.50	8.50	8.50	6.00	1.00	-	-	-	-	1.00	8.00
13	Teaching & Learning TOSAs	10.00	10.00	9.00	3.00	3.67	-	-	-	-	-	6.67
14	Librarians	3.00	3.00	3.00	5.00		-	-	-	-	-	5.00
15	Other TOSAs: TAG, Athletics	2.00	2.00	1.50	2.00		-	-	-	-	-	2.00
16	Licensed Clinical Social Workers	-	-	-	-	2.00	-	-	-	-	-	2.00
TOTAL FTE					361.96	24.75	-	10.70	7.60	2.50	7.00	414.51

					Grant Funds									
CLASSIFIED FTE		2021-22	2022-23	2023-24	2024-25	Gen Fund	M98	SIA	Other	Title I	IDEA	ELSI	Nutr Serv	Total
1	Instructional Assistants (GenEd)	43.31	43.31	29.25	27.81	33.13	-	-	-	-	-	4.31	-	37.44
2	Instructional Assistants (TAG, Title I, Library)	22.56	21.81	21.82	22.38	8.00	-	-	-	5.16	-	-	-	13.16
3	Skill Builders	14.00	14.00	14.00	14.00		-	11.38	-	-	-	-	-	11.38
4	ELL/Translation/Migrant Ed Liaison	21.69	20.69	21.03	23.09	22.17	-	-	0.83	-	-	-	-	23.00
5	Special Education/EGC/Online	82.31	83.47	68.57	66.25	55.69	-	5.44	-	-	2.63	-	-	63.75
6	1:1 Student Assistants	16.41	17.00	15.19	17.00	19.06	-	-	-	-	-	-	-	19.06
7	Speech Language Assistant	1.00	1.00	1.00	2.00		-	-	-	-	1.94	-	-	1.94
8	Drop Out Prevention Specialists	1.00	3.00	2.00	2.00	1.00	-	1.00	-	-	-	-	-	2.00
9	School Building Secretaries/Registrars	34.80	34.80	37.80	36.60	33.60	-	3.30	-	-	-	-	-	36.90
10	Pre-K Leaders	4.69	4.69	4.69	4.69	1.88	-	2.81	-	-	-	-	-	4.69
11	Child Care Bear Hugs	8.00	5.00	4.00	5.00	4.00	1.00	-	-	-	-	-	-	5.00
12	Campus Safety	4.00	4.00	4.00	5.00	5.00	-	-	-	-	-	-	-	5.00
13	Health Assistants	-	2.00	-	2.00	2.81	-	-	-	-	-	-	-	2.81
14	Technology Support/Data & Network Analysis	12.00	11.63	10.00	8.00	9.50	-	-	-	-	-	-	-	9.50
15	District Office Secretaries/Specialist	8.00	8.00	9.00	9.00	7.00	-	1.00	-	-	-	-	1.00	9.00
16	Maintenance, Grounds & Custodians	47.00	47.00	46.50	45.50	43.50	-	-	-	-	-	-	-	43.50
17	Nutrition Services	26.56	30.13	30.10	30.91		-	-	-	-	-	-	30.25	30.25
Total FTE		347.33	351.53	318.95	321.23	246.33	1.00	24.93	0.83	5.16	4.56	4.31	31.25	318.37

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

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

						2025-26 Proposed Budget				
						Grant Funds				
ADMINISTRATIVE FTE						Gen Fund	M98	SIA	Title I	Total
1	Principals	9.00	9.00	9.00	9.00	9.00	-	-	-	9.00
2	Assistant Principals	8.00	8.00	7.00	7.00	5.45	0.55	-	-	6.00
3	Student Services Director	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00
4	Special Ed, Health and Behavior Program Coordinators	2.80	2.00	3.00	2.00	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	2.00	2.00	2.00	-	-	-	2.00
7	CIA Coordinator	-	1.00	1.00	2.00	-	-	1.00	-	1.00
8	EL Coordinator	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	-	-	-	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		29.80	31.00	30.00	29.00	24.45	0.55	1.50	0.50	27.00

						Grant Funds				
CONFIDENTIAL & SUPERVISOR FTE						Gen Fund	Other	SIA	Nut Serv	Total
1	Administrative Assistant	2.00	2.00	1.00	1.00	0.50	-	-	-	0.50
2	HR Admin Asst/HR Specialist/Tech Svcs	2.50	4.00	4.00	4.00	3.70	0.30	-	-	4.00
3	Payroll/Benefits	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	-	-	-	1.00
6	Supt & Board Admin Assistant	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00
7	Communications Specialist	1.00	1.00	1.00	1.00	0.50	-	-	-	0.50
8	Facilities Manager	1.00	1.00	-	-	-	-	-	-	-
9	Maintenance & Custodial Supervisor	2.00	2.00	1.00	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	1.00
12	Student and Family Engagment Program Manager	-	-	1.00	1.00	-	-	1.00	-	1.00
13	MHS Office Manager	-	-	1.00	1.00	1.00	-	-	-	1.00
14	Safety Manager	0.70	0.70	1.00	1.00	-	1.00	-	-	1.00
15	IT Manager	-	-	-	1.00	-	-	-	-	-
TOTAL FTE		16.70	16.70	15.00	16.00	9.70	1.30	1.00	2.00	14.00

McMinnville School District
Employee Salary and Benefits Assumptions

Compensation	2022-23	2023-24	2024-25	2025-26
Licensed				
Salary Schedule Increase	2.75%	3.00%	Varies**	4.00%
Step	Step	Step	Step	Step
Column	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,661	\$ 1,727	\$ 1,796	\$ 1,868
Insurance Percent Increase	3%	4%	4%	4%

Classified				
Salary Schedule Increase	2.75%	Varies**	Varies**	2.00%
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,661	\$ 1,727	\$ 1,796	\$ 1,868
Insurance Percent Increase	3%	4%	4%	4%

Admin*				
Salary Schedule Increase	2.75%	3.00%	Varies**	4.00%
Step	Step	Step	Step	Step
Insurance Contribution (per mth)	\$ 1,661	\$ 1,727	\$ 1,796	\$ 1,868
Insurance Percent Increase	3%	4%	4%	4%

Confidential/Supervisors				
Salary Schedule Increase	2.75%	Varies**	Varies**	2.00%
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,661	\$ 1,727	\$ 1,796	\$ 1,868
Insurance Percent Increase	3%	4%	4%	4%

PERS Employer Rates	2022-23	2023-24	2024-25	2025-26
Tier 1/Tier II Employer Rate	17.8%	18.3%	18.3%	23.3%
OPSRP Rate	14.7%	15.4%	15.4%	20.2%
Average PERS Employer Rate with PERS Bond cost of 7%	23.0%	24.0%	24.0%	29.0%

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

FINANCIAL SECTION

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128

Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 000	ALL FUNDS				
	1111 AD VALOREM TAXES LEVIED	26,560,360	27,451,709	28,699,821	29,592,031
	1112 PRIOR YEAR'S TAXES	512,884	459,250	440,000	450,000
	1113 COUNTY TAX SALES BACK TAX	8,454	5,247	17,000	17,000
	1130 CONSTRUCTION EXCISE TAX	556,419	563,307	400,000	400,000
	1190 PENALTIES/INTEREST TAXES	114,535	113,447	117,500	117,500
	1510 INTEREST ON INVESTMENT	1,151,254	2,049,042	1,278,500	1,508,000
	1612 LUNCH	90,803	46,201	0	5,000
	1621 ALA CARTE SALES	5,209	7,090	165,000	2,000
	1622 ADULT MEAL SALES	4,131	6,256	5,000	6,000
	1690 CATERING	163,256	197,883	65,000	20,000
	1695 CATERING - WESD OASIS	0	0	0	45,000
	1699 CATERING - VENDING	0	0	0	85,000
	1700 SECONDARY ASB	1,143,527	1,237,891	1,250,000	1,250,000
	1710 ADMISSIONS	27,541	25,615	25,000	25,000
	1740 FEES	83,426	33,353	20,000	20,000
	1741 HIGH SCHOOL ATHLETIC FEES	138,807	108,687	125,000	125,000
	1742 MID SCHOOL ATHLETIC FEES	66,426	7,406	50,000	50,000
	1801 BEAR HUGS FEES	150,358	170,997	190,000	225,000
	1910 RENTALS	85,833	102,770	127,500	129,000
	1920 DONATIONS PRIVATE SOURCE	97,158	160,677	445,765	520,400
	1940 SERVICES OTHER ED DIST	14,184	0	80,000	0
	1970 SERVICE PROVIDE OTH FUNDS	3,439,045	3,556,368	3,747,283	3,924,707
	1980 FEES CHARGED TO GRANTS	254,418	263,646	300,000	250,000
	1990 MISCELLANEOUS	166,229	739,983	893,202	306,350
	1991 REBATES	2,029	2,946	3,000	3,000
	1992 E-RATE	108,831	171,958	110,000	0
1000	LOCAL SOURCES	34,945,115	37,481,729	38,554,571	39,075,988
	2101 COUNTY SCHOOL FUNDS	22,376	23,274	23,000	23,000
	2102 ESD APPORTIONMENT	2,052,137	2,021,716	2,030,000	1,905,000
	2199 OTHER INTERMEDIATE SOURCE	40,151	65,600	42,000	42,000
	2200 RESTRICTED REVENUE	1,227	255,270	200,000	250,000
2000	INTERMEDIATE SOURCES	2,115,891	2,365,860	2,295,000	2,220,000
	3101 STATE SCHOOL FUND - GENRL	57,384,196	64,121,427	65,450,000	67,950,000
	3102 STATE SCH FUND-LUNCH MTCH	21,995	24,451	25,000	25,000
	3103 COMMON SCHOOL FUND	868,670	915,112	900,000	950,000
	3105 SSF-RESERVE FOR GROWTH	0	0	500,000	500,000
	3298 STATE GRANT CARRYOVER	0	0	750,334	0
	3299 STATE RESTRICTED GRANTS	10,185,223	8,886,577	12,012,258	12,282,702
3000	STATE SOURCES	68,460,083	73,947,568	79,637,592	81,707,702
	4201 TRANSP FEES FOSTER CHILD	1,320	12,773	10,000	10,000
	4500 RESTRICT REV FEDERAL	7,715,935	4,827,873	3,892,000	4,400,009
	4501 FED GRANT CARRYOVER	826,916	782,857	1,018,651	580,234
	4502 RST FED REV FRESH FR/VEGE	95,681	130,818	276,285	180,472
	4504 FEDERAL OTHER	448,276	247,004	291,687	153,029
	4505 FED SCHL LUNCH REIMBURSE	1,787,764	2,084,961	2,419,988	2,247,406
	4506 FED SCH BREAKFAST	731,655	894,111	1,055,213	1,038,019
	4507 FED SCHOOL DINNER	209,132	147,686	150,000	160,000

Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 000	ALL FUNDS				
	4509 SUMMER FEEDING PROGRAM	61,707	41,144	65,000	75,000
	4515 32005 - IDEA SEC 619	17,223	12,459	25,000	0
	4516 32006 - IDEA EQUIP&SUPP	94,128	0	0	0
	4700 GRANTS-IN-AID FED GOV	50,243	48,245	112,020	112,020
	4900 COMMODITIES	278,001	185,716	219,427	238,791
	4909 SUMMER FEEDING - COMMODIT	24,841	237	500	250
	4000 FEDERAL SOURCES	12,342,822	9,415,883	9,535,771	9,195,230
	5200 INTERFUND TRANSFERS	1,750,000	750,000	750,000	1,013,245
	5400 RESOURCES - BEG FUND BAL	19,155,928	17,937,711	18,362,428	20,857,635
	5000 OTHER SOURCES	20,905,928	18,687,711	19,112,428	21,870,880
Total Fund 000	ALL FUNDS	138,769,839	141,898,750	149,135,362	154,069,800

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128
Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	000 ALL FUNDS				
	1111 ELEM INSTRUCTION	20,736,030	20,262,313	22,418,388	23,769,955
	1113 ELEM EXTRA CURRICULAR	997	691	100,000	100,000
	1121 MIDDLE SCH INSTRUCTION	10,300,154	10,266,053	10,551,935	11,287,547
	1122 MIDDLE CO-CURRICULAR	379,368	494,987	982,505	948,562
	1131 HIGH SCHOOL INSTRUCTION	12,678,348	13,088,928	14,112,167	15,082,998
	1132 HIGH SCHOOL EXTRACURRICLR	1,623,325	1,825,697	1,993,030	2,237,754
	1140 PRE-K PROGRAMS	279,443	331,393	387,151	407,953
	1210 TAG PROGRAMS	89,686	92,515	105,211	103,080
	1220 PROGRAMS FOR DISABILITIES	4,118,955	5,125,722	5,812,543	5,731,007
	1250 LESS RESTRICTIVE LEARNING CTR - LRC	4,043,743	3,907,109	5,136,302	5,061,606
	1270 REMEDIATION AND TITLE 1	1,889,281	1,523,274	1,739,564	1,655,138
	1280 ALT ED/EGC	2,222,907	2,235,351	2,468,569	2,484,027
	1291 ELL PROGRAMS	2,649,615	3,427,204	3,906,595	4,032,558
	1292 TEEN PARENT PROGRAMS	77,725	85,025	82,564	87,508
	1299 OTHER PROGRAMS/TUTORING	16,332	13,222	13,000	13,000
	1400 SUMMER SCHOOL PROGRAMS	725,130	229,262	1,605,023	1,635,176
Major Function 1000	INSTRUCTION	61,831,039	62,908,747	71,414,548	74,637,867
	2110 STUDENT SUPPORT SERVICES	2,428,866	2,358,599	2,925,701	3,476,190
	2120 GUIDANCE SERVICES	2,348,598	2,433,085	2,725,198	2,989,494
	2130 HEALTH SERVICES	638,817	645,546	602,240	536,013
	2140 PSYCHOLOGICAL SERVICES	1,075,523	1,205,322	1,054,340	867,330
	2150 SPEECH/AUDIOLOGY SERVICES	1,133,157	1,267,985	1,297,116	1,328,528
	2190 STDT SERVICE DIRECTION/SUPPORT	718,338	496,889	586,326	643,613
	2210 IMPROVEMENT INSTRUCTION SVCS	3,074,393	2,951,034	3,709,622	3,200,653
	2220 EDUCATIONAL MEDIA SVCS	1,256,371	1,400,807	1,635,117	2,005,969
	2230 ASSESSMENT AND TESTING	0	2,157	10,000	10,000
	2240 STAFF DEVELOPMENT	598,737	639,308	1,323,980	1,282,120
	2310 BOARD OF ED SERVICES	298,402	340,771	494,624	536,881
	2320 EXEC ADMIN SRVCS	475,209	524,282	593,936	637,599
	2410 OFFICE OF THE PRINCIPAL	5,229,669	5,395,192	6,054,938	6,275,471
	2490 OTHER SUPPORT/ADMIN	50,391	47,776	106,049	133,643
	2510 DIR/FACILITIES/OPERATIONS	312,999	331,215	349,954	274,750
	2520 FISCAL SERVICES	717,054	861,558	1,021,197	975,696
	2540 OPER/MAINT PLANT SERV	7,396,409	7,441,366	8,624,551	8,725,058
	2550 STUDENT TRANSPORTATION	3,670,112	5,418,719	5,442,656	5,870,674
	2570 INTERNAL SERV	210,083	91,052	107,500	107,500
	2610 CENTRAL SUPPORT SERVICES	1,122	259	0	0
	2630 COMMUNICATION SERVICES	199,268	220,616	246,369	163,420
	2640 STAFF SERVICES	1,738,262	1,074,873	1,511,907	1,316,845
	2660 TECHNOLOGY SERVICES	1,142,809	1,327,871	1,608,947	1,509,631
	2680 INTERPRETATION/TRANSLATION	8,449	186,330	205,493	167,446
	2700 SUPPLEMENTAL RETIREMENT	100,921	70,929	364,000	264,000
Major Function 2000	SUPPORT SERVICES	34,823,958	36,733,540	42,601,762	43,298,524

3100	NUTRITION SERVICES	3,755,305	4,168,722	5,772,413	5,073,130
3300	COMMUNITY SERVICES	93,152	82,735	266,981	270,427
3500	CARE OF CHILDREN SERVICES	267,359	237,920	248,172	250,119
Major Function 3000	ENTERPRISE/COMMUNITY SERVICES	4,115,816	4,489,377	6,287,567	5,593,676
4000	FACILITIES ACQ. AND CONSTRCT	4,491,805	350,206	5,261,881	5,797,250
Major Function 4000	FACILITIES ACQ. AND CONSTRCT	4,491,805	350,206	5,261,881	5,797,250
5100	DEBT SERVICE	13,819,511	14,292,223	14,799,604	15,309,238
5200	TRANSFERS OF FUNDS	1,750,000	750,000	750,000	1,013,245
Major Function 5000	OTHER USES	15,569,511	15,042,223	15,549,604	16,322,483
6000	CONTINGENCY	0	0	520,000	520,000
Major Function 6000	CONTINGENCY	0	0	520,000	520,000
7000	UNAPPROP ENDING FUND BAL	0	0	7,500,000	7,900,000
Major Function 7000	UNAPPROP ENDING FUND BAL	0	0	7,500,000	7,900,000
Total Fund	ALL FUNDS	120,832,128	119,524,093	149,135,362	154,069,800

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128
Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	000 ALL FUNDS				
111	LICENSED SALARIES	32,021,062	32,377,065	34,448,225	37,823,306
112	CLASSIFIED SALARIES	11,077,264	11,459,787	12,650,279	12,767,696
113	ADMINISTRATORS	3,797,448	3,791,420	3,861,271	4,094,197
114	SUPERVISORS/CONFIDENTIAL	1,272,369	1,257,931	1,350,648	1,136,221
116	RETIREMENT SEVERENCE	0	0	150,000	100,000
118	EXTRA-DUTY SALARIES	764,770	938,916	1,074,573	886,808
120	SUBTITUTE WAGES	320,675	125,868	0	0
130	ADDITIONAL WAGES	1,215,906	846,696	1,787,037	1,450,446
151	STUDENT LABOR	78,500	64,366	73,000	83,000
	100 SALARIES	50,547,995	50,862,049	55,395,033	58,341,674
210	PERS	13,151,082	13,722,200	15,588,676	16,986,805
220	FICA/MEDICARE	3,793,101	3,793,868	4,115,242	4,413,269
230	OTHER PAYROLL COSTS	227,403	286,464	1,150,867	1,096,184
240	CONTRACTUAL EMPLOYEE BNFTS	13,851,776	14,451,223	17,162,420	16,438,205
250	TUITION REIMBURSEMENT	41,202	106,452	459,000	291,137
270	POST RETIREMENT HEALTH	100,921	70,929	200,000	150,000
	200 ASSOCIATED PAYROLL COSTS	31,165,485	32,431,137	38,676,205	39,375,599
300	PURCHASED SERVICES	1,430,514	1,835,363	1,479,075	1,489,175
310	INSTRUC/PROF/TECH SRVCS	1,532,455	1,308,421	1,673,426	1,543,312
320	PROPERTY SERVICES	2,436,527	2,701,580	3,382,341	3,399,949
330	STUDENT TRANSPORTATION	3,609,235	5,370,239	5,468,975	5,840,160
340	TRAVEL	194,348	119,341	157,131	136,263
350	COMMUNICATION	288,487	309,531	344,975	304,460
371	STDT TUITN PMTS/OT DIST IN ST	0	325,064	304,000	201,500
374	OTHER STDT TUITION PAYMENTS	30,750	25,000	58,000	60,000
389	OTHER NON-INST PROF SRVCS	664,104	492,433	878,874	875,751
	300 PURCHASED SERVICES	10,186,420	12,486,973	13,746,797	13,850,569
410	SUPPLIES	3,210,058	3,054,207	5,747,987	5,505,764
420	TEXTBOOKS	1,226,239	742,669	884,178	1,101,389
430	LIBRARY BOOKS	16,339	22,946	32,343	27,393
440	PERIODICALS	1,161	3,540	4,278	4,278
450	FOOD	1,340,470	1,597,413	1,823,927	1,803,940
460	EQUIPMENT <\$5000	424,363	206,513	707,239	657,851
470	COMPUTER SOFTWARE	976,277	821,574	791,440	766,887
480	COMPUTER HARDWARE	429,273	596,633	1,136,257	965,442
	400 SUPPLIES AND MATERIALS	7,624,180	7,045,495	11,127,649	10,832,943
520	BUILDINGS ACQUISITION	4,273,538	0	3,671,881	4,236,500
530	IMPROVEMNTS OT THAN BLDGS	22,169	199,740	460,000	490,750
540	EQUIPMENT >\$5000	396,845	228,027	644,633	240,000
550	TECHNOLOGY >\$5000	0	0	370,000	370,000
	500 CAPITAL OUTLAY	4,692,551	427,767	5,146,514	5,337,250

610	REDEMPTION OF PRINCIPAL	9,125,000	10,040,000	10,860,000	11,730,000
620	INTEREST	4,694,511	4,252,223	3,939,604	3,579,238
630	UNRECOVERABLE BAD DEBT W/O	0	33,589	0	0
640	DUES AND FEES	152,525	131,996	144,326	146,753
651	PROP & LIAB INSUR	620,963	773,916	886,649	1,016,790
670	TAXES AND LICENSES	18,080	25,302	20,000	20,000
690	GRANT INDIRECT CHARGES	254,418	263,646	422,585	405,740
600	OTHER OBJECTS	14,865,497	15,520,672	16,273,164	16,898,520
700	TRANSFERS	1,750,000	750,000	750,000	1,013,245
700	TRANSFERS	1,750,000	750,000	750,000	1,013,245
810	PLANNED RESERVE	0	0	520,000	520,000
820	RESERVED FOR NEXT YEAR	0	0	7,500,000	7,900,000
800	OTHER USES OF FUNDS	0	0	8,020,000	8,420,000
Total Fund	ALL FUNDS	120,832,128	119,524,093	149,135,362	154,069,800



McMinnville
School District No. 40

GENERAL FUND

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128

Resources Report

	ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND				
1111 AD VALOREM TAXES LEVIED	16,483,543	17,215,367	17,900,000	18,450,000
1112 PRIOR YEAR'S TAXES	315,906	284,159	300,000	300,000
1113 COUNTY TAX SALES BACK TAX	5,241	3,253	12,000	12,000
1190 PENALTIES/INTEREST TAXES	70,470	70,262	80,000	80,000
1510 INTEREST ON INVESTMENT	629,360	1,308,144	1,000,000	1,250,000
1710 ADMISSIONS	27,541	25,615	25,000	25,000
1741 HIGH SCHOOL ATHLETIC FEES	138,807	108,687	125,000	125,000
1742 MID SCHOOL ATHLETIC FEES	66,426	7,406	50,000	50,000
1801 BEAR HUGS FEES	150,358	170,997	190,000	225,000
1910 RENTALS	4,575	5,363	9,000	9,000
1980 FEES CHARGED TO GRANTS	254,418	263,646	300,000	250,000
1990 MISCELLANEOUS	34,710	36,135	21,000	21,000
1000 LOCAL SOURCES	18,181,355	19,499,033	20,012,000	20,797,000
2101 COUNTY SCHOOL FUNDS	22,376	23,274	23,000	23,000
2102 ESD APPORTIONMENT	2,052,137	2,021,716	2,030,000	1,905,000
2199 OTHER INTERMEDIATE SOURCE	1,698	3,005	2,000	2,000
2000 INTERMEDIATE SOURCES	2,076,211	2,047,995	2,055,000	1,930,000
3101 STATE SCHOOL FUND - GENRL	57,384,196	64,121,427	65,450,000	67,950,000
3103 COMMON SCHOOL FUND	868,670	915,112	900,000	950,000
3105 SSF-RESERVE FOR GROWTH	0	0	500,000	500,000
3299 STATE RESTRICTED GRANTS	11,599	0	0	0
3000 STATE SOURCES	58,264,465	65,036,540	66,850,000	69,400,000
4201 TRANSP FEES FOSTER CHILD	1,320	12,773	10,000	10,000
4000 FEDERAL SOURCES	1,320	12,773	10,000	10,000
5400 RESOURCES - BEG FUND BAL	9,593,105	10,335,129	11,077,069	12,494,836
5000 OTHER SOURCES	9,593,105	10,335,129	11,077,069	12,494,836
Total Fund 100 GENERAL FUND	88,116,457	96,931,470	100,004,069	104,631,836

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128
Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	100 GENERAL FUND				
1111	ELEM INSTRUCTION	16,630,924	17,720,290	19,553,611	20,499,799
1121	MIDDLE SCH INSTRUCTION	8,331,648	8,543,116	8,827,548	9,681,222
1122	MIDDLE CO-CURRICULAR	196,765	294,732	338,738	395,562
1131	HIGH SCHOOL INSTRUCTION	10,563,954	11,632,091	11,760,437	12,587,680
1132	HIGH SCHOOL EXTRACURRICLR	697,003	777,837	840,630	885,354
1140	PRE-K PROGRAMS	106,314	137,055	155,512	160,159
1210	TAG PROGRAMS	89,686	92,515	105,211	103,080
1220	PROGRAMS FOR DISABILITIES	3,716,402	4,525,439	5,028,120	5,030,731
1250	LESS RESTRICTIVE LEARNING CTR - LRC	3,402,891	3,420,367	3,993,528	4,042,100
1280	ALT ED/EGC	2,181,378	2,168,921	2,467,369	2,484,027
1291	ELL PROGRAMS	2,591,543	3,239,944	3,708,841	3,867,449
1292	TEEN PARENT PROGRAMS	77,725	85,025	82,564	87,508
1299	OTHER PROGRAMS/TUTORING	16,332	13,222	13,000	13,000
1400	SUMMER SCHOOL PROGRAMS	0	195,850	0	0
Major Function 1000	INSTRUCTION	48,602,565	52,846,404	56,875,109	59,837,671
2110	STUDENT SUPPORT SERVICES	1,771,733	1,638,113	2,084,622	2,490,299
2120	GUIDANCE SERVICES	2,047,409	2,039,508	2,424,265	2,655,923
2130	HEALTH SERVICES	359,555	343,574	545,847	473,735
2140	PSYCHOLOGICAL SERVICES	432,667	211,941	396,801	276,195
2150	SPEECH/AUDIOLOGY SERVICES	937,058	792,044	970,161	916,823
2190	STDT SERVICE DIRECTION/SUPPORT	537,410	496,889	586,326	643,613
2210	IMPROVEMENT INSTRUCTION SVCS	918,935	1,456,121	1,784,705	1,472,441
2220	EDUCATIONAL MEDIA SVCS	1,246,303	1,382,224	1,530,572	1,900,669
2230	ASSESSMENT AND TESTING	0	2,157	10,000	10,000
2240	STAFF DEVELOPMENT	240,771	127,729	219,350	205,325
2310	BOARD OF ED SERVICES	298,402	340,166	494,624	536,881
2320	EXEC ADMIN SRVCS	475,209	524,282	593,936	637,599
2410	OFFICE OF THE PRINCIPAL	4,441,097	4,848,199	5,462,975	5,745,132
2510	DIR/FACILITIES/OPERATIONS	312,999	331,215	349,954	274,750
2520	FISCAL SERVICES	717,054	861,558	1,021,197	975,696
2540	OPER/MAINT PLANT SERV	6,732,855	6,633,051	7,554,581	7,685,205
2550	STUDENT TRANSPORTATION	3,575,707	5,383,088	5,442,656	5,870,674
2570	INTERNAL SERV	59,149	57,203	107,500	107,500
2630	COMMUNICATION SERVICES	199,268	220,616	246,369	163,420
2640	STAFF SERVICES	859,998	908,421	885,907	905,845
2660	TECHNOLOGY SERVICES	993,389	1,324,930	1,386,947	1,289,631
2680	INTERPRETATION/TRANSLATION	8,449	186,330	205,493	167,446
2700	SUPPLEMENTAL RETIREMENT	100,921	70,929	364,000	264,000
Major Function 2000	SUPPORT SERVICES	27,266,338	30,180,288	34,668,788	35,668,802
3100	NUTRITION SERVICES	0	9,189	0	0
3500	CARE OF CHILDREN SERVICES	162,424	179,094	210,172	212,119
Major Function 3000	ENTERPRISE/COMMUNITY SERVICES	162,424	188,283	210,172	212,119

5100	DEBT SERVICE				
5200	TRANSFERS OF FUNDS	1,750,000	750,000	750,000	1,013,245
Major Function 5000	OTHER USES	<u>1,750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>1,013,245</u>
6000	CONTINGENCY	0	0	500,000	500,000
Major Function 6000	CONTINGENCY	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
7000	UNAPPROP ENDING FUND BAL	0	0	7,000,000	7,400,000
Major Function 7000	UNAPPROP ENDING FUND BAL	<u>0</u>	<u>0</u>	<u>7,000,000</u>	<u>7,400,000</u>
Total Fund	GENERAL FUND	<u>77,781,327</u>	<u>83,964,975</u>	<u>100,004,069</u>	<u>104,631,837</u>

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128
Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	100 GENERAL FUND				
111	LICENSED SALARIES	26,423,627	27,888,610	29,641,864	32,590,843
112	CLASSIFIED SALARIES	7,803,257	8,911,595	9,704,305	10,067,010
113	ADMINISTRATORS	3,190,576	3,528,696	3,544,893	3,713,091
114	SUPERVISORS/CONFIDENTIAL	815,047	915,570	990,151	788,086
116	RETIREMENT SEVERENCE	0	0	150,000	100,000
118	EXTRA-DUTY SALARIES	663,326	879,221	968,652	829,051
120	SUBTITUTE WAGES	318,738	125,694	0	0
130	ADDITIONAL WAGES	329,643	406,346	201,770	190,593
151	STUDENT LABOR	26,821	22,697	15,000	25,000
	100 SALARIES	39,571,035	42,678,430	45,216,635	48,303,673
210	PERS	10,400,761	11,629,501	12,999,809	14,224,227
220	FICA/MEDICARE	2,963,252	3,198,750	3,397,412	3,676,584
230	OTHER PAYROLL COSTS	169,819	210,135	950,753	909,537
240	CONTRACTUAL EMPLOYEE BNFTS	11,097,207	12,077,137	14,171,687	13,465,430
250	TUITION REIMBURSEMENT	41,202	106,452	134,000	134,000
270	POST RETIREMENT HEALTH	100,921	70,929	200,000	150,000
	200 ASSOCIATED PAYROLL COSTS	24,773,162	27,292,905	31,853,660	32,559,779
300	PURCHASED SERVICES	1,369,819	1,730,538	1,394,575	1,404,675
310	INSTRUC/PROF/TECH SRVCS	864,467	229,187	612,700	437,525
320	PROPERTY SERVICES	2,216,871	2,048,646	2,258,925	2,293,449
330	STUDENT TRANSPORTATION	3,498,037	5,300,300	5,347,775	5,718,960
340	TRAVEL	63,591	33,046	87,081	68,963
350	COMMUNICATION	263,338	303,836	329,975	295,560
371	STDT TUITN PMTS/OT DIST IN ST	0	0	4,000	1,500
389	OTHER NON-INST PROF SRVCS	475,734	364,234	586,374	583,251
	300 PURCHASED SERVICES	8,751,858	10,009,787	10,621,405	10,803,882
410	SUPPLIES	1,120,113	1,045,596	1,454,989	1,291,575
420	TEXTBOOKS	41,202	35,425	73,497	69,439
430	LIBRARY BOOKS	16,339	17,571	32,343	27,393
440	PERIODICALS	1,161	3,540	4,278	4,278
460	EQUIPMENT <\$5000	310,437	148,266	225,039	222,151
470	COMPUTER SOFTWARE	564,074	604,988	741,440	766,887
480	COMPUTER HARDWARE	164,147	508,628	559,257	565,442
	400 SUPPLIES AND MATERIALS	2,217,472	2,364,013	3,090,843	2,947,164
530	IMPROVEMNTS OT THAN BLDGS	22,169	0	0	0
540	EQUIPMENT >\$5000	6,885	0	0	0
	500 CAPITAL OUTLAY	29,053			
630	UNRECOVERABLE BAD DEBT W/O	0	9,189	0	0
640	DUES AND FEES	68,235	86,652	85,326	87,753
651	PROP & LIAB INSUR	620,513	773,916	886,199	1,016,340

670	TAXES AND LICENSES		84		
600	OTHER OBJECTS	688,748	869,841	971,525	1,104,092
700	TRANSFERS	1,750,000	750,000	750,000	1,013,245
700	TRANSFERS	1,750,000	750,000	750,000	1,013,245
810	PLANNED RESERVE	0	0	500,000	500,000
820	RESERVED FOR NEXT YEAR	0	0	7,000,000	7,400,000
800	OTHER USES OF FUNDS	0	0	7,500,000	7,900,000
Total Fund	GENERAL FUND	77,781,327	83,964,977	100,004,069	104,631,836

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
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Fund	100	GENERAL FUND				
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Function	1111	ELEM INSTRUCTION				
	111	LICENSED SALARIES	9,080,000	9,359,662	10,101,094	10,832,159
	112	CLASSIFIED SALARIES	543,339	728,128	756,288	963,795
	120	SUBSTITUTE WAGES	107,415	52,342	0	0
	130	ADDITIONAL WAGES	48,101	46,466	34,800	26,093
100		SALARIES	9,778,855	10,186,599	10,892,182	11,822,047
	210	PERS	2,685,073	2,923,561	3,286,377	3,441,096
	220	FICA/MEDICARE	732,927	766,281	826,382	900,287
	230	OTHER PAYROLL COSTS	32,608	43,134	232,251	223,601
	240	CONTRACTUAL EMPLOYEE BNFTS	2,553,618	2,846,806	3,397,238	3,225,458
200		ASSOCIATED PAYROLL COSTS	6,004,227	6,579,783	7,742,249	7,790,442
	300	PURCHASED SERVICES	502,927	540,672	523,745	528,145
	310	INSTRUC/PROF/TECH SRVCS	355	170	600	0
	320	PROPERTY SERVICES	36,082	35,654	43,650	41,250
	330	STUDENT TRANSPORTATION	0	3,548	0	0
	340	TRAVEL	450	616	1,050	1,000
	350	COMMUNICATION	43,262	45,084	51,950	52,660
300		PURCHASED SERVICES	583,075	625,745	620,995	623,055
	410	SUPPLIES	180,080	186,319	232,177	207,955
	420	TEXTBOOKS	1,200	1,715	9,958	7,000
	430	LIBRARY BOOKS	0	0	5,000	0
	440	PERIODICALS	0	750	750	750
	460	EQUIPMENT <\$5000	29,785	38,722	16,950	14,700
	470	COMPUTER SOFTWARE	1,763	0	2,150	650
	480	COMPUTER HARDWARE	51,940	100,658	31,200	33,200
400		SUPPLIES AND MATERIALS	264,767	328,164	298,185	264,255
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Total Function	1111	ELEM INSTRUCTION	16,630,924	17,720,290	19,553,611	20,499,799
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Function	1121	MIDDLE SCH INSTRUCTION				
	111	LICENSED SALARIES	4,742,394	4,790,012	4,817,470	5,522,726
	112	CLASSIFIED SALARIES	95,604	97,400	128,768	133,211

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
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Fund	100	GENERAL FUND				
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Function	1121	MIDDLE SCH INSTRUCTION				
	118	EXTRA-DUTY SALARIES	9,518	9,802	14,200	13,012
	120	SUBSTITUTE WAGES	99,798	45,303	0	0
	130	ADDITIONAL WAGES	39,944	46,368	18,300	17,000
100		SALARIES	4,987,258	4,988,885	4,978,738	5,685,949
	210	PERS	1,398,329	1,432,504	1,501,032	1,647,319
	220	FICA/MEDICARE	374,447	374,953	374,180	430,982
	230	OTHER PAYROLL COSTS	16,530	20,901	105,162	107,041
	240	CONTRACTUAL EMPLOYEE BNFTS	1,188,150	1,262,856	1,340,827	1,319,251
200		ASSOCIATED PAYROLL COSTS	2,977,456	3,091,213	3,321,200	3,504,593
	300	PURCHASED SERVICES	221,384	232,076	198,440	198,640
	310	INSTRUC/PROF/TECH SRVCS	875	3,580	10,000	10,000
	320	PROPERTY SERVICES	14,195	13,571	21,225	22,325
	340	TRAVEL	1,107	2,135	794	700
	350	COMMUNICATION	18,862	18,524	22,500	23,000
	389	OTHER NON-INST PROF SRVCS	112	0	250	250
300		PURCHASED SERVICES	256,536	269,885	253,209	254,915
	410	SUPPLIES	78,662	66,851	123,256	98,146
	420	TEXTBOOKS	288	1,331	11,679	11,679
	430	LIBRARY BOOKS	0	0	5,000	0
	440	PERIODICALS	0	0	200	200
	460	EQUIPMENT <\$5000	21,292	24,391	11,093	10,135
	470	COMPUTER SOFTWARE	3,988	9,356	4,253	7,300
	480	COMPUTER HARDWARE	6,104	90,898	118,615	108,000
400		SUPPLIES AND MATERIALS	110,334	192,827	274,096	235,460
	640	DUES AND FEES	64	305	305	305
600		OTHER OBJECTS	64	305	305	305
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Total Function	1121	MIDDLE SCH INSTRUCTION	8,331,648	8,543,116	8,827,548	9,681,222
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Function	1122	MIDDLE CO-CURRICULAR				
	118	EXTRA-DUTY SALARIES	140,159	187,042	189,375	234,234
	130	ADDITIONAL WAGES	990	0	2,400	0
100		SALARIES	141,149	187,042	191,775	234,234

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
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Fund	100	GENERAL FUND				
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Function	1122	MIDDLE CO-CURRICULAR				
210	PERS	30,233	42,199	58,403	68,959	
220	FICA/MEDICARE	10,692	14,124	14,487	17,919	
230	OTHER PAYROLL COSTS	470	2,351	4,072	4,450	
200	ASSOCIATED PAYROLL COSTS	41,396	58,674	76,962	91,328	
300	PURCHASED SERVICES	5,696	9,802	10,000	10,000	
310	INSTRUC/PROF/TECH SRVCS	8,094	22,189	30,000	30,000	
320	PROPERTY SERVICES	(133)	0	0	0	
340	TRAVEL	469	981	0	0	
300	PURCHASED SERVICES	14,126	32,973	40,000	40,000	
410	SUPPLIES	0	16,043	30,000	30,000	
400	SUPPLIES AND MATERIALS	0	16,043	30,000	30,000	
640	DUES AND FEES	95	0	0	0	
600	OTHER OBJECTS	95	0	0	0	
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Total Function	1122	MIDDLE CO-CURRICULAR	196,765	294,732	338,738	395,562
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Function	1131	HIGH SCHOOL INSTRUCTION				
111	LICENSED SALARIES	5,934,379	6,443,200	6,340,424	7,044,779	
112	CLASSIFIED SALARIES	93,722	99,893	108,637	107,739	
118	EXTRA-DUTY SALARIES	149,820	158,445	239,375	178,949	
120	SUBSTITUTE WAGES	107,258	22,404	0	0	
130	ADDITIONAL WAGES	2,496	23,969	16,770	21,000	
151	STUDENT LABOR	15,337	19,207	15,000	15,000	
100	SALARIES	6,303,012	6,767,118	6,720,206	7,367,467	
210	PERS	1,723,198	1,948,382	1,965,710	2,136,038	
220	FICA/MEDICARE	471,981	509,973	489,146	558,753	
230	OTHER PAYROLL COSTS	21,231	28,470	137,472	138,775	
240	CONTRACTUAL EMPLOYEE BNFTS	1,526,676	1,660,188	1,734,263	1,637,506	
200	ASSOCIATED PAYROLL COSTS	3,743,087	4,147,014	4,326,591	4,471,072	
300	PURCHASED SERVICES	264,791	389,076	261,000	267,000	
310	INSTRUC/PROF/TECH SRVCS	3,517	10,512	8,500	13,000	
320	PROPERTY SERVICES	48,269	44,731	47,800	45,500	
340	TRAVEL	1,772	1,800	250	250	

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
Fund	100	GENERAL FUND				
Function	1131	HIGH SCHOOL INSTRUCTION				
	350	COMMUNICATION	23,337	26,869	45,000	40,000
	300	PURCHASED SERVICES	341,686	472,987	362,550	365,750
	410	SUPPLIES	102,176	116,692	168,440	135,640
	420	TEXTBOOKS	4,557	1,004	7,000	6,000
	430	LIBRARY BOOKS	0	0	2,000	0
	460	EQUIPMENT <\$5000	29,173	25,000	38,750	35,750
	470	COMPUTER SOFTWARE	3,925	13,084	9,400	5,500
	480	COMPUTER HARDWARE	14,170	89,193	125,000	200,000
	400	SUPPLIES AND MATERIALS	154,001	244,972	350,590	382,890
	530	IMPROVEMNTS OT THAN BLDGS	22,169	0	0	0
	500	CAPITAL OUTLAY	22,169	0	0	0
	640	DUES AND FEES	0	0	500	500
	600	OTHER OBJECTS	0	0	500	500
Total Function	1131	HIGH SCHOOL INSTRUCTION	10,563,954	11,632,091	11,760,437	12,587,680
Function	1132	HIGH SCHOOL EXTRACURRICLR				
	111	LICENSED SALARIES	29,846	61,217	66,436	76,236
	118	EXTRA-DUTY SALARIES	356,882	374,735	370,476	398,649
	130	ADDITIONAL WAGES	3,986	0	0	0
	100	SALARIES	390,714	435,951	436,912	474,885
	210	PERS	74,632	87,255	134,744	139,654
	220	FICA/MEDICARE	29,815	33,177	33,424	36,329
	230	OTHER PAYROLL COSTS	1,286	6,169	9,394	9,023
	240	CONTRACTUAL EMPLOYEE BNFTS	11,517	27,065	21,657	20,964
	200	ASSOCIATED PAYROLL COSTS	117,249	153,666	199,218	205,970
	300	PURCHASED SERVICES	4,985	11,441	6,500	6,500
	310	INSTRUC/PROF/TECH SRVCS	70,136	68,929	90,000	90,000
	320	PROPERTY SERVICES	9,976	15,741	20,000	20,000
	330	STUDENT TRANSPORTATION	0	329	0	0
	340	TRAVEL	2,281	3,606	3,000	3,000
	350	COMMUNICATION	1,819	1,881	2,000	2,000

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
300	PURCHASED SERVICES		89,196	101,928	121,500	121,500
410	SUPPLIES		84,651	67,258	65,000	65,000
470	COMPUTER SOFTWARE		2,827	3,211	3,000	3,000
400	SUPPLIES AND MATERIALS		87,478	70,469	68,000	68,000
640	DUES AND FEES		12,365	15,823	15,000	15,000
600	OTHER OBJECTS		12,365	15,823	15,000	15,000
Total Function 1132 HIGH SCHOOL EXTRACURRICLR			697,003	777,837	840,630	885,354
Function 1140	PRE-K PROGRAMS					
112	CLASSIFIED SALARIES		59,400	67,078	79,454	82,748
120	SUBSTITUTE WAGES		2,507	2,179	0	0
130	ADDITIONAL WAGES		60	0	0	1,000
100	SALARIES		61,967	69,256	79,454	83,748
210	PERS		14,401	16,692	19,736	24,196
220	FICA/MEDICARE		4,723	5,287	6,078	6,330
230	OTHER PAYROLL COSTS		223	306	1,708	1,572
240	CONTRACTUAL EMPLOYEE BNFTS		21,484	30,161	40,536	39,213
200	ASSOCIATED PAYROLL COSTS		40,832	52,446	68,058	71,311
300	PURCHASED SERVICES		2,892	14,066	3,000	0
310	INSTRUC/PROF/TECH SRVCS		0	0	0	2,800
340	TRAVEL		0	0	0	500
300	PURCHASED SERVICES		2,892	14,066	3,000	3,300
410	SUPPLIES		624	1,287	5,000	1,800
400	SUPPLIES AND MATERIALS		624	1,287	5,000	1,800
Total Function 1140 PRE-K PROGRAMS			106,314	137,055	155,512	160,159
Function 1210	TAG PROGRAMS					
112	CLASSIFIED SALARIES		44,731	46,683	50,266	50,244
100	SALARIES		44,731	46,683	50,266	50,244
210	PERS		10,240	11,358	12,486	14,692
220	FICA/MEDICARE		3,365	3,587	3,845	3,844
230	OTHER PAYROLL COSTS		162	189	1,081	955

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND				
Function 1210	TAG PROGRAMS				
240	CONTRACTUAL EMPLOYEE BNFTS	30,897	29,297	32,407	31,345
200	ASSOCIATED PAYROLL COSTS	44,664	44,431	49,820	50,836
300	PURCHASED SERVICES	0	0	2,500	0
350	COMMUNICATION	0	0	625	0
300	PURCHASED SERVICES	0	0	3,125	0
410	SUPPLIES	291	1,401	2,000	2,000
400	SUPPLIES AND MATERIALS	291	1,401	2,000	2,000
Total Function 1210	TAG PROGRAMS	89,686	92,515	105,211	103,080
Function 1220	PROGRAMS FOR DISABILITIES				
111	LICENSED SALARIES	794,301	941,796	1,006,178	896,184
112	CLASSIFIED SALARIES	1,226,765	1,540,553	1,627,435	1,733,977
120	SUBSTITUTE WAGES	1,632	2,929	0	0
130	ADDITIONAL WAGES	227	5,446	0	0
100	SALARIES	2,022,925	2,490,724	2,633,613	2,630,161
210	PERS	471,213	615,586	714,560	769,059
220	FICA/MEDICARE	148,930	184,454	201,471	201,207
230	OTHER PAYROLL COSTS	7,117	11,178	56,623	49,973
240	CONTRACTUAL EMPLOYEE BNFTS	960,272	1,082,205	1,319,803	1,277,880
200	ASSOCIATED PAYROLL COSTS	1,587,532	1,893,423	2,292,457	2,298,119
300	PURCHASED SERVICES	85,717	135,791	90,000	90,000
340	TRAVEL	110	0	0	0
300	PURCHASED SERVICES	85,828	135,791	90,000	90,000
410	SUPPLIES	8,223	4,433	8,050	8,450
420	TEXTBOOKS	0	1,068	4,000	4,000
470	COMPUTER SOFTWARE	7,890	0	0	0
480	COMPUTER HARDWARE	4,004	0	0	0
400	SUPPLIES AND MATERIALS	20,118	5,501	12,050	12,450
Total Function 1220	PROGRAMS FOR DISABILITIES	3,716,402	4,525,439	5,028,120	5,030,731
Function 1250	LESS RESTRICTIVE LEARNING CTR - LRC				

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
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Fund 100	GENERAL FUND				
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Function 1250	LESS RESTRICTIVE LEARNING CTR - LRC				
111	LICENSED SALARIES	1,179,529	1,222,630	1,427,433	1,598,605
112	CLASSIFIED SALARIES	758,289	640,820	683,394	678,491
118	EXTRA-DUTY SALARIES	221	125,198	125,000	0
120	SUBSTITUTE WAGES	0	189	0	0
130	ADDITIONAL WAGES	81,569	10,663	18,000	18,000
100	SALARIES	2,019,608	1,999,499	2,253,827	2,295,096
210	PERS	491,956	518,819	609,975	665,823
220	FICA/MEDICARE	150,891	148,405	161,478	174,198
230	OTHER PAYROLL COSTS	6,958	8,698	45,383	43,265
240	CONTRACTUAL EMPLOYEE BNFTS	694,141	649,579	860,027	800,881
200	ASSOCIATED PAYROLL COSTS	1,343,946	1,325,500	1,676,863	1,684,167
300	PURCHASED SERVICES	31,631	89,681	55,680	55,680
300	PURCHASED SERVICES	31,631	89,681	55,680	55,680
410	SUPPLIES	6,672	5,653	7,068	7,068
420	TEXTBOOKS	549	33	90	90
460	EQUIPMENT <\$5000	281	0	0	0
480	COMPUTER HARDWARE	204	0	0	0
400	SUPPLIES AND MATERIALS	7,706	5,686	7,158	7,158
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Total Function 1250	LESS RESTRICTIVE LEARNING CTR - LRC	3,402,891	3,420,367	3,993,528	4,042,100
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Function 1280	ALT ED/EGC				
111	LICENSED SALARIES	936,352	928,626	989,485	975,460
112	CLASSIFIED SALARIES	222,134	247,670	296,379	326,088
113	ADMINISTRATORS	68,427	108,911	118,259	132,599
120	SUBSTITUTE WAGES	0	36	0	0
130	ADDITIONAL WAGES	5,750	3,194	3,500	3,500
100	SALARIES	1,232,664	1,288,437	1,407,623	1,437,647
210	PERS	337,059	365,229	415,249	427,300
220	FICA/MEDICARE	92,571	96,858	107,415	109,712
230	OTHER PAYROLL COSTS	4,142	4,719	30,189	27,249
240	CONTRACTUAL EMPLOYEE BNFTS	395,229	395,635	464,994	440,719

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			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
200	ASSOCIATED PAYROLL COSTS		829,001	862,441	1,017,847	1,004,980
300	PURCHASED SERVICES		25,112	13,257	35,600	35,600
310	INSTRUC/PROF/TECH SRVCS		90,124	2,387	0	0
340	TRAVEL		94	158	100	100
300	PURCHASED SERVICES		115,330	15,802	35,700	35,700
410	SUPPLIES		3,833	1,854	4,300	3,800
420	TEXTBOOKS		0	0	400	400
460	EQUIPMENT <\$5000		188	387	1,500	1,500
470	COMPUTER SOFTWARE		362	0	0	0
400	SUPPLIES AND MATERIALS		4,383	2,241	6,200	5,700
Total Function 1280 ALT ED/EGC			2,181,378	2,168,921	2,467,369	2,484,027
Function 1291	ELL PROGRAMS					
111	LICENSED SALARIES		1,087,956	1,124,884	1,368,313	1,481,348
112	CLASSIFIED SALARIES		431,645	593,117	659,366	655,906
113	ADMINISTRATORS		0	119,719	0	0
120	SUBSTITUTE WAGES		128	0	0	0
130	ADDITIONAL WAGES		18,273	11,995	11,000	12,000
100	SALARIES		1,538,002	1,849,714	2,038,679	2,149,254
210	PERS		400,986	495,833	585,774	624,933
220	FICA/MEDICARE		114,329	136,980	155,117	163,500
230	OTHER PAYROLL COSTS		5,222	6,534	43,595	40,608
240	CONTRACTUAL EMPLOYEE BNFTS		483,897	632,679	794,897	788,577
200	ASSOCIATED PAYROLL COSTS		1,004,434	1,272,026	1,579,384	1,617,618
300	PURCHASED SERVICES		28,079	84,897	49,800	54,800
310	INSTRUC/PROF/TECH SRVCS		1,685	959	2,700	2,700
320	PROPERTY SERVICES		0	1,663	0	3,000
340	TRAVEL		306	0	1,400	1,400
350	COMMUNICATION		900	703	1,800	1,800
389	OTHER NON-INST PROF SRVCS		0	0	0	2,000
300	PURCHASED SERVICES		30,970	88,221	55,700	65,700
410	SUPPLIES		17,118	14,790	25,508	25,408
420	TEXTBOOKS		146	0	5,370	5,270

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
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Fund 100	GENERAL FUND				
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Function 1291	ELL PROGRAMS				
460	EQUIPMENT <\$5000	0	0	500	500
470	COMPUTER SOFTWARE	814	192	2,200	2,200
480	COMPUTER HARDWARE	0	0	1,500	1,500
400	SUPPLIES AND MATERIALS	18,078	14,982	35,078	34,878
640	DUES AND FEES	59	15,000	0	0
600	OTHER OBJECTS	59	15,000	0	0
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Total Function 1291	ELL PROGRAMS	2,591,543	3,239,944	3,708,841	3,867,449
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Function 1292	TEEN PARENT PROGRAMS				
112	CLASSIFIED SALARIES	40,307	44,965	44,520	47,258
100	SALARIES	40,307	44,965	44,520	47,258
210	PERS	8,755	10,243	11,059	13,818
220	FICA/MEDICARE	3,083	3,440	3,406	3,615
230	OTHER PAYROLL COSTS	141	189	957	898
240	CONTRACTUAL EMPLOYEE BNFTS	23,712	24,457	21,622	20,919
200	ASSOCIATED PAYROLL COSTS	35,692	38,329	37,044	39,250
300	PURCHASED SERVICES	711	734	0	0
300	PURCHASED SERVICES	711	734	0	0
410	SUPPLIES	1,016	996	1,000	1,000
400	SUPPLIES AND MATERIALS	1,016	996	1,000	1,000
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Total Function 1292	TEEN PARENT PROGRAMS	77,725	85,025	82,564	87,508
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Function 1299	OTHER PROGRAMS/TUTORING				
130	ADDITIONAL WAGES	11,492	11,156	10,000	10,000
100	SALARIES	11,492	11,156	10,000	10,000
210	PERS	1,765	1,091	2,500	2,500
220	FICA/MEDICARE	734	835	500	500
230	OTHER PAYROLL COSTS	39	48	0	0
240	CONTRACTUAL EMPLOYEE BNFTS	0	92	0	0
200	ASSOCIATED PAYROLL COSTS	2,538	2,066	3,000	3,000
310	INSTRUC/PROF/TECH SRVCS	2,200	0	0	0

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			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
Function 1299	OTHER PROGRAMS/TUTORING					
340	TRAVEL		102	0	0	0
300	PURCHASED SERVICES		2,302	0	0	0
Total Function 1299	OTHER PROGRAMS/TUTORING		16,332	13,222	13,000	13,000
Function 1400	SUMMER SCHOOL PROGRAMS					
130	ADDITIONAL WAGES		0	144,790	0	0
151	STUDENT LABOR		0	3,490	0	0
100	SALARIES		0	148,280	0	0
210	PERS		0	36,234	0	0
220	FICA/MEDICARE		0	11,180	0	0
230	OTHER PAYROLL COSTS		0	(1,267)	0	0
240	CONTRACTUAL EMPLOYEE BNFTS		0	322	0	0
200	ASSOCIATED PAYROLL COSTS		0	46,469	0	0
410	SUPPLIES		0	1,102	0	0
400	SUPPLIES AND MATERIALS		0	1,102	0	0
Total Function 1400	SUMMER SCHOOL PROGRAMS		0	195,850	0	0
Function 2110	STUDENT SUPPORT SERVICES					
111	LICENSED SALARIES		584,719	572,815	614,252	855,977
112	CLASSIFIED SALARIES		337,642	382,334	445,977	466,767
118	EXTRA-DUTY SALARIES		3,426	0	5,225	4,207
130	ADDITIONAL WAGES		937	321	0	0
100	SALARIES		926,724	955,470	1,065,454	1,326,951
210	PERS		239,637	257,125	300,216	388,009
220	FICA/MEDICARE		69,346	71,761	81,108	101,512
230	OTHER PAYROLL COSTS		3,149	3,622	22,795	25,212
240	CONTRACTUAL EMPLOYEE BNFTS		295,722	293,523	368,059	398,126
200	ASSOCIATED PAYROLL COSTS		607,854	626,031	772,178	912,859
300	PURCHASED SERVICES		5,099	3,838	7,440	7,440
310	INSTRUC/PROF/TECH SRVCS		0	0	1,000	5,500
340	TRAVEL		0	0	200	200
350	COMMUNICATION		856	873	1,000	0

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND					
Function 2110	STUDENT SUPPORT SERVICES				
389	OTHER NON-INST PROF SRVCS	177,926	43,125	110,000	110,000
300	PURCHASED SERVICES	183,881	47,837	119,640	123,140
410	SUPPLIES	2,777	8,175	2,350	2,350
470	COMPUTER SOFTWARE	50,497	601	125,000	125,000
400	SUPPLIES AND MATERIALS	53,274	8,775	127,350	127,350
Total Function 2110 STUDENT SUPPORT SERVICES		1,771,733	1,638,113	2,084,622	2,490,299
Function 2120	GUIDANCE SERVICES				
111	LICENSED SALARIES	1,150,049	1,120,801	1,295,851	1,483,589
112	CLASSIFIED SALARIES	109,809	123,913	129,393	131,414
130	ADDITIONAL WAGES	2,552	23,608	0	0
100	SALARIES	1,262,409	1,268,322	1,425,244	1,615,003
210	PERS	368,432	348,741	431,782	472,227
220	FICA/MEDICARE	95,485	94,734	109,031	123,548
230	OTHER PAYROLL COSTS	4,167	5,222	30,643	30,685
240	CONTRACTUAL EMPLOYEE BNFTS	295,878	317,176	413,895	401,089
200	ASSOCIATED PAYROLL COSTS	763,962	765,874	985,351	1,027,549
300	PURCHASED SERVICES	14,955	0	6,570	6,570
310	INSTRUC/PROF/TECH SRVCS	450	0	800	800
300	PURCHASED SERVICES	15,405	0	7,370	7,370
410	SUPPLIES	5,567	5,312	6,300	6,000
420	TEXTBOOKS	66	0	0	0
400	SUPPLIES AND MATERIALS	5,633	5,312	6,300	6,000
Total Function 2120 GUIDANCE SERVICES		2,047,409	2,039,508	2,424,265	2,655,923
Function 2130	HEALTH SERVICES				
111	LICENSED SALARIES	157,625	179,995	228,634	277,655
112	CLASSIFIED SALARIES	45,981	19,529	67,022	0
130	ADDITIONAL WAGES	7,054	1,168	4,000	4,000
100	SALARIES	210,660	200,692	299,656	281,655
210	PERS	55,571	53,854	87,159	81,186

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND					
Function 2130	HEALTH SERVICES				
220	FICA/MEDICARE	15,799	14,572	22,618	21,241
230	OTHER PAYROLL COSTS	715	471	6,357	5,275
240	CONTRACTUAL EMPLOYEE BNFTS	65,884	62,469	121,158	75,477
200	ASSOCIATED PAYROLL COSTS	137,969	131,365	237,291	183,179
300	PURCHASED SERVICES	0	3,441	0	0
310	INSTRUC/PROF/TECH SRVCS	450	565	1,250	1,250
340	TRAVEL	1,251	678	600	600
350	COMMUNICATION	1,562	3,346	2,600	2,600
300	PURCHASED SERVICES	3,263	8,030	4,450	4,450
410	SUPPLIES	6,861	3,487	4,000	4,000
460	EQUIPMENT <\$5000	0	0	150	150
480	COMPUTER HARDWARE	801	0	0	0
400	SUPPLIES AND MATERIALS	7,662	3,487	4,150	4,150
640	DUES AND FEES	0	0	300	300
600	OTHER OBJECTS	0	0	300	300
Total Function 2130 HEALTH SERVICES		359,555	343,574	545,847	473,735
Function 2140	PSYCHOLOGICAL SERVICES				
111	LICENSED SALARIES	129,938	121,903	213,884	149,463
100	SALARIES	129,938	121,903	213,884	149,463
210	PERS	34,776	33,620	65,962	43,703
220	FICA/MEDICARE	9,560	8,897	16,362	11,434
230	OTHER PAYROLL COSTS	434	388	4,599	2,840
240	CONTRACTUAL EMPLOYEE BNFTS	26,355	26,852	64,994	37,755
200	ASSOCIATED PAYROLL COSTS	71,125	69,756	151,916	95,732
310	INSTRUC/PROF/TECH SRVCS	216,367	14,560	30,000	30,000
340	TRAVEL	168	0	0	0
300	PURCHASED SERVICES	216,535	14,560	30,000	30,000
410	SUPPLIES	1,382	5,722	1,000	1,000
470	COMPUTER SOFTWARE	13,687	0	0	0
400	SUPPLIES AND MATERIALS	15,069	5,722	1,000	1,000

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			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND						
Total Function 2140 PSYCHOLOGICAL SERVICES			432,667	211,941	396,801	276,195
Function 2150 SPEECH/AUDIOLOGY SERVICES						
111	LICENSED SALARIES		413,539	462,879	575,929	563,778
120	SUBSTITUTE WAGES		0	313	0	0
100	SALARIES		413,539	463,192	575,929	563,778
210	PERS		119,959	136,127	177,617	164,849
220	FICA/MEDICARE		32,115	34,648	44,059	43,129
230	OTHER PAYROLL COSTS		1,370	2,037	12,382	10,712
240	CONTRACTUAL EMPLOYEE BNFTS		110,335	111,120	151,774	125,955
200	ASSOCIATED PAYROLL COSTS		263,778	283,933	385,832	344,645
310	INSTRUC/PROF/TECH SRVCS		255,030	38,990	500	500
320	PROPERTY SERVICES		0	550	1,000	1,000
340	TRAVEL		34	0	400	400
300	PURCHASED SERVICES		255,064	39,540	1,900	1,900
410	SUPPLIES		729	323	0	0
460	EQUIPMENT <\$5000		1,025	318	5,000	5,000
470	COMPUTER SOFTWARE		1,546	4,712	0	0
400	SUPPLIES AND MATERIALS		3,300	5,353	5,000	5,000
640	DUES AND FEES		1,376	26	1,500	1,500
600	OTHER OBJECTS		1,376	26	1,500	1,500
Total Function 2150 SPEECH/AUDIOLOGY SERVICES			937,058	792,044	970,161	916,823
Function 2190 STDT SERVICE DIRECTION/SUPPORT						
112	CLASSIFIED SALARIES		36,624	49,562	55,032	59,134
113	ADMINISTRATORS		290,626	251,553	268,851	301,463
130	ADDITIONAL WAGES		9,563	6,350	0	0
100	SALARIES		336,812	307,466	323,884	360,597
210	PERS		94,652	88,325	96,584	123,527
220	FICA/MEDICARE		25,521	23,424	24,777	27,586
230	OTHER PAYROLL COSTS		1,111	218	6,964	6,851
240	CONTRACTUAL EMPLOYEE BNFTS		63,024	62,628	65,168	63,102
200	ASSOCIATED PAYROLL COSTS		184,308	174,595	193,492	221,066

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND					
Function 2190	STDT SERVICE DIRECTION/SUPPORT				
300	PURCHASED SERVICES	3,735	776	0	0
310	INSTRUC/PROF/TECH SRVCS	1,572	0	30,000	30,000
320	PROPERTY SERVICES	3,003	2,850	2,750	2,750
340	TRAVEL	1,812	2,016	2,000	2,000
350	COMMUNICATION	1,125	1,993	4,000	4,000
389	OTHER NON-INST PROF SRVCS	0	2,079	8,000	8,000
300	PURCHASED SERVICES	11,247	9,714	46,750	46,750
410	SUPPLIES	3,462	2,453	10,000	10,000
440	PERIODICALS	520	195	300	300
460	EQUIPMENT <\$5000	59	2,247	2,400	2,400
470	COMPUTER SOFTWARE	294	0	2,000	2,000
480	COMPUTER HARDWARE	408	35	7,000	0
400	SUPPLIES AND MATERIALS	4,743	4,930	21,700	14,700
640	DUES AND FEES	300	185	500	500
600	OTHER OBJECTS	300	185	500	500
Total Function 2190	STDT SERVICE DIRECTION/SUPPORT	537,410	496,889	586,326	643,613
Function 2210	IMPROVEMENT INSTRUCTION SVCS				
111	LICENSED SALARIES	(54,752)	287,137	304,936	218,707
112	CLASSIFIED SALARIES	107,911	162,071	178,506	176,765
113	ADMINISTRATORS	349,178	366,137	343,234	282,153
114	SUPERVISORS/CONFIDENTIAL	16,169	0	0	0
118	EXTRA-DUTY SALARIES	2,250	0	0	0
130	ADDITIONAL WAGES	3,254	10,026	22,500	22,500
100	SALARIES	424,010	825,371	849,176	700,125
210	PERS	112,609	233,123	228,816	207,757
220	FICA/MEDICARE	32,283	62,757	59,416	49,926
230	OTHER PAYROLL COSTS	1,391	2,441	16,699	12,400
240	CONTRACTUAL EMPLOYEE BNFTS	65,044	132,330	175,798	134,433
200	ASSOCIATED PAYROLL COSTS	211,327	430,651	480,729	404,516
300	PURCHASED SERVICES	4,362	22,996	13,500	13,500
310	INSTRUC/PROF/TECH SRVCS	2,040	4,525	202,500	110,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND					
Function 2210	IMPROVEMENT INSTRUCTION SVCS				
340	TRAVEL	3,823	4,110	8,000	8,500
350	COMMUNICATION	802	4,236	3,100	3,100
300	PURCHASED SERVICES	11,027	35,867	227,100	135,100
410	SUPPLIES	18,621	14,891	15,500	15,500
420	TEXTBOOKS	34,396	30,273	35,000	35,000
460	EQUIPMENT <\$5000	0	0	500	500
470	COMPUTER SOFTWARE	219,124	117,256	175,000	180,000
400	SUPPLIES AND MATERIALS	272,141	162,420	226,000	231,000
640	DUES AND FEES	430	1,811	1,700	1,700
600	OTHER OBJECTS	430	1,811	1,700	1,700
Total Function 2210	IMPROVEMENT INSTRUCTION SVCS	918,935	1,456,121	1,784,705	1,472,441
Function 2220	EDUCATIONAL MEDIA SVCS				
111	LICENSED SALARIES	214,409	226,230	244,222	508,487
112	CLASSIFIED SALARIES	514,393	582,188	599,147	581,940
130	ADDITIONAL WAGES	688	0	0	0
100	SALARIES	729,489	808,418	843,369	1,090,427
210	PERS	170,834	185,054	224,146	318,841
220	FICA/MEDICARE	53,594	59,812	64,518	83,418
230	OTHER PAYROLL COSTS	2,525	2,850	18,132	20,718
240	CONTRACTUAL EMPLOYEE BNFTS	259,811	287,981	334,042	345,649
200	ASSOCIATED PAYROLL COSTS	486,763	535,697	640,838	768,626
300	PURCHASED SERVICES	499	0	0	0
320	PROPERTY SERVICES	200	0	200	200
300	PURCHASED SERVICES	699	0	200	200
410	SUPPLIES	10,448	8,280	10,450	9,950
430	LIBRARY BOOKS	16,339	17,571	20,343	27,393
440	PERIODICALS	641	1,486	2,278	2,278
460	EQUIPMENT <\$5000	1,370	0	1,416	1,116
470	COMPUTER SOFTWARE	554	10,772	11,337	337
480	COMPUTER HARDWARE	0	0	342	342

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			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
400	SUPPLIES AND MATERIALS		29,352	38,109	46,166	41,416
Total Function 2220	EDUCATIONAL MEDIA SVCS		1,246,303	1,382,224	1,530,572	1,900,669
Function 2230	ASSESSMENT AND TESTING					
389	OTHER NON-INST PROF SRVCS		0	1,725	5,000	5,000
300	PURCHASED SERVICES		0	1,725	5,000	5,000
410	SUPPLIES		0	432	5,000	5,000
400	SUPPLIES AND MATERIALS		0	432	5,000	5,000
Total Function 2230	ASSESSMENT AND TESTING		0	2,157	10,000	10,000
Function 2240	STAFF DEVELOPMENT					
112	CLASSIFIED SALARIES		0	0	5,000	2,500
130	ADDITIONAL WAGES		36,019	0	10,000	5,000
100	SALARIES		36,019	0	15,000	7,500
210	PERS		8,359	0	0	0
220	FICA/MEDICARE		2,754	0	0	0
230	OTHER PAYROLL COSTS		116	0	0	0
250	TUITION REIMBURSEMENT		41,202	106,452	134,000	134,000
200	ASSOCIATED PAYROLL COSTS		52,432	106,452	134,000	134,000
300	PURCHASED SERVICES		8,149	4,935	10,000	10,000
310	INSTRUC/PROF/TECH SRVCS		97,929	6,431	39,600	36,225
340	TRAVEL		27,586	289	15,000	15,000
371	STDT TUITN PMTS\OT DIST IN ST		0	0	4,000	1,500
300	PURCHASED SERVICES		133,663	11,655	68,600	62,725
410	SUPPLIES		1,912	9,622	1,750	1,100
400	SUPPLIES AND MATERIALS		1,912	9,622	1,750	1,100
640	DUES AND FEES		16,745	0	0	0
600	OTHER OBJECTS		16,745	0	0	0
Total Function 2240	STAFF DEVELOPMENT		240,771	127,729	219,350	205,325
Function 2310	BOARD OF ED SERVICES					
310	INSTRUC/PROF/TECH SRVCS		5,238	2,105	20,000	15,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND				
Function 2310	BOARD OF ED SERVICES				
320	PROPERTY SERVICES	0	0	3,500	3,500
340	TRAVEL	2,348	242	12,000	10,000
350	COMMUNICATION	0	0	250	250
389	OTHER NON-INST PROF SRVCS	88,932	124,034	201,324	205,657
300	PURCHASED SERVICES	96,518	126,382	237,074	234,407
410	SUPPLIES	9,871	9,287	20,000	20,000
480	COMPUTER HARDWARE	0	0	1,000	1,000
400	SUPPLIES AND MATERIALS	9,871	9,287	21,000	21,000
640	DUES AND FEES	10,658	8,658	15,000	17,898
651	PROP & LIAB INSUR	181,355	195,840	221,550	263,577
600	OTHER OBJECTS	192,013	204,498	236,550	281,475
Total Function 2310	BOARD OF ED SERVICES	298,402	340,166	494,624	536,881
Function 2320	EXEC ADMIN SRVCS				
112	CLASSIFIED SALARIES	39,707	44,472	49,956	53,685
113	ADMINISTRATORS	194,319	224,393	217,350	234,498
114	SUPERVISORS/CONFIDENTIAL	74,442	70,436	85,065	86,766
130	ADDITIONAL WAGES	2,450	1,224	0	0
100	SALARIES	310,918	340,526	352,371	374,949
210	PERS	73,597	89,879	100,570	123,705
220	FICA/MEDICARE	21,340	22,668	26,956	28,684
230	OTHER PAYROLL COSTS	1,009	1,869	7,576	7,124
240	CONTRACTUAL EMPLOYEE BNFTS	47,864	48,535	65,213	63,124
200	ASSOCIATED PAYROLL COSTS	143,810	162,951	200,315	222,637
310	INSTRUC/PROF/TECH SRVCS	0	6,951	10,000	10,000
340	TRAVEL	2,420	1,856	10,000	8,763
300	PURCHASED SERVICES	2,420	8,807	20,000	18,763
410	SUPPLIES	13,636	7,067	6,000	6,000
440	PERIODICALS	0	0	250	250
460	EQUIPMENT <\$5000	0	459	5,000	5,000
480	COMPUTER HARDWARE	0	0	5,000	5,000

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
400	SUPPLIES AND MATERIALS		13,636	7,526	16,250	16,250
640	DUES AND FEES		4,425	4,472	5,000	5,000
600	OTHER OBJECTS		4,425	4,472	5,000	5,000
Total Function 2320	EXEC ADMIN SRVCS		475,209	524,282	593,936	637,599
Function 2410	OFFICE OF THE PRINCIPAL					
111	LICENSED SALARIES		43,343	44,824	47,324	105,690
112	CLASSIFIED SALARIES		840,440	936,345	1,014,097	1,045,459
113	ADMINISTRATORS		1,733,767	1,891,414	1,997,579	2,097,378
114	SUPERVISORS/CONFIDENTIAL		73,070	67,100	78,511	80,081
130	ADDITIONAL WAGES		2,044	1,320	0	0
100	SALARIES		2,692,663	2,941,002	3,137,511	3,328,608
210	PERS		722,736	807,602	902,052	1,099,128
220	FICA/MEDICARE		201,994	220,201	240,020	254,639
230	OTHER PAYROLL COSTS		9,089	6,552	67,456	63,244
240	CONTRACTUAL EMPLOYEE BNFTS		742,565	792,922	871,348	842,146
200	ASSOCIATED PAYROLL COSTS		1,676,383	1,827,277	2,080,876	2,259,157
300	PURCHASED SERVICES		513	15,384	10,800	10,800
310	INSTRUC/PROF/TECH SRVCS		744	1,495	3,000	3,000
320	PROPERTY SERVICES		0	180	0	0
340	TRAVEL		7,339	5,743	20,787	4,050
350	COMMUNICATION		8,312	8,588	6,550	5,550
300	PURCHASED SERVICES		16,908	31,391	41,137	23,400
410	SUPPLIES		52,785	44,114	190,850	122,618
460	EQUIPMENT <\$5000		2,090	1,666	4,780	4,000
470	COMPUTER SOFTWARE		0	0	500	500
480	COMPUTER HARDWARE		0	2,572	6,100	6,100
400	SUPPLIES AND MATERIALS		54,875	48,352	202,230	133,218
640	DUES AND FEES		267	178	1,221	750
600	OTHER OBJECTS		267	178	1,221	750
Total Function 2410	OFFICE OF THE PRINCIPAL		4,441,097	4,848,199	5,462,975	5,745,132
Function 2510	DIR/FACILITIES/OPERATIONS					

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND				
Function 2510	DIR/FACILITIES/OPERATIONS				
113	ADMINISTRATORS	140,691	144,912	152,158	134,489
114	SUPERVISORS/CONFIDENTIAL	56,381	60,110	60,324	30,884
100	SALARIES	197,072	205,022	212,481	165,373
210	PERS	52,999	54,899	61,910	56,425
220	FICA/MEDICARE	14,803	15,395	16,255	12,651
230	OTHER PAYROLL COSTS	654	130	4,568	3,142
240	CONTRACTUAL EMPLOYEE BNFTS	40,349	41,588	43,440	27,358
200	ASSOCIATED PAYROLL COSTS	108,805	112,012	126,173	99,576
310	INSTRUC/PROF/TECH SRVCS	0	50	500	500
320	PROPERTY SERVICES	1,978	1,945	1,800	1,800
340	TRAVEL	0	0	500	500
350	COMMUNICATION	690	4,125	2,500	1,000
300	PURCHASED SERVICES	2,668	6,120	5,300	3,800
410	SUPPLIES	4,453	6,137	5,000	5,000
400	SUPPLIES AND MATERIALS	4,453	6,137	5,000	5,000
640	DUES AND FEES	0	1,925	1,000	1,000
600	OTHER OBJECTS	0	1,925	1,000	1,000
Total Function 2510	DIR/FACILITIES/OPERATIONS	312,999	331,215	349,954	274,750
Function 2520	FISCAL SERVICES				
112	CLASSIFIED SALARIES	127,595	175,340	190,479	135,366
113	ADMINISTRATORS	139,070	131,834	143,147	164,113
114	SUPERVISORS/CONFIDENTIAL	163,782	140,708	172,240	175,684
130	ADDITIONAL WAGES	328	647	0	0
100	SALARIES	430,776	448,529	505,865	475,163
210	PERS	91,558	94,181	134,246	148,784
220	FICA/MEDICARE	32,498	33,511	38,699	36,350
230	OTHER PAYROLL COSTS	1,448	897	10,876	9,028
240	CONTRACTUAL EMPLOYEE BNFTS	109,820	114,243	130,111	104,971
200	ASSOCIATED PAYROLL COSTS	235,325	242,832	313,932	299,133
310	INSTRUC/PROF/TECH SRVCS	1,910	4,093	7,000	7,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND				
Function 2520	FISCAL SERVICES				
340	TRAVEL	1,638	3,081	2,500	2,500
350	COMMUNICATION	925	61	2,900	2,900
389	OTHER NON-INST PROF SRVCS	0	205	4,000	4,000
300	PURCHASED SERVICES	4,473	7,440	16,400	16,400
410	SUPPLIES	5,111	4,210	5,000	5,000
460	EQUIPMENT <\$5000	638	387	5,000	5,000
470	COMPUTER SOFTWARE	19,541	139,636	150,000	150,000
480	COMPUTER HARDWARE	3,447	1,200	5,000	5,000
400	SUPPLIES AND MATERIALS	28,736	145,433	165,000	165,000
640	DUES AND FEES	17,744	17,324	20,000	20,000
600	OTHER OBJECTS	17,744	17,324	20,000	20,000
Total Function 2520	FISCAL SERVICES	717,054	861,558	1,021,197	975,696
Function 2540	OPER/MAINT PLANT SERV				
112	CLASSIFIED SALARIES	1,768,769	1,946,906	2,127,044	2,124,715
114	SUPERVISORS/CONFIDENTIAL	69,263	86,682	90,736	97,178
130	ADDITIONAL WAGES	30,905	39,647	32,000	32,000
100	SALARIES	1,868,937	2,073,235	2,249,780	2,253,893
210	PERS	385,466	449,097	550,897	649,682
220	FICA/MEDICARE	142,189	156,587	169,660	169,975
230	OTHER PAYROLL COSTS	43,067	49,644	47,682	42,216
240	CONTRACTUAL EMPLOYEE BNFTS	838,896	860,102	1,005,672	931,069
200	ASSOCIATED PAYROLL COSTS	1,409,619	1,515,431	1,773,911	1,792,942
300	PURCHASED SERVICES	11,730	8,275	50,000	50,000
310	INSTRUC/PROF/TECH SRVCS	65,433	0	0	0
320	PROPERTY SERVICES	2,079,059	1,904,190	2,096,000	2,131,124
340	TRAVEL	2,035	955	1,500	1,500
350	COMMUNICATION	6,756	4,243	4,200	4,200
389	OTHER NON-INST PROF SRVCS	150,747	101,727	160,000	150,544
300	PURCHASED SERVICES	2,315,761	2,019,391	2,311,700	2,337,368
410	SUPPLIES	473,300	408,096	458,540	450,340
460	EQUIPMENT <\$5000	192,709	29,414	80,000	84,400

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
Fund	100	GENERAL FUND				
Function	2540	OPER/MAINT PLANT SERV				
	470	COMPUTER SOFTWARE	23,689	9,325	12,000	12,000
	480	COMPUTER HARDWARE	705	0	2,500	0
	400	SUPPLIES AND MATERIALS	690,403	446,834	553,040	546,740
	540	EQUIPMENT >\$5000	6,885	0	0	0
	500	CAPITAL OUTLAY	6,885	0	0	0
	640	DUES AND FEES	2,094	0	1,500	1,500
	651	PROP & LIAB INSUR	439,158	578,076	664,649	752,763
	670	TAXES AND LICENSES	0	84	0	0
	600	OTHER OBJECTS	441,252	578,160	666,149	754,263
Total Function	2540	OPER/MAINT PLANT SERV	6,732,855	6,633,051	7,554,581	7,685,205
Function	2550	STUDENT TRANSPORTATION				
	112	CLASSIFIED SALARIES	46,063	48,964	54,399	55,251
	113	ADMINISTRATORS	0	0	0	34,447
	100	SALARIES	46,063	48,964	54,399	89,698
	210	PERS	10,005	11,092	13,513	28,295
	220	FICA/MEDICARE	3,317	3,746	4,162	6,862
	230	OTHER PAYROLL COSTS	162	120	1,170	1,704
	240	CONTRACTUAL EMPLOYEE BNFTS	18,124	20,231	21,638	25,155
	200	ASSOCIATED PAYROLL COSTS	31,607	35,188	40,482	62,016
	320	PROPERTY SERVICES	0	2,512	0	0
	330	STUDENT TRANSPORTATION	3,498,037	5,296,423	5,347,775	5,718,960
	300	PURCHASED SERVICES	3,498,037	5,298,935	5,347,775	5,718,960
Total Function	2550	STUDENT TRANSPORTATION	3,575,707	5,383,088	5,442,656	5,870,674
Function	2570	INTERNAL SERV				
	320	PROPERTY SERVICES	12,774	14,234	17,500	17,500
	350	COMMUNICATION	1,484	9,844	30,000	30,000
	389	OTHER NON-INST PROF SRVCS	16,923	14,787	15,000	15,000
	300	PURCHASED SERVICES	31,182	38,864	62,500	62,500
	410	SUPPLIES	9,615	1,871	21,000	21,000

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
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Fund 100	GENERAL FUND				
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Function 2570	INTERNAL SERV				
460	EQUIPMENT <\$5000	0	0	2,000	2,000
470	COMPUTER SOFTWARE	17,574	15,261	17,500	17,500
480	COMPUTER HARDWARE	0	0	3,000	3,000
400	SUPPLIES AND MATERIALS	27,189	17,132	43,500	43,500
640	DUES AND FEES	779	1,207	1,500	1,500
600	OTHER OBJECTS	779	1,207	1,500	1,500
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Total Function 2570	INTERNAL SERV	59,149	57,203	107,500	107,500
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Function 2630	COMMUNICATION SERVICES				
114	SUPERVISORS/CONFIDENTIAL	100,897	106,852	108,657	55,415
100	SALARIES	100,897	106,852	108,657	55,415
210	PERS	21,915	24,081	26,990	16,203
220	FICA/MEDICARE	7,606	8,064	8,312	4,239
230	OTHER PAYROLL COSTS	334	68	2,336	1,053
240	CONTRACTUAL EMPLOYEE BNFTS	19,897	20,651	21,724	10,510
200	ASSOCIATED PAYROLL COSTS	49,751	52,864	59,362	32,005
310	INSTRUC/PROF/TECH SRVCS	0	0	250	250
340	TRAVEL	115	0	500	500
350	COMMUNICATION	15,896	20,745	26,000	24,500
389	OTHER NON-INST PROF SRVCS	8,583	37,729	48,000	48,000
300	PURCHASED SERVICES	24,594	58,474	74,750	73,250
410	SUPPLIES	1,741	1,127	1,200	1,200
440	PERIODICALS	0	1,109	500	500
460	EQUIPMENT <\$5000	599	0	0	0
470	COMPUTER SOFTWARE	21,600	75	600	450
480	COMPUTER HARDWARE	0	0	1,000	300
400	SUPPLIES AND MATERIALS	23,940	2,311	3,300	2,450
640	DUES AND FEES	85	115	300	300
600	OTHER OBJECTS	85	115	300	300
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Total Function 2630	COMMUNICATION SERVICES	199,268	220,616	246,369	163,420

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026	
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Fund	100	GENERAL FUND				
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Function	2640	STAFF SERVICES				
	113	ADMINISTRATORS	140,691	144,912	152,158	167,837
	114	SUPERVISORS/CONFIDENTIAL	249,717	271,504	280,527	262,078
	118	EXTRA-DUTY SALARIES	1,050	0	0	0
	130	ADDITIONAL WAGES	1,924	133	0	0
100		SALARIES	393,381	416,549	432,685	429,915
	210	PERS	95,317	104,512	116,608	135,777
	220	FICA/MEDICARE	28,681	30,859	33,100	32,889
	230	OTHER PAYROLL COSTS	1,323	192	9,303	8,168
	240	CONTRACTUAL EMPLOYEE BNFTS	97,892	96,925	105,211	98,646
200		ASSOCIATED PAYROLL COSTS	223,213	232,487	264,222	275,480
	300	PURCHASED SERVICES	139,918	142,880	60,000	60,000
	310	INSTRUC/PROF/TECH SRVCS	2,101	2,020	4,500	6,000
	340	TRAVEL	1,849	979	2,000	3,000
	350	COMMUNICATION	3,038	1,980	3,000	3,000
	389	OTHER NON-INST PROF SRVCS	30,724	32,711	25,000	25,000
300		PURCHASED SERVICES	177,630	180,570	94,500	97,000
	410	SUPPLIES	3,639	2,245	6,000	6,000
	460	EQUIPMENT <\$5000	17	0	0	0
	470	COMPUTER SOFTWARE	60,103	56,867	66,500	75,450
	480	COMPUTER HARDWARE	1,267	80	2,000	2,000
400		SUPPLIES AND MATERIALS	65,026	59,192	74,500	83,450
	640	DUES AND FEES	748	19,623	20,000	20,000
600		OTHER OBJECTS	748	19,623	20,000	20,000
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Total Function	2640	STAFF SERVICES	859,998	908,421	885,907	905,845
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Function	2660	TECHNOLOGY SERVICES				
	112	CLASSIFIED SALARIES	227,289	157,018	164,848	276,994
	113	ADMINISTRATORS	133,806	144,912	152,158	164,113
	114	SUPERVISORS/CONFIDENTIAL	11,327	112,179	114,091	0
	130	ADDITIONAL WAGES	5,959	4,247	0	0
	151	STUDENT LABOR	11,485	0	0	10,000
100		SALARIES	389,866	418,357	431,097	451,107

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND					
Function 2660	TECHNOLOGY SERVICES				
210	PERS	72,652	102,421	116,214	138,826
220	FICA/MEDICARE	28,460	31,457	32,979	33,745
230	OTHER PAYROLL COSTS	1,269	1,157	9,269	8,381
240	CONTRACTUAL EMPLOYEE BNFTS	84,762	86,856	86,889	84,073
200	ASSOCIATED PAYROLL COSTS	187,143	221,891	245,351	265,025
310	INSTRUC/PROF/TECH SRVCS	38,218	38,675	120,000	33,000
320	PROPERTY SERVICES	11,468	10,825	3,500	3,500
340	TRAVEL	4,480	3,799	4,500	4,500
350	COMMUNICATION	133,712	150,740	120,000	95,000
300	PURCHASED SERVICES	187,878	204,040	248,000	136,000
410	SUPPLIES	1,895	6,734	2,500	2,500
460	EQUIPMENT <\$5000	31,211	25,275	50,000	50,000
470	COMPUTER SOFTWARE	114,298	224,641	160,000	185,000
480	COMPUTER HARDWARE	81,098	223,992	250,000	200,000
400	SUPPLIES AND MATERIALS	228,502	480,643	462,500	437,500
Total Function 2660 TECHNOLOGY SERVICES		993,389	1,324,930	1,386,947	1,289,631
Function 2680	INTERPRETATION/TRANSLATION				
112	CLASSIFIED SALARIES	(6,335)	76,643	88,365	77,101
118	EXTRA-DUTY SALARIES	0	24,000	25,000	0
130	ADDITIONAL WAGES	12,976	13,520	18,500	18,500
100	SALARIES	6,641	114,163	131,865	95,601
210	PERS	1,021	27,035	21,950	22,544
220	FICA/MEDICARE	500	8,551	6,760	5,898
230	OTHER PAYROLL COSTS	24	435	1,900	1,465
240	CONTRACTUAL EMPLOYEE BNFTS	(1,631)	27,769	32,468	31,388
200	ASSOCIATED PAYROLL COSTS	(86)	63,790	63,077	61,295
389	OTHER NON-INST PROF SRVCS	1,786	6,113	9,800	9,800
300	PURCHASED SERVICES	1,786	6,113	9,800	9,800
410	SUPPLIES	108	2,264	750	750
400	SUPPLIES AND MATERIALS	108	2,264	750	750

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100 GENERAL FUND						
Total Function	2680	INTERPRETATION/TRANSLATION	8,449	186,330	205,493	167,446
Function	2700	SUPPLEMENTAL RETIREMENT				
	116	RETIREMENT SEVERENCE	0	0	150,000	100,000
100		SALARIES	0	0	150,000	100,000
	220	FICA/MEDICARE	0	0	14,000	14,000
	270	POST RETIREMENT HEALTH	100,921	70,929	200,000	150,000
200		ASSOCIATED PAYROLL COSTS	100,921	70,929	214,000	164,000
Total Function	2700	SUPPLEMENTAL RETIREMENT	100,921	70,929	364,000	264,000
Function	3100	NUTRITION SERVICES				
	630	UNRECOVERABLE BAD DEBT W/O	0	9,189	0	0
600		OTHER OBJECTS	0	9,189	0	0
Total Function	3100	NUTRITION SERVICES	0	9,189	0	0
Function	3500	CARE OF CHILDREN SERVICES				
	112	CLASSIFIED SALARIES	91,433	100,002	100,533	100,460
	130	ADDITIONAL WAGES	105	87	0	0
100		SALARIES	91,538	100,089	100,533	100,460
	210	PERS	20,827	23,748	24,972	29,374
	220	FICA/MEDICARE	6,918	7,573	7,691	7,685
	230	OTHER PAYROLL COSTS	332	203	2,161	1,909
	240	CONTRACTUAL EMPLOYEE BNFTS	27,022	31,895	64,815	62,691
200		ASSOCIATED PAYROLL COSTS	55,100	63,419	99,639	101,659
	300	PURCHASED SERVICES	6,935	6,520	0	0
300		PURCHASED SERVICES	6,935	6,520	0	0
	410	SUPPLIES	8,851	9,066	10,000	10,000
400		SUPPLIES AND MATERIALS	8,851	9,066	10,000	10,000
Total Function	3500	CARE OF CHILDREN SERVICES	162,424	179,094	210,172	212,119
Function	5200	TRANSFERS OF FUNDS				
	700	TRANSFERS	1,750,000	750,000	750,000	1,013,245

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 100	GENERAL FUND					
700	TRANSFERS		1,750,000	750,000	750,000	1,013,245
Total Function 5200	TRANSFERS OF FUNDS		1,750,000	750,000	750,000	1,013,245
Function 6000	CONTINGENCY					
810	PLANNED RESERVE		0	0	500,000	500,000
800	OTHER USES OF FUNDS		0	0	500,000	500,000
Total Function 6000	CONTINGENCY		0	0	500,000	500,000
Function 7000	UNAPPROP ENDING FUND BAL					
820	RESERVED FOR NEXT YEAR		0	0	7,000,000	7,400,000
800	OTHER USES OF FUNDS		0	0	7,000,000	7,400,000
Total Function 7000	UNAPPROP ENDING FUND BAL		0	0	7,000,000	7,400,000
Total Fund 100	GENERAL FUND		77,781,327	83,964,977	100,004,069	104,631,836



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.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 201	ASSET RESERVE FUND				
	1510 INTEREST ON INVESTMENT	59,023	86,791	80,000	80,000
	1910 RENTALS	81,258	97,407	118,500	120,000
	1920 DONATIONS PRIVATE SOURCE	0	49,361	0	0
	1990 MISCELLANEOUS	0	9,486	667,702	200,000
	1000 LOCAL SOURCES	140,282	243,045	866,202	400,000
	5200 INTERFUND TRANSFERS	1,500,000	500,000	500,000	500,000
	5400 RESOURCES - BEG FUND BAL	1,996,583	1,448,228	1,358,798	2,005,750
	5000 OTHER SOURCES	3,496,583	1,948,228	1,858,798	2,505,750
Total Fund 201	ASSET RESERVE FUND	3,636,865	2,191,273	2,725,000	2,905,750

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 201	ASSET RESERVE FUND				
Function 2540	OPER/MAINT PLANT SERV				
320	PROPERTY SERVICES	142,757	148,699	400,000	500,000
389	OTHER NON-INST PROF SRVCS	111,609	0	0	0
300	PURCHASED SERVICES	254,365	148,699	400,000	500,000
460	EQUIPMENT <\$5000	0	0	70,000	70,000
400	SUPPLIES AND MATERIALS	0	0	70,000	70,000
540	EQUIPMENT >\$5000	88,199	0	100,000	100,000
500	CAPITAL OUTLAY	88,199	0	100,000	100,000
Total Function 2540	OPER/MAINT PLANT SERV	342,565	148,699	570,000	670,000
Function 4000	FACILITIES ACQ. AND CONSTRCT				
320	PROPERTY SERVICES	(250)	0	350,000	400,000
389	OTHER NON-INST PROF SRVCS	7,700	0	202,500	202,500
300	PURCHASED SERVICES	7,450	0	552,500	602,500
410	SUPPLIES	0	0	2,500	2,500
400	SUPPLIES AND MATERIALS	0	0	2,500	2,500
520	BUILDINGS ACQUISITION	1,764,580	0	1,000,000	1,000,000
530	IMPROVEMNTS OT THAN BLDGS	0	165,779	210,000	240,750
540	EQUIPMENT >\$5000	55,962	27,759	0	0
550	TECHNOLOGY >\$5000	0	0	370,000	370,000
500	CAPITAL OUTLAY	1,820,542	193,538	1,580,000	1,610,750
670	TAXES AND LICENSES	18,080	25,218	20,000	20,000
600	OTHER OBJECTS	18,080	25,218	20,000	20,000
Total Function 4000	FACILITIES ACQ. AND CONSTRCT	1,846,072	218,756	2,155,000	2,235,750
Total Fund 201	ASSET RESERVE FUND	2,188,637	367,455	2,725,000	2,905,750

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 \$1.63 per square feet for residential structures and \$0.82 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, other improvements at the varsity baseball field, modular carpet at Wascher and barn insulation at the High School.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 202	CONSTRUCTION EXCISE TAX				
	1130 CONSTRUCTION EXCISE TAX	556,419	563,307	400,000	400,000
	1510 INTEREST ON INVESTMENT	52,858	120,502	65,000	65,000
	1000 LOCAL SOURCES	609,277	683,809	465,000	465,000
	5400 RESOURCES - BEG FUND BAL	1,424,047	1,914,547	2,289,381	2,840,500
	5000 OTHER SOURCES	1,424,047	1,914,547	2,289,381	2,840,500
Total Fund 202	CONSTRUCTION EXCISE TAX	2,033,324	2,598,356	2,754,381	3,305,500

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 202	CONSTRUCTION EXCISE TAX				
Function 4000	FACILITIES ACQ. AND CONSTRCT				
389	OTHER NON-INST PROF SRVCS	3,132	5,136	75,000	75,000
300	PURCHASED SERVICES	3,132	5,136	75,000	75,000
520	BUILDINGS ACQUISITION	115,645	0	2,429,381	2,980,500
530	IMPROVEMNTS OT THAN BLDGS	0	33,961	250,000	250,000
500	CAPITAL OUTLAY	115,645	33,961	2,679,381	3,230,500
Total Function 4000	FACILITIES ACQ. AND CONSTRCT	118,777	39,096	2,754,381	3,305,500
Total Fund 202	CONSTRUCTION EXCISE TAX	118,777	39,096	2,754,381	3,305,500

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.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 203	TEXTBOOK-TECH RESERVE				
	1510 INTEREST ON INVESTMENT	14,041	41,828	30,000	30,000
	1000 LOCAL SOURCES	14,041	41,828	30,000	30,000
	5200 INTERFUND TRANSFERS	250,000	250,000	250,000	250,000
	5400 RESOURCES - BEG FUND BAL	466,036	726,563	690,681	911,950
	5000 OTHER SOURCES	716,036	976,563	940,681	1,161,950
Total Fund 203	TEXTBOOK-TECH RESERVE	730,077	1,018,391	970,681	1,191,950

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 203	TEXTBOOK-TECH RESERVE				
Function 1111	ELEM INSTRUCTION				
420	TEXTBOOKS	3,514	0	100,000	100,000
400	SUPPLIES AND MATERIALS	3,514	0	100,000	100,000
Total Function 1111	ELEM INSTRUCTION	3,514	0	100,000	100,000
Function 1121	MIDDLE SCH INSTRUCTION				
420	TEXTBOOKS	0	0	100,000	100,000
400	SUPPLIES AND MATERIALS	0	0	100,000	100,000
Total Function 1121	MIDDLE SCH INSTRUCTION	0	0	100,000	100,000
Function 1131	HIGH SCHOOL INSTRUCTION				
420	TEXTBOOKS	0	0	470,681	691,950
480	COMPUTER HARDWARE	0	0	150,000	150,000
400	SUPPLIES AND MATERIALS	0	0	620,681	841,950
Total Function 1131	HIGH SCHOOL INSTRUCTION	0	0	620,681	841,950
Function 1291	ELL PROGRAMS				
420	TEXTBOOKS	0	1,442	0	0
400	SUPPLIES AND MATERIALS	0	1,442	0	0
Total Function 1291	ELL PROGRAMS	0	1,442	0	0
Function 2660	TECHNOLOGY SERVICES				
480	COMPUTER HARDWARE	0	0	150,000	150,000
400	SUPPLIES AND MATERIALS	0	0	150,000	150,000
Total Function 2660	TECHNOLOGY SERVICES	0	0	150,000	150,000
Total Fund 203	TEXTBOOK-TECH RESERVE	3,514	1,442	970,681	1,191,950

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. \$250,000 is currently budgeted to be transferred for the 2025-26 school year.

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.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 205	INSURANCE RESERVE FUND				
	1510 INTEREST ON INVESTMENT	8,170	8,825	7,500	5,000
	1990 MISCELLANEOUS	17,088	445,350	150,000	75,000
	1000 LOCAL SOURCES	25,258	454,174	157,500	80,000
	5200 INTERFUND TRANSFERS	0	0	0	250,000
	5400 RESOURCES - BEG FUND BAL	307,330	233,623	377,470	57,853
	5000 OTHER SOURCES	307,330	233,623	377,470	307,853
Total Fund 205	INSURANCE RESERVE FUND	332,588	687,797	534,970	387,853

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 205	INSURANCE RESERVE FUND				
Function 1111	ELEM INSTRUCTION				
300	PURCHASED SERVICES	0	1,553	0	0
300	PURCHASED SERVICES	0	1,553	0	0
410	SUPPLIES	0	3,383	0	0
460	EQUIPMENT <\$5000	0	0	50,000	50,000
400	SUPPLIES AND MATERIALS	0	3,383	50,000	50,000
Total Function 1111 ELEM INSTRUCTION		0	4,935	50,000	50,000
Function 2540	OPER/MAINT PLANT SERV				
112	CLASSIFIED SALARIES	12,016	0	0	0
114	SUPERVISORS/CONFIDENTIAL	32,574	66,155	70,852	75,882
130	ADDITIONAL WAGES	0	4,643	0	0
100	SALARIES	44,591	70,798	70,852	75,882
210	PERS	3,056	16,085	17,100	22,188
220	FICA/MEDICARE	3,388	5,354	5,425	5,805
230	OTHER PAYROLL COSTS	155	111	1,525	1,442
240	CONTRACTUAL EMPLOYEE BNFTS	11,591	20,978	21,652	22,536
200	ASSOCIATED PAYROLL COSTS	18,190	42,528	45,702	51,971
310	INSTRUC/PROF/TECH SRVCS	160	759	0	0
320	PROPERTY SERVICES	0	431,550	268,416	110,000
340	TRAVEL	591	0	0	0
389	OTHER NON-INST PROF SRVCS	24,008	13,953	15,000	15,000
300	PURCHASED SERVICES	24,759	446,262	283,416	125,000
410	SUPPLIES	3,851	9,115	2,500	2,500
460	EQUIPMENT <\$5000	5,139	4,031	52,500	52,500
480	COMPUTER HARDWARE	801	0	0	0
400	SUPPLIES AND MATERIALS	9,791	13,146	55,000	55,000
640	DUES AND FEES	1,634	1,014	5,000	5,000
600	OTHER OBJECTS	1,634	1,014	5,000	5,000

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	205	INSURANCE RESERVE FUND				
Total Function	2540	OPER/MAINT PLANT SERV	98,965	573,748	459,970	312,853
Function	2640	STAFF SERVICES				
	230	OTHER PAYROLL COSTS	0	25,337	25,000	25,000
	200	ASSOCIATED PAYROLL COSTS	0	25,337	25,000	25,000
Total Function	2640	STAFF SERVICES	0	25,337	25,000	25,000
Total Fund	205	INSURANCE RESERVE FUND	98,965	604,021	534,970	387,853

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.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 208	ASB SECONDARY SCHOOLS				
	1700 SECONDARY ASB	1,143,527	1,237,891	1,250,000	1,250,000
	1000 LOCAL SOURCES	1,143,527	1,237,891	1,250,000	1,250,000
	5400 RESOURCES - BEG FUND BAL	574,673	630,556	400,000	600,000
	5000 OTHER SOURCES	574,673	630,556	400,000	600,000
Total Fund 208	ASB SECONDARY SCHOOLS	1,718,200	1,868,447	1,650,000	1,850,000

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 208	ASB SECONDARY SCHOOLS				
Function 1122	MIDDLE CO-CURRICULAR				
410	SUPPLIES	161,322	126,026	500,000	500,000
400	SUPPLIES AND MATERIALS	161,322	126,026	500,000	500,000
Total Function 1122	MIDDLE CO-CURRICULAR	161,322	126,026	500,000	500,000
Function 1132	HIGH SCHOOL EXTRACURRICLR				
410	SUPPLIES	926,322	1,034,968	1,150,000	1,350,000
400	SUPPLIES AND MATERIALS	926,322	1,034,968	1,150,000	1,350,000
Total Function 1132	HIGH SCHOOL EXTRACURRICLR	926,322	1,034,968	1,150,000	1,350,000
Total Fund 208	ASB SECONDARY SCHOOLS	1,087,644	1,160,994	1,650,000	1,850,000

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 2024-25 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 \$6.6 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
200 - GRANT FUNDS (210-295)
TOTAL RESOURCES BY SUBFUND

Sub-Fund	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	PROPOSED BUDGET
		2022-23	2023-24	2024-25	2025-26
210	Miscellaneous Donations/Grants	39,885	54,700	80,000	80,000
211	Title IC - Migrant ED Programs	50,243	48,245	112,020	112,020
212	Title 1A (Improving Education of Disadvantaged)	1,294,598	1,372,622	1,600,338	1,594,052
213	ESSER (Elementary & Secondary Education Relief)	5,340,557	2,693,283	-	-
215	FEMA	28,757	10,072	10,000	-
216	IDEA Funds - Special Education	1,344,932	1,352,075	1,775,000	1,793,845
220	Title IIA Improving Teacher Quality	142,444	111,014	372,000	357,687
221	Matched Savings Program	15,723	15,669	12,000	16,500
223	Section 125	10,979	10,979	11,000	11,000
226	Title III - English Learners	107,081	141,522	195,000	187,688
234	Rutherford Music Fund	3,419	-	900	900
235	SPED Work Experience	2,804	2,583	1,000	350
239	STEM Camp	1,979	6,848	1,979	6,800
243	McKinney Homeless Grant	21,411	112,470	175,000	100,000
244	Early Literacy	-	464,239	483,187	937,421
246	Recruit and Retain/Grow Your Own	865,876	142,355	590,000	300,000
250	ODE Facilities Grant	4,914	2,941	72,000	70,000
251	School Investment Account	6,325,333	5,943,750	7,283,490	6,596,600
252	Measure 98 Program	2,049,019	1,883,857	2,049,506	2,108,739
253	Yamhill CCO	1,227	255,270	200,000	250,000
255	Rural/Low Income Schools	14,256	1,054	-	-
256	Educator Health/Wellness	12,389	-	-	75,000
257	Outdoor School	111,074	321,003	190,000	320,000
258	MWEC (Mid Willamette Education Consortium)	37,412	56,831	40,000	40,000
259	PGE Public Purpose Grant	124,722	136,389	142,500	156,000
260	PreSchool Donation	2,586	-	20,000	20,000
261	Ready for Kindergarten	9,109	-	-	-
262	Sue Buel Food Pantry	250	-	-	-
263	Kiwanis's Homeless Grant	-	-	27,865	27,500
264	Pathway Scholarships	9,000	5,500	-	-
269	School Garden Grant	-	6,081	165,000	150,000
271	OR Community Early Literacy	-	-	40,000	40,000
272	CTE Revitalization	-	-	148,408	-
273	JUUL/ALTRIA - Vaping Settlement Fund	-	67,770	40,000	57,000
274	ODE Summer Learning Grants	534,360	-	1,400,000	1,400,000
275	After School Elementary (Success Now)	15,994	15,994	15,000	16,000
276	NIKE AVID Grant	-	-	15,000	15,000
277	21st Century After School Grant	726,575	-	-	-
278	CTE Pathways	92,671	54,720	103,000	119,942
279	OR Community Summer Grant	30,159	811	-	-
280	Elementary Student Body Funds	114,858	122,052	121,150	126,800
295	Reserve for New Grants	-	-	1,450,000	1,450,000
	Other Miscellaneous Grants	373,901	389,886	293,900	297,700
Total		19,860,499	15,802,582	19,236,244	18,834,544

McMinnville School District 40
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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
	1740 FEES	83,426	33,353	20,000	20,000
	1920 DONATIONS PRIVATE SOURCE	84,848	104,347	415,765	490,400
	1990 MISCELLANEOUS	114,431	249,012	49,500	10,350
	1000 LOCAL SOURCES	282,706	386,712	485,265	520,750
	2199 OTHER INTERMEDIATE SOURCE	37,412	60,831	40,000	40,000
	2200 RESTRICTED REVENUE	1,227	255,270	200,000	250,000
	2000 INTERMEDIATE SOURCES	38,640	316,100	240,000	290,000
	3298 STATE GRANT CARRYOVER	0	0	750,334	0
	3299 STATE RESTRICTED GRANTS	10,140,603	8,837,119	11,962,258	12,232,702
	3000 STATE SOURCES	10,140,603	8,837,119	12,712,592	12,232,702
	4500 RESTRICT REV FEDERAL	7,715,935	4,827,873	3,892,000	4,400,009
	4501 FED GRANT CARRYOVER	826,916	782,857	1,018,651	580,234
	4504 FEDERAL OTHER	328,118	159,797	241,687	103,029
	4515 32005 - IDEA SEC 619	17,223	12,459	25,000	0
	4516 32006 - IDEA EQUIP&SUPP	94,128	0	0	0
	4700 GRANTS-IN-AID FED GOV	50,243	48,245	112,020	112,020
	4000 FEDERAL SOURCES	9,032,562	5,831,231	5,289,358	5,195,292
	5400 RESOURCES - BEG FUND BAL	365,988	431,420	509,029	595,800
	5000 OTHER SOURCES	365,988	431,420	509,029	595,800
Total Fund 200	GRANT FUNDS (210-295)	19,860,499	15,802,582	19,236,244	18,834,544

McMinnville School District 40
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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	200 GRANT FUNDS (210-295)				
1111	ELEM INSTRUCTION	4,101,593	2,537,088	2,714,776	3,120,156
1113	ELEM EXTRA CURRICULAR	997	691	100,000	100,000
1121	MIDDLE SCH INSTRUCTION	1,968,506	1,722,937	1,624,387	1,506,324
1122	MIDDLE CO-CURRICULAR	21,280	74,229	143,767	53,000
1131	HIGH SCHOOL INSTRUCTION	2,114,394	1,456,837	1,731,049	1,653,368
1132	HIGH SCHOOL EXTRACURRICLR	0	12,892	2,400	2,400
1140	PRE-K PROGRAMS	173,129	194,338	231,639	247,794
1220	PROGRAMS FOR DISABILITIES	402,553	600,283	784,423	700,276
1250	LESS RESTRICTIVE LEARNING CTR - LRC	640,851	486,742	1,142,774	1,019,506
1270	REMEDATION AND TITLE 1	1,889,281	1,523,274	1,739,564	1,655,138
1280	ALT ED/EGC	41,529	66,430	1,200	0
1291	ELL PROGRAMS	58,072	185,819	197,754	165,110
1400	SUMMER SCHOOL PROGRAMS	725,130	33,411	1,605,023	1,635,176
Major Function 1000	INSTRUCTION	12,137,315	8,894,971	12,018,756	11,858,248
2110	STUDENT SUPPORT SERVICES	657,133	720,485	841,080	985,891
2120	GUIDANCE SERVICES	301,189	393,577	300,934	333,571
2130	HEALTH SERVICES	279,262	301,972	56,393	62,278
2140	PSYCHOLOGICAL SERVICES	642,856	993,381	657,539	591,134
2150	SPEECH/AUDIOLOGY SERVICES	196,099	475,941	326,956	411,705
2190	STDT SERVICE DIRECTION/SUPPORT	180,928	0	0	0
2210	IMPROVEMENT INSTRUCTION SVCS	2,155,458	1,494,913	1,924,917	1,728,212
2220	EDUCATIONAL MEDIA SVCS	10,068	18,583	104,545	105,300
2240	STAFF DEVELOPMENT	357,966	511,579	1,104,630	1,076,795
2310	BOARD OF ED SERVICES	0	605	0	0
2410	OFFICE OF THE PRINCIPAL	788,572	546,993	591,964	530,339
2490	OTHER SUPPORT/ADMIN	50,391	47,776	106,049	133,643
2540	OPER/MAINT PLANT SERV	222,024	85,867	40,000	57,000
2550	STUDENT TRANSPORTATION	94,405	35,631	0	0
2570	INTERNAL SERV	150,934	33,848	0	0
2610	CENTRAL SUPPORT SERVICES	1,122	259	0	0
2640	STAFF SERVICES	878,264	141,115	601,000	386,000
2660	TECHNOLOGY SERVICES	149,420	2,941	72,000	70,000
Major Function 2000	SUPPORT SERVICES	7,116,091	5,805,466	6,728,007	6,471,868
3300	COMMUNITY SERVICES	70,738	64,383	208,981	210,427
3500	CARE OF CHILDREN SERVICES	104,935	58,826	38,000	38,000
Major Function 3000	ENTERPRISE/COMMUNITY SERVICES	175,673	123,209	246,981	248,427
4000	FACILITIES ACQ. AND CONSTRCT	0	0	242,500	256,000
Major Function 4000	FACILITIES ACQ. AND CONSTRCT	0	0	242,500	256,000
Total Fund	GRANT FUNDS (210-295)	19,429,079	14,823,646	19,236,244	18,834,543

McMinnville School District 40
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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1111	ELEM INSTRUCTION				
111	LICENSED SALARIES	1,206,305	854,949	755,485	837,695
112	CLASSIFIED SALARIES	802,754	283,446	318,499	456,741
118	EXTRA-DUTY SALARIES	0	42,750	0	0
120	SUBSTITUTE WAGES	281	0	0	0
130	ADDITIONAL WAGES	678	951	227,653	73,739
100	SALARIES	2,010,018	1,182,097	1,301,637	1,368,175
210	PERS	516,643	319,488	301,267	369,253
220	FICA/MEDICARE	151,837	88,203	84,510	101,374
230	OTHER PAYROLL COSTS	8,072	5,411	20,941	22,694
240	CONTRACTUAL EMPLOYEE BNFTS	563,366	296,771	376,943	501,958
200	ASSOCIATED PAYROLL COSTS	1,239,919	709,873	783,660	995,279
300	PURCHASED SERVICES	6,231	14,481	0	0
310	INSTRUC/PROF/TECH SRVCS	98,904	239,493	240,000	370,000
330	STUDENT TRANSPORTATION	7,258	9,524	0	0
340	TRAVEL	1,982	139	0	0
300	PURCHASED SERVICES	114,376	263,637	240,000	370,000
410	SUPPLIES	36,000	74,288	389,480	386,700
420	TEXTBOOKS	686,496	307,194	0	0
480	COMPUTER HARDWARE	14,783	0	0	0
400	SUPPLIES AND MATERIALS	737,279	381,482	389,480	386,700
Total Function 1111	ELEM INSTRUCTION	4,101,593	2,537,088	2,714,776	3,120,156
Function 1113	ELEM EXTRA CURRICULAR				
410	SUPPLIES	997	691	100,000	100,000
400	SUPPLIES AND MATERIALS	997	691	100,000	100,000
Total Function 1113	ELEM EXTRA CURRICULAR	997	691	100,000	100,000
Function 1121	MIDDLE SCH INSTRUCTION				
111	LICENSED SALARIES	847,681	772,484	528,452	558,831

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1121	MIDDLE SCH INSTRUCTION				
112	CLASSIFIED SALARIES	168,217	77,794	211,562	125,389
130	ADDITIONAL WAGES	2,371	0	0	0
100	SALARIES	1,018,270	850,278	740,014	684,220
210	PERS	276,689	236,787	210,687	190,826
220	FICA/MEDICARE	78,723	64,212	58,961	54,693
230	OTHER PAYROLL COSTS	4,064	4,081	13,760	11,100
240	CONTRACTUAL EMPLOYEE BNFTS	265,970	207,957	218,965	180,485
200	ASSOCIATED PAYROLL COSTS	625,446	513,036	502,373	437,104
310	INSTRUC/PROF/TECH SRVCS	1,193	9,466	30,000	28,000
330	STUDENT TRANSPORTATION	0	101	0	0
340	TRAVEL	22,574	14,708	20,000	18,000
300	PURCHASED SERVICES	23,767	24,275	50,000	46,000
410	SUPPLIES	59,602	71,074	205,000	200,000
420	TEXTBOOKS	200,735	224,021	0	0
460	EQUIPMENT <\$5000	1,825	1,503	113,000	125,000
480	COMPUTER HARDWARE	17,347	4,331	0	0
400	SUPPLIES AND MATERIALS	279,509	300,929	318,000	325,000
630	UNRECOVERABLE BAD DEBT W/O	0	24,400	0	0
640	DUES AND FEES	21,515	10,018	14,000	14,000
600	OTHER OBJECTS	21,515	34,418	14,000	14,000
Total Function 1121	MIDDLE SCH INSTRUCTION	1,968,506	1,722,937	1,624,387	1,506,324
Function 1122	MIDDLE CO-CURRICULAR				
118	EXTRA-DUTY SALARIES	0	0	56,150	0
100	SALARIES	0	0	56,150	0
210	PERS	0	0	17,317	0
220	FICA/MEDICARE	0	0	4,295	0
230	OTHER PAYROLL COSTS	0	0	1,005	0
200	ASSOCIATED PAYROLL COSTS	0	0	22,617	0
310	INSTRUC/PROF/TECH SRVCS	1,200	0	0	0
300	PURCHASED SERVICES	1,200	0	0	0

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1122	MIDDLE CO-CURRICULAR				
410	SUPPLIES	4,427	74,229	65,000	53,000
460	EQUIPMENT <\$5000	14,453	0	0	0
400	SUPPLIES AND MATERIALS	18,880	74,229	65,000	53,000
640	DUES AND FEES	1,200	0	0	0
600	OTHER OBJECTS	1,200	0	0	0
Total Function 1122	MIDDLE CO-CURRICULAR	21,280	74,229	143,767	53,000
Function 1131	HIGH SCHOOL INSTRUCTION				
111	LICENSED SALARIES	947,427	741,904	796,728	828,590
112	CLASSIFIED SALARIES	66,000	0	0	0
118	EXTRA-DUTY SALARIES	540	0	0	0
130	ADDITIONAL WAGES	2,035	2,317	10,000	0
100	SALARIES	1,016,001	744,222	806,728	828,590
210	PERS	282,120	215,066	245,711	242,280
220	FICA/MEDICARE	77,554	56,258	60,950	63,387
230	OTHER PAYROLL COSTS	5,380	3,375	17,130	15,743
240	CONTRACTUAL EMPLOYEE BNFTS	166,549	154,070	188,173	210,226
200	ASSOCIATED PAYROLL COSTS	531,603	428,768	511,963	531,636
300	PURCHASED SERVICES	15,192	19,492	6,500	6,500
310	INSTRUC/PROF/TECH SRVCS	102,922	7,048	26,626	8,000
330	STUDENT TRANSPORTATION	443	3,190	2,000	2,000
340	TRAVEL	13,067	8,682	12,000	12,000
374	OTHER STDT TUITION PAYMENTS	9,000	7,500	0	0
300	PURCHASED SERVICES	140,623	45,912	47,126	28,500
410	SUPPLIES	134,252	123,753	303,432	207,192
420	TEXTBOOKS	228,271	102,173	40,000	40,000
460	EQUIPMENT <\$5000	21,088	7,000	7,000	7,000
480	COMPUTER HARDWARE	32,148	0	0	0
400	SUPPLIES AND MATERIALS	415,759	232,926	350,432	254,192
640	DUES AND FEES	9,957	5,009	10,000	10,000
651	PROP & LIAB INSUR	450	0	450	450
690	GRANT INDIRECT CHARGES	0	0	4,350	0

Requirements Report

			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)					
600	OTHER OBJECTS		10,407	5,009	14,800	10,450
Total Function 1131	HIGH SCHOOL INSTRUCTION		2,114,394	1,456,837	1,731,049	1,653,368
Function 1132	HIGH SCHOOL EXTRACURRICLR					
410	SUPPLIES		0	12,892	2,400	2,400
400	SUPPLIES AND MATERIALS		0	12,892	2,400	2,400
Total Function 1132	HIGH SCHOOL EXTRACURRICLR		0	12,892	2,400	2,400
Function 1140	PRE-K PROGRAMS					
112	CLASSIFIED SALARIES		97,584	104,013	112,037	121,192
130	ADDITIONAL WAGES		8,736	0	0	0
100	SALARIES		106,320	104,013	112,037	121,192
210	PERS		20,783	23,682	27,830	35,436
220	FICA/MEDICARE		7,911	7,670	8,571	9,271
230	OTHER PAYROLL COSTS		378	411	2,409	2,303
240	CONTRACTUAL EMPLOYEE BNFTS		37,737	58,563	60,792	59,591
200	ASSOCIATED PAYROLL COSTS		66,809	90,325	99,602	106,601
410	SUPPLIES		0	0	20,000	20,000
400	SUPPLIES AND MATERIALS		0	0	20,000	20,000
Total Function 1140	PRE-K PROGRAMS		173,129	194,338	231,639	247,794
Function 1220	PROGRAMS FOR DISABILITIES					
111	LICENSED SALARIES		124,939	89,696	159,025	184,543
112	CLASSIFIED SALARIES		68,796	51,500	53,635	95,563
130	ADDITIONAL WAGES		3,922	15,523	5,000	5,000
100	SALARIES		197,656	156,719	217,660	285,106
210	PERS		48,672	40,340	63,916	83,453
220	FICA/MEDICARE		15,068	11,965	16,569	21,728
230	OTHER PAYROLL COSTS		687	489	5,122	5,872
240	CONTRACTUAL EMPLOYEE BNFTS		95,129	60,855	81,156	104,117
200	ASSOCIATED PAYROLL COSTS		159,556	113,649	166,763	215,170
300	PURCHASED SERVICES		2,717	4,692	0	0
310	INSTRUC/PROF/TECH SRVCS		42,624	0	100,000	0

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1220	PROGRAMS FOR DISABILITIES				
371	STDT TUITN PMTS\OT DIST IN ST	0	325,064	300,000	200,000
300	PURCHASED SERVICES	45,341	329,756	400,000	200,000
410	SUPPLIES	0	159	0	0
400	SUPPLIES AND MATERIALS	0	159	0	0
Total Function 1220	PROGRAMS FOR DISABILITIES	402,553	600,283	784,423	700,276
Function 1250	LESS RESTRICTIVE LEARNING CTR - LRC				
111	LICENSED SALARIES	74,667	58,417	185,151	198,818
112	CLASSIFIED SALARIES	162,070	184,776	315,264	247,286
120	SUBSTITUTE WAGES	516	0	0	0
151	STUDENT LABOR	589	1,093	0	0
100	SALARIES	237,842	244,286	500,415	446,104
210	PERS	46,203	54,788	119,470	117,257
220	FICA/MEDICARE	17,704	17,526	36,042	31,887
230	OTHER PAYROLL COSTS	848	1,404	6,421	5,436
240	CONTRACTUAL EMPLOYEE BNFTS	78,105	115,867	209,198	156,412
200	ASSOCIATED PAYROLL COSTS	142,860	189,585	371,131	310,992
300	PURCHASED SERVICES	1,154	1,605	25,000	25,000
310	INSTRUC/PROF/TECH SRVCS	22,528	0	0	0
300	PURCHASED SERVICES	23,682	1,605	25,000	25,000
410	SUPPLIES	87,621	13,259	106,128	92,411
420	TEXTBOOKS	66,021	0	100,000	100,000
460	EQUIPMENT <\$5000	23,019	0	0	0
470	COMPUTER SOFTWARE	10,570	0	0	0
480	COMPUTER HARDWARE	22,263	0	0	0
400	SUPPLIES AND MATERIALS	209,494	13,259	206,128	192,411
690	GRANT INDIRECT CHARGES	26,973	38,008	40,100	45,000
600	OTHER OBJECTS	26,973	38,008	40,100	45,000
Total Function 1250	LESS RESTRICTIVE LEARNING CTR - LRC	640,851	486,742	1,142,774	1,019,506
Function 1270	REMEDIATION AND TITLE 1				

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026		
Fund	200	GRANT FUNDS (210-295)					
Function	1270	REMEDATION AND TITLE 1					
	111	LICENSED SALARIES	315,948	326,617	603,261	858,603	
	112	CLASSIFIED SALARIES	381,759	418,397	437,285	167,558	
	118	EXTRA-DUTY SALARIES	76,998	0	0	0	
	130	ADDITIONAL WAGES	378,328	157,777	0	0	
100		SALARIES	1,153,032	902,791	1,040,546	1,026,161	
	210	PERS	282,057	235,864	217,567	241,570	
	220	FICA/MEDICARE	85,077	65,981	60,477	63,201	
	230	OTHER PAYROLL COSTS	4,022	3,971	16,997	15,697	
	240	CONTRACTUAL EMPLOYEE BNFTS	274,665	302,657	381,377	285,009	
200		ASSOCIATED PAYROLL COSTS	645,822	608,473	676,418	605,477	
	300	PURCHASED SERVICES	6,295	7,199	0	0	
300		PURCHASED SERVICES	6,295	7,199	0	0	
	410	SUPPLIES	55,061	4,812	22,600	23,500	
	470	COMPUTER SOFTWARE	9,000	0	0	0	
	480	COMPUTER HARDWARE	144	0	0	0	
400		SUPPLIES AND MATERIALS	64,205	4,812	22,600	23,500	
	690	GRANT INDIRECT CHARGES	19,927	0	0	0	
600		OTHER OBJECTS	19,927	0	0	0	
Total Function	1270	REMEDATION AND TITLE 1	1,889,281	1,523,274	1,739,564	1,655,138	
Function	1280	ALT ED/EGC					
	112	CLASSIFIED SALARIES	18,839	35,694	0	0	
100		SALARIES	18,839	35,694	0	0	
	210	PERS	4,092	8,125	0	0	
	220	FICA/MEDICARE	1,434	2,643	0	0	
	230	OTHER PAYROLL COSTS	70	142	0	0	
	240	CONTRACTUAL EMPLOYEE BNFTS	17,094	19,827	0	0	
200		ASSOCIATED PAYROLL COSTS	22,689	30,737	0	0	
	410	SUPPLIES	0	0	1,200	0	
400		SUPPLIES AND MATERIALS	0	0	1,200	0	
Total Function	1280	ALT ED/EGC	41,529	66,430	1,200	0	116

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1291	ELL PROGRAMS				
111	LICENSED SALARIES	0	0	45,000	41,288
112	CLASSIFIED SALARIES	26,480	25,089	71,706	45,767
130	ADDITIONAL WAGES	727	18,785	0	0
100	SALARIES	27,207	43,873	116,706	87,055
210	PERS	5,938	10,308	32,590	23,900
220	FICA/MEDICARE	2,081	3,220	8,928	6,944
230	OTHER PAYROLL COSTS	98	30	2,217	1,725
240	CONTRACTUAL EMPLOYEE BNFTS	15,891	14,859	35,812	18,654
200	ASSOCIATED PAYROLL COSTS	24,008	28,417	79,548	51,223
310	INSTRUC/PROF/TECH SRVCS	0	1,121	0	0
340	TRAVEL	0	2,609	0	0
300	PURCHASED SERVICES	0	3,730	0	0
410	SUPPLIES	6,056	29,280	1,500	26,832
420	TEXTBOOKS	0	72,414	0	0
470	COMPUTER SOFTWARE	0	4,320	0	0
480	COMPUTER HARDWARE	800	3,785	0	0
400	SUPPLIES AND MATERIALS	6,857	109,798	1,500	26,832
Total Function 1291	ELL PROGRAMS	58,072	185,819	197,754	165,110
Function 1400	SUMMER SCHOOL PROGRAMS				
118	EXTRA-DUTY SALARIES	0	0	29,400	29,400
130	ADDITIONAL WAGES	293,515	15,862	857,874	857,874
151	STUDENT LABOR	33,128	0	28,000	28,000
100	SALARIES	326,643	15,862	915,274	915,274
210	PERS	63,906	4,510	258,900	258,900
220	FICA/MEDICARE	24,975	1,183	74,100	74,100
230	OTHER PAYROLL COSTS	1,176	113	5,910	5,910
240	CONTRACTUAL EMPLOYEE BNFTS	0	126	0	0
200	ASSOCIATED PAYROLL COSTS	90,057	5,933	338,910	338,910
300	PURCHASED SERVICES	154	0	0	0
310	INSTRUC/PROF/TECH SRVCS	105,322	0	0	0

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 1400	SUMMER SCHOOL PROGRAMS				
330	STUDENT TRANSPORTATION	0	3,490	116,700	116,700
340	TRAVEL	34	0	0	0
350	COMMUNICATION	15,617	0	0	0
389	OTHER NON-INST PROF SRVCS	40,800	0	0	0
300	PURCHASED SERVICES	161,926	3,490	116,700	116,700
410	SUPPLIES	100,414	8,126	121,079	151,232
460	EQUIPMENT <\$5000	13,199	0	46,700	46,700
470	COMPUTER SOFTWARE	15,390	0	0	0
400	SUPPLIES AND MATERIALS	129,004	8,126	167,779	197,932
540	EQUIPMENT >\$5000	17,500	0	0	0
500	CAPITAL OUTLAY	17,500	0	0	0
690	GRANT INDIRECT CHARGES	0	0	66,360	66,360
600	OTHER OBJECTS	0	0	66,360	66,360
Total Function 1400	SUMMER SCHOOL PROGRAMS	725,130	33,411	1,605,023	1,635,176
Function 2110	STUDENT SUPPORT SERVICES				
111	LICENSED SALARIES	260,871	272,918	289,980	436,874
112	CLASSIFIED SALARIES	35,726	52,733	54,008	54,843
114	SUPERVISORS/CONFIDENTIAL	0	18,428	0	0
118	EXTRA-DUTY SALARIES	16,583	12,489	16,871	19,045
130	ADDITIONAL WAGES	33,604	3,220	17,500	17,500
100	SALARIES	346,785	359,789	378,359	528,262
210	PERS	91,169	103,118	108,075	149,503
220	FICA/MEDICARE	26,424	27,328	27,609	39,073
230	OTHER PAYROLL COSTS	1,158	1,288	7,762	9,726
240	CONTRACTUAL EMPLOYEE BNFTS	70,934	83,186	97,527	128,345
200	ASSOCIATED PAYROLL COSTS	189,685	214,921	240,974	326,647
300	PURCHASED SERVICES	1,620	113	0	0
320	PROPERTY SERVICES	18,685	0	0	0
340	TRAVEL	0	986	1,000	1,000
300	PURCHASED SERVICES	20,305	1,099	1,000	1,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2110	STUDENT SUPPORT SERVICES				
410	SUPPLIES	37,506	68,741	215,602	126,484
470	COMPUTER SOFTWARE	62,265	74,005	0	0
400	SUPPLIES AND MATERIALS	99,771	142,745	215,602	126,484
640	DUES AND FEES	0	179	0	0
690	GRANT INDIRECT CHARGES	587	1,753	5,145	3,500
600	OTHER OBJECTS	587	1,932	5,145	3,500
Total Function 2110	STUDENT SUPPORT SERVICES	657,133	720,485	841,080	985,891
Function 2120	GUIDANCE SERVICES				
111	LICENSED SALARIES	126,385	229,901	158,886	185,584
130	ADDITIONAL WAGES	16,341	6,902	4,000	0
100	SALARIES	142,726	236,804	162,886	185,584
210	PERS	38,747	68,099	49,001	54,265
220	FICA/MEDICARE	10,666	17,903	12,155	14,197
230	OTHER PAYROLL COSTS	506	1,508	3,416	3,526
240	CONTRACTUAL EMPLOYEE BNFTS	47,978	60,153	51,976	51,500
200	ASSOCIATED PAYROLL COSTS	97,897	147,663	116,547	123,488
300	PURCHASED SERVICES	1,496	1,811	1,000	1,000
310	INSTRUC/PROF/TECH SRVCS	8,544	0	2,000	2,000
330	STUDENT TRANSPORTATION	0	2,049	2,500	2,500
340	TRAVEL	7,435	3,000	4,000	4,000
350	COMMUNICATION	4,787	0	0	0
300	PURCHASED SERVICES	22,261	6,860	9,500	9,500
410	SUPPLIES	23,054	2,251	12,000	15,000
470	COMPUTER SOFTWARE	8,028	0	0	0
480	COMPUTER HARDWARE	7,223	0	0	0
400	SUPPLIES AND MATERIALS	38,305	2,251	12,000	15,000
Total Function 2120	GUIDANCE SERVICES	301,189	393,577	300,934	333,571
Function 2130	HEALTH SERVICES				
111	LICENSED SALARIES	98,950	105,891	33,929	38,741
112	CLASSIFIED SALARIES	60,847	74,451	0	0

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2130	HEALTH SERVICES				
130	ADDITIONAL WAGES	109	0	0	0
100	SALARIES	159,905	180,342	33,929	38,741
210	PERS	41,620	41,801	10,464	11,328
220	FICA/MEDICARE	13,527	13,275	2,596	2,964
230	OTHER PAYROLL COSTS	550	650	729	736
240	CONTRACTUAL EMPLOYEE BNFTS	62,020	65,904	8,674	8,509
200	ASSOCIATED PAYROLL COSTS	117,717	121,630	22,463	23,537
310	INSTRUC/PROF/TECH SRVCS	1,640	0	0	0
300	PURCHASED SERVICES	1,640	0	0	0
Total Function 2130	HEALTH SERVICES	279,262	301,972	56,393	62,278
Function 2140	PSYCHOLOGICAL SERVICES				
111	LICENSED SALARIES	351,723	420,668	390,474	360,905
130	ADDITIONAL WAGES	1,010	0	0	0
100	SALARIES	352,733	420,668	390,474	360,905
210	PERS	100,035	85,685	120,422	105,529
220	FICA/MEDICARE	26,312	21,679	29,871	27,609
230	OTHER PAYROLL COSTS	1,169	1,075	8,395	6,857
240	CONTRACTUAL EMPLOYEE BNFTS	98,406	81,707	108,377	90,234
200	ASSOCIATED PAYROLL COSTS	225,923	190,146	267,065	230,229
310	INSTRUC/PROF/TECH SRVCS	64,200	382,567	0	0
300	PURCHASED SERVICES	64,200	382,567	0	0
Total Function 2140	PSYCHOLOGICAL SERVICES	642,856	993,381	657,539	591,134
Function 2150	SPEECH/AUDIOLOGY SERVICES				
111	LICENSED SALARIES	74,658	95,893	93,620	154,762
112	CLASSIFIED SALARIES	40,658	43,445	88,806	78,950
120	SUBSTITUTE WAGES	1,141	0	0	0
100	SALARIES	116,457	139,338	182,426	233,712
210	PERS	30,791	23,903	50,932	68,337
220	FICA/MEDICARE	8,476	6,297	13,956	17,879

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2150	SPEECH/AUDIOLOGY SERVICES				
230	OTHER PAYROLL COSTS	393	494	3,922	4,441
240	CONTRACTUAL EMPLOYEE BNFTS	39,982	31,834	75,720	87,336
200	ASSOCIATED PAYROLL COSTS	79,642	62,527	144,530	177,993
310	INSTRUC/PROF/TECH SRVCS	0	274,076	0	0
300	PURCHASED SERVICES	0	274,076	0	0
Total Function 2150	SPEECH/AUDIOLOGY SERVICES	196,099	475,941	326,956	411,705
Function 2190	STDT SERVICE DIRECTION/SUPPORT				
113	ADMINISTRATORS	116,232	0	0	0
100	SALARIES	116,232	0	0	0
210	PERS	35,834	0	0	0
220	FICA/MEDICARE	8,956	0	0	0
230	OTHER PAYROLL COSTS	380	0	0	0
240	CONTRACTUAL EMPLOYEE BNFTS	19,526	0	0	0
200	ASSOCIATED PAYROLL COSTS	64,696	0	0	0
Total Function 2190	STDT SERVICE DIRECTION/SUPPORT	180,928	0	0	0
Function 2210	IMPROVEMENT INSTRUCTION SVCS				
111	LICENSED SALARIES	869,729	497,509	745,336	525,090
112	CLASSIFIED SALARIES	99,482	39,478	47,594	51,085
113	ADMINISTRATORS	116,232	99,835	118,259	217,067
114	SUPERVISORS/CONFIDENTIAL	75,733	61,983	86,120	87,842
118	EXTRA-DUTY SALARIES	2,500	4,456	3,500	5,312
130	ADDITIONAL WAGES	7,685	1,751	20,000	20,000
100	SALARIES	1,171,360	705,013	1,020,809	906,396
210	PERS	311,485	197,153	293,868	267,641
220	FICA/MEDICARE	88,564	52,765	75,216	66,731
230	OTHER PAYROLL COSTS	3,884	1,946	20,559	16,131
240	CONTRACTUAL EMPLOYEE BNFTS	230,483	142,813	238,087	194,933
200	ASSOCIATED PAYROLL COSTS	634,416	394,678	627,729	545,436
300	PURCHASED SERVICES	1,994	2,199	27,000	27,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2210	IMPROVEMENT INSTRUCTION SVCS				
310	INSTRUC/PROF/TECH SRVCS	44,210	4,993	32,000	32,000
320	PROPERTY SERVICES	168	0	0	0
330	STUDENT TRANSPORTATION	8,691	15,890	0	0
340	TRAVEL	21,798	761	2,500	2,500
389	OTHER NON-INST PROF SRVCS	0	109,110	0	0
300	PURCHASED SERVICES	76,861	132,955	61,500	61,500
410	SUPPLIES	24,776	15,174	9,000	9,000
460	EQUIPMENT <\$5000	2,966	750	0	0
470	COMPUTER SOFTWARE	90,248	79,771	0	0
400	SUPPLIES AND MATERIALS	117,990	95,696	9,000	9,000
640	DUES AND FEES	470	0	0	0
690	GRANT INDIRECT CHARGES	154,361	166,572	205,880	205,880
600	OTHER OBJECTS	154,831	166,572	205,880	205,880
Total Function 2210	IMPROVEMENT INSTRUCTION SVCS	2,155,458	1,494,913	1,924,917	1,728,212
Function 2220	EDUCATIONAL MEDIA SVCS				
410	SUPPLIES	10,068	13,208	104,545	105,300
430	LIBRARY BOOKS	0	5,375	0	0
400	SUPPLIES AND MATERIALS	10,068	18,583	104,545	105,300
Total Function 2220	EDUCATIONAL MEDIA SVCS	10,068	18,583	104,545	105,300
Function 2240	STAFF DEVELOPMENT				
111	LICENSED SALARIES	16,216	12,563	1,570	1,570
120	SUBSTITUTE WAGES	0	174	0	0
130	ADDITIONAL WAGES	78,763	145,435	225,740	188,740
100	SALARIES	94,979	158,172	227,310	190,310
210	PERS	26,431	44,032	26,590	25,840
220	FICA/MEDICARE	7,173	11,980	11,430	11,430
230	OTHER PAYROLL COSTS	395	506	1,009	1,009
240	CONTRACTUAL EMPLOYEE BNFTS	0	8,890	0	0
200	ASSOCIATED PAYROLL COSTS	33,999	65,408	39,029	38,279

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2240	STAFF DEVELOPMENT				
300	PURCHASED SERVICES	23,515	51,074	25,000	25,000
310	INSTRUC/PROF/TECH SRVCS	105,224	115,331	507,500	543,187
340	TRAVEL	50,173	46,166	16,300	16,300
300	PURCHASED SERVICES	178,912	212,572	548,800	584,487
410	SUPPLIES	50,076	75,427	258,491	232,719
480	COMPUTER HARDWARE	0	0	20,000	20,000
400	SUPPLIES AND MATERIALS	50,076	75,427	278,491	252,719
690	GRANT INDIRECT CHARGES	0	0	11,000	11,000
600	OTHER OBJECTS	0	0	11,000	11,000
Total Function 2240	STAFF DEVELOPMENT	357,966	511,579	1,104,630	1,076,795
Function 2310	BOARD OF ED SERVICES				
410	SUPPLIES	0	605	0	0
400	SUPPLIES AND MATERIALS	0	605	0	0
Total Function 2310	BOARD OF ED SERVICES	0	605	0	0
Function 2410	OFFICE OF THE PRINCIPAL				
112	CLASSIFIED SALARIES	143,549	145,913	160,028	165,812
113	ADMINISTRATORS	293,236	129,680	128,108	79,571
130	ADDITIONAL WAGES	2,459	0	0	0
100	SALARIES	439,244	275,593	288,137	245,383
210	PERS	116,962	72,570	79,260	76,524
220	FICA/MEDICARE	33,236	20,881	22,042	18,772
230	OTHER PAYROLL COSTS	1,485	153	6,195	4,662
240	CONTRACTUAL EMPLOYEE BNFTS	121,653	101,964	114,981	104,828
200	ASSOCIATED PAYROLL COSTS	273,337	195,569	222,478	204,786
300	PURCHASED SERVICES	249	0	0	0
310	INSTRUC/PROF/TECH SRVCS	1,400	16,000	0	0
340	TRAVEL	5,317	0	0	0
300	PURCHASED SERVICES	6,967	16,000	0	0
410	SUPPLIES	16,456	6,583	21,099	15,169

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			ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)					
400	SUPPLIES AND MATERIALS		16,456	6,583	21,099	15,169
690	GRANT INDIRECT CHARGES		52,569	53,248	60,250	65,000
600	OTHER OBJECTS		52,569	53,248	60,250	65,000
Total Function 2410	OFFICE OF THE PRINCIPAL		788,572	546,993	591,964	530,339
Function 2490	OTHER SUPPORT/ADMIN					
113	ADMINISTRATORS		35,173	33,209	70,011	84,468
100	SALARIES		35,173	33,209	70,011	84,468
210	PERS		9,750	9,501	23,462	29,767
220	FICA/MEDICARE		2,684	2,533	5,820	6,462
230	OTHER PAYROLL COSTS		114	56	1,636	1,605
240	CONTRACTUAL EMPLOYEE BNFTS		2,670	2,476	5,120	11,341
200	ASSOCIATED PAYROLL COSTS		15,219	14,567	36,038	49,175
Total Function 2490	OTHER SUPPORT/ADMIN		50,391	47,776	106,049	133,643
Function 2540	OPER/MAINT PLANT SERV					
112	CLASSIFIED SALARIES		50,537	28,558	0	0
114	SUPERVISORS/CONFIDENTIAL		82,314	0	0	0
100	SALARIES		132,851	28,558	0	0
210	PERS		18,149	2,509	0	0
220	FICA/MEDICARE		10,131	2,168	0	0
230	OTHER PAYROLL COSTS		1,492	896	0	0
240	CONTRACTUAL EMPLOYEE BNFTS		45,145	7,956	0	0
200	ASSOCIATED PAYROLL COSTS		74,917	13,529	0	0
320	PROPERTY SERVICES		0	300	0	0
300	PURCHASED SERVICES		0	300	0	0
410	SUPPLIES		5,355	1,054	0	0
460	EQUIPMENT <\$5000		8,901	21,956	40,000	57,000
400	SUPPLIES AND MATERIALS		14,256	23,010	40,000	57,000
540	EQUIPMENT >\$5000		0	20,471	0	0
500	CAPITAL OUTLAY		0	20,471	0	0

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Total Function 2540	OPER/MAINT PLANT SERV	222,024	85,867	40,000	57,000
Function 2550	STUDENT TRANSPORTATION				
330	STUDENT TRANSPORTATION	94,405	35,631	0	0
300	PURCHASED SERVICES	94,405	35,631	0	0
Total Function 2550	STUDENT TRANSPORTATION	94,405	35,631	0	0
Function 2570	INTERNAL SERV				
470	COMPUTER SOFTWARE	150,934	33,848	0	0
400	SUPPLIES AND MATERIALS	150,934	33,848	0	0
Total Function 2570	INTERNAL SERV	150,934	33,848	0	0
Function 2610	CENTRAL SUPPORT SERVICES				
300	PURCHASED SERVICES	0	259	0	0
389	OTHER NON-INST PROF SRVCS	1,122	0	0	0
300	PURCHASED SERVICES	1,122	259	0	0
Total Function 2610	CENTRAL SUPPORT SERVICES	1,122	259	0	0
Function 2640	STAFF SERVICES				
111	LICENSED SALARIES	266,543	0	0	0
112	CLASSIFIED SALARIES	223,393	46,732	0	0
113	ADMINISTRATORS	46,000	0	0	0
114	SUPERVISORS/CONFIDENTIAL	80,500	9,156	9,340	19,129
118	EXTRA-DUTY SALARIES	0	0	0	4,000
130	ADDITIONAL WAGES	5,416	934	125,000	0
151	STUDENT LABOR	0	10,145	0	0
100	SALARIES	621,853	66,967	134,340	23,129
210	PERS	152,483	12,974	2,320	6,771
220	FICA/MEDICARE	47,681	4,323	714	1,769
230	OTHER PAYROLL COSTS	3,091	660	201	439
240	CONTRACTUAL EMPLOYEE BNFTS	0	30,401	3,233	6,755
250	TUITION REIMBURSEMENT	0	0	325,000	157,137
200	ASSOCIATED PAYROLL COSTS	203,255	48,358	331,468	172,871

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 2640	STAFF SERVICES				
310	INSTRUC/PROF/TECH SRVCS	1,000	21,563	90,000	90,000
350	COMMUNICATION	1,900	0	0	0
300	PURCHASED SERVICES	2,900	21,563	90,000	90,000
410	SUPPLIES	24,065	161	15,692	91,000
400	SUPPLIES AND MATERIALS	24,065	161	15,692	91,000
640	DUES AND FEES	26,191	0	0	0
690	GRANT INDIRECT CHARGES	0	4,066	29,500	9,000
600	OTHER OBJECTS	26,191	4,066	29,500	9,000
Total Function 2640	STAFF SERVICES	878,264	141,115	601,000	386,000
Function 2660	TECHNOLOGY SERVICES				
310	INSTRUC/PROF/TECH SRVCS	53,966	0	0	0
350	COMMUNICATION	0	2,941	0	0
300	PURCHASED SERVICES	53,966	2,941	0	0
470	COMPUTER SOFTWARE	909	0	0	0
480	COMPUTER HARDWARE	94,545	0	72,000	70,000
400	SUPPLIES AND MATERIALS	95,454	0	72,000	70,000
Total Function 2660	TECHNOLOGY SERVICES	149,420	2,941	72,000	70,000
Function 3300	COMMUNITY SERVICES				
111	LICENSED SALARIES	15,393	9,044	19,465	20,569
112	CLASSIFIED SALARIES	0	0	10,000	10,000
130	ADDITIONAL WAGES	6,215	11,346	60,000	60,000
100	SALARIES	21,607	20,390	89,465	90,569
210	PERS	5,064	5,633	7,919	8,090
220	FICA/MEDICARE	1,529	1,553	1,224	1,309
230	OTHER PAYROLL COSTS	66	101	703	701
240	CONTRACTUAL EMPLOYEE BNFTS	0	1,041	2,170	2,258
200	ASSOCIATED PAYROLL COSTS	6,659	8,328	12,017	12,358
310	INSTRUC/PROF/TECH SRVCS	4,969	3,981	4,600	4,600
330	STUDENT TRANSPORTATION	400	63	0	0

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Function 3300	COMMUNITY SERVICES				
340	TRAVEL	4,299	4,542	0	0
350	COMMUNICATION	350	442	0	0
300	PURCHASED SERVICES	10,018	9,028	4,600	4,600
410	SUPPLIES	31,310	26,636	102,900	102,900
460	EQUIPMENT <\$5000	1,143	0	0	0
400	SUPPLIES AND MATERIALS	32,453	26,636	102,900	102,900
Total Function 3300	COMMUNITY SERVICES	70,738	64,383	208,981	210,427
Function 3500	CARE OF CHILDREN SERVICES				
112	CLASSIFIED SALARIES	48,020	27,806	0	0
100	SALARIES	48,020	27,806	0	0
210	PERS	10,430	6,330	0	0
220	FICA/MEDICARE	3,624	2,081	0	0
230	OTHER PAYROLL COSTS	180	217	0	0
240	CONTRACTUAL EMPLOYEE BNFTS	42,682	20,133	0	0
200	ASSOCIATED PAYROLL COSTS	56,915	28,761	0	0
310	INSTRUC/PROF/TECH SRVCS	0	0	18,000	18,000
340	TRAVEL	0	632	6,500	6,500
350	COMMUNICATION	0	0	4,500	4,500
300	PURCHASED SERVICES	0	632	29,000	29,000
410	SUPPLIES	0	1,491	6,500	6,500
460	EQUIPMENT <\$5000	0	135	2,500	2,500
400	SUPPLIES AND MATERIALS	0	1,625	9,000	9,000
Total Function 3500	CARE OF CHILDREN SERVICES	104,935	58,826	38,000	38,000
Function 4000	FACILITIES ACQ. AND CONSTRCT				
520	BUILDINGS ACQUISITION	0	0	242,500	256,000
500	CAPITAL OUTLAY	0	0	242,500	256,000
Total Function 4000	FACILITIES ACQ. AND CONSTRCT	0	0	242,500	256,000

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		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 200	GRANT FUNDS (210-295)				
Total Fund 200	GRANT FUNDS (210-295)	19,429,079	14,823,646	19,236,244	18,834,544

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, Willamette, Grandhaven, Memorial, 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 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
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	342,150	416,878	90,280	849,308
2020-21	189,823	189,861	174,080	533,764
2021-22	302,047	414,414	42,015	758,476
2022-23	304,542	464,094	49,326	817,962
2023-24	364,399	530,649	32,859	927,907

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 298	NUTRITION SERVICES				
	1510 INTEREST ON INVESTMENT	22,329	37,305	23,000	23,000
	1612 LUNCH	90,803	46,201	0	5,000
	1621 ALA CARTE SALES	5,209	7,090	165,000	2,000
	1622 ADULT MEAL SALES	4,131	6,256	5,000	6,000
	1690 CATERING	163,256	197,883	65,000	20,000
	1695 CATERING - WESD OASIS	0	0	0	45,000
	1699 CATERING - VENDING	0	0	0	85,000
	1920 DONATIONS PRIVATE SOURCE	0	124	15,000	15,000
	1940 SERVICES OTHER ED DIST	14,184	0	80,000	0
	1990 MISCELLANEOUS	0	0	5,000	0
	1991 REBATES	2,029	2,946	3,000	3,000
	1000 LOCAL SOURCES	301,939	297,805	361,000	204,000
	3102 STATE SCH FUND-LUNCH MTCH	21,995	24,451	25,000	25,000
	3299 STATE RESTRICTED GRANTS	33,021	49,458	50,000	50,000
	3000 STATE SOURCES	55,015	73,909	75,000	75,000
	4502 RST FED REV FRESH FR/VEGE	95,681	130,818	276,285	180,472
	4504 FEDERAL OTHER	120,158	87,206	50,000	50,000
	4505 FED SCHL LUNCH REIMBURSE	1,787,764	2,084,961	2,419,988	2,247,406
	4506 FED SCH BREAKFAST	731,655	894,111	1,055,213	1,038,019
	4507 FED SCHOOL DINNER	209,132	147,686	150,000	160,000
	4509 SUMMER FEEDING PROGRAM	61,707	41,144	65,000	75,000
	4900 COMMODITIES	278,001	185,716	219,427	238,791
	4909 SUMMER FEEDING - COMMODIT	24,841	237	500	250
	4000 FEDERAL SOURCES	3,308,939	3,571,879	4,236,413	3,989,938
	5400 RESOURCES - BEG FUND BAL	1,132,562	1,043,151	1,100,000	804,192
	5000 OTHER SOURCES	1,132,562	1,043,151	1,100,000	804,192
Total Fund 298	NUTRITION SERVICES	4,798,456	4,986,743	5,772,413	5,073,130

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 298	NUTRITION SERVICES				
Function 3100	NUTRITION SERVICES				
112	CLASSIFIED SALARIES	767,279	908,368	1,065,548	1,080,500
114	SUPERVISORS/CONFIDENTIAL	186,200	186,638	194,185	165,282
118	EXTRA-DUTY SALARIES	4,823	0	0	0
130	ADDITIONAL WAGES	44,350	54,902	32,500	37,000
151	STUDENT LABOR	17,962	30,431	30,000	30,000
100	SALARIES	1,020,614	1,180,339	1,322,233	1,312,782
210	PERS	211,211	254,346	304,200	373,920
220	FICA/MEDICARE	75,115	86,137	96,370	96,100
230	OTHER PAYROLL COSTS	17,771	21,902	27,150	23,892
240	CONTRACTUAL EMPLOYEE BNFTS	446,991	483,099	710,800	747,746
200	ASSOCIATED PAYROLL COSTS	751,088	845,484	1,138,520	1,241,658
300	PURCHASED SERVICES	77	347	0	0
310	INSTRUC/PROF/TECH SRVCS	7,983	2,835	10,000	10,000
320	PROPERTY SERVICES	58,296	72,386	105,000	96,500
340	TRAVEL	3,488	4,071	7,750	7,000
350	COMMUNICATION	2,495	2,312	10,500	4,400
300	PURCHASED SERVICES	72,339	81,951	133,250	117,900
410	SUPPLIES	290,690	210,374	554,350	391,850
450	FOOD	1,340,470	1,597,413	1,823,927	1,803,940
460	EQUIPMENT <\$5000	22,193	22,874	100,500	25,000
470	COMPUTER SOFTWARE	1,799	0	25,000	0
480	COMPUTER HARDWARE	4,489	12,178	100,000	10,000
400	SUPPLIES AND MATERIALS	1,659,641	1,842,839	2,603,777	2,230,790
540	EQUIPMENT >\$5000	228,299	179,797	544,633	140,000
500	CAPITAL OUTLAY	228,299	179,797	544,633	140,000
640	DUES AND FEES	23,324	29,123	30,000	30,000
600	OTHER OBJECTS	23,324	29,123	30,000	30,000
Total Function 3100	NUTRITION SERVICES	3,755,305	4,159,534	5,772,413	5,073,130

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 298 NUTRITION SERVICES					
Total Fund 298 NUTRITION SERVICES		3,755,305	4,159,534	5,772,413	5,073,130

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, 2025 and debt service payments for the 2025-26 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%	\$ 5,030,000	\$ 1,915,000	\$ 279,165	\$2,194,165
02/19/2004	13,715,000	4.40-5.53%	4,080,000	1,555,000	225,542	1,780,542
		Total	\$ 9,110,000	\$ 3,470,000	\$ 504,707	\$3,974,707

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 9,110,000	\$ 919,341	\$10,026,341



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

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 300	PERS DEBT SERVICE				
	1510 INTEREST ON INVESTMENT	69,863	129,191	45,000	50,000
	1970 SERVICE PROVIDE OTH FUNDS	3,439,045	3,556,368	3,747,283	3,924,707
	1000 LOCAL SOURCES	3,508,908	3,685,558	3,792,283	3,974,707
	5400 RESOURCES - BEG FUND BAL	502,914	563,949	200,000	200,000
	5000 OTHER SOURCES	502,914	563,949	200,000	200,000
Total Fund 300	PERS DEBT SERVICE	4,011,822	4,249,508	3,992,283	4,174,707

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 300 PERS DEBT SERVICE					
Function 5100 DEBT SERVICE					
610	REDEMPTION OF PRINCIPAL	2,480,000	2,780,000	3,115,000	3,470,000
620	INTEREST	967,873	831,299	677,283	504,707
600	OTHER OBJECTS	3,447,873	3,611,299	3,792,283	3,974,707
Total Function 5100 DEBT SERVICE		3,447,873	3,611,299	3,792,283	3,974,707
Function 7000 UNAPPROP ENDING FUND BAL					
820	RESERVED FOR NEXT YEAR	0	0	200,000	200,000
800	OTHER USES OF FUNDS	0	0	200,000	200,000
Total Function 7000 UNAPPROP ENDING FUND BAL		0	0	200,000	200,000
Total Fund 300	PERS DEBT SERVICE	3,447,873	3,611,299	3,992,283	4,174,707

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, 2025, outstanding general obligation (GO) bonds will total \$86,705,000. GO bonds represent 11% of the district's legal debt limit of \$789.3 million.

A bond levy of \$11,350,000 is recommended to fund the required 2025-26 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2025 and annual payments to be made in 2025-26 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%	\$ 445,000	\$ 145,000	\$ 13,350	\$ 158,350
2021 Advance Refunding of 2013 GO Bonds						
06/15/2021	\$25,850,000	.18-1.51%	\$15,610,000	\$4,950,000	\$ 203,531	\$5,153,531
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%	\$70,650,000	\$3,165,000	\$2,857,650	\$6,022,650
TOTAL			\$86,705,000	\$8,260,000	\$3,074,531	\$11,334,531

Current General Obligation Debt Capacity:

Real Market Value	\$ 9,928,607,608
Total Capacity (7.95% of RMV)	+ 789,324,305
Less: Outstanding GO Bonds	<u>- 86,705,000</u>
Remaining Capacity	\$ 702,619,305
Capacity Used	11.0%

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Resources Report

	ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 310 GO BOND DEBT SERVICE				
1111 AD VALOREM TAXES LEVIED	10,076,817	10,236,341	10,799,821	11,142,031
1112 PRIOR YEAR'S TAXES	196,977	175,091	140,000	150,000
1113 COUNTY TAX SALES BACK TAX	3,212	1,994	5,000	5,000
1190 PENALTIES/INTEREST TAXES	44,065	43,185	37,500	37,500
1510 INTEREST ON INVESTMENT	178,362	308,635	25,000	0
1000 LOCAL SOURCES	10,499,433	10,765,247	11,007,321	11,334,531
2199 OTHER INTERMEDIATE SOURCE	1,041	1,765	0	0
2000 INTERMEDIATE SOURCES	1,041	1,765	0	0
5400 RESOURCES - BEG FUND BAL	416,310	545,146	200,000	200,000
5000 OTHER SOURCES	416,310	545,146	200,000	200,000
Total Fund 310 GO BOND DEBT SERVICE	10,916,784	11,312,158	11,207,321	11,534,531

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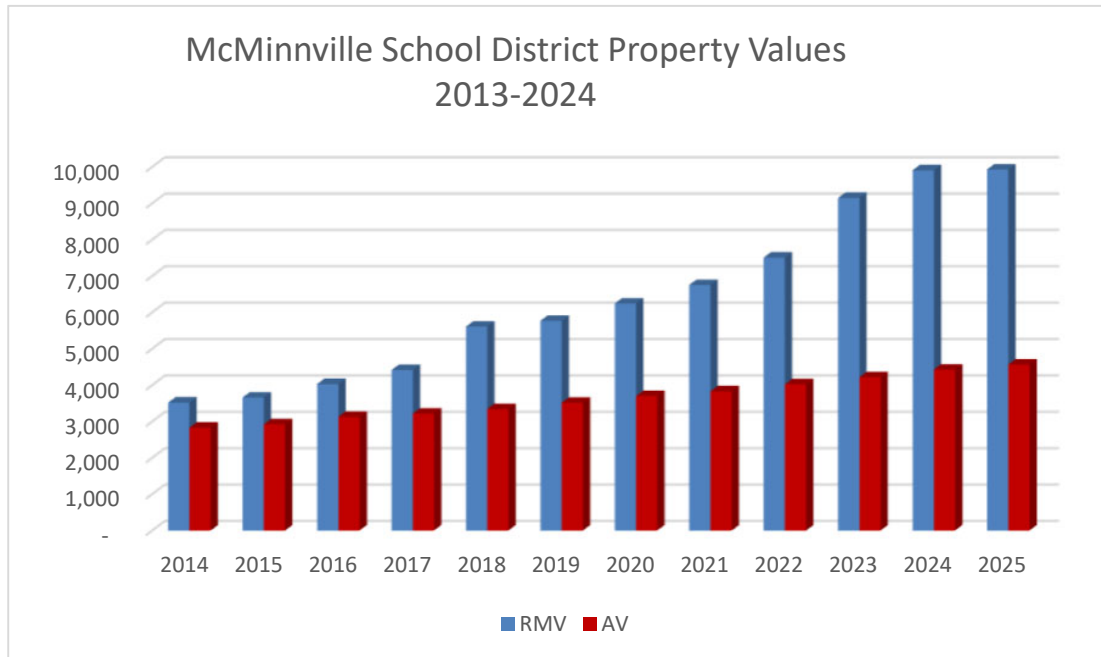
Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 310 GO BOND DEBT SERVICE					
Function 5100 DEBT SERVICE					
610	REDEMPTION OF PRINCIPAL	6,645,000	7,260,000	7,745,000	8,260,000
620	INTEREST	3,726,638	3,420,924	3,262,321	3,074,531
600	OTHER OBJECTS	10,371,638	10,680,924	11,007,321	11,334,531
Total Function 5100 DEBT SERVICE		10,371,638	10,680,924	11,007,321	11,334,531
Function 7000 UNAPPROP ENDING FUND BAL					
820	RESERVED FOR NEXT YEAR	0	0	200,000	200,000
800	OTHER USES OF FUNDS	0	0	200,000	200,000
Total Function 7000 UNAPPROP ENDING FUND BAL		0	0	200,000	200,000
Total Fund 310 GO BOND DEBT SERVICE		10,371,638	10,680,924	11,207,321	11,534,531

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	
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	-	-	70,650,000	22,573,850	15,610,000	436,543	445,000	26,850	109,742,243

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
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
2024-25	9,928,607,608	0.22%	4,562,891,746	3.08%	11,250,000	\$ 2.47

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

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.

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Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 400	CAPITAL PROJECTS				
	1510 INTEREST ON INVESTMENT	112,589	0	0	0
	1992 E-RATE	108,831	171,958	110,000	0
	1000 LOCAL SOURCES	221,420	171,958	110,000	0
	5200 INTERFUND TRANSFERS	0	0	0	13,245
	5400 RESOURCES - BEG FUND BAL	2,212,686	(92,850)	0	(13,245)
	5000 OTHER SOURCES	2,212,686	(92,850)	0	0
Total Fund 400	CAPITAL PROJECTS	2,434,106	79,108	110,000	0

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Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund	400 CAPITAL PROJECTS				
Function	4000 FACILITIES ACQ. AND CONSTRCT				
470	COMPUTER SOFTWARE	63,060	24,642	25,000	0
480	COMPUTER HARDWARE	70,584	67,712	85,000	0
400	SUPPLIES AND MATERIALS	133,644	92,353	110,000	0
520	BUILDINGS ACQUISITION	2,393,312	0	0	0
500	CAPITAL OUTLAY	2,393,312	0	0	0
Total Function	4000 FACILITIES ACQ. AND CONSTRCT	2,526,956	92,353	110,000	0
Total Fund	400 CAPITAL PROJECTS	2,526,956	92,353	110,000	0

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 Actual	2023-24 Actual	2024-25 Budget	2025-26 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
OSCIM 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 Budget	2025-26 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 40
800 NE Lafayette Ave. McMinnville, OR 97128

Resources Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
Fund 710	SCHOLARSHIP FUNDS				
	1510 INTEREST ON INVESTMENT	4,659	7,823	3,000	5,000
	1920 DONATIONS PRIVATE SOURCE	12,310	6,845	15,000	15,000
	1000 LOCAL SOURCES	16,969	14,668	18,000	20,000
	5400 RESOURCES - BEG FUND BAL	163,693	158,249	160,000	160,000
	5000 OTHER SOURCES	163,693	158,249	160,000	160,000
Total Fund 710	SCHOLARSHIP FUNDS	180,663	172,916	178,000	180,000

McMinnville School District 40
800 NE Lafayette Ave. McMinnville, OR 97128

Requirements Report

		ACTUALS FY 2022-2023	ACTUALS FY 2023-2024	ADOPTED FY 2024-2025	PROPOSED FY 2025-2026
<hr/>					
Fund 710	SCHOLARSHIP FUNDS				
<hr/>					
Function 3300	COMMUNITY SERVICES				
374	OTHER STDT TUITION PAYMENTS	21,750	17,500	58,000	60,000
300	PURCHASED SERVICES	21,750	17,500	58,000	60,000
410	SUPPLIES	664	852	0	0
400	SUPPLIES AND MATERIALS	664	852	0	0
<hr/>					
Total Function 3300	COMMUNITY SERVICES	22,414	18,352	58,000	60,000
<hr/>					
Function 6000	CONTINGENCY				
810	PLANNED RESERVE	0	0	20,000	20,000
800	OTHER USES OF FUNDS	0	0	20,000	20,000
<hr/>					
Total Function 6000	CONTINGENCY	0	0	20,000	20,000
<hr/>					
Function 7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	0	0	100,000	100,000
800	OTHER USES OF FUNDS	0	0	100,000	100,000
<hr/>					
Total Function 7000	UNAPPROP ENDING FUND BAL	0	0	100,000	100,000
<hr/>					
Total Fund 710	SCHOLARSHIP FUNDS	22,414	18,352	178,000	180,000



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 46,173.

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.