

McMinnville School District

Adopted 2023-24 Budget



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

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McMinnville
School District No. 40

EXECUTIVE SUMMARY

**McMinnville School District #40
RESOLUTION NO. #02-2023**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2023-24 in the total of **\$137,762,857** now on file at 800 NE Lafayette Avenue, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		GRANTS FUND (210-295)	
INSTRUCTION	\$ 55,356,080	INSTRUCTION	\$ 11,750,160
SUPPORT SERVICES	29,141,683	SUPPORT SERVICES	5,745,044
COMMUNITY SERVICES	204,812	ENTERPRISE & COMMUNITY SERVICES	248,396
TRANSFERS	750,000	FACILITIES ACQUISITION & CONSTRUCTION	233,500
CONTINGENCY	500,000	TOTAL	\$ 17,977,100
UNAPPRP ENDING FUND BALANCE	6,500,000		
TOTAL	\$ 92,452,575		
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 570,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,349,002
FACILITIES ACQUISITION & CONSTRUCTION	2,403,074	TOTAL	\$ 4,349,002
TOTAL	\$ 2,973,074		
CONSTRUCTION EXCISE TAX (202)		PERS DEBT SERVICE FUND (300)	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 2,319,547	DEBT SERVICE	\$ 3,611,300
TOTAL	\$ 2,319,547	UNAPPRP ENDING FUND BALANCE	\$ 200,000
		TOTAL	\$ 3,811,300
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		DEBT SERVICE FUND (310)	
INSTRUCTION	\$ 687,110	DEBT SERVICE	\$ 10,680,924
TOTAL	\$ 687,110	UNAPPRP ENDING FUND BALANCE	\$ 200,000
		TOTAL	\$ 10,880,924
INSURANCE RESERVE FUND (205)		CAPITAL PROJECTS FUND (400)	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 110,000
SUPPORT SERVICES	339,225	TOTAL	\$ 110,000
TOTAL	\$ 389,225		
STUDENT BODY (208)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 1,635,000	ENTERPRISE & COMMUNITY SERVICES	\$ 58,000
TOTAL	\$ 1,635,000	CONTINGENCY	20,000
		UNAPPRP ENDING FUND BALANCE	\$ 100,000
		TOTAL	\$ 178,000
		TOTAL APPROPRIATIONS, ALL FUNDS	\$ 130,762,857
		UNAPPROPRIATED AMOUNTS, ALL FUNDS	7,000,000
		TOTAL ADOPTED BUDGET	\$ 137,762,857

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2023-24 upon the assessed value of all taxable property within the district:

- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of **\$10,787,000** for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Education Limitation	Excluded from Limitation
Permanent Rate Tax <u>\$4.1494 per \$1,000</u>	General Obligation Debt Service <u>\$ 10,787,000</u>

The above resolution statements were approved and declared adopted on this 12th day of June, 2023.

School Board Chair

Date

Superintendent

Date



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

I respectfully submit the McMinnville School District (MSD) proposed budget for 2023-2024 in accordance with ORS 294.391. The proposed general fund budget of \$137,762,857 is a balanced budget that aligns with the School Board and School District goals. This budget consists of a \$92.4 million General Fund, \$5.46 million funding from the Student Investment Account grant, \$2.4 million from the High School Success Act (M98), and the remainder of the ESSER III funds of \$2.9 million. As our mission states, we maintain a laser focus on ensuring we honor, empower, and prepare each individual so they can thrive.

MSD is projected to serve 6,533 students in the 2023-2024 school year. Of these, 66% are navigating poverty, 8% are homeless, 12% are navigating a disability, 33% are ever-English Learners, 10% are active English Learners, and 3% are migrants. We couldn't be more thankful for the staff that works tirelessly for the success of our diverse student population. MSD continues to remain above the State average in Math, ELA, and Science achievement and the high school attained a 92.8% graduation rate for the class of 2022, far outpacing the state average of 80.63%. Of special note are the improved graduation rates of students with disabilities (80.6% to 87.9%) and homeless students (77% to 81%).

This school year, as part of the integrated planning process, we engaged in deep dialogue with students, families, staff, and the community to ensure we meet their needs and expectations. We developed a budget that reflects their input. Throughout these conversations we heard the continued need for differentiated support for students with varying learning needs; social-emotional wellness of students and staff; increased opportunities for students in after-school activities; the continuation of rigorous academics and strong career pathways to ensure college and career readiness; and the need for higher classified salaries.

We kept our stakeholder voices in mind when the district identified the following goals:

- Support the wellness, safety, and social-emotional development of all students
- Ensure students experience rigorous well-rounded educational experiences with high levels of student interest, individual growth, and achievement toward grade-level standards
- Support strong attendance and drop-out prevention activities
- Partner with families to promote wellness, safety, and academic achievement of all students
- Support the wellness, professional development, and safety of staff
- Support career and technical education development and partnership
- Provide opportunities for rigorous college-level education courses and a high level of student interest

In alignment with our goals, our proposed budget focuses on the following:

- a proposed increase in wages and cost of living for the classified employee group
- contractual increases for the other employee groups
- an increase in special education student supports and EL staffing
- maintaining both licensed and classified staff to support the emotional and behavioral wellness of students
- continued investment in Early Childhood Education
- continued focus on maintaining the district's low-class sizes
- continued support of the AVID program and block scheduling
- an increase in middle school athletic opportunities
- an expansion of our Equity, Diversity, and Inclusion (EDI) department, translation and family engagement and support

However, maintaining our programs through the budget biennium is not guaranteed. Oregon's \$9.9 billion State School Fund proposal resulted in a \$1.1 million general fund deficit in the 2023-24 school year. This deficit is the equivalent of nine teaching positions or four school days. Were it not for the remaining ESSER III pandemic relief funds, it would be necessary to have difficult conversations with our community, School Board and Budget Committee about increasing class sizes, scaling back mental health supports, eliminating CTE programs, disinvesting in AVID, and defunding enrichment and athletic programs – all priorities funded by the State School Fund. If state funding does not increase, the school district will face difficult decisions for the second year of the biennium.

In closing, I want to thank the School Board, administrators, staff, and community for their dedication and hard work in preparing the proposed 2023-24 budget. Many thanks to the Budget Committee for its thoughts and attention in reviewing the proposed budget and providing feedback. We'll continue to move forward and meet the challenges of educating our children in these uncertain times. We'll continue to partner with our community to ensure that all students succeed.

Sincerely,

Debbie Brockett

Debbie Brockett
Superintendent



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

The 2023-24 budget for all funds is \$137,762,857, a decrease of \$3.86 million or 2.7% from the prior year's budget. The funds with the greatest changes are the Construction Excise Tax Fund, Textbook & Tech Reserve Fund, Grant Funds, and the Capital Projects Fund.

The Construction Excise Tax Fund is increased by \$556,947 due to carry over from 2022-23 due to projects pending.

The Textbook and Tech Reserve Fund is increased by \$391,337 due to carry over from 2022-23. Accumulated funds are utilized for future large textbook adoptions and technology purchases.

The Grants Fund decreased by 18.5% reflecting the decrease of available Elementary and Secondary School Emergency Relief funds.

The Capital Projects Fund budget decreased 98.2% from the 2022-23 budget due to the full utilization of remaining capital funds to complete the Patton Seismic Retrofit project in FY 2022-23.

	2022-23 Budget	2023-24 Budget	Change	
100 - General Fund	\$ 88,232,600	\$ 92,452,575	\$ 4,219,975	4.8%
201 - Asset Reserve Fund	2,708,055	2,973,074	265,019	9.8%
202- Construction Excise Tax Fund	1,762,600	2,319,547	556,947	31.6%
203 - Textbook & Tech Reserve Fund	295,773	687,110	391,337	132.3%
205 - Insurance Reserve Fund	356,529	389,225	32,696	9.2%
208 - Student Body Fund	1,637,500	1,635,000	(2,500)	-0.2%
210 - Grants Fund	22,068,276	17,977,100	(4,091,176)	-18.5%
298 - Nutrition Services Fund	4,058,897	4,349,002	290,105	7.1%
300 - PERS Bond Debt Service Fund	3,647,872	3,811,300	163,428	4.5%
310 - Debt Service Fund	10,571,638	10,880,924	309,286	2.9%
400 - Capital Projects Fund	6,119,168	110,000	(6,009,168)	-98.2%
700 - Scholarship Fund	170,000	178,000	8,000	4.7%
TOTAL ALL FUNDS	\$ 141,628,908	\$ 137,762,857	\$ (3,866,051)	-2.7%

RESOURCES - ALL FUNDS COMBINED

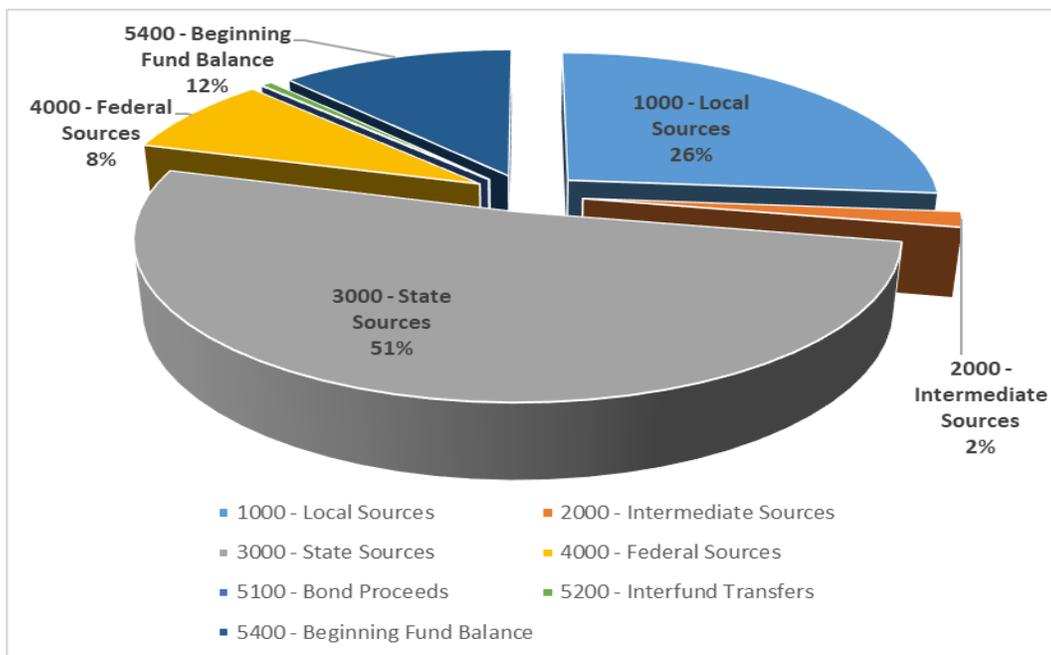
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

Local sources, primarily property taxes, are estimated to increase by 6%. This is primarily due to increases in property values as well as new development being subject to taxes for the FY 2023-24.

The increase in state sources of 1% is related to an estimated increase in the State School Fund, Student Investment Act funding (SIA) and High School Success Act (Measure 98).

Federal sources are estimated to decrease by 31% or \$4.9 million which is primarily related to the spending down of the Elementary and Secondary School Emergency Relief Fund (ESSER) in FY 2022-23.

	2022-23 Budget	2023-24 Budget	Change	
Resources by Major Source				
1000 - Local Sources	34,249,044	36,309,088	2,060,044	6%
2000 - Intermediate Sources	2,464,089	2,145,000	(319,089)	-13%
3000 - State Sources	70,137,304	70,924,158	786,854	1%
4000 - Federal Sources	16,173,095	11,209,809	(4,963,286)	-31%
5100 - Bond Proceeds	-	-	-	
5200 - Interfund Transfers	750,000	750,000	-	0%
5400 - Beginning Fund Balance	17,855,376	16,424,802	(1,430,574)	-8%
Total Resources	141,628,908	137,762,857	(3,866,051)	-3%



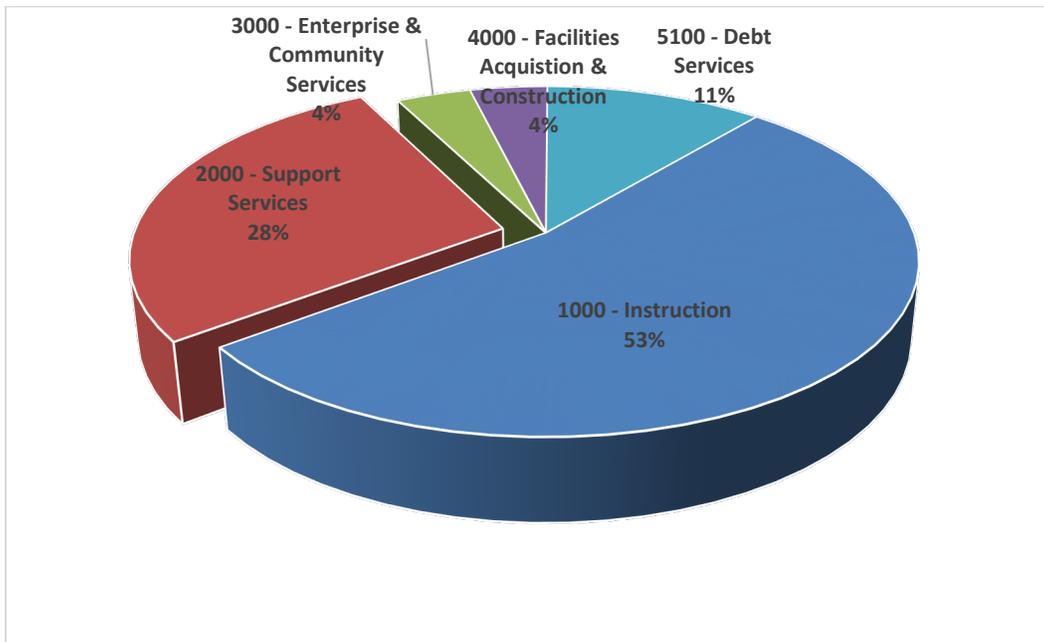
REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

The largest investment in the 2023-24 budget, continues to be in providing direct instruction to accelerate learning and provide social emotional supports to students. The instruction services increase of \$1.5 million, a 2% increase, is directly tied to contractual salary and wage increases. ESSER funds utilized to fund additional staffing in FY 2021-22 and 2022-23 are continuing to be utilized for FY 2023-24. However, due to the drawdown of available funds and no new grant awards available, the remaining ESSER resources are funding fewer staff in 2023-24 than it has in years past.

Support services include expenditures of utilities, building repairs and student transportation. These expenses are estimated to increase by 26%. The support services increase also includes investments in improvement of instruction, staff development, and office of the principal and central office services.

The decrease in facilities construction is due to the full utilization of remaining capital funds to complete the Patton Seismic Retrofit project in FY 2022-23.

	2022-23 Budget	2023-24 Budget	Change	
Requirements by Function				
1000 - Instruction	67,745,633	69,328,350	1,582,717	2%
2000 - Support Services	35,813,503	35,945,952	132,449	0%
3000 - Enterprise & Community Services	4,630,939	4,860,210	229,271	5%
4000 - Facilities Acquisition & Construction	10,349,323	5,066,121	(5,283,202)	-51%
5100 - Debt Services	13,819,510	14,292,224	472,714	3%
5200 - Interfund Transfers	750,000	750,000	-	0%
6000 - Contingencies	1,520,000	520,000	(1,000,000)	-66%
7000 - Unappropriated Ending Fund Balance	7,000,000	7,000,000	-	0%
Total Requirements	141,628,908	137,762,857	(3,866,051)	-3%



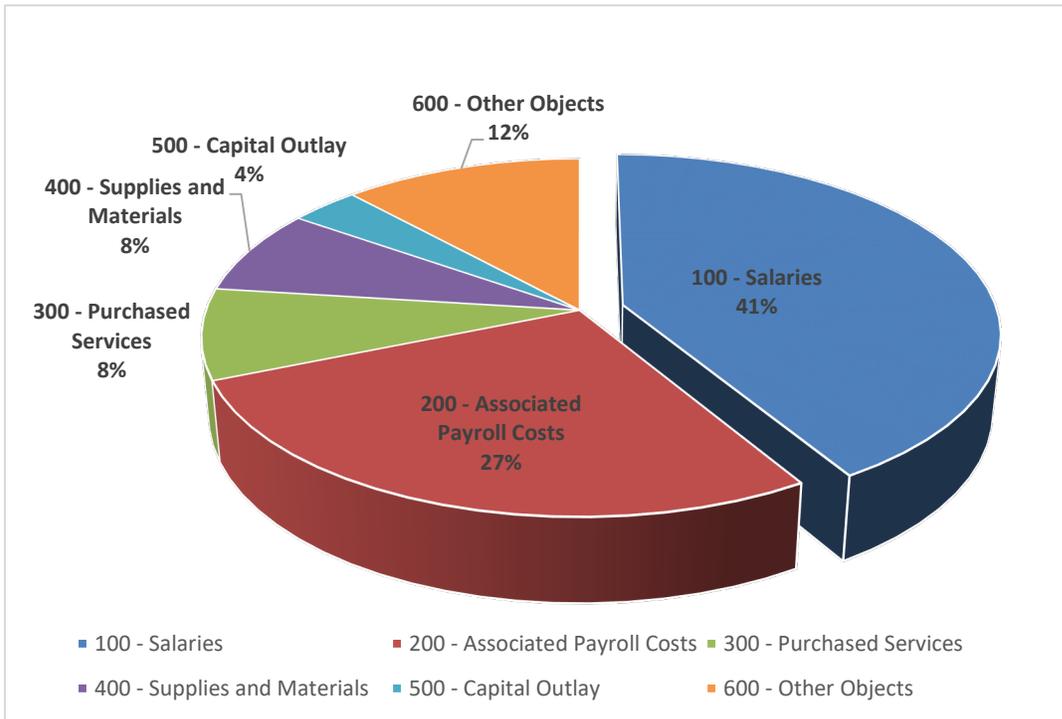
REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

Increases in salaries and benefits reflect contractual increases as required by labor agreements. Contract negotiations are in process with the Oregon School Employees Association Chapter 90 (OSEA). The decrease in staffing of 29.5 FTE is due to the estimated State School funding level for the next biennium and the lack of additional federal ESSER funds.

Supplies and materials decreased 2.9% due to limiting supplies purchases in order to absorb expenditures previously funded by ESSER and the expectation of a state school funding level of \$9.9 billion which does not cover the district’s roll up costs for 2023-24.

Capital Outlay and Planned Reserve decreases are due to funding the Patton Seismic Retrofit project in 2022-23.

	2022-23 Budget	2023-24 Budget	Change	
Requirements by Object				
100 - Salaries	53,006,637	53,607,203	600,566	1.1%
200 - Associated Payroll Costs	34,697,640	35,472,765	775,125	2.2%
300 - Purchased Services	10,540,875	10,617,472	76,597	0.7%
400 - Supplies and Materials	10,295,675	9,993,672	(302,003)	-2.9%
500 - Capital Outlay	8,935,540	4,456,120	(4,479,420)	-50.1%
600 - Other Objects	14,882,541	15,345,625	463,084	3.1%
700 - Transfers	750,000	750,000	-	0.0%
800 - Planned Reserves	8,520,000	7,520,000	(1,000,000)	-11.7%
Total Requirements	141,628,908	137,762,857	(3,866,051)	-2.7%

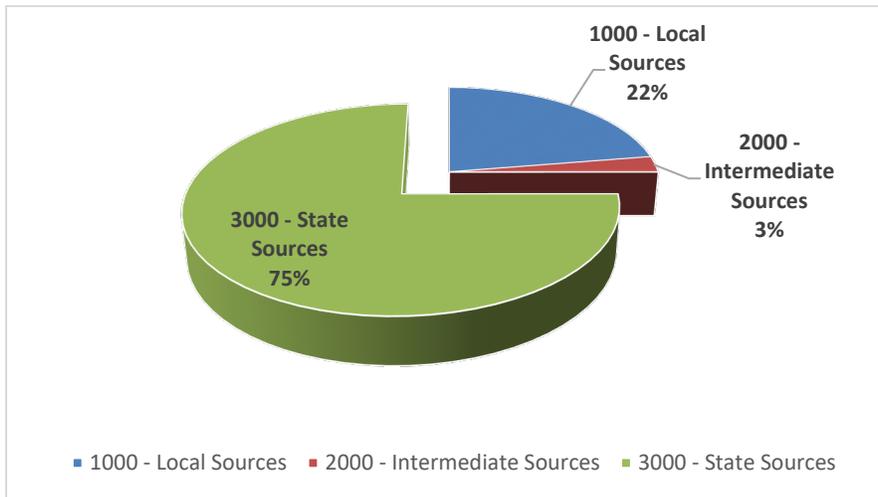


GENERAL FUND RESOURCES

The main source of revenue for the General Fund is the state school fund formula revenues which make up approximately 97% 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 \$9.9 billion for the 23-25 biennium. The General Fund reflects an estimated 3.8% increase in operating revenues which is primarily due to anticipated increases in state school funding. The Oregon Legislature (as of April 22, 2023) have not yet finalized state school funding for the Biennium 2023-2025.

The District estimates a \$10.1 million beginning fund balance. The District requirement is to have no less than 8% (\$6.58 million) of total resources, net of beginning fund balance, in reserves. The Superintendent is encouraged to develop a budget with reserves greater than 8% when possible due to the unpredictability of state school funding. The District plans to spend down approximately \$1 million each year over the next two years due to the loss of ESSER grant funding and state school funding shortfalls.

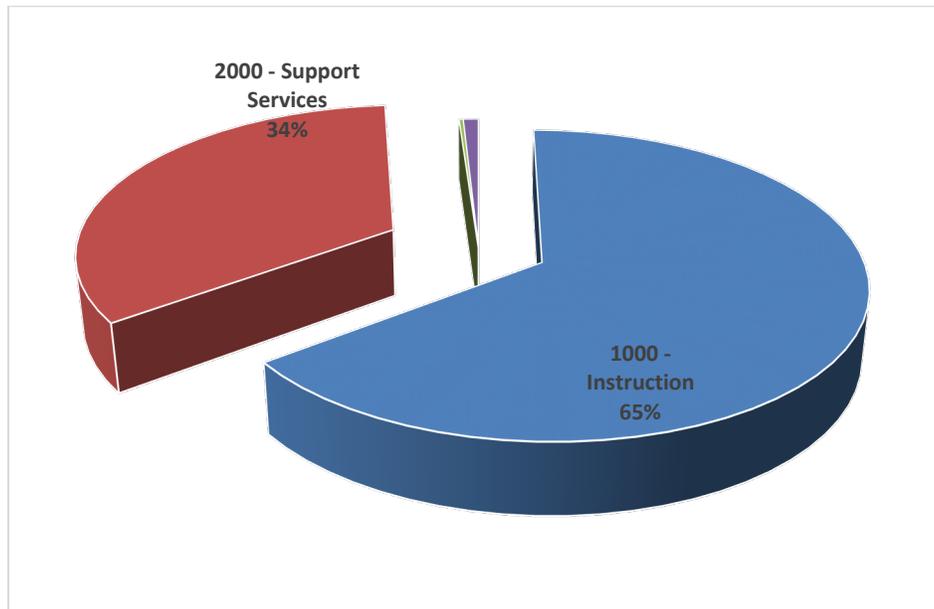
	2022-23 Budget	2023-24 Budget	Change	
Resources by Major Object				
1000 - Local Sources	17,527,000	18,437,000	910,000	5.2%
2000 - Intermediate Sources	2,200,600	2,115,000	(85,600)	-3.9%
3000 - State Sources	59,490,000	61,702,000	2,212,000	3.7%
4000 - Federal Sources	15,000	10,000		
Subtotal Operating Revenues	79,232,600	82,264,000	3,031,400	3.8%
5400 - Beginning Fund Balance	9,000,000	10,188,575	1,188,575	13.2%
Total Resources	88,232,600	92,452,575	7,256,375	8.2%



**GENERAL FUND
REQUIREMENTS BY FUNCTION**

Both instruction and support services are estimated to increase due contractual increases related to wages and health care benefits. Inflation and rising gas prices are also factors in increasing cost for goods and services. The District’s estimates maintaining \$7 million of reserves at the end of 2023-24 with the assumption that contingencies go unused.

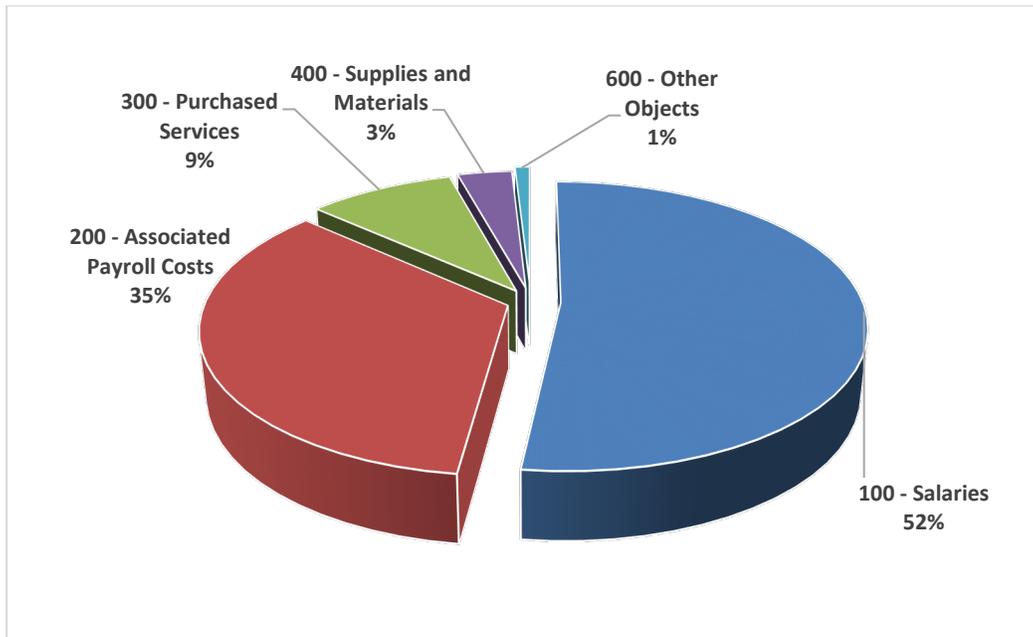
	2022-23 Budget	2023-24 Budget	Change	
Requirements by Function				
1000 - Instruction	51,001,325	55,356,080	4,354,755	8.5%
2000 - Support Services	28,275,907	29,141,683	865,776	3.1%
3000 - Enterprise & Community Services	205,368	204,812	(556)	-0.3%
5200 - Interfund Transfers	750,000	750,000	-	0.0%
6000 - Contingencies	1,500,000	500,000	(1,000,000)	-66.7%
7000 - Unappropriated Ending Fund Balance	6,500,000	6,500,000	-	0.0%
Total Requirements	88,232,600	92,452,575	4,219,975	4.8%



**GENERAL FUND
REQUIREMENTS BY OBJECT**

Wages and benefits account for 87% of the General Fund operating budget. Other expenses include student transportation, facility maintenance and services, utilities, supplies and services.

	2022-23	2023-24	Change	
	Budget	Budget		
Requirements by Object				
100 - Salaries	41,652,814	44,073,132	2,420,318	6%
200 - Associated Payroll Costs	27,278,230	29,262,388	1,984,158	7%
300 - Purchased Services	7,365,822	7,728,816	362,994	5%
400 - Supplies and Materials	2,468,708	2,863,313	394,605	16%
600 - Other Objects	717,026	774,926	57,900	8%
700 - Transfers	750,000	750,000	-	0%
800 - Planned Reserves	8,000,000	7,000,000	(1,000,000)	-13%
Total Requirements	88,232,600	92,452,575	4,219,975	5%





McMinnville
School District No. 40

BUDGET OVERVIEW

OVERVIEW OF THE 2023-24 PROPOSED BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 97% of the District’s General Fund operating revenues (\$75.6 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 2023-24 school year is the first year of the state’s 2023-25 biennial budget. The funding level for school districts has not yet been determined by the State of Oregon Legislature. The 2023-24 Proposed Budget is based on the Governor’s recommended budget amount of \$9.9 billion with allocations distributed on a 49% in year one and 51% in year two split. The current funding level estimates and spending down of ESSER funds, do not allow for the District to continue current service levels. The remaining ESSER funds will be utilized to offset the state school fund shortfall.

General Fund (100)

The proposed budget includes total operating appropriations of \$85.9 million for the General Fund with an additional \$6.5 million unappropriated (reserved for next year). The projected SSF formula revenue is estimated with an enrollment of 6,553 students.

The District began the 2022-23 fiscal year with \$9.59 million in ending fund balance. The estimated beginning fund balance for the proposed 2023-24 budget is \$10.1 million. The proposed budget assumes spending down \$3 million of reserves.

Assumptions for enrollment, class size, and employment costs, in addition to a summary of the District’s staffing plan are presented in tables following this overview. Costs for student transportation is estimated to increase by 3.6% due to contractual increases. Supply cost are estimated to increase by 16% due to inflation and rising fuel costs.

	2022-23 Budget	2023-24 Budget	Change	
Requirements by Function				
1000 - Instruction	51,001,325	55,356,080	4,354,755	8.5%
2000 - Support Services	28,275,907	29,141,683	865,776	3.1%
3000 - Enterprise & Community Services	205,368	204,812	(556)	-0.3%
5200 - Interfund Transfers	750,000	750,000	-	0.0%
6000 - Contingencies	1,500,000	500,000	(1,000,000)	-66.7%
7000 - Unappropriated Ending Fund Balance	6,500,000	6,500,000	-	0.0%
Total Requirements	88,232,600	92,452,575	4,219,975	4.8%

The most significant change in preparing the 2023-24 General Fund Proposed Budget are carrying forward the Special Education program changes implemented in FY 2022-23.

GRANT FUNDS (210)

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

This fund is decreased by 18.5%, or \$4.0 million, due to the drawing down of the one-time funding source of Elementary and Secondary School Emergency Relief Funds (ESSER). This grant must be fully expended by June 30, 2024 and there is no replacement for the funding source. Per the Governor’s recommended budget, High School Success Act is estimated at an increase of 5.8% and the Student Investment Account (SIA) is budgeted at an increase of 9.5% for the biennium. These resources are targeted to address health and safety, accelerate learning, high school success, career readiness, provide social and emotional well-being of students and provide for other educational supports, technology and facility needs.

	2022-23 Budget	2023-24 Budget	Change	
Requirements by Function				
1000 - Instruction	14,761,033	11,750,161	(3,010,872)	-20.4%
2000 - Support Services	6,771,068	5,745,044	(1,026,024)	-15.2%
3000 - Enterprise & Community Services	316,675	248,396	(68,279)	-21.6%
4000- FACILITIES ACQUISITION & CONSTRUCTION	219,500	233,500	14,000	6.4%
Total Requirements	22,068,276	17,977,101	(4,091,175)	-18.5%

ESSER (Elementary and Secondary School Emergency Relief) Grants: Total appropriation decreased by 43% to \$2.9 million. Staffing was reduced in anticipation of these funds being fully utilized by June 30, 2024. Several licensed positions were moved from ESSER to SIA for stable funding. The classified classroom support positions were not funded for FY 2023-24. The following table highlights the staffing plans for these funds:

		FTE
Licensed staff	Elementary Math Intervention	6.0
	K-12 Nurse	1.0
Classified staff	Emotional Growth Center (EGC)	1.0
	Custodians	3.0
Admin Staff	Equity, Diversity, Inclusion/English Learner	1.0
	Special Education Coordinator	1.0

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 \$2.4 million for the McMinnville School District. The following table highlights programming made possible by these funds:

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



School Investment Account (SIA)

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

For 2021-22 the District's allocation was \$4.36 million and \$5.3 million for 2022-23. The 2023-24 Proposed Budget for the District includes an estimated allocation is \$5.46 million. SIA continues to enable the majority of the activities approved in the District's original plan from March 2020 and additional activities identified through the Oregon Department of Education Integrated Plan process for FY 2023-24.

The following table highlights programming made possible by these funds:

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



DEBT SERVICE FUNDS

Debt Service Fund (310)

This fund accounts for the District's repayment of general obligation bonds. The use of the bond proceeds for capital construction and improvements is accounted for in the Capital Projects Fund (400). The requested bond levy to fund the 2022-23 debt service payments is \$10,787,000. The estimated tax rate is \$2.56 per \$1,000 of assessed property value. When the District asked voters to approve the 2016 Bond, we estimated that the rate would be at \$2.80 per \$1,000 of AV.

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 2023-24 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 2023-24 remain unchanged from the prior year.

Employee Group Contracts

The current contract between the District and the Oregon School Employee Association (OSEA) ends on June 30, 2023. The District and OSEA are currently in negotiations regarding a new contract.

The contract between the District and the McMinnville Education Association (McEA) continues through 2023-24. For 2023-24, this includes a COLA of 3.0%, step increases for those eligible, and a 4% increase in insurance benefits.

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

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

Employee salaries and benefits, which represent approximately 87% 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, we are challenged every year to find funding for annual technology replacement needs. For the 2023-24 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
2023-24 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	17,392,000	-	400,000	-	-	-	-	-	-	10,655,974	-	-	28,447,974
Other Local Sources	1,045,000	912,228	5,000	5,000	78,000	1,250,000	407,136	394,500	15,000	25,000	-	18,000	4,154,864
Interfund Revenues	-	-	-	-	-	-	-	-	3,596,300	-	-	-	3,596,300
ESD Apportionment	2,090,000	-	-	-	-	-	-	-	-	-	-	-	2,090,000
Other Intermediate Sources	25,000	-	-	-	-	-	30,000	-	-	-	110,000	-	165,000
State Sources	61,702,000	-	-	-	-	-	9,087,158	135,000	-	-	-	-	70,974,158
Federal Sources	10,000	-	-	-	-	-	8,070,307	3,129,502	-	-	-	-	11,209,809
Transfers In	-	500,000	-	250,000	-	-	-	-	-	-	-	-	750,000
Beginning Fund Balance	10,188,575	1,560,846	1,914,547	432,110	311,225	385,000	382,499	690,000	200,000	200,000	-	160,000	16,424,802
Total Resources	92,452,575	2,973,074	2,319,547	687,110	389,225	1,635,000	17,977,100	4,349,002	3,811,300	10,880,924	110,000	178,000	137,762,857

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	55,356,080	-	-	687,110	50,000	1,635,000	11,750,160	-	-	-	-	-	69,478,350
Support Services	29,141,683	570,000	-	-	339,225	-	5,745,044	-	-	-	-	-	35,795,952
Enterprise & Community Services	204,812	-	-	-	-	-	248,396	4,349,002	-	-	-	58,000	4,860,210
Building Acquisition & Construction	-	2,403,074	2,319,547	-	-	-	233,500	-	-	-	110,000	-	5,066,121
Debt Service	-	-	-	-	-	-	-	-	3,611,300	10,680,924	-	-	14,292,224
Transfers Out	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000
Contingency	500,000	-	-	-	-	-	-	-	-	-	-	20,000	520,000
Unappropriated Fund Balance	6,500,000	-	-	-	-	-	-	-	200,000	200,000	-	100,000	7,000,000
Total Requirements	92,452,575	2,973,074	2,319,547	687,110	389,225	1,635,000	17,977,100	4,349,002	3,811,300	10,880,924	110,000	178,000	137,762,857

**McMINNVILLE SCHOOL DISTRICT
2023-24
BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2023-2024		
	2020-21	2021-22		2022-23	Proposed	Approved
GENERAL FUND (100)						
1000 INSTRUCTION	47,347,668	47,774,580	51,001,327	55,356,080	55,356,080	55,356,080
2000 SUPPORT SERVICES	23,721,638	25,878,307	28,275,906	29,141,683	29,141,683	29,141,683
3000 COMMUNITY SERVICES	232,987	201,044	205,367	204,812	204,812	204,812
4000 FACILITIES ACQUISITION & CONSTRUCTIC	-	-	-	-	-	-
5200 TRANSFERS OF FUNDS	750,000	750,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	1,500,000	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
TOTAL REQUIREMENTS	81,590,106	84,197,036	88,232,600	92,452,575	92,452,575	92,452,575
ASSET RESERVE FUND (201)						
2000 SUPPORT SERVICES	213,685	95,661	460,000	570,000	570,000	570,000
4000 FACILITIES ACQUISITION & CONSTRUCTIC	425,328	602,169	2,248,055	2,403,074	2,403,074	2,403,074
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	1,897,373	1,996,583	-	-	-	-
TOTAL REQUIREMENTS	2,536,386	2,694,413	2,708,055	2,973,074	2,973,074	2,973,074
CONSTRUCTION EXCISE TAX (202)						
4000 FACILITIES ACQUISITION & CONSTRUCTIC	127,855	83,002	1,762,600	2,319,547	2,319,547	2,319,547
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	925,640	1,424,047	-	-	-	-
TOTAL REQUIREMENTS	1,053,495	1,507,049	1,762,600	2,319,547	2,319,547	2,319,547
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)						
1000 INSTRUCTION	107,089	2,253	295,773	537,110	537,110	537,110
2000 SUPPORT SERVICES	-	1,220	-	150,000	150,000	150,000
7000 UNAPPROP ENDING FUND BAL	170,601	466,036	-	-	-	-
TOTAL REQUIREMENTS	277,690	469,509	295,773	687,110	687,110	687,110
INSURANCE RESERVE FUND (205)						
1000 INSTRUCTION	6,798	-	50,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	161,008	115,985	306,529	339,225	339,225	339,225
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	310,538	307,330	-	-	-	-
TOTAL REQUIREMENTS	478,344	423,315	356,529	389,225	389,225	389,225
STUDENT BODY FUND (208)						
1000 INSTRUCTION	269,746	844,246	1,637,500	1,635,000	1,635,000	1,635,000
7000 UNAPPROP ENDING FUND BAL	442,441	574,673	-	-	-	-
TOTAL REQUIREMENTS	712,187	1,418,919	1,637,500	1,635,000	1,635,000	1,635,000
GRANTS FUND (210-295)						
1000 INSTRUCTION	5,756,400	11,708,267	14,761,033	11,750,160	11,750,160	11,750,160
2000 SUPPORT SERVICES	3,380,683	4,291,572	6,771,068	5,745,044	5,745,044	5,745,044
3000 ENTERPRISE & COMMUNITY	146,027	156,836	316,675	248,396	248,396	248,396
4000 FACILITIES ACQUISITION & CONSTRUCTIC	-	-	219,500	233,500	233,500	233,500
7000 UNAPPROP ENDING FUND BAL	307,055	365,988	-	-	-	-
TOTAL REQUIREMENTS	9,590,165	16,522,663	22,068,276	17,977,100	17,977,100	17,977,100
NUTRITION SERVICES (298)						
3000 ENTERPRISE & COMMUNITY	2,511,541	3,210,399	4,058,897	4,349,002	4,349,002	4,349,002
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	680,095	1,132,562	-	-	-	-
TOTAL REQUIREMENTS	3,191,636	4,342,961	4,058,897	4,349,002	4,349,002	4,349,002
PERS DEBT SERVICE FUND (300)						
5100 DEBT SERVICE	3,166,361	3,288,364	3,447,872	3,611,300	3,611,300	3,611,300

McMINNVILLE SCHOOL DISTRICT

2023-24

BUDGET RESOLUTION SUMMARY

	ACTUAL (AUDITED)		CURRENT BUDGET	2023-2024		
	2020-21	2021-22	2022-23	Proposed	Approved	Adopted
7000 UNAPPROP ENDING FUND BAL	498,864	502,914	200,000	200,000	200,000	200,000
TOTAL REQUIREMENTS	3,665,225	3,791,278	3,647,872	3,811,300	3,811,300	3,811,300
DEBT SERVICE FUND (310)						
5100 DEBT SERVICE	35,681,475	10,067,288	10,371,638	10,680,924	10,680,924	10,680,924
7000 UNAPPROP ENDING FUND BAL	503,216	416,310	200,000	200,000	200,000	200,000
TOTAL REQUIREMENTS	36,184,691	10,483,598	10,571,638	10,880,924	10,880,924	10,880,924
CAPITAL PROJECTS FUND (400)						
4000 FACILITIES ACQUISITION & CONSTRUCTIO	546,093	1,568,913	6,119,168	110,000	110,000	110,000
7000 UNAPPROP ENDING FUND BAL	3,759,999	2,212,686	-	-	-	-
TOTAL REQUIREMENTS	4,306,092	3,781,599	6,119,168	110,000	110,000	110,000
SCHOLARSHIP FUND (700)						
3000 ENTERPRISE & COMMUNITY	15,900	14,650	50,000	58,000	58,000	58,000
6000 CONTINGENCY	-	-	20,000	20,000	20,000	20,000
7000 UNAPPROP ENDING FUND BAL	157,058	163,693	100,000	100,000	100,000	100,000
TOTAL REQUIREMENTS	172,958	178,343	170,000	178,000	178,000	178,000
TOTAL APPROPRIATIONS	124,568,282	110,654,756	134,628,908	130,762,857	130,762,857	130,762,857
TOTAL UNAPPROPRIATED RESERVE	19,190,693	19,155,927	7,000,000	7,000,000	7,000,000	7,000,000
TOTAL REQUIREMENTS	143,758,975	129,810,683	141,628,908	137,762,857	137,762,857	137,762,857
TOTAL ALL FUNDS						
1000 INSTRUCTION	53,487,701	60,329,346	67,745,633	69,328,350	69,328,350	69,328,350
2000 SUPPORT SERVICES	27,477,014	30,382,745	35,813,503	35,795,952	35,795,952	35,795,952
3000 COMMUNITY SERVICES	2,906,455	3,582,929	4,630,939	4,860,210	4,860,210	4,860,210
4000 FACILITIES ACQUISITION & CONSTRUCTIO	1,099,276	2,254,084	10,349,323	5,066,121	5,066,121	5,066,121
5100 DEBT SERVICE	38,847,836	13,355,652	13,819,510	14,292,224	14,292,224	14,292,224
5200 TRANSFERS OF FUNDS	750,000	750,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	1,520,000	520,000	520,000	520,000
TOTAL APPROPRIATIONS	124,568,282	110,654,756	134,628,908	130,612,857	130,612,857	130,612,857

McMinnville School District
District Enrollment by School and by Grade

School	Enrollment as of October 1,					
	2018	2019	2020	2021	2022	2023 Projected
Buel	462	459	398	393	416	424
Columbus	462	489	441	435	445	447
Grandhaven	513	470	422	504	443	446
Memorial	598	581	524	553	551	563
Newby	504	491	431	408	445	450
Wascher	410	395	362	348	383	383
Elementary Totals	2,949	2,885	2,578	2,641	2,683	2,713
Duniway	762	824	840	809	806	780
Patton	845	862	813	753	699	700
Middle School Totals	1,607	1,686	1,653	1,562	1,505	1,480
McMinnville High	2,165	2,130	2,114	2,226	2,319	2,360
High School Totals	2,165	2,130	2,114	2,226	2,319	2,360
Total Enrollment	6,721	6,701	6,345	6,429	6,507	6,553

Grade	Enrollment as of October 1,					
	2018	2019	2020	2021	2022	2023 Projected
K	417	487	376	414	400	400
1	468	423	460	423	451	433
2	486	485	401	476	439	460
3	475	480	434	412	494	450
4	536	487	440	467	416	515
5	567	523	467	449	483	455
Elementary Totals	2,949	2,885	2,578	2,641	2,683	2,713
6	584	561	511	476	481	495
7	552	581	565	518	487	490
8	471	544	577	568	537	495
Middle School Totals	1,607	1,686	1,653	1,562	1,505	1,480
9	531	491	555	599	583	540
10	514	546	486	566	626	600
11	537	507	542	481	575	635
12	583	586	531	580	535	585
High School Totals	2,165	2,130	2,114	2,226	2,319	2,360
Total Enrollment	6,721	6,701	6,345	6,429	6,507	6,553

Average Daily Membership Weighted (ADMw)

	Final	Final	Final	Final	Estimate	Estimate
Extended (ADM) weighted *	7,887	7,868	7,590	7,609	7,799	7,849
State ADMw	704,553	704,654	708,938	680,574	668,900	676,919
MSD as percent of the State	1.12%	1.12%	1.07%	1.12%	1.17%	1.16%

* 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: 2/22/2023
To: District Business Managers
Re: 2023-24 State School Fund Estimates

	2023-24	2024-25	2023-25 Biennium
	\$4,851,000,000	\$5,049,000,000	\$9,900,000,000
	2023-24 Budget Appropriation for school districts & ESDs:		\$4,851,000,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,853,450)
		Transfers/Deductions	(\$62,585,117)
	State Revenue for Formula		\$4,788,414,883
	District Local Revenue:		\$2,317,729,088
	ESD Local Revenue:		\$157,636,914
	Local Rev. for Formula (District + ESD)		\$2,475,366,003
	Total Revenue For Formula		\$7,263,780,886
	District Share at 95.50%		\$6,936,910,746
	ESD Share at 4.50%		\$326,870,140
	Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
	Districts		(\$65,235,125)
327.008(14)		Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
	ESDs		(\$9,219,125)
	Formula Revenue for Distribution		
	School Districts		\$6,871,675,621
	ESDs		\$317,651,015

Sources for 2023-24 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.160205173
Transportation Grant:	\$290,033,493.00
Estimated ADMr:	544,336
Estimated ADMw:	676,919
District Accrual per ADMw:	\$570
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,721

If you have any questions please contact Adam Krein at Adam.Krein@ode.oregon.gov

STATE SCHOOL FUND GRANT

2023-2024

Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Yamhill County, McMinnville SD 40 - 2256

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$17,800,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$903,025.06
County School Fund	=	\$20,000.00
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	=	\$18,723,025.06

2023-2024 Experience Adjustment

District Average Teacher Experience	=	12.67
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.77

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,485,505.00
Transportation per ADMr Rank		8%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$1,739,853.50

2023-2024 Extended ADMw

2023-2024 ADMw 7,724.54	2022-2023 ADMw 7,739.02	Extended ADMw 7,739.02
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2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of 0.77 by \$25 then add \$4500 to the result = \$4,519.25
 Then multiply \$4,519.25 by the Extended ADMw 7739.0215 and then by the funding ratio 2.160205173097 = \$75,552,253.34

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$75,552,253.34 to the Transportation Grant \$1,739,853.50 = \$77,292,106.84

2023-2024 State School Fund Grant

Subtract the Local Revenue \$18,723,025.06 from the Total Formula Revenue \$77,292,106.84 = \$58,569,081.78

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,763	Total Formula Revenue per Extended ADMw = \$9,987
Charter Schools Rate(ORS 338.155) = \$9,781	

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
McMinnville School District No. 40	High Cost Disability Estimated Remaining Balance Due

2023-2024 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2023-2024		2022-2023	
ADMr:	6,427.60 X 1.00 =	6,427.60	6,445.65 X 1.00 =	6,445.65
Students in ESL programs:	750.00 X 0.50 =	375.00	733.01 X 0.50 =	366.51
Students in Pregnant and Parenting Programs:	1.00 X 1.00 =	1.00	3.39 X 1.00 =	3.39
900 IEP Students capped at 11% of District ADMr:	707.04 X 1.00 =	707.04	709.02 X 1.00 =	709.02
Students on IEP Above 11% of ADMr:	13.70 X 1.00 =	13.70	13.70 X 1.00 =	13.70
Students in Poverty:	784.82 X 0.25 =	196.21	787.02 X 0.25 =	196.76
Students in Foster Care and Neglected/Delinquent:	16.00 X 0.25 =	4.00	16.00 X 0.25 =	4.00
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
	2023-2024 ADMw	7,724.54	2022-2023 ADMw	7,739.02
	McMinnville SD 40 Extended ADMw		7,739.02	

McMinnville SD 40 Extended ADMw 7,739.02

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

	Adopted Budget FTE				Proposed Budget 2023-24
	2019-20	Adjusted Budget 2020-21	2021-22	2022-23	
GENERAL FUND					
LICENSED STAFF	395.00	394.00	390.00	387.10	394.28
CLASSIFIED STAFF	238.00	243.60	231.00	263.50	237.31
ADMINISTRATORS	24.50	25.50	25.25	25.50	25.75
SUPERVISORS/CONFIDENTIAL	10.25	11.75	13.00	13.00	11.00
TOTAL FTE GENERAL FUND	667.75	674.85	659.25	689.10	668.34
OTHER FUNDS					
LICENSED STAFF	16.00	50.40	60.25	57.00	50.51
CLASSIFIED STAFF	59.00	69.00	112.75	83.70	81.64
ADMINISTRATORS	1.50	2.50	4.50	5.50	4.25
SUPERVISORS/CONFIDENTIAL	2.50	1.70	3.70	3.70	4.00
TOTAL FTE GRANT FUND	79.00	123.60	181.20	149.90	140.40
ALL FUNDS					
Licensed	411.00	444.40	450.25	444.10	444.79
Classified	297.00	312.60	343.75	347.20	318.95
Administrators	26.00	28.00	29.75	31.00	30.00
Supervisors/Confidential	12.75	13.45	16.70	16.70	15.00
TOTAL FTE ALL FUNDS	746.75	798.45	840.45	839.00	808.74
BUDGETED ENROLLMENT	6,691	6,642	6,672	6,453	6,553

BUDGETED AVERAGE CLASS SIZE

Grade	2019-20	2020-21	2021-22	2022-23	2023-34
Kindergarten	20.00	20.00	19.00	*19	20.00
Grades 1-5	23.50	23.50	22.50	*22.5	23.50
Middle School	27.50	27.50	27.50	27.50	27.50
High School	29.00	29.00	29.00	29.00	29.00

*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

2023-24 Proposed Budget

	LICENSED FTE	2019-20	2020-21	2021-22	2022-23
Instruction					
1	Elementary Instruction	138.3	135.4	142.4	138.6
2	Middle School Instruction	76.0	72.5	77.2	70.7
3	High School Instruction (incl. Alt Ed)	93.2	94.0	99.0	102.0
4	Academic Intervention Support	4.8	4.7	12.3	13.3
5	Behavior Intervention	4.6	6.1	6.3	6.3
6	Special Education/EGC/Online	33.8	34.8	35.8	34.7
7	English Learners	15.2	13.7	13.7	14.1
Support					
8	Student Management TOSAs & Deans	8.2	10.0	10.0	10.0
9	Counselors	16.5	16.0	18.0	18.0
10	Nurse	2.6	3.0	3.0	4.0
11	School Psych, Autism and Behavior Specialists	6.8	9.0	9.0	9.0
12	Speech Pathologists	7.0	8.5	8.5	8.5
13	Teaching & Learning TOSAs	4.0	6.0	10.0	10.0
14	Librarians	5.1	3.0	3.0	3.0
15	Other TOSAs: TAG, Athletics	2.0	2.0	2.0	2.0
TOTAL FTE		418.0	418.8	450.2	444.1

Gen Fund	Grant Funds						Total
	ESSER	SIA	Other	M98	Title	IDEA	
130.60	-	3.00	-	-	-	-	133.60
66.00	-	4.66	-	-	-	-	70.66
94.25	-	-	-	8.75	-	-	103.00
-	6.00	-	-	-	4.30	-	10.30
6.30	-	-	-	-	-	-	6.30
38.17	-	1.00	-	-	-	3.00	42.17
13.76	-	-	-	-	-	-	13.76
8.00	-	2.00	-	0.50	-	-	10.50
15.10	-	2.00	-	2.40	-	-	19.50
2.60	1.00	0.40	-	-	-	-	4.00
4.00	-	2.00	-	-	-	3.00	9.00
7.00	-	1.50	-	-	-	-	8.50
4.00	-	5.00	-	-	-	-	9.00
3.00	-	-	-	-	-	-	3.00
1.50	-	-	-	-	-	-	1.50
394.28	7.00	21.56	-	11.65	4.30	6.00	444.79

	CLASSIFIED FTE	2019-20	2020-21	2021-22	2022-23
1	Instructional Assistants (GenEd)	24.4	21.6	43.3	43.3
2	Instructional Assistants (TAG, Title I, Library)	21.5	19.7	22.6	21.8
3	Skill Builders	1.0	6.1	14.0	14.0
4	ELL/Translation/Migrant Ed Liaison	20.8	20.7	21.7	20.7
5	Special Education/EGC/Online	69.0	72.3	82.3	83.5
6	1:1 Student Assistants	15.4	16.3	16.4	17.0
7	Speech Language Assistant	1.0	2.0	1.0	1.0
8	Drop Out Prevention Specialists	2.0	3.0	1.0	3.0
9	School Building Secretaries/Registrars	31.1	32.8	34.8	34.8
10	Pre-K Leaders	2.8	2.8	4.7	4.7
11	Child Care Bear Hugs	5.0	5.0	8.0	5.0
12	Campus Safety	4.0	4.0	4.0	4.0
13	Health Assistants	0.0	0.0	0.0	2.0
14	Technology Support/Data & Network Analysis	13.0	13.0	12.0	11.6
15	District Office Secretaries/Specialist	7.8	8.0	8.0	8.0
16	Maintenance, Grounds & Custodians	44.0	45.0	47.0	47.0
17	Nutrition Services	27.8	27.3	26.6	30.1
Total FTE		290.54	299.5	347.33	351.53

Gen Fund	Grant Funds						Total
	ESSER	SIA	Other	Title I	IDEA	Nutr Serv	
29.25	-	-	-	-	-	-	29.25
8.94	-	-	-	12.88	-	-	21.82
-	-	14.00	-	-	-	-	14.00
20.20	-	-	0.83	-	-	-	21.03
56.75	0.88	7.50	-	-	3.44	-	68.57
15.19	-	-	-	-	-	-	15.19
-	-	-	-	-	-	1.00	1.00
1.00	-	1.00	-	-	-	-	2.00
33.60	-	3.20	1.00	-	-	-	37.80
1.88	-	2.81	-	-	-	-	4.69
4.00	-	-	-	-	-	-	4.00
4.00	-	-	-	-	-	-	4.00
-	-	-	-	-	-	-	-
10.00	-	-	-	-	-	-	10.00
9.00	-	-	-	-	-	-	9.00
43.50	3.00	-	-	-	-	-	46.50
-	-	-	-	-	-	30.10	30.10
237.31	3.88	28.51	1.83	12.88	3.44	31.10	318.95

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

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

						2023-24 Proposed Budget					
ADMINISTRATIVE FTE	2019-20	2020-21	2021-22	2022-23	Grant Funds						
					Gen Fund	ESSER	M98	SIA	Title I	Total	
Principals	9.0	9.0	9.0	9.0	9.00	-	-	-	-	9.00	
Assistant Principals	5.0	6.0	8.0	8.0	5.00	1.00	1.00	-	-	7.00	
Student Services Director	1.0	1.0	1.0	1.0	1.00	-	-	-	-	1.00	
Special Ed, Health and Behavior Program Coordinators	3.0	2.0	2.8	2.0	2.00	1.00	-	-	-	3.00	
Curriculum, Instruction & Assessment Director	2.0	1.0	1.0	1.0	0.75	-	-	-	0.25	1.00	
Elementary & Secondary Coordinators/Grant Writer	1.0	3.0	-	3.0	2.00	-	-	-	-	2.00	
Equity, Diversity and Inclusion Director/Coordinator	-	1.0	-	1.0	-	-	-	1.00	-	1.00	
EL Coordinator	1.0	1.0	3.0	1.0	1.00	-	-	-	-	1.00	
Human Resource Director	1.0	1.0	1.0	1.0	1.00	-	-	-	-	1.00	
Director of Operations and Facilities	-	-	1.0	1.0	1.00	-	-	-	-	1.00	
Finance Director	1.0	1.0	1.0	1.0	1.00	-	-	-	-	1.00	
IT Director	1.0	1.0	1.0	1.0	1.00	-	-	-	-	1.00	
Superintendent	1.0	1.0	1.0	1.0	1.00	-	-	-	-	1.00	
Total	26.0	28.0	29.8	31.0	25.75	2.00	1.00	1.00	0.25	30.00	

						Grant Funds				
CONFIDENTIAL & SUPERVISOR FTE	2019-20	2020-21	2021-22	2022-23	Gen Fund	ESSER	Other	SIA	Nut Serv	Total
HR Admin Asst/HR Specialist/Tech Srvcs	1.0	2.0	2.5	4.0	4.0	-	-	-	-	4.0
Payroll/Benefits	2.0	2.0	2.5	1.0	-	-	-	-	-	-
Accounting Supervisor	1.0	1.0	1.0	1.0	1.0	-	-	-	-	1.0
Financial Analyst	-	-	1.0	1.0	1.0	-	-	-	-	1.0
Supt & Board Admin Assistant	1.0	1.0	1.0	1.0	1.0	-	-	-	-	1.0
Communications Specialist	1.0	0.8	1.0	1.0	1.0	-	-	-	-	1.0
Facilities Manager	1.0	1.0	1.0	1.0	-	-	-	-	-	-
Maintenance & Custodial Supervisor	1.0	1.0	2.0	2.0	1.0	-	-	-	-	1.0
Nutrition Services Manager	1.0	1.0	1.0	1.0	-	-	-	-	1.0	1.0
Nutrition Services Supervisor	-	-	1.0	1.0	-	-	-	-	1.0	1.0
Student and Family Engagment Program Manager	-	-	-	-	-	-	-	1.0	-	1.0
MHS Office Manager	-	-	-	-	1.0	-	-	-	-	1.0
Safety Manager	0.8	0.7	0.7	0.7	-	-	1.0	-	-	1.0
TOTAL FTE	12.8	13.5	16.7	16.7	11.0	-	1.0	1.0	2.0	15.0

**McMinnville School District
Employee Salary and Benefits Assumptions**

Compensation	2020-21	2021-22	2022-23	2023-24
Licensed				
Salary Schedule Increase	3.50%	2.75%	2.75%	3.00%
Step	Step	Step	Step	Step
Column	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,536	\$ 1,613	\$ 1,661	\$ 1,727
Insurance Percent Increase	0%	5%	3%	4%

Classified				
Salary Schedule Increase	2.00%	3.50%	2.75%	TBD
Step	Yes	Yes	Yes	
Insurance Contribution (per mth)	\$ 1,527	\$ 1,613	\$ 1,661	TBD
Insurance Percent Increase	2%	6%	3%	

Admin				
Salary Schedule Increase	3.50%	2.75%	2.75%	3.00%
Step	Step	Step	Step	Step
Insurance Contribution (per mth)	\$ 1,567	\$ 1,613	\$ 1,661	\$ 1,727
Insurance Percent Increase	2%	3%	3%	4%

Confidential/Supervisors				
Salary Schedule Increase	2.00%	3.50%	2.75%	TBD
Step	Yes	Yes	Yes	
Insurance Contribution (per mth)	\$ 1,527	\$ 1,613	\$ 1,661	TBD
Insurance Percent Increase	2%	6%	3%	

PERS Employer Rates	2020-21	2021-22	2022-23	2023-24
Tier 1/Tier II Employer Rate	23.1%	17.8%	17.8%	20.9%
OPSRP Rate	17.6%	14.7%	14.7%	17.6%
Average PERS Employer Rate with PERS Bond cost of 7%	27.0%	23.0%	23.0%	27.0%

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



McMinnville
School District No. 40

ORGANIZATIONAL



McMinnville

School District No. 40

800 NE Lafayette Avenue

McMinnville, OR 97128

Phone: 503.565.4000

Fax: 503.565.4030

2022-23 Budget Calendar For the Fiscal Year 2023-24 Budget Adoption

NOVEMBER

- November 14, 2022 School Board approves Budget Calendar at Regular Board Meeting

APRIL

- April 19, 2023 Budget Orientation Work Session at 6:30 pm
 - Review information on enrollment forecast and estimated state school funding

MAY

- May 3, 2023 First Formal Budget Committee Meeting at 6:30 pm
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments
- May 17, 2023 Second Formal Budget Committee Meeting at 6:30 pm
 - Presentations/Reports
 - Questions/comments
 - Budget Approval

JUNE

- June 12, 2023 Adoption of Budget, Make Appropriations, Levy Taxes at School Board Meeting at 6:30 pm
 - Public Hearing
 - Budget Adoption

McMinnville School District

BUDGET COMMITTEE

CITIZEN BUDGET COMMITTEE MEMBERS

TERM

Mr. Bob Clark*	June 30, 2025
Mr. Andy Davies	June 30, 2024
Mr. Jerry Hart*	June 30, 2025
Mr. Jeff Knapp*	June 30, 2024
Mr. John Linder	June 30, 2023
Ms. Janice Neuschwanger*	June 30, 2025
Mr. Sal Peralta	June 30, 2024

(*2nd term)

SCHOOL BOARD BUDGET COMMITTEE MEMBERS

Mr. Carson Benner, Board Chair	June 30, 2025
Dr. Paul Haddeland, Vice Chair	June 30, 2023
Mr. Jason Bizon, Director	June 30, 2025
Ms. Janis Braich, Director	June 30, 2023
Mr. Gerardo Partida, Director	June 30, 2023
Mr. Larry Vollmer, Director	June 30, 2023
Ms. Abbie Warmbier, Director	June 30, 2025

ADMINISTRATION:

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



Organizational
Chart
2023-24

McMinnville School District No. 40

MSD School Board

Superintendent

Student
Services

Curriculum,
Instruction, &
Assessment

Finance &
Nutrition
Services

Human
Resources

Operations &
Facilities

Equity,
Diversity &
Inclusion

Technology

Buel ES
Columbus ES
Grandhaven ES
Memorial ES
Newby ES
Wascher ES
Duniway MS
Patton MS
McMinnville HS

DISTRICT IDENTIFIED OUTCOMES & STRATEGIES

2023-24

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

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

McMinnville School District #40

Code: DA
Adopted: 8/14/14
Revised/Readopted: 3/09/20
Orig. Code: DA

Financial Management Goals and Policies

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

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

Financial Management Goals

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

Resource Planning and Budget Policies

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

Revenue Policies

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

Expenditure Policies

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

Reserve Funds

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

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

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

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

Fund Balance Reporting

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

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

General Fund Balance Policy

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

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

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

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

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

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

Capital Improvement Policies

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

Debt and Investment Management Policies

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

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

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

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

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

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

END OF POLICY

Legal Reference(s):

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

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

[OAR 581-023-0035](#)

CHART OF ACCOUNTS

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

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

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

REVENUE DIMENSIONS

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

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

EXPENDITURE DIMENSIONS

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

FUNCTION TYPE	FUNCTION DESCRIPTION
1000 Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000 Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000 Enterprise & Community	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000 Facilities Acquisition & Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to building; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000 Other uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service Dist. (ESD).
6000 Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

7000 Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.
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Within each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity bought.

OBJECT TYPE	OBJECT DESCRIPTION
100 Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.
200 Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300 Purchased Services	Services, which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
400 Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
500 Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600 Other Object	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
700 Transfers	This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800 Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.

RESOURCES – CHART OF ACCOUNT DEFINITIONS

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

1000 Revenue From Local Sources

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

2000 Revenue From Intermediate Sources

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

3000 Revenue From State Sources

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

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

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

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

4000 Revenue From Federal Sources

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

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

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

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

5000 Other Sources

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

5400 *Resources – Beginning Fund Balance.*

REQUIREMENTS - FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

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

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

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

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

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

2000 Support Services

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

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

- 3100 *Food Services.* Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.
- 3300 *Community Services.* Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.
- 4000 **Facilities Acquisition and Construction**
- 4120 *Site Acquisition and Development Services.* Activities pertaining to the initial acquisition of sites and improvements thereon.
- 4150 *Building Acquisition, Construction, and Improvement Services.* Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.
- 5000 **Other Uses**
- 5200 *Transfers of Funds.* These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.
- 6000 **Contingencies (for budget only)**
- Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
- 7000 **Unappropriated Ending Fund Balance**
- An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

REQUIREMENTS - OBJECTS – CHART OF ACCOUNT DEFINITIONS

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

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

390 *Other General Professional and Technological Services.*

400 **Supplies and Materials**

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

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

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

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

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

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

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

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

500 **Capital Outlay**

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

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

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

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

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



McMinnville
School District No. 40

FINANCIAL SECTION

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	25,084,587	25,990,164	27,022,638	28,047,924	28,047,924	28,047,924
R1130	CONSTRUCTION EXCISE TAX	340,920	574,161	400,000	400,000	400,000	400,000
R1300	TUITION	-	-	-	-	-	-
R1500	INTEREST ON INVESTMENT	295,507	218,156	288,500	505,728	505,728	505,728
R1600	FOOD SERVICE	17,948	48,929	224,000	328,000	328,000	328,000
R1700	EXTRA-CURRICULAR ACTIVITIES	242,069	1,194,715	1,400,000	1,425,000	1,425,000	1,425,000
R1800	COMMUNITY SERVICE ACTIVITIES	84,949	149,835	140,000	150,000	150,000	150,000
R1910	RENTALS	82,536	79,808	88,500	834,500	834,500	834,500
R1920	DONATIONS FROM PRIVATE SOURCES	94,587	101,958	380,774	407,236	407,236	407,236
R1940	SERVICES PROVIDED OTHER DISTRICTS	40,899	41,717	41,500	41,500	41,500	41,500
R1960	RECOVERY OF PRIOR YEARS' EXPENDITURES	49,737	210,334	-	-	-	-
R1970	SERVICES PROVIDED OTHER FUNDS	3,133,250	3,280,161	3,432,872	3,596,300	3,596,300	3,596,300
R1980	FEES CHARGED TO GRANTS	140,823	226,160	350,000	350,000	350,000	350,000
R1990	MISCELLANEOUS	168,268	672,233	480,260	222,900	222,900	222,900
	Total Local Revenues	29,776,080	32,788,331	34,249,044	36,309,088	36,309,088	36,309,088
R2101	COUNTY SCHOOL FUNDS	19,375	23,111	20,000	23,000	23,000	23,000
R2102	ESD APPORTIONMENT	2,212,386	2,099,797	2,180,600	2,090,000	2,090,000	2,090,000
R2199	OTHER INTERMEDIATE REVENUE	252,995	78,746	263,489	32,000	32,000	32,000
	Total Intermediate Revenues	2,484,756	2,201,654	2,464,089	2,145,000	2,145,000	2,145,000
R3101	STATE SCHOOL FUND - GENERAL	54,829,724	55,023,306	58,720,000	60,402,000	60,402,000	60,402,000
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	24,447	24,447	35,000	35,000	35,000	35,000
R3103	COMMON SCHOOL FUND	762,046	769,918	770,000	800,000	800,000	800,000
R3199	UN-RESTRICTED GRANTS	-	-	-	-	-	-
R3299	STATE RESTRICTED GRANTS	4,063,686	7,063,770	10,673,601	9,687,158	9,687,158	9,687,158
	Total State Revenues	59,679,903	62,881,441	70,198,601	70,924,158	70,924,158	70,924,158
R4200	FEDERAL UNRESTRICTED THROUGH STATE	2,508	-	15,000	10,000	10,000	10,000
R4500	FEDERAL RESTRICTED THROUGH STATE	7,060,973	11,675,436	15,781,297	10,906,226	10,906,226	10,906,226
R4700	FEDERAL RESTRICTED THROUGH OTHER	52,708	98,047	65,000	112,020	112,020	112,020
R4900	FEDERAL COMMODITIES	175,592	225,082	250,500	181,563	181,563	181,563
	Total Federal Revenues	7,291,781	11,998,565	16,111,797	11,209,809	11,209,809	11,209,809
	SUBTOTAL OPERATING REVENUES	99,232,520	109,869,991	123,023,531	120,588,055	120,588,055	120,588,055
R5100	BOND PROCEEDS *	26,942,837	-	-	-	-	-
R5200	INTERFUND TRANSFERS	750,000	750,000	750,000	750,000	750,000	750,000
R5300	SALE OF FIXED ASSETS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	16,833,618	19,190,694	17,855,377	16,424,802	16,424,802	16,424,802
	Total Other Revenues	44,526,455	19,940,694	18,605,377	17,174,802	17,174,802	17,174,802
	TOTAL REVENUES	\$ 143,758,975	\$ 129,810,685	\$ 141,628,908	\$ 137,762,857	\$ 137,762,857	\$ 137,762,857

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

Function	Account Title	ACTUAL		CURRENT	2023-24 BUDGET		
		(AUDITED)		BUDGET	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23			
1111	ELEMENTARY PROGRAMS	18,213,501	19,924,211	22,746,414	21,331,724	21,331,724	21,331,724
1113	ELEMENTARY EXTRACURRICULAR	-	462	116,541	100,000	100,000	100,000
1121	MIDDLE/JUNIOR HIGH PROGRAMS	9,089,509	10,581,809	11,237,643	11,016,637	11,016,637	11,016,637
1122	MIDDLE SCHOOL EXTRACURRICULAR	59,945	360,197	739,059	831,867	831,867	831,867
1131	HIGH SCHOOL PROGRAMS	11,120,137	11,980,036	12,632,624	14,338,305	14,338,305	14,338,305
1132	HIGH SCHOOL EXTRACURRICULAR	737,761	1,351,125	1,808,970	1,936,752	1,936,752	1,936,752
1140	PRE-K PROGRAMS	201,161	317,797	382,830	370,934	370,934	370,934
1210	TAG PROGRAMS	244,137	269,805	286,734	97,359	97,359	97,359
1220	SPECIAL EDUC SELF-CONTAINED PROGRAMS	3,583,733	3,675,820	4,343,915	4,749,538	4,749,538	4,749,538
1250	LEARNING RESOURCE CENTERS (LRC)	3,239,473	3,732,856	4,994,684	5,159,585	5,159,585	5,159,585
1270	REMEDICATION AND TITLE I	1,665,362	1,814,971	1,811,110	1,758,775	1,758,775	1,758,775
1280	ALTERNATIVE ED & ONLINE PROGRAMS	2,038,842	2,028,188	2,382,383	2,328,010	2,328,010	2,328,010
1291	ELL PROGRAMS	2,853,958	2,924,835	3,219,890	4,477,399	4,477,399	4,477,399
1292	TEEN PARENT PROGRAMS	73,960	75,368	78,302	76,462	76,462	76,462
1294	COUNTY CORRECTIONS	-	-	-	-	-	-
1299	OTHER PROGRAMS (TUTORING)	5,556	5,440	55,000	49,809	49,809	49,809
1400	SUMMER SCHOOL	360,666	1,286,426	909,535	705,194	705,194	705,194
1000	INSTRUCTIONAL SERVICES	53,487,701	60,329,346	67,745,633	69,328,350	69,328,350	69,328,350
2110	STUDENT SUPPORT SERVICES	2,808,229	2,847,149	3,226,335	2,995,257	2,995,257	2,995,257
2120	GUIDANCE SERVICES	1,805,168	2,092,166	2,308,726	2,594,162	2,594,162	2,594,162
2130	HEALTH SERVICES	362,633	594,791	646,230	549,317	549,317	549,317
2140	PSYCHOLOGICAL SERVICES	980,851	957,697	1,217,108	1,050,121	1,050,121	1,050,121
2150	SPEECH PATHOLOGY/AUDIOLOGY	960,130	945,760	1,028,408	1,146,165	1,146,165	1,146,165
2190	STUDENT SUPPORT SERVICES DIRECTION	634,847	685,284	735,198	798,268	798,268	798,268
2210	IMPROVEMENT OF INSTRUCTION	1,505,142	2,096,384	3,194,480	3,038,747	3,038,747	3,038,747
2220	EDUCATIONAL MEDIA SERVICES	1,152,103	1,189,064	1,293,239	1,597,529	1,597,529	1,597,529
2230	ASSESSMENT AND TESTING	11,326	1,303	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	478,425	522,728	1,443,323	963,264	963,264	963,264
2310	BOARD OF EDUCATION SERVICES	367,320	341,284	445,750	465,630	465,630	465,630
2320	EXEC ADMINISTRATIVE SERVICES	532,943	477,187	561,018	582,310	582,310	582,310
2410	OFFICE OF PRINCIPAL SERVICES	4,643,133	5,098,224	5,553,271	5,440,118	5,440,118	5,440,118
2490	OTHER ADMIN SUPPORT SERVICES	93,001	95,891	84,673	55,786	55,786	55,786
2510	BUSINESS SUPPORT SERVICES DIRECTION	253,839	325,731	463,020	328,215	328,215	328,215
2520	FISCAL SERVICES	680,692	756,800	824,084	855,604	855,604	855,604
2540	FACILITIES OPERATION & MAINTENANCE	6,167,599	6,644,630	7,358,110	7,595,420	7,595,420	7,595,420
2550	STUDENT TRANSPORTATION	2,120,943	2,436,764	3,033,919	3,143,472	3,143,472	3,143,472
2570	INTERNAL SERVICES	79,895	76,831	101,600	112,100	112,100	112,100
2610	CENTRAL SUPPORT SERVICES DIRECTION	8,525	1,819	-	-	-	-
2630	INFORMATION SERVICES	126,573	204,763	214,982	240,333	240,333	240,333
2640	STAFF SERVICES	586,711	673,454	771,054	820,965	820,965	820,965
2660	TECHNOLOGY SERVICES	836,445	1,100,507	896,915	1,149,009	1,149,009	1,149,009
2680	TRANSLATION SERVICES	120,872	118,882	139,059	151,160	151,160	151,160
2700	SUPPLEMENTAL RETIREMENT	159,671	97,652	254,000	254,000	254,000	254,000
2000	SUPPORT SERVICES	27,477,014	30,382,745	35,813,503	35,945,952	35,945,952	35,945,952
3100	NUTRITION SERVICES	2,511,542	3,210,399	4,058,897	4,349,002	4,349,002	4,349,002
3300	COMMUNITY SERVICES	93,451	56,023	366,675	268,396	268,396	268,396
3500	CHILD CARE SERVICES	301,463	316,508	205,367	242,812	242,812	242,812
3000	ENTERPRISE & COMMUNITY SERVICES	2,906,455	3,582,930	4,630,939	4,860,210	4,860,210	4,860,210
4000	FACILITIES ACQUISITION & CONSTRUCTION	1,099,275	2,254,084	10,349,323	5,066,121	5,066,121	5,066,121
5100	DEBT SERVICE	38,847,836	13,355,652	13,819,510	14,292,224	14,292,224	14,292,224
5200	TRANSFERS OF FUNDS	750,000	750,000	750,000	750,000	750,000	750,000
6000	CONTINGENCIES	-	-	1,520,000	520,000	520,000	520,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	19,190,694	19,155,928	7,000,000	7,000,000	7,000,000	7,000,000
	TOTAL REQUIREMENTS	143,758,975	129,810,685	141,628,908	137,762,857	137,762,857	137,762,857

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

Object#	Expenditure Title	ACTUAL		CURRENT	2023-24 BUDGET		
		(AUDITED)		BUDGET	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23			
111	LICENSED SALARIES	28,123,251	30,495,226	32,909,580	33,828,537	33,828,537	33,828,537
112	CLASSIFIED SALARIES	9,325,104	10,408,072	12,147,040	12,448,465	12,448,465	12,448,465
113	ADMINISTRATORS	3,237,594	3,625,814	3,951,628	3,947,899	3,947,899	3,947,899
114	CONFIDENTIAL STAFF	955,180	1,224,402	1,303,221	1,172,445	1,172,445	1,172,445
116	RETIREMENT SEVERANCE	90,200	-	175,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	591,801	756,458	789,688	877,352	877,352	877,352
120	SUBSTITUTE WAGES	23,222	194,041	-	-	-	-
130	ADDITIONAL WAGES	818,115	1,156,025	1,665,280	1,090,504	1,090,504	1,090,504
151	STUDENT LABOR	28,105	110,152	65,200	67,000	67,000	67,000
100	Salaries	43,192,572	47,970,190	53,006,637	53,607,202	53,607,202	53,607,202
210	PERS	12,425,045	12,344,026	14,050,515	15,093,260	15,093,260	15,093,260
220	FICA/MEDICARE	3,231,218	3,608,343	3,935,973	3,977,305	3,977,305	3,977,305
230	OTHER REQUIRED PAYROLL COSTS	155,548	197,286	352,050	676,294	676,294	676,294
240	CONTRACTUAL EMPLOYEE BENEFITS	12,369,457	13,517,856	16,164,102	15,526,906	15,526,906	15,526,906
250	TUITION REIMBURSEMENT (Note 1)	-	-	130,000	134,000	134,000	134,000
270	POST RETIREMENT HEALTH BENEFITS	62,494	97,652	65,000	65,000	65,000	65,000
200	Payroll Costs	28,243,762	29,765,163	34,697,640	35,472,765	35,472,765	35,472,765
300	SUBSTITUTE SERVICES	470,465	1,097,525	1,345,698	1,368,035	1,368,035	1,368,035
310	INSTRUCTIONAL PROFESSIONAL SERV	759,786	1,044,623	3,480,519	1,384,221	1,384,221	1,384,221
320	PROPERTY SERVICES	1,986,077	2,860,547	2,825,166	3,226,064	3,226,064	3,226,064
330	STUDENT TRANSPORTATION SERVICES	2,063,697	2,529,467	3,001,955	3,145,095	3,145,095	3,145,095
340	TRAVEL	24,807	110,252	142,584	161,302	161,302	161,302
350	COMMUNICATION	224,914	247,465	322,903	353,325	353,325	353,325
371	TUITION PAYMENTS TO OTH DISTRICTS	40,326	36,237	50,000	104,000	104,000	104,000
374	SCHOLARSHIPS	25,207	12,725	65,000	58,000	58,000	58,000
380	NON-INSTRUC PRO/TECHNICAL SERVICES	442,383	1,713,700	1,787,050	817,430	817,430	817,430
300	Purchased Services	6,037,662	9,652,541	13,020,875	10,617,472	10,617,472	10,617,472
410	CONSUMABLE MATERIALS/SUPPLIES	1,902,104	3,044,187	4,658,873	5,840,065	5,840,065	5,840,065
420	TEXTBOOKS	616,482	1,206,290	1,546,345	588,682	588,682	588,682
430	LIBRARY BOOKS	12,476	13,952	34,343	32,343	32,343	32,343
440	PERIODICALS	2,977	2,306	4,958	4,208	4,208	4,208
450	FOOD	665,921	1,120,720	1,285,000	1,295,963	1,295,963	1,295,963
460	NON-CONSUMABLE EQUIPMENT	935,611	754,154	878,371	631,539	631,539	631,539
470	COMPUTER SOFTWARE	1,083,013	953,002	1,117,492	831,115	831,115	831,115
480	COMPUTER HARDWARE	625,332	713,451	770,294	769,757	769,757	769,757
400	Supplies and Materials	5,843,916	7,808,062	10,295,676	9,993,672	9,993,672	9,993,672
510	LAND ACQUISITION	-	-	-	-	-	-
520	BUILDING ACQUISITION/IMPROVEMENT	535,619	93,081	7,866,689	3,228,047	3,228,047	3,228,047
530	IMPROVEMENTS OTHER THAN BLDG	144,230	62,639	460,334	460,334	460,334	460,334
540	DEPRECIABLE EQUIPMENT	69,822	29,112	368,717	400,000	400,000	400,000
550	DEPRECIABLE TECHNOLOGY	139,763	184,798	239,800	367,740	367,740	367,740
500	Capital Outlay	889,434	369,630	8,935,540	4,456,121	4,456,121	4,456,121
610	REDEMPTION OF PRINCIPAL	30,570,000	8,270,000	7,612,872	10,040,000	10,040,000	10,040,000
620	INTEREST	8,048,191	5,085,652	3,726,638	4,252,224	4,252,224	4,252,224
640	DUES AND FEES	305,545	139,336	123,076	143,926	143,926	143,926
650	LIABILITY & PROPERTY INSURANCE	528,858	600,370	643,000	696,450	696,450	696,450
670	TAXES AND LICENSES	17,518	17,653	17,500	20,000	20,000	20,000
690	GRANT INDIRECT CHARGES	140,823	226,160	279,455	193,025	193,025	193,025
600	Other Objects	39,610,935	14,339,171	12,402,541	15,345,625	15,345,625	15,345,625
710	FUND TRANSFERS	750,000	750,000	750,000	750,000	750,000	750,000
700	Transfers	750,000	750,000	750,000	750,000	750,000	750,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	1,520,000	520,000	520,000	520,000
820	RESERVED FOR NEXT YEAR	19,190,694	19,155,928	7,000,000	7,000,000	7,000,000	7,000,000
800	Other Uses of Funds	19,190,694	19,155,928	8,520,000	7,520,000	7,520,000	7,520,000
TOTAL		\$ 143,758,975	\$ 129,810,685	\$ 141,628,908	\$ 137,762,857	\$ 137,762,857	\$ 137,762,857



McMinnville
School District No. 40

GENERAL FUND

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2023-24 Budget		
		2020-21	2021-22	BUDGET 2022-23	Proposed	Approved	Adopted
R1111 *	AD VALOREM TAXES LEVIED	\$ 15,075,792	\$ 15,765,803	\$ 16,250,000	\$ 16,950,000	\$ 16,950,000	\$ 16,950,000
R1112 *	PRIOR YEAR'S TAXES	282,230	213,443	350,000	350,000	350,000	350,000
R1113 *	COUNTY TAX SALES	16,481	1,595	-	12,000	12,000	12,000
R1114 *	PAYMENTS IN LIEU OF PROP TAXES	-	-	-	-	-	-
R1190 *	PENALTIES/INTEREST TAXES	61,174	59,596	71,000	80,000	80,000	80,000
R1311	TUITION FROM INDIVIDUALS	-	-	-	-	-	-
R1312	TUITION FROM DISTRICTS WITHIN STATE	-	-	-	-	-	-
R1300	SUMMER SCHOOL TUITION	-	-	-	-	-	-
R1510	INTEREST ON INVESTMENT	191,131	128,976	190,000	360,000	360,000	360,000
R1710	ADMISSIONS	-	20,153	25,000	25,000	25,000	25,000
R1741	HIGH SCH ATHLETIC FEES	-	128,952	95,000	100,000	100,000	100,000
R1742	MID SCH ATHLETIC FEES	300	30,849	30,000	30,000	30,000	30,000
R1801	BEAR HUGS FEES	84,949	149,835	140,000	150,000	150,000	150,000
R1910	RENTALS	-	4,060	6,000	9,000	9,000	9,000
R1960	RECOVERY PRIOR YEAR EXPEND	49,737	-	-	-	-	-
R1980	SERVICE PROVIDED OTHER FUNDS	140,823	226,160	350,000	250,000	250,000	250,000
R1990	MISCELLANEOUS	20,905	12,053	20,000	21,000	21,000	21,000
1000	TOTAL LOCAL SOURCES	15,923,520	16,741,475	17,527,000	18,337,000	18,337,000	18,337,000
R2101 *	COUNTY SCHOOL FUNDS	19,375	23,112	20,000	23,000	23,000	23,000
R2102	ESD APPORTIONMENT	2,212,386	2,099,797	2,180,600	2,190,000	2,190,000	2,190,000
R2199	OTHER INTERMEDIATE SOURCE	3,189	1,617	-	2,000	2,000	2,000
2000	TOTAL INTERMEDIATE SOURCES	2,234,950	2,124,525	2,200,600	2,215,000	2,215,000	2,215,000
R3101 *	STATE SCHOOL FUND - GENRL	54,829,724	55,023,306	58,220,000	60,402,000	60,402,000	60,402,000
R3103 *	COMMON SCHOOL FUND	762,046	769,918	770,000	800,000	800,000	800,000
R3105	SSF-RESERVE FOR GROWTH	-	-	500,000	500,000	500,000	500,000
3000	TOTAL STATE SOURCES	55,591,770	55,793,223	59,490,000	61,702,000	61,702,000	61,702,000
R4201	TRANS FEE FOSTER CHILD	2,508	-	15,000	10,000	10,000	10,000
4000	TOTAL FEDERAL SOURCES	2,508	-	15,000	10,000	10,000	10,000
	SUBTOTAL OPERATING REVENUES	73,752,749	74,659,224	79,232,600	82,264,000	82,264,000	82,264,000
R5400	BEG FUND BALANCE	7,837,357	9,537,813	9,000,000	10,188,575	10,188,575	10,188,575
5000	TOTAL OTHER SOURCES	7,837,357	9,537,813	9,000,000	10,188,575	10,188,575	10,188,575
	FUND TOTAL	\$ 81,590,106	\$ 84,197,037	\$ 88,232,600	\$ 92,452,575	\$ 92,452,575	\$ 92,452,575

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	17,021,915	16,435,041	17,307,201	18,574,133	18,574,133	18,574,133
1121	MIDDLE/JUNIOR HIGH PROGRAMS	8,755,015	8,529,868	8,815,617	8,995,410	8,995,410	8,995,410
1122	MIDDLE SCH CO-CURRICULAR	22,459	217,590	197,058	201,181	201,181	201,181
1131	HIGH SCHOOL PROGRAMS	9,671,841	10,208,907	10,960,570	11,850,798	11,850,798	11,850,798
1132	HIGH SCH CO-CURRICULAR	505,455	640,226	669,070	799,332	799,332	799,332
1140	PRE-K PROGRAMS	172,649	118,991	153,415	141,666	141,666	141,666
1210	TALENTED & GIFTED (TAG) PROGRAMS	244,137	269,805	286,734	97,359	97,359	97,359
1220	SPECIAL EDUC CLASSROOMS	3,126,562	3,217,552	3,721,548	4,074,470	4,074,470	4,074,470
1250	LEARNING RESOURCE CENTER (LRC)	2,898,029	3,276,096	3,334,433	3,939,811	3,939,811	3,939,811
1280	ALTERNATIVE EDUCATION	1,723,217	1,723,140	2,128,461	2,092,792	2,092,792	2,092,792
1289	ONLINE EDUCATION	315,441	239,501	202,105	176,875	176,875	176,875
1291	ELL PROGRAMS	2,798,572	2,817,054	3,091,811	4,285,982	4,285,982	4,285,982
1292	TEEN PARENT PROGRAMS	73,960	75,368	78,302	76,462	76,462	76,462
1299	OTHER PROGRAMS (TUTORING)	5,556	5,440	55,000	49,809	49,809	49,809
1400	SUMMER SCHOOL	12,858	-	-	-	-	-
1000	INSTRUCTIONAL SERVICES	47,347,668	47,774,580	51,001,325	55,356,080	55,356,080	55,356,080
2110	STUDENT SUPPORT SERVICES	1,433,609	1,491,130	1,477,174	1,455,021	1,455,021	1,455,021
2114	STUDENT DATA SERVICES	530,388	534,134	581,919	473,821	473,821	473,821
2115	STUDENT SAFETY	74,856	204,882	221,951	218,758	218,758	218,758
2120	GUIDANCE SERVICES	1,751,336	1,849,376	1,977,663	2,297,344	2,297,344	2,297,344
2130	HEALTH SERVICES	316,416	404,680	454,282	375,369	375,369	375,369
2140	PSYCHOLOGICAL SERVICES	289,034	464,148	498,517	347,425	347,425	347,425
2150	SPEECH PATHOLOGY/AUDIOL	716,254	749,603	771,268	816,548	816,548	816,548
2190	DIRECTION OF STUDENT SERVICES	634,847	508,762	554,434	610,737	610,737	610,737
2210	IMPROVEMENT OF INSTRUCTION	1,019,316	1,340,776	1,463,369	1,647,354	1,647,354	1,647,354
2213	TECHNOLOGY CURR DEVELOPMENT	-	-	-	50,000	50,000	50,000
2220	EDUCATIONAL MEDIA SERVICES	616,607	726,334	812,221	852,843	852,843	852,843
2229	SCHOOL TECHNOLOGY SUPPORT	533,925	449,181	471,724	641,141	641,141	641,141
2230	ASSESSMENT AND TESTING	11,326	1,303	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	169,985	166,783	289,284	224,076	224,076	224,076
2310	BOARD OF EDUCATION	367,320	341,284	445,750	465,630	465,630	465,630
2320	EXECUTIVE ADMIN SERVICES	532,943	477,187	561,019	582,310	582,310	582,310
2410	OFFICE OF PRINCIPAL	4,320,631	4,394,854	4,736,944	4,668,936	4,668,936	4,668,936
2510	BUSINESS SUPPORT SERVICES	253,839	325,731	463,020	328,215	328,215	328,215
2520	FISCAL SERVICES	680,692	756,800	824,084	855,604	855,604	855,604
2540	OPER/MAINT PLANT SERVICE	5,442,566	6,099,222	6,260,754	6,446,512	6,446,512	6,446,512
2546	SECURITY SERVICES	20,415	98,617	30,000	80,000	80,000	80,000
2550	STUDENT TRANSPORTATION	2,120,943	2,434,817	3,033,919	3,143,472	3,143,472	3,143,472
2570	INTERNAL SERVICES	79,895	76,831	101,600	112,100	112,100	112,100
2610	CENTRAL SUPPORT SERVICES	-	-	-	-	-	-
2630	COMMUNICATIONS	126,573	204,763	214,982	240,333	240,333	240,333
2640	STAFF SERVICES	570,934	667,537	721,054	784,965	784,965	784,965
2660	TECHNOLOGY SERVICES	826,445	893,039	896,915	999,009	999,009	999,009
2680	TRANSLATION SERVICES	120,872	118,882	139,060	151,160	151,160	151,160
2700	SUPPLEMENTAL RETIREMENT	159,671	97,652	254,000	254,000	254,000	254,000
2000	SUPPORT SERVICES	23,721,639	25,878,307	28,275,907	29,141,683	29,141,683	29,141,683
3500	CARE OF CHILDREN SERVICES	232,987	201,044	205,368	204,812	204,812	204,812
5200	TRANSFERS OF FUNDS	750,000	750,000	750,000	750,000	750,000	750,000
6110	PLANNED RESERVE (CONTINGENCY)	-	-	1,500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
	TOTAL REQUIREMENTS	81,590,106	84,197,036	88,232,600	92,452,575	92,452,575	92,452,575

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
111	LICENSED SALARIES	26,104,665	26,633,823	27,516,626	29,339,597	29,339,597	29,339,597
112	CLASSIFIED SALARIES	7,540,134	7,693,602	8,555,292	9,250,313	9,250,313	9,250,313
113	ADMINISTRATORS	3,040,455	3,132,283	3,325,500	3,436,662	3,436,662	3,436,662
114	CONFIDENTIAL STAFF	807,895	925,730	994,647	849,783	849,783	849,783
116	RETIREMENT SEVERANCE	90,200	-	175,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	463,448	619,042	649,950	730,207	730,207	730,207
120	SUBSTITUTE WAGES	14,870	194,041	-	-	-	-
130	ADDITIONAL WAGES	144,292	269,090	393,799	246,570	246,570	246,570
151	STUDENT LABOR	16,991	45,882	42,000	45,000	45,000	45,000
100	Salaries	38,222,950	39,513,493	41,652,814	44,073,132	44,073,132	44,073,132
210	PUBLIC EMPLOYEES RETIREMENT	11,029,532	10,306,453	11,225,738	12,673,674	12,673,674	12,673,674
220	FICA/MEDICARE	2,865,686	2,970,879	3,133,293	3,333,744	3,333,744	3,333,744
221	PMFLI	-	-	-	173,142	173,142	173,142
231	WORKER'S COMP/UNEMPLOYMENT	128,032	154,018	185,058	374,452	374,452	374,452
240	EMPLOYEE INSURANCE BENEFITS	10,800,268	11,020,681	12,539,141	12,508,376	12,508,376	12,508,376
250	TUITION REIMBURSEMENT	-	-	130,000	134,000	134,000	134,000
270	POST RETIREMENT HEALTH BENEFITS	62,494	97,652	65,000	65,000	65,000	65,000
200	Payroll Costs	24,886,012	24,549,683	27,278,230	29,262,388	29,262,388	29,262,388
300	SUBSTITUTE SERVICES	450,302	1,061,164	1,273,078	1,286,535	1,286,535	1,286,535
310	INSTRUCTIONAL PROFESSIONAL SERVICES	406,430	523,985	246,250	369,450	369,450	369,450
320	PROPERTY SERVICES/UTILITIES	1,649,424	2,052,662	1,996,505	2,025,600	2,025,600	2,025,600
330	STUDENT TRANSPORTATION SERVICES	2,043,152	2,352,133	2,944,955	3,088,095	3,088,095	3,088,095
340	TRAVEL	18,220	48,825	82,581	91,881	91,881	91,881
350	COMMUNICATIONS	203,804	223,523	307,403	338,325	338,325	338,325
370	TUITION	-	-	-	4,000	4,000	4,000
380	NON-INSTRUCTIONAL PROF/TECH SERVICES	363,721	589,334	515,050	524,930	524,930	524,930
300	Purchased Services	5,135,053	6,851,626	7,365,822	7,728,816	7,728,816	7,728,816
410	SUPPLIES	837,911	1,110,591	1,190,947	1,389,954	1,389,954	1,389,954
420	TEXTBOOKS	449,393	14,722	76,572	76,572	76,572	76,572
430	LIBRARY BOOKS	12,476	13,952	34,343	32,343	32,343	32,343
440	PERIODICALS	2,977	2,306	4,958	4,208	4,208	4,208
460	NON-CONSUMABLE EQUIPMENT	167,073	268,451	186,939	248,539	248,539	248,539
470	COMPUTER SOFTWARE	730,409	676,496	718,342	766,940	766,940	766,940
480	COMPUTER HARDWARE	257,841	151,708	256,607	344,757	344,757	344,757
400	Supplies and Materials	2,458,080	2,238,226	2,468,708	2,863,313	2,863,313	2,863,313
540	EQUIPMENT	14,386	-	-	-	-	-
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	14,386	-	-	-	-	-
640	DUES AND FEES	56,954	100,533	74,026	78,926	78,926	78,926
650	INSURANCE AND JUDGEMENTS	528,858	600,370	643,000	696,000	696,000	696,000
600	Other Objects	585,812	700,903	717,026	774,926	774,926	774,926
710	FUND TRANSFERS	750,000	750,000	750,000	750,000	750,000	750,000
700	Transfers	750,000	750,000	750,000	750,000	750,000	750,000
810	CONTINGENCY	-	-	1,500,000	500,000	500,000	500,000
820	UNAPPROPRIATED	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
800	Other Uses of Funds	9,537,813	9,593,105	8,000,000	7,000,000	7,000,000	7,000,000
TOTAL		81,590,106	84,197,036	88,232,600	92,452,575	92,452,575	92,452,575

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1111 ELEMENTARY K-5 INSTRUCTION							
111	LICENSED SALARIES	9,295,323	9,072,984	9,309,614	9,789,149	9,789,149	9,789,149
112	CLASSIFIED SALARIES	564,108	501,612	543,408	767,197	767,197	767,197
121	SUBSTITUTES-LICENSED	6,641	31,009	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	3,121	47,321	-	-	-	-
125	CURRICULUM SUB	-	1,276	-	-	-	-
130	ADDITIONAL WAGES	19,098	56,969	35,900	35,400	35,400	35,400
100	Salaries	9,888,291	9,711,170	9,888,922	10,591,746	10,591,746	10,591,746
210	PUB EMPLOY RETIREMENT SYS	2,965,702	2,610,524	2,872,710	3,245,943	3,245,943	3,245,943
220	FICA/MEDICARE	742,808	731,205	751,371	808,973	808,973	808,973
221	PMFLI	-	-	-	42,875	42,875	42,875
231	WORKERS' COMPENSATION	25,792	31,351	56,334	68,701	68,701	68,701
240	CONTRACTUAL EMPLOYEE BNFTS	2,592,038	2,524,240	2,795,621	2,777,535	2,777,535	2,777,535
200	Payroll Costs	6,326,340	5,897,320	6,476,036	6,944,027	6,944,027	6,944,027
301	SUBSTITUTE SERVICES	240,977	443,195	509,618	523,755	523,755	523,755
310	INSTRUC CONSULT/PROF	300	250	600	600	600	600
320	PROPERTY SERVICES	32,808	34,799	42,550	43,650	43,650	43,650
330	STDNT TRANSPORTATION SERVICES	-	-	-	-	-	-
340	TRAVEL	1,115	-	1,250	1,050	1,050	1,050
350	COMMUNICATION	24,444	34,767	53,450	51,950	51,950	51,950
380	NON-INST PROF/TECH SRV	-	-	-	-	-	-
390	OT GNRL PROF/TECH SERVCS	-	-	-	-	-	-
300	Purchased Services	299,644	513,010	607,468	621,005	621,005	621,005
410	SUPPLIES	159,839	194,886	196,657	251,437	251,437	251,437
420	TEXTBOOKS	234,665	1,923	9,958	9,958	9,958	9,958
430	LIBRARY BOOKS	-	-	5,000	5,000	5,000	5,000
440	PERIODICALS	717	-	660	660	660	660
460	NON-CONSUMABLE ITEMS	37,277	76,319	39,950	41,950	41,950	41,950
470	COMPUTER SOFTWARE	1,614	1,296	1,150	2,150	2,150	2,150
480	COMPUTER HARDWARE	73,529	39,117	81,400	106,200	106,200	106,200
400	Supplies and Materials	507,641	313,541	334,775	417,355	417,355	417,355
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
640	DUES AND FEES	-	-	-	-	-	-
600	Other Objects	-	-	-	-	-	-
	Function Total	17,021,915	16,435,041	17,307,201	18,574,133	18,574,133	18,574,133
1121 MIDDLE SCHOOL 6-8 INSTRUCTION							
111	LICENSED SALARIES	5,077,141	4,938,094	4,942,425	5,104,740	5,104,740	5,104,740
112	CLASSIFIED SALARIES	93,706	101,889	113,649	127,435	127,435	127,435
121	SUBSTITUTES-LICENSED	756	26,709	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	24	8,381	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	33,244	39,079	36,986	37,507	37,507	37,507
100	Salaries	5,204,871	5,114,152	5,093,060	5,269,682	5,269,682	5,269,682
210	PUB EMPLOY RETIREMENT SYS	1,588,533	1,428,143	1,476,199	1,585,622	1,585,622	1,585,622
220	FICA/MEDICARE	392,029	387,075	387,190	398,369	398,369	398,369
221	PMFLI	-	-	-	20,808	20,808	20,808
231	WORKERS' COMPENSATION	14,987	16,394	22,132	56,074	56,074	56,074
240	CONTRACTUAL EMPLOYEE BNFTS	1,245,401	1,258,379	1,381,046	1,201,500	1,201,500	1,201,500
200	Payroll Costs	3,240,950	3,089,990	3,266,567	3,262,373	3,262,373	3,262,373
301	SUBSTITUTE SERVICES	62,889	152,592	200,037	195,947	195,947	195,947
310	INSTRUC CONSULT/PROF	8,442	952	10,000	10,000	10,000	10,000
320	PROPERTY SERVICES	10,384	13,764	21,405	21,400	21,400	21,400
340	TRAVEL	28	756	794	794	794	794
350	COMMUNICATION	11,310	16,932	28,772	28,000	28,000	28,000
380	NON-INST PROF/TECH SRV	-	477	250	250	250	250

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
300	Purchased Services	93,053	185,472	261,258	256,391	256,391	256,391
410	SUPPLIES	81,178	78,205	68,565	130,799	130,799	130,799
420	TEXTBOOKS	29,984	234	11,679	11,679	11,679	11,679
430	LIBRARY BOOKS	-	-	5,000	5,000	5,000	5,000
440	PERIODICALS	239	379	220	220	220	220
460	NON-CONSUMABLE ITEMS	23,973	17,096	26,093	26,093	26,093	26,093
470	COMPUTER SOFTWARE	6,018	610	4,255	4,253	4,253	4,253
480	COMPUTER HARDWARE	74,748	43,699	78,615	28,615	28,615	28,615
400	Supplies and Materials	216,140	140,223	194,427	206,659	206,659	206,659
640	DUES AND FEES	-	30	305	305	305	305
600	Other Objects	-	30	305	305	305	305
	Function Total	8,755,015	8,529,868	8,815,617	8,995,410	8,995,410	8,995,410
1122 MIDDLE SCHOOL CO-CURRICULAR							
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	9,371	129,821	127,285	131,032	131,032	131,032
100	Salaries	9,371	129,821	127,285	131,032	131,032	131,032
210	PUB EMPLOY RETIREMENT SYS	1,464	30,200	17,465	17,466	17,466	17,466
220	FICA/MEDICARE	717	9,881	9,275	9,276	9,276	9,276
231	WORKERS' COMPENSATION	33	416	33	407	407	407
240	CONTRACTUAL EMPLOYEE BNFTS	-	12	-	-	-	-
200	Payroll Costs	2,214	40,508	26,773	27,149	27,149	27,149
301	SUBSTITUTE SERVICES	-	1,943	3,000	3,000	3,000	3,000
310	INSTRUC CONSULT/PROF	-	6,296	10,000	10,000	10,000	10,000
320	PROPERTY SERVICES	3,459	4,288	-	-	-	-
340	TRAVEL	-	558	-	-	-	-
300	Purchased Services	3,459	12,527	13,000	13,000	13,000	13,000
410	SUPPLIES	7,413	23,139	30,000	30,000	30,000	30,000
460	EQUIPMENT	-	10,910	-	-	-	-
400	Supplies and Materials	7,413	34,049	30,000	30,000	30,000	30,000
640	DUES AND FEES	-	685	-	-	-	-
600	Other Objects	-	685	-	-	-	-
	Function Total	22,459	217,590	197,058	201,181	201,181	201,181
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	5,406,071	5,744,979	6,085,455	6,628,220	6,628,220	6,628,220
112	CLASSIFIED SALARIES	127,788	91,235	93,072	107,380	107,380	107,380
121	SUBSTITUTES-LICENSED	1,099	61,349	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	1,643	14,002	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	161,299	185,527	259,370	193,287	193,287	193,287
151	STUDENT LABOR	-	14,875	12,000	15,000	15,000	15,000
100	Salaries	5,697,900	6,111,967	6,449,897	6,943,887	6,943,887	6,943,887
210	PUB EMPLOY RETIREMENT SYS	1,698,429	1,683,541	1,810,498	2,042,565	2,042,565	2,042,565
220	FICA/MEDICARE	426,800	456,951	483,781	512,978	512,978	512,978
221	PMFLI	-	-	-	26,823	26,823	26,823
231	WORKERS' COMPENSATION	16,347	19,696	16,347	62,380	62,380	62,380
240	CONTRACTUAL EMPLOYEE BNFTS	1,343,939	1,451,421	1,596,077	1,522,465	1,522,465	1,522,465
200	Payroll Costs	3,485,515	3,611,610	3,906,703	4,167,211	4,167,211	4,167,211
301	SUBSTITUTE SERVICES	51,998	229,380	222,600	222,600	222,600	222,600
310	INSTRUC CONSULT/PROF	7,337	13,080	8,500	8,500	8,500	8,500
320	PROPERTY SERVICES	39,453	34,219	47,800	47,800	47,800	47,800
340	TRAVEL	444	1,263	250	250	250	250
350	COMMUNICATION	21,588	25,330	45,000	45,000	45,000	45,000
300	Purchased Services	120,820	303,272	324,150	324,150	324,150	324,150
410	SUPPLIES	66,133	94,133	134,170	172,900	172,900	172,900
420	TEXTBOOKS	158,071	5,951	7,000	7,000	7,000	7,000
430	LIBRARY BOOKS	-	-	5,000	2,000	2,000	2,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
460	NON-CONSUMABLE ITEMS	50,091	44,433	63,750	63,750	63,750	63,750
470	COMPUTER SOFTWARE	2,053	1,595	9,400	9,400	9,400	9,400
480	COMPUTER HARDWARE	91,260	34,734	60,000	160,000	160,000	160,000
400	Supplies and Materials	367,608	180,845	279,320	415,050	415,050	415,050
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
640	DUES AND FEES	-	1,213	500	500	500	500
600	Other Objects	-	1,213	500	500	500	500
	Function Total	9,671,841	10,208,907	10,960,570	11,850,798	11,850,798	11,850,798
1132 HIGH SCHOOL CO-CURRICULAR							
111	LICENSED SALARIES	-	-	-	45,071	45,071	45,071
112	CLASSIFIED SALARIES	-	32,371	32,907	36,757	36,757	36,757
125	CURRICULUM SUB	-	59	-	-	-	-
151	STUDENT LABOR	1,575	-	-	-	-	-
130	ADDITIONAL WAGES	300,676	309,545	345,675	355,626	355,626	355,626
100	Salaries	302,251	341,974	378,582	437,454	437,454	437,454
210	PUB EMPLOY RETIREMENT SYS	71,933	68,120	75,036	116,619	116,619	116,619
220	FICA/MEDICARE	22,812	26,067	26,733	33,465	33,465	33,465
221	PMFLI	-	-	-	1,750	1,750	1,750
231	WORKERS' COMPENSATION	879	1,096	879	879	879	879
240	CONTRACTUAL EMPLOYEE BNFTS	-	18,001	19,434	25,455	25,455	25,455
200	Payroll Costs	95,624	113,283	122,082	178,168	178,168	178,168
301	SUBSTITUTE SERVICES	1,995	6,194	6,200	6,510	6,510	6,510
310	INSTRUC CONSULT/PROF	28,175	47,211	65,000	80,000	80,000	80,000
320	PROPERTY SERVICES	8,659	19,953	15,000	15,000	15,000	15,000
340	TRAVEL	368	2,725	2,400	2,400	2,400	2,400
350	COMMUNICATION	850	1,135	306	300	300	300
300	Purchased Services	40,047	77,217	88,906	104,210	104,210	104,210
410	SUPPLIES	50,564	88,358	65,000	65,000	65,000	65,000
460	NON-CONSUMABLE ITEMS	7,284	2,903	-	-	-	-
470	COMPUTER SOFTWARE	5,369	2,470	2,500	2,500	2,500	2,500
480	COMPUTER HARDWARE	-	1,217	-	-	-	-
400	Supplies and Materials	63,217	94,948	67,500	67,500	67,500	67,500
640	DUES AND FEES	4,314	12,803	12,000	12,000	12,000	12,000
600	Other Objects	4,314	12,803	12,000	12,000	12,000	12,000
	Function Total	505,455	640,226	669,070	799,332	799,332	799,332
1140 PRE-KINDERGARTEN PROGRAMS							
112	CLASSIFIED SALARIES	91,975	54,400	68,570	68,421	68,421	68,421
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	91,975	54,400	68,570	68,421	68,421	68,421
210	PUB EMPLOY RETIREMENT SYS	17,251	12,721	15,982	16,792	16,792	16,792
220	FICA/MEDICARE	7,009	4,148	5,245	5,234	5,234	5,234
221	PMFLI	-	-	-	303	303	303
231	WORKERS' COMPENSATION	331	189	331	436	436	436
240	CONTRACTUAL EMPLOYEE BNFTS	55,847	31,654	44,087	31,880	31,880	31,880
200	Payroll Costs	80,438	48,713	65,645	54,645	54,645	54,645
301	SUBSTITUTE SERVICES	235	11,603	3,000	3,000	3,000	3,000
300	Purchased Services	235	11,603	3,000	3,000	3,000	3,000
410	SUPPLIES	-	4,275	16,200	15,600	15,600	15,600
400	Supplies and Materials	-	4,275	16,200	15,600	15,600	15,600
	Function Total	172,649	118,991	153,415	141,666	141,666	141,666
1210 TALENTED & GIFTED (TAG) PROGRAMS							
111	LICENSED SALARIES	104,095	114,497	115,051	-	-	-

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
112	CLASSIFIED SALARIES	42,244	42,822	45,000	49,932	49,932	49,932
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	27	-	-	-	-	-
100	Salaries	146,366	157,319	160,051	49,932	49,932	49,932
210	PUB EMPLOY RETIREMENT SYS	39,934	40,329	44,295	12,252	12,252	12,252
220	FICA/MEDICARE	10,907	11,851	12,246	3,822	3,822	3,822
221	PMFLI	-	-	-	198	198	198
231	WORKERS' COMPENSATION	508	503	508	340	340	340
240	CONTRACTUAL EMPLOYEE BNFTS	45,482	59,603	64,509	25,690	25,690	25,690
200	Payroll Costs	96,831	112,285	121,558	42,302	42,302	42,302
301	SUBSTITUTE SERVICES	-	-	2,500	2,500	2,500	2,500
310	INSTRUC CONSULT/PROF	-	70	-	-	-	-
350	COMMUNICATION	-	-	625	625	625	625
300	Purchased Services	-	70	3,125	3,125	3,125	3,125
410	SUPPLIES	939	131	2,000	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	939	131	2,000	2,000	2,000	2,000
	Function Total	244,137	269,805	286,734	97,359	97,359	97,359
1220 SPECIAL EDUCATION CLASSROOMS							
111	LICENSED SALARIES	668,214	671,254	674,117	833,589	833,589	833,589
112	CLASSIFIED SALARIES	1,029,702	1,089,387	1,403,907	1,433,520	1,433,520	1,433,520
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	22	145	-	-	-	-
100	Salaries	1,697,938	1,760,786	2,078,024	2,267,109	2,267,109	2,267,109
210	PUB EMPLOY RETIREMENT SYS	448,636	415,350	484,678	606,365	606,365	606,365
220	FICA/MEDICARE	124,576	130,674	152,849	173,424	173,424	173,424
221	PMFLI	-	-	-	9,067	9,067	9,067
231	WORKERS' COMPENSATION	6,158	6,043	7,843	18,300	18,300	18,300
240	CONTRACTUAL EMPLOYEE BNFTS	821,152	803,806	904,329	906,480	906,480	906,480
200	Payroll Costs	1,400,522	1,355,874	1,549,699	1,713,636	1,713,636	1,713,636
301	SUBSTITUTE SERVICES	24,611	88,010	81,600	81,600	81,600	81,600
312	CONFERENCE/WORKSHOPS	-	398	-	-	-	-
355	PRINTING AND BINDING	-	-	-	-	-	-
300	Purchased Services	24,611	88,408	81,600	81,600	81,600	81,600
410	SUPPLIES	3,200	10,757	8,150	8,050	8,050	8,050
420	TEXTBOOKS	80	1,475	4,075	4,075	4,075	4,075
460	EQUIPMENT	-	252	-	-	-	-
480	COMPUTER SOFTWARE	212	-	-	-	-	-
400	Supplies and Materials	3,492	12,484	12,225	12,125	12,125	12,125
	Function Total	3,126,562	3,217,552	3,721,548	4,074,470	4,074,470	4,074,470
1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER							
111	LICENSED SALARIES	882,950	1,114,014	1,035,279	1,440,846	1,440,846	1,440,846
112	CLASSIFIED SALARIES	683,842	771,044	811,476	787,435	787,435	787,435
121	SUBSTITUTES-LICENSED	-	1,923	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	4,731	28,063	18,000	78,750	78,750	78,750
100	Salaries	1,571,523	1,915,044	1,864,755	2,307,031	2,307,031	2,307,031
210	PUB EMPLOY RETIREMENT SYS	438,176	462,222	488,949	637,829	637,829	637,829
220	FICA/MEDICARE	117,125	143,732	141,907	170,784	170,784	170,784
221	PMFLI	-	-	-	8,912	8,912	8,912
231	WORKERS' COMPENSATION	5,152	6,423	8,261	19,942	19,942	19,942
240	CONTRACTUAL EMPLOYEE BNFTS	664,287	708,304	767,323	732,175	732,175	732,175
200	Payroll Costs	1,224,740	1,320,682	1,406,440	1,569,642	1,569,642	1,569,642
301	SUBSTITUTE SERVICES	12,485	33,613	55,680	55,680	55,680	55,680

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	85,687	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
355	PRINTING AND BINDING	-	-	-	-	-	-
300	Purchased Services	98,172	33,613	55,680	55,680	55,680	55,680
410	SUPPLIES	3,592	6,757	7,468	7,368	7,368	7,368
420	TEXTBOOKS	-	-	90	90	90	90
430	LIBRARY BOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400	Supplies and Materials	3,592	6,757	7,558	7,458	7,458	7,458
	Function Total	2,898,029	3,276,096	3,334,433	3,939,811	3,939,811	3,939,811
1280 ALTERNATIVE EDUCATION PROGRAMS							
111	LICENSED SALARIES	677,942	775,369	944,816	894,697	894,697	894,697
112	CLASSIFIED SALARIES	213,048	181,055	235,119	264,464	264,464	264,464
113	ADMINISTRATORS	123,378	58,659	116,232	72,970	72,970	72,970
121	SUBSTITUTES-LICENSED	-	1,110	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	4,863	14,600	3,500	3,500	3,500	3,500
100	Salaries	1,019,231	1,030,794	1,299,667	1,235,631	1,235,631	1,235,631
210	PUB EMPLOY RETIREMENT SYS	302,220	276,809	349,320	361,712	361,712	361,712
220	FICA/MEDICARE	76,993	78,368	91,231	94,526	94,526	94,526
221	PMFLI	-	-	-	4,928	4,928	4,928
231	WORKERS' COMPENSATION	2,832	3,374	4,793	9,950	9,950	9,950
240	CONTRACTUAL EMPLOYEE BNFTS	311,615	314,496	341,850	344,345	344,345	344,345
200	Payroll Costs	693,660	673,047	787,194	815,461	815,461	815,461
301	SUBSTITUTE SERVICES	7,270	15,949	35,000	35,000	35,000	35,000
340	TRAVEL	126	127	-	100	100	100
300	Purchased Services	7,396	16,076	35,000	35,100	35,100	35,100
410	SUPPLIES	2,931	3,144	4,700	4,700	4,700	4,700
420	TEXTBOOKS	-	79	400	400	400	400
470	COMPUTER SOFTWARE	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	1,500	1,500	1,500	1,500
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	2,931	3,224	6,600	6,600	6,600	6,600
	Function Total	1,723,218	1,723,140	2,128,461	2,092,792	2,092,792	2,092,792
1289 ONLINE EDUCATION							
111	LICENSED SALARIES	188,660	112,843	74,450	83,056	83,056	83,056
112	CLASSIFIED SALARIES	-	24,970	26,915	20,804	20,804	20,804
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
100	Salaries	188,660	137,813	101,365	103,860	103,860	103,860
210	PUB EMPLOY RETIREMENT SYS	38,911	36,677	31,201	30,470	30,470	30,470
220	FICA/MEDICARE	14,216	10,407	7,754	7,945	7,945	7,945
221	PMFLI	-	-	-	415	415	415
231	WORKERS' COMPENSATION	657	451	608	3,000	3,000	3,000
240	CONTRACTUAL EMPLOYEE BNFTS	58,903	53,425	57,577	27,585	27,585	27,585
200	Payroll Costs	112,687	100,960	97,140	69,415	69,415	69,415
301	SUBSTITUTE SERVICES	4,395	729	3,600	3,600	3,600	3,600
302	CLASSIFIED SUBS	-	-	-	-	-	-
305	CURRICULUM SUBS	-	-	-	-	-	-
300	Purchased Services	4,395	729	3,600	3,600	3,600	3,600
410	SUPPLIES	-	-	-	-	-	-
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-
470	COMPUTER SOFTWARE	6,281	-	-	-	-	-
480	COMPUTER HARDWARE	3,418	-	-	-	-	-
400	Supplies and Materials	9,699	-	-	-	-	-
	Function Total	315,441	239,501	202,105	176,875	176,875	176,875
1291 ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS							

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
111	LICENSED SALARIES	986,898	1,038,213	1,088,855	1,124,251	1,124,251	1,124,251
112	CLASSIFIED SALARIES	501,137	495,465	567,588	579,204	579,204	579,204
113	ADMINISTRATORS	111,195	113,271	116,232	119,719	119,719	119,719
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	8,298	7,631	7,300	11,000	11,000	11,000
100	Salaries	1,607,528	1,654,580	1,779,975	1,834,174	1,834,174	1,834,174
210	PUB EMPLOY RETIREMENT SYS	472,902	440,911	479,494	522,892	522,892	522,892
220	FICA/MEDICARE	120,670	125,290	136,168	140,033	140,033	140,033
221	PMFLI	-	-	-	7,295	7,295	7,295
231	WORKERS' COMPENSATION	5,560	5,469	9,250	13,890	13,890	13,890
240	CONTRACTUAL EMPLOYEE BNFTS	535,929	532,188	598,496	1,676,870	1,676,870	1,676,870
200	Payroll Costs	1,135,061	1,103,858	1,223,408	2,360,980	2,360,980	2,360,980
301	SUBSTITUTE SERVICES	28,532	23,648	49,800	49,800	49,800	49,800
310	INSTRUC CONSULT/PROF	2,334	2,136	2,700	2,700	2,700	2,700
340	TRAVEL	7	4,066	1,400	1,400	1,400	1,400
350	COMMUNICATION	711	842	1,850	1,850	1,850	1,850
380	NON-INSTRCT PROF\TECH SRV	-	-	-	-	-	-
300	Purchased Services	31,584	30,692	55,750	55,750	55,750	55,750
410	SUPPLIES	21,308	25,826	23,108	25,508	25,508	25,508
420	TEXTBOOKS	2,002	-	5,370	5,370	5,370	5,370
460	NON-CONSUMABLE ITEMS	711	674	500	500	500	500
470	COMPUTER SOFTWARE	309	108	2,200	2,200	2,200	2,200
480	COMPUTER HARDWARE	69	1,316	1,500	1,500	1,500	1,500
400	Supplies and Materials	24,399	27,924	32,678	35,078	35,078	35,078
640	DUES AND FEES	-	-	-	-	-	-
600	Other Objects	-	-	-	-	-	-
	Function Total	2,798,572	2,817,054	3,091,811	4,285,982	4,285,982	4,285,982
1292 TEEN PARENT PROGRAMS (Reclassified Daycare to Function 3500 in 2019-20)							
112	CLASSIFIED SALARIES	37,921	39,238	39,982	43,980	43,980	43,980
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	37,921	39,238	39,982	43,980	43,980	43,980
210	PUB EMPLOY RETIREMENT SYS	8,767	8,522	9,391	10,792	10,792	10,792
220	FICA/MEDICARE	2,901	3,002	3,059	3,364	3,364	3,364
221	PMFLI	-	-	-	176	176	176
231	WORKERS' COMPENSATION	135	134	135	140	140	140
240	CONTRACTUAL EMPLOYEE BNFTS	21,118	22,895	24,735	17,010	17,010	17,010
200	Payroll Costs	32,921	34,553	37,320	31,482	31,482	31,482
301	SUBSTITUTE SERVICES	1,303	632	-	-	-	-
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
350	COMMUNICATION	-	-	-	-	-	-
380	NON-INSTRCT PROF\TECH SRV	-	-	-	-	-	-
300	Purchased Services	1,303	632	-	-	-	-
410	SUPPLIES	1,816	944	1,000	1,000	1,000	1,000
450	FOOD	-	-	-	-	-	-
400	Supplies and Materials	1,816	944	1,000	1,000	1,000	1,000
	Function Total	73,960	75,368	78,302	76,462	76,462	76,462
1299 OTHER PROGRAMS (TUTORING)							
130	ADDITIONAL WAGES	3,984	3,305	42,200	37,200	37,200	37,200
100	Salaries	3,984	3,305	42,200	37,200	37,200	37,200
210	PUB EMPLOY RETIREMENT SYS	1,260	521	9,830	9,830	9,830	9,830
220	FICA/MEDICARE	300	252	2,754	2,754	2,754	2,754
231	WORKERS' COMPENSATION	13	11	216	25	25	25
200	Payroll Costs	1,573	785	12,800	12,609	12,609	12,609
310	INSTRUC CONSULT/PROF	-	1,350	-	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
300	Purchased Services	-	1,350	-	-	-	-
	Function Total	5,556	5,440	55,000	49,809	49,809	49,809
1400 SUMMER SCHOOL PROGRAMS							
130	ADDITIONAL WAGES	9,419	-	-	-	-	-
100	Salaries	9,419	-	-	-	-	-
210	PUB EMPLOY RETIREMENT SYS	2,688	-	-	-	-	-
220	FICA/MEDICARE	721	-	-	-	-	-
231	WORKERS' COMPENSATION	30	-	-	-	-	-
200	Payroll Costs	3,439	-	-	-	-	-
410	SUPPLIES	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	12,858	-	-	-	-	-
2110 STUDENT SUPPORT SERVICES							
111	LICENSED SALARIES	628,554	605,072	624,805	643,150	643,150	643,150
112	CLASSIFIED SALARIES	239,398	228,913	257,509	229,695	229,695	229,695
130	ADDITIONAL WAGES	4,355	4,801	3,373	3,475	3,475	3,475
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
100	Salaries	872,307	838,787	885,687	876,320	876,320	876,320
210	PUB EMPLOY RETIREMENT SYS	251,864	215,316	232,808	252,786	252,786	252,786
220	FICA/MEDICARE	64,682	62,369	67,497	66,774	66,774	66,774
221	PMFLI	-	-	-	3,493	3,493	3,493
231	WORKERS' COMPENSATION	2,644	2,740	3,940	6,823	6,823	6,823
240	CONTRACTUAL EMPLOYEE BNFTS	240,906	256,170	276,652	238,035	238,035	238,035
200	Payroll Costs	560,096	536,595	580,897	567,911	567,911	567,911
301	SUBSTITUTE SERVICES	-	243	7,440	7,440	7,440	7,440
302	CLASSIFIED SUBS	-	8,939	-	-	-	-
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
350	COMMUNICATION	827	926	1,000	1,000	1,000	1,000
380	NON-INSTRCT PROF\TECH SRV	-	103,862	-	-	-	-
300	Purchased Services	827	113,971	8,440	8,440	8,440	8,440
410	SUPPLIES	40	1,777	2,150	2,350	2,350	2,350
480	COMPUTER HARDWARE	339	-	-	-	-	-
400	Supplies and Materials	379	1,777	2,150	2,350	2,350	2,350
	Function Total	1,433,609	1,491,130	1,477,174	1,455,021	1,455,021	1,455,021
2114 STUDENT DATA SERVICES							
112	CLASSIFIED SALARIES	135,866	135,330	156,725	96,622	96,622	96,622
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	135,866	135,330	156,725	96,622	96,622	96,622
210	PUB EMPLOY RETIREMENT SYS	31,413	30,114	36,376	23,711	23,711	23,711
220	FICA/MEDICARE	10,103	10,162	11,989	7,392	7,392	7,392
221	PMFLI	-	-	-	386	386	386
231	WORKERS' COMPENSATION	453	451	453	810	810	810
240	CONTRACTUAL EMPLOYEE BNFTS	36,699	35,273	48,576	17,100	17,100	17,100
200	Payroll Costs	78,668	76,000	97,394	49,399	49,399	49,399
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	-	60	2,000	2,000	2,000	2,000
340	TRAVEL	-	-	800	800	800	800
380	NON-INSTRCT PROF\TECH SRV	-	-	-	-	-	-
300	Purchased Services	-	60	2,800	2,800	2,800	2,800
470	COMPUTER SOFTWARE	315,854	322,744	325,000	325,000	325,000	325,000
400	Supplies and Materials	315,854	322,744	325,000	325,000	325,000	325,000
	Function Total	530,388	534,134	581,919	473,821	473,821	473,821

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2115 STUDENT SAFETY							
112	CLASSIFIED SALARIES	28,870	52,265	54,929	55,978	55,978	55,978
130	ADDITIONAL WAGES	-	3,979	-	-	-	-
100	Salaries	28,870	56,244	54,929	55,978	55,978	55,978
210	PUB EMPLOY RETIREMENT SYS	8,116	10,838	11,136	13,737	13,737	13,737
220	FICA/MEDICARE	2,132	4,303	4,202	4,282	4,282	4,282
221	PMFLI	-	-	-	224	224	224
231	WORKERS' COMPENSATION	107	202	107	542	542	542
240	CONTRACTUAL EMPLOYEE BNFTS	18,395	38,416	41,577	33,995	33,995	33,995
200	Payroll Costs	28,750	53,760	57,022	52,780	52,780	52,780
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
380	NON-INSTRCT PROF/TECH SRV	17,236	94,879	110,000	110,000	110,000	110,000
300	Purchased Services	17,236	94,879	110,000	110,000	110,000	110,000
460	EQUIPMENT	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	74,856	204,882	221,951	218,758	218,758	218,758
2120 GUIDANCE SERVICES							
111	LICENSED SALARIES	923,782	998,248	1,057,513	1,291,971	1,291,971	1,291,971
112	CLASSIFIED SALARIES	144,469	150,890	156,270	119,685	119,685	119,685
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	LIC. ADDITIONAL WAGES	-	-	-	-	-	-
130	ADDITIONAL WAGES	335	297	-	-	-	-
100	Salaries	1,068,586	1,149,435	1,213,783	1,411,656	1,411,656	1,411,656
210	PUB EMPLOY RETIREMENT SYS	317,183	318,106	342,125	423,940	423,940	423,940
220	FICA/MEDICARE	80,228	86,341	92,854	107,991	107,991	107,991
221	PMFLI	-	-	-	5,648	5,648	5,648
231	WORKERS' COMPENSATION	3,340	3,722	3,340	9,894	9,894	9,894
240	CONTRACTUAL EMPLOYEE BNFTS	278,282	286,619	312,391	324,545	324,545	324,545
200	Payroll Costs	679,033	694,788	750,710	872,018	872,018	872,018
301	SUBSTITUTE SERVICES	-	243	6,570	6,570	6,570	6,570
310	INSTRUC CONSULT/PROF	-	225	600	800	800	800
300	Purchased Services	-	468	7,170	7,370	7,370	7,370
410	SUPPLIES	3,717	4,685	6,000	6,300	6,300	6,300
440	PERIODICALS	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	3,717	4,685	6,000	6,300	6,300	6,300
640	DUES AND FEES	-	-	-	-	-	-
600	Other Objects	-	-	-	-	-	-
	Function Total	1,751,336	1,849,376	1,977,663	2,297,344	2,297,344	2,297,344
2130 HEALTH SERVICES							
111	LICENSED SALARIES	159,794	206,591	223,335	167,066	167,066	167,066
112	CLASSIFIED SALARIES	33,468	34,894	35,239	50,222	50,222	50,222
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
130	ADDITIONAL WAGES	4,544	3,725	4,000	4,000	4,000	4,000
100	Salaries	197,806	245,210	262,574	221,288	221,288	221,288
210	PUB EMPLOY RETIREMENT SYS	46,927	56,592	70,617	64,516	64,516	64,516
220	FICA/MEDICARE	15,093	18,561	20,087	16,929	16,929	16,929
221	PMFLI	-	-	-	869	869	869
231	WORKERS' COMPENSATION	680	805	680	2,292	2,292	2,292
240	CONTRACTUAL EMPLOYEE BNFTS	50,700	77,365	92,174	61,325	61,325	61,325
200	Payroll Costs	113,400	153,323	183,558	145,931	145,931	145,931
301	SUBSTITUTE SERVICES	-	243	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	675	450	1,000	1,000	1,000	1,000
340	TRAVEL	69	359	600	600	600	600
350	COMMUNICATION	-	-	100	100	100	100
389	OTHER PROFESSIONAL	-	-	-	-	-	-
300	Purchased Services	744	1,052	1,700	1,700	1,700	1,700
410	SUPPLIES	4,186	4,514	6,000	6,000	6,000	6,000
460	NON-CONSUMABLE ITEMS	-	342	150	150	150	150
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400	Supplies and Materials	4,186	4,855	6,150	6,150	6,150	6,150
640	DUES AND FEES	279	240	300	300	300	300
600	Other Objects	279	240	300	300	300	300
	Function Total	316,415	404,680	454,282	375,369	375,369	375,369
2140 PSYCHOLOGICAL SERVICES							
111	LICENSED SALARIES	177,985	162,887	302,993	190,798	190,798	190,798
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	177,985	162,887	302,993	190,798	190,798	190,798
210	PUB EMPLOY RETIREMENT SYS	54,669	40,191	79,079	58,269	58,269	58,269
220	FICA/MEDICARE	13,874	12,028	23,179	14,596	14,596	14,596
221	PMFLI	-	-	-	763	763	763
231	WORKERS' COMPENSATION	629	522	629	1,499	1,499	1,499
240	CONTRACTUAL EMPLOYEE BNFTS	41,878	40,462	62,137	51,000	51,000	51,000
200	Payroll Costs	111,050	93,203	165,024	126,127	126,127	126,127
301	SUBSTITUTE SERVICES	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	-	192,337	30,000	30,000	30,000	30,000
340	TRAVEL	-	86	-	-	-	-
389	OTHER PROFESSIONAL SVCS	-	-	-	-	-	-
300	Purchased Services	-	192,424	30,000	30,000	30,000	30,000
410	SUPPLIES	-	1,848	500	500	500	500
470	COMPUTER SOFTWARE	-	13,785	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	-	15,633	500	500	500	500
	Function Total	289,034	464,148	498,517	347,425	347,425	347,425
2150 SPEECH PATHOLOGY/AUDIOLOGY							
111	LICENSED SALARIES	367,867	427,664	458,471	493,212	493,212	493,212
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	367,867	427,664	458,471	493,212	493,212	493,212
210	PUB EMPLOY RETIREMENT SYS	116,271	108,003	132,371	150,627	150,627	150,627
220	FICA/MEDICARE	30,091	32,065	35,073	37,731	37,731	37,731
221	PMFLI	-	-	-	1,973	1,973	1,973
231	WORKERS' COMPENSATION	1,013	1,355	1,013	4,630	4,630	4,630
240	CONTRACTUAL EMPLOYEE BNFTS	97,109	112,367	134,940	118,975	118,975	118,975
200	Payroll Costs	244,484	253,790	303,397	313,936	313,936	313,936
301	SUBSTITUTE SERVICES	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	99,648	62,327	500	500	500	500
320	PROPERTY SERVICES	579	1,365	1,000	1,000	1,000	1,000
340	TRAVEL	-	88	400	400	400	400
355	PRINTING AND BINDING	-	-	-	-	-	-
300	Purchased Services	100,227	63,779	1,900	1,900	1,900	1,900
410	SUPPLIES	-	2,731	-	-	-	-
460	EQUIPMENT	2,313	-	6,000	6,000	6,000	6,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400	Supplies and Materials	2,313	2,731	6,000	6,000	6,000	6,000
640	DUES AND FEES	1,362	1,639	1,500	1,500	1,500	1,500
600	Other Objects	1,362	1,639	1,500	1,500	1,500	1,500
	Function Total	716,254	749,603	771,268	816,548	816,548	816,548

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2190 DIRECTION OF STUDENT SERVICES							
112	CLASSIFIED SALARIES	39,739	38,058	42,720	47,883	47,883	47,883
113	ADMINISTRATORS	360,957	275,210	256,923	300,572	300,572	300,572
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
123	TEMPORARY-LICENSED	-	-	-	-	-	-
100	Salaries	400,696	313,268	299,643	348,455	348,455	348,455
210	PUB EMPLOY RETIREMENT SYS	117,992	87,467	84,324	103,545	103,545	103,545
220	FICA/MEDICARE	30,612	23,866	22,923	26,657	26,657	26,657
221	PMFLI	-	-	-	1,394	1,394	1,394
231	WORKERS' COMPENSATION	971	1,018	971	1,105	1,105	1,105
240	CONTRACTUAL EMPLOYEE BNFTS	65,819	62,380	75,623	58,631	58,631	58,631
200	Payroll Costs	215,394	174,731	183,841	191,332	191,332	191,332
310	INSTRUC CONSULT/PROF	-	1,785	32,000	32,000	32,000	32,000
312	CONFERENCE/WORKSHOPS	-	-	-	-	-	-
320	PROPERTY SERVICES	2,662	2,867	2,750	2,750	2,750	2,750
340	TRAVEL	133	605	2,000	2,000	2,000	2,000
350	COMMUNICATION	640	1,684	4,000	4,000	4,000	4,000
389	NON-INSTRCT PROF/TECH SRV	4,231	4,623	8,000	8,000	8,000	8,000
300	Purchased Services	7,666	11,563	48,750	48,750	48,750	48,750
410	SUPPLIES	3,498	5,635	10,000	10,000	10,000	10,000
440	PERIODICALS	754	18	300	300	300	300
460	NON-CONSUMABLE ITEMS	1,267	504	2,400	2,400	2,400	2,400
470	COMPUTER SOFTWARE	2,002	2,330	2,000	2,000	2,000	2,000
480	COMPUTER HARDWARE	2,499	673	7,000	7,000	7,000	7,000
400	Supplies and Materials	10,020	9,160	21,700	21,700	21,700	21,700
640	DUES AND FEES	1,069	40	500	500	500	500
600	Other Objects	1,069	40	500	500	500	500
	Function Total	634,847	508,762	554,434	610,737	610,737	610,737
2210 IMPROVEMENT OF INSTRUCTION SERVICES							
111	LICENSED SALARIES	223,776	322,299	317,312	381,021	381,021	381,021
112	CLASSIFIED SALARIES	59,453	63,696	66,965	170,841	170,841	170,841
113	ADMINISTRATORS	183,191	355,737	345,262	363,118	363,118	363,118
114	SUPERVISORS/CONFIDENTIAL	53,235	55,093	56,272	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	13,274	13,714	25,500	25,500	25,500	25,500
132	NON CERTIFIED OVERTIME	-	-	-	-	-	-
100	Salaries	532,929	810,540	811,311	940,480	940,480	940,480
210	PUB EMPLOY RETIREMENT SYS	167,788	233,626	231,561	257,804	257,804	257,804
220	FICA/MEDICARE	40,028	61,465	61,913	67,969	67,969	67,969
221	PMFLI	-	-	-	3,460	3,460	3,460
231	WORKERS' COMPENSATION	1,382	2,620	1,382	4,431	4,431	4,431
240	CONTRACUAL EMPLOYEE BNFTS	101,567	128,868	154,902	163,910	163,910	163,910
200	Payroll Costs	310,765	426,580	449,758	497,574	497,574	497,574
301	SUBSTITUTE SERVICES	-	3,990	11,000	11,000	11,000	11,000
310	INSTRUC CONSULT/PROF	-	1,925	15,500	70,500	70,500	70,500
322	REPAIRS AND MAINTENANCE	-	160	-	-	-	-
340	TRAVEL	11	895	10,500	10,500	10,500	10,500
350	COMMUNICATION	156	328	3,100	3,100	3,100	3,100
300	Purchased Services	167	7,298	40,100	95,100	95,100	95,100
410	SUPPLIES	7,653	21,076	15,000	15,000	15,000	15,000
420	TEXTBOOKS	24,591	5,060	38,000	38,000	38,000	38,000
460	EQUIPMENT	895	3,705	500	500	500	500
470	COMPUTER SOFTWARE	137,621	65,420	108,000	110,000	110,000	110,000
480	COMPUTER HARDWARE	3,428	-	-	-	-	-
400	Supplies and Materials	174,188	95,261	161,500	163,500	163,500	163,500
640	DUES AND FEES	1,266	1,097	700	700	700	700
600	Other Objects	1,266	1,097	700	700	700	700

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
Function Total		1,019,316	1,340,776	1,463,369	1,697,354	1,697,354	1,697,354
2220 EDUCATIONAL MEDIA SERVICES							
111	LICENSED SALARIES	218,073	207,787	218,377	228,760	228,760	228,760
112	CLASSIFIED SALARIES	126,053	193,564	207,583	232,243	232,243	232,243
121	SUBSTITUTES-LICENSED	728	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	142	-	-	-	-
100 Salaries		344,854	401,492	425,960	461,003	461,003	461,003
210	PUB EMPLOY RETIREMENT SYS	92,277	88,411	107,050	126,856	126,856	126,856
220	FICA/MEDICARE	25,473	29,937	32,588	35,269	35,269	35,269
221	PMFLI	-	-	-	1,844	1,844	1,844
231	WORKERS' COMPENSATION	1,210	1,362	1,822	3,955	3,955	3,955
240	CONTRACTUAL EMPLOYEE BNFTS	116,622	157,929	198,502	177,550	177,550	177,550
200 Payroll Costs		235,582	277,639	339,962	345,474	345,474	345,474
301	SUBSTITUTE SERVICES	-	-	-	-	-	-
320	PROPERTY SERVICES	-	-	200	200	200	200
300 Purchased Services		-	-	200	200	200	200
410	SUPPLIES	7,045	12,287	10,233	10,450	10,450	10,450
420	TEXTBOOKS	-	-	-	-	-	-
430	LIBRARY BOOKS	12,476	13,952	19,343	20,343	20,343	20,343
440	PERIODICALS	934	1,706	2,528	2,278	2,278	2,278
460	NON-CONSUMABLE ITEMS	6,243	240	2,116	1,416	1,416	1,416
470	COMPUTER SOFTWARE	9,382	18,926	11,337	11,337	11,337	11,337
480	COMPUTER HARDWARE	-	-	542	342	342	342
400 Supplies and Materials		36,080	47,111	46,099	46,166	46,166	46,166
640	DUES AND FEES	90	92	-	-	-	-
600 Other Objects		90	92	-	-	-	-
Function Total		616,607	726,334	812,221	852,843	852,843	852,843
2229 SCHOOL TECHNOLOGY SUPPORT							
112	CLASSIFIED SALARIES	252,219	271,182	262,931	395,938	395,938	395,938
114	SUPERVISORS/CONFIDENTIAL	61,925	-	-	-	-	-
132	NON CERTIFIED OVERTIME	-	628	-	-	-	-
151	STUDENT LABOR	15,416	17,190	30,000	30,000	30,000	30,000
100 Salaries		329,560	289,000	292,931	425,938	425,938	425,938
210	PUB EMPLOY RETIREMENT SYS	73,738	57,835	59,797	97,163	97,163	97,163
220	FICA/MEDICARE	23,798	20,271	20,114	30,289	30,289	30,289
221	PMFLI	-	-	-	1,584	1,584	1,584
231	WORKERS' COMPENSATION	865	1,004	865	1,117	1,117	1,117
240	CONTRACTUAL EMPLOYEE BNFTS	105,965	81,071	98,017	85,050	85,050	85,050
200 Payroll Costs		204,366	160,181	178,793	215,203	215,203	215,203
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
380	NON-INSTRCT PROF\TECH SRV	-	-	-	-	-	-
300 Purchased Services		-	-	-	-	-	-
410	SUPPLIES	-	-	-	-	-	-
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400 Supplies and Materials		-	-	-	-	-	-
Function Total		533,925	449,181	471,724	641,141	641,141	641,141
2230 ASSESSMENT AND TESTING							
130	LIC. ADDITIONAL WAGES	-	-	-	-	-	-
100 Salaries		-	-	-	-	-	-
220	FICA/MEDICARE	-	-	-	-	-	-
231	WORKERS' COMPENSATION	-	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
200	Payroll Costs	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	-	-	-	-	-
380	NON-INSTRCT PROF\TECH SRV	250	-	5,000	5,000	5,000	5,000
300	Purchased Services	250	-	5,000	5,000	5,000	5,000
410	SUPPLIES	2,335	-	10,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	8,741	1,303	4,000	4,000	4,000	4,000
400	Supplies and Materials	11,076	1,303	14,000	14,000	14,000	14,000
	Function Total	11,326	1,303	19,000	19,000	19,000	19,000
2240 INSTRUCTIONAL STAFF DEVELOPMENT							
111	LICENSED SALARIES	-	-	-	-	-	-
112	CLASSIFIED SALARIES	-	-	-	5,000	5,000	5,000
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	4,977	732	84,160	10,000	10,000	10,000
100	Salaries	4,977	732	84,160	15,000	15,000	15,000
210	PUB EMPLOY RETIREMENT SYS	1,413	181	8,861	8,861	8,861	8,861
220	FICA/MEDICARE	377	53	2,690	2,690	2,690	2,690
231	WORKERS' COMPENSATION	15	2	223	175	175	175
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	-	-	-
250	TUITION REIMBURSEMENT	-	-	130,000	134,000	134,000	134,000
200	Payroll Costs	1,805	235	141,774	145,726	145,726	145,726
301	SUBSTITUTE SERVICES	-	6,072	6,000	6,000	6,000	6,000
310	INSTRUC CONSULT/PROF	160,249	151,545	36,600	36,600	36,600	36,600
340	TRAVEL	307	5,900	15,000	15,000	15,000	15,000
370	TUITION	-	-	-	4,000	4,000	4,000
300	Purchased Services	160,556	163,517	57,600	61,600	61,600	61,600
410	SUPPLIES	2,646	2,299	5,750	1,750	1,750	1,750
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	2,646	2,299	5,750	1,750	1,750	1,750
	Function Total	169,985	166,783	289,284	224,076	224,076	224,076
2310 BOARD OF EDUCATION SERVICES							
310	INSTRUC CONSULT/PROF	2,650	5,678	8,000	10,000	10,000	10,000
320	PROPERTY SERVICES	-	-	3,500	3,500	3,500	3,500
340	TRAVEL	686	11,918	6,000	6,000	6,000	6,000
350	COMMUNICATION	-	-	250	250	250	250
380	NON-INSTRCT PROF\TECH SRV	180,809	135,253	197,000	198,880	198,880	198,880
300	Purchased Services	184,145	152,849	214,750	218,630	218,630	218,630
410	SUPPLIES	10,972	1,519	20,000	20,000	20,000	20,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	2,254	1,000	1,000	1,000	1,000
400	Supplies and Materials	10,972	3,773	21,000	21,000	21,000	21,000
640	DUES AND FEES	10,747	10,658	15,000	15,000	15,000	15,000
650	INSURANCE AND JUDGEMENTS	161,456	174,004	195,000	211,000	211,000	211,000
600	Other Objects	172,203	184,662	210,000	226,000	226,000	226,000
	Function Total	367,320	341,284	445,750	465,630	465,630	465,630
2320 EXECUTIVE ADMINISTRATION SERVICES							
112	CLASSIFIED SALARIES	41,036	32,300	43,785	45,623	45,623	45,623
113	ADMINISTRATORS	216,642	184,800	194,320	199,800	199,800	199,800
114	SUPERVISORS/CONFIDENTIAL	68,658	89,170	74,442	80,397	80,397	80,397
122	SUBSTITUTES-CLASSIFIED	858	748	-	-	-	-
123	TEMPORARY-LICENSED	-	-	-	-	-	-
130	ADDITIONAL WAGES	785	8,131	-	-	-	-
100	Salaries	327,979	315,149	312,547	325,820	325,820	325,820
210	PUB EMPLOY RETIREMENT SYS	80,707	42,711	61,836	91,944	91,944	91,944
220	FICA/MEDICARE	22,576	23,948	23,910	24,925	24,925	24,925

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
221	PMFLI	-	-	-	1,303	1,303	1,303
231	WORKERS' COMPENSATION	919	1,022	919	2,898	2,898	2,898
240	CONTRACTUAL EMPLOYEE BNFT	81,941	54,869	123,157	82,170	82,170	82,170
200	Payroll Costs	186,143	122,551	209,822	203,240	203,240	203,240
301	SUBSTITUTE SERVICES	2,575	144	2,400	-	-	-
310	INSTRUC CONSULT/PROF	2,913	10,552	2,000	10,000	10,000	10,000
340	TRAVEL	7,675	8,449	15,000	24,000	24,000	24,000
350	COMMUNICATION	-	70	-	-	-	-
300	Purchased Services	13,163	19,215	19,400	34,000	34,000	34,000
410	SUPPLIES	3,613	10,285	6,000	6,000	6,000	6,000
440	PERIODICALS	-	-	250	250	250	250
460	EQUIPMENT	-	3,323	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	394	4,790	5,000	5,000	5,000	5,000
400	Supplies and Materials	4,007	18,398	16,250	16,250	16,250	16,250
640	DUES AND FEES	1,650	1,874	3,000	3,000	3,000	3,000
600	Other Objects	1,650	1,874	3,000	3,000	3,000	3,000
	Function Total	532,943	477,187	561,019	582,310	582,310	582,310
2410 OFFICE OF PRINCIPAL SERVICES							
111	LICENSED SALARIES	117,541	121,028	43,758	-	-	-
112	CLASSIFIED SALARIES	835,496	807,912	834,692	882,411	882,411	882,411
113	ADMINISTRATORS	1,596,420	1,666,702	1,733,767	1,800,835	1,800,835	1,800,835
114	SUPERVISORS/CONFIDENTIAL	-	33,601	72,670	78,484	78,484	78,484
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	ADDITIONAL WAGES	3,325	474	-	-	-	-
132	NON CERTIFIED OVERTIME	5,317	2,642	-	-	-	-
100	Salaries	2,558,099	2,632,360	2,684,887	2,761,730	2,761,730	2,761,730
210	PUB EMPLOY RETIREMENT SYS	749,023	710,195	706,497	785,777	785,777	785,777
220	FICA/MEDICARE	190,889	197,416	196,009	211,271	211,271	211,271
221	PMFLI	-	-	-	11,045	11,045	11,045
231	WORKERS' COMPENSATION	7,284	8,711	7,284	16,438	16,438	16,438
240	CONTRACTUAL EMPLOYEE BNFTS	697,343	732,210	931,661	636,635	636,635	636,635
200	Payroll Costs	1,644,539	1,648,531	1,841,451	1,661,166	1,661,166	1,661,166
301	SUBSTITUTE SERVICES	1,531	25,018	10,800	10,800	10,800	10,800
310	INSTRUC CONSULT/PROF	513	774	3,000	3,000	3,000	3,000
320	PROPERTY SERVICES	-	800	-	-	-	-
340	TRAVEL	3,416	4,536	13,687	13,587	13,587	13,587
350	COMMUNICATION	20,527	9,893	7,700	6,550	6,550	6,550
300	Purchased Services	25,987	41,021	35,187	33,937	33,937	33,937
410	SUPPLIES	72,346	61,343	162,568	197,002	197,002	197,002
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	19,313	9,840	4,480	4,780	4,780	4,780
470	COMPUTER SOFTWARE	-	-	500	500	500	500
480	COMPUTER HARDWARE	79	1,492	6,550	8,600	8,600	8,600
400	Supplies and Materials	91,738	72,675	174,098	210,882	210,882	210,882
640	DUES AND FEES	267	267	1,321	1,221	1,221	1,221
600	Other Objects	267	267	1,321	1,221	1,221	1,221
	Function Total	4,320,631	4,394,854	4,736,944	4,668,936	4,668,936	4,668,936
2510 BUSINESS SUPPORT SERVICES							
113	ADMINISTRATORS	-	66,599	140,691	144,912	144,912	144,912
114	SUPERVISORS/CONFIDENTIAL	157,639	144,395	156,844	60,774	60,774	60,774
123	TEMPORARY-LICENSED	-	-	-	-	-	-
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	157,639	210,993	297,535	205,686	205,686	205,686
210	PUB EMPLOY RETIREMENT SYS	37,401	41,616	65,810	59,170	59,170	59,170
220	FICA/MEDICARE	11,793	16,023	22,761	15,735	15,735	15,735
221	PMFLI	-	-	-	823	823	823
231	WORKERS' COMPENSATION	516	693	516	1,531	1,531	1,531

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
240	CONTRACTUAL EMPLOYEE BNFTS	38,212	46,375	61,098	34,470	34,470	34,470
200	Payroll Costs	87,922	104,707	150,185	111,729	111,729	111,729
310	INSTRUC CONSULT/PROF	-	230	500	500	500	500
320	PROPERTY SERVICES	2,090	1,883	1,800	1,800	1,800	1,800
340	TRAVEL	47	-	1,000	500	500	500
350	COMMUNICATION	1,006	577	4,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SRVCE	-	-	-	-	-	-
389	OTHER PROFESSIONAL	-	-	-	-	-	-
300	Purchased Services	3,143	2,690	7,300	4,800	4,800	4,800
410	SUPPLIES	4,934	4,128	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	-	-	1,500	-	-	-
470	COMPUTER SOFTWARE	108	-	-	-	-	-
480	COMPUTER HARDWARE	93	3,213	1,000	500	500	500
400	Supplies and Materials	5,135	7,341	7,500	5,500	5,500	5,500
640	DUES AND FEES	-	-	500	500	500	500
600	Other Objects	-	-	500	500	500	500
	Function Total	253,839	325,731	463,020	328,215	328,215	328,215
2520 FISCAL SERVICES							
112	CLASSIFIED SALARIES	95,047	99,505	101,894	184,893	184,893	184,893
113	ADMINISTRATORS	185,705	133,197	140,691	144,912	144,912	144,912
114	SUPERVISORS/CONFIDENTIAL	124,222	225,257	212,840	168,137	168,137	168,137
132	NON CERTIFIED OVERTIME	-	411	-	-	-	-
100	Salaries	404,974	458,371	455,425	497,942	497,942	497,942
210	PUB EMPLOY RETIREMENT SYS	104,614	111,549	115,269	130,890	130,890	130,890
220	FICA/MEDICARE	30,651	34,691	34,840	38,093	38,093	38,093
221	PMFLI	-	-	-	1,992	1,992	1,992
231	WORKERS' COMPENSATION	1,024	1,484	1,024	3,537	3,537	3,537
240	CONTRACTUAL EMPLOYEE BNFTS	87,774	102,565	162,126	103,250	103,250	103,250
200	Payroll Costs	224,063	250,289	313,259	277,762	277,762	277,762
310	INSTRUC CONSULT/PROF	865	764	3,500	4,500	4,500	4,500
340	TRAVEL	49	38	1,000	1,000	1,000	1,000
350	COMMUNICATION	-	674	2,900	2,900	2,900	2,900
380	NON-INSTRCT PROF/TECH SRV	-	1,350	4,000	4,000	4,000	4,000
300	Purchased Services	914	2,827	11,400	12,400	12,400	12,400
410	SUPPLIES	1,622	2,406	2,500	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	1,349	-	1,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	32,005	5,225	24,500	25,000	25,000	25,000
480	COMPUTER HARDWARE	1,506	2,108	1,000	7,500	7,500	7,500
400	Supplies and Materials	36,482	9,739	29,000	47,500	47,500	47,500
640	DUES AND FEES	14,259	35,574	15,000	20,000	20,000	20,000
600	Other Objects	14,259	35,574	15,000	20,000	20,000	20,000
	Function Total	680,692	756,800	824,084	855,604	855,604	855,604
2540 OPERATION & MAINTENANCE OF PLANT SERVICES							
112	CLASSIFIED SALARIES	1,646,100	1,704,669	1,882,251	1,990,847	1,990,847	1,990,847
114	SUPERVISORS/CONFIDENTIAL	98,205	62,796	68,938	77,999	77,999	77,999
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	ADDITIONAL WAGES	1,487	55,283	32,000	32,000	32,000	32,000
151	STUDENT LABOR	-	2,219	-	-	-	-
100	Salaries	1,745,792	1,824,967	1,983,189	2,100,846	2,100,846	2,100,846
210	PUB EMPLOY RETIREMENT SYS	413,084	381,513	440,756	507,691	507,691	507,691
220	FICA/MEDICARE	131,685	139,092	149,266	159,981	159,981	159,981
221	PMFLI	-	-	-	6,558	6,558	6,558
231	WORKERS' COMPENSATION	22,761	31,155	29,364	50,941	50,941	50,941
240	CONTRACTUAL EMPLOYEE BNFTS	806,122	778,370	877,601	764,755	764,755	764,755
200	Payroll Costs	1,373,652	1,330,130	1,496,987	1,489,926	1,489,926	1,489,926
301	SUBSTITUTE SERVICES	4,253	-	50,000	50,000	50,000	50,000
320	PROPERTY SERVICES	1,512,779	1,889,128	1,803,000	1,831,000	1,831,000	1,831,000
340	TRAVEL	1,478	1,246	500	1,500	1,500	1,500
350	COMMUNICATION	5,236	5,149	4,550	4,200	4,200	4,200
380	NON-INSTRCT PROF/TECH SRV	100,479	186,941	120,000	120,000	120,000	120,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
300	Purchased Services	1,624,225	2,082,464	1,978,050	2,006,700	2,006,700	2,006,700
410	SUPPLIES	280,699	412,252	320,528	327,540	327,540	327,540
460	NON-CONSUMABLE ITEMS	10,932	11,554	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	21,164	9,653	7,500	10,000	10,000	10,000
480	COMPUTER HARDWARE	3,233	1,421	2,500	2,500	2,500	2,500
400	Supplies and Materials	316,028	434,880	353,028	362,540	362,540	362,540
540	EQUIPMENT	14,386	-	-	-	-	-
500	Capital Outlay	14,386	-	-	-	-	-
640	DUES AND FEES	1,080	415	1,500	1,500	1,500	1,500
650	INSURANCE AND JUDGEMENTS	367,402	426,366	448,000	485,000	485,000	485,000
600	Other Objects	368,482	426,781	449,500	486,500	486,500	486,500
	Function Total	5,442,566	6,099,222	6,260,754	6,446,512	6,446,512	6,446,512
2546 SECURITY SERVICES							
320	PROPERTY SERVICES	18,498	26,754	30,000	30,000	30,000	30,000
380	NON-INSTRCT PROF/TECH SRV	-	-	-	-	-	-
300	Purchased Services	18,498	26,754	30,000	30,000	30,000	30,000
410	SUPPLIES	1,715	-	-	-	-	-
411	MAINTENANCE SUPPLIES	-	-	-	-	-	-
412	CUSTODIAL SUPPLIES	-	-	-	-	-	-
413	GROUND SUPPLIES	-	-	-	-	-	-
418	VEHICLE FUEL	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	202	71,862	-	50,000	50,000	50,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	1,917	71,862	-	50,000	50,000	50,000
	Function Total	20,415	98,616	30,000	80,000	80,000	80,000
2550 STUDENT TRANSPORTATION							
112	CLASSIFIED SALARIES	45,608	47,603	49,849	27,796	27,796	27,796
130	ADDITIONAL WAGES	-	1,626	-	-	-	-
100	Salaries	45,608	49,230	49,849	27,796	27,796	27,796
210	PUB EMPLOY RETIREMENT SYS	10,544	10,697	11,556	6,821	6,821	6,821
220	FICA/MEDICARE	3,055	3,281	3,760	2,126	2,126	2,126
221	PMFLI	-	-	-	111	111	111
231	WORKERS' COMPENSATION	160	167	160	513	513	513
240	CONTRACTUAL EMPLOYEE BNFTS	18,372	19,341	22,639	17,010	17,010	17,010
200	Payroll Costs	32,131	33,486	38,115	26,581	26,581	26,581
330	STDNT TRANSPORT SERVICES	2,043,152	2,351,948	2,944,955	3,088,095	3,088,095	3,088,095
340	TRAVEL	51	-	500	500	500	500
354	ADVERTISING	-	-	-	-	-	-
300	Purchased Services	2,043,203	2,351,948	2,945,455	3,088,595	3,088,595	3,088,595
410	SUPPLIES	-	153	500	500	500	500
400	Supplies and Materials	-	153	500	500	500	500
	Function Total	2,120,943	2,434,817	3,033,919	3,143,472	3,143,472	3,143,472
2570 INTERNAL SERVICES							
320	PROPERTY SERVICES	11,773	12,971	17,500	17,500	17,500	17,500
350	COMMUNICATION	28,136	16,181	30,000	30,000	30,000	30,000
380	NON-INSTRCT PROF/TECH SRV	12,750	11,988	14,000	14,000	14,000	14,000
300	Purchased Services	52,659	41,140	61,500	61,500	61,500	61,500
410	SUPPLIES	12,729	14,037	29,000	29,000	29,000	29,000
460	NON-CONSUMABLE ITEMS	395	665	2,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	12,690	17,420	5,000	15,000	15,000	15,000
480	COMPUTER HARDWARE	734	2,715	2,500	3,000	3,000	3,000
400	Supplies and Materials	26,548	34,838	38,500	49,000	49,000	49,000
540	EQUIPMENT	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
640	DUES AND FEES	688	853	1,600	1,600	1,600	1,600
600	Other Objects	688	853	1,600	1,600	1,600	1,600
	Function Total	79,894	76,831	101,600	112,100	112,100	112,100
2630 COMMUNICATIONS							
114	SUPERVISORS/CONFIDENTIAL	68,090	97,880	100,572	108,618	108,618	108,618
100	Salaries	68,090	97,880	100,572	108,618	108,618	108,618
210	PUB EMPLOY RETIREMENT SYS	15,742	21,733	23,563	26,655	26,655	26,655
220	FICA/MEDICARE	4,866	7,400	7,694	8,309	8,309	8,309
221	PMFLI	-	-	-	434	434	434
231	WORKERS' COMPENSATION	222	320	222	967	967	967
240	CONTRACTUAL EMPLOYEE BNFTS	13,779	19,255	20,381	17,000	17,000	17,000
200	Payroll Costs	34,609	48,708	51,860	53,365	53,365	53,365
310	INSTRUC CONSULT/PROF	-	200	250	250	250	250
340	TRAVEL	-	-	500	500	500	500
350	COMMUNICATION	6,457	15,815	16,300	23,000	23,000	23,000
380	NON-INSTRCT PROF/TECH SRV	15,199	22,182	22,000	30,000	30,000	30,000
300	Purchased Services	21,656	38,197	39,050	53,750	53,750	53,750
410	SUPPLIES	1,121	1,667	1,200	1,200	1,200	1,200
440	PERIODICALS	333	202	1,000	500	500	500
460	EQUIPMENT	-	-	-	-	-	-
470	COMPUTER SOFTWARE	245	17,845	20,000	21,600	21,600	21,600
480	COMPUTER HARDWARE	518	263	1,000	1,000	1,000	1,000
400	Supplies and Materials	2,217	19,977	23,200	24,300	24,300	24,300
640	DUES AND FEES	-	-	300	300	300	300
600	Other Objects	-	-	300	300	300	300
	Function Total	126,573	204,763	214,982	240,333	240,333	240,333
2640 STAFF SERVICES (Coded to Function 2610 prior to 2019-20)							
113	ADMINISTRATORS	132,867	136,926	140,691	144,912	144,912	144,912
114	SUPERVISORS/CONFIDENTIAL	175,921	217,538	252,069	275,374	275,374	275,374
130	ADDITIONAL WAGES	-	900	-	-	-	-
100	Salaries	308,788	355,364	392,760	420,286	420,286	420,286
210	PUB EMPLOY RETIREMENT SYS	83,247	82,751	95,355	111,833	111,833	111,833
220	FICA/MEDICARE	22,405	25,877	30,046	32,152	32,152	32,152
221	PMFLI	-	-	-	1,681	1,681	1,681
231	WORKERS' COMPENSATION	768	1,176	768	3,758	3,758	3,758
240	CONTRACTUAL EMPLOYEE BNFTS	69,882	86,825	111,125	85,755	85,755	85,755
200	Payroll Costs	176,302	196,629	237,294	235,179	235,179	235,179
301	LICENSED SUB SERVICES	-	-	-	6,500	6,500	6,500
310	INSTRUC CONSULT/PROF	1,390	1,692	3,500	3,500	3,500	3,500
340	TRAVEL	-	1,681	2,000	3,000	3,000	3,000
350	COMMUNICATION	1,069	3,933	3,500	3,500	3,500	3,500
380	NON-INSTRCT PROF/TECH SRV	27,747	22,160	25,000	25,000	25,000	25,000
300	Purchased Services	30,206	29,466	34,000	41,500	41,500	41,500
410	SUPPLIES	5,955	3,274	4,000	4,000	4,000	4,000
460	EQUIPMENT	1,252	-	-	-	-	-
470	COMPUTER SOFTWARE	26,555	48,776	31,000	62,000	62,000	62,000
480	COMPUTER HARDWARE	1,992	974	2,000	2,000	2,000	2,000
400	Supplies and Materials	35,754	53,024	37,000	68,000	68,000	68,000
640	DUES AND FEES	19,882	33,053	20,000	20,000	20,000	20,000
600	Other Objects	19,882	33,053	20,000	20,000	20,000	20,000
	Function Total	570,934	667,536	721,054	784,965	784,965	784,965
2660 TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES	237,816	227,891	236,988	259,688	259,688	259,688
113	ADMINISTRATORS	130,100	141,182	140,691	144,912	144,912	144,912
130	ADDITIONAL WAGES	-	2,610	-	-	-	-
132	NON CERTIFIED OVERTIME	-	922	-	-	-	-
151	STUDENT LABOR	-	11,598	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
100	Salaries	367,916	384,203	377,679	404,600	404,600	404,600
210	PUB EMPLOY RETIREMENT SYS	108,206	97,262	96,270	107,984	107,984	107,984
220	FICA/MEDICARE	28,049	28,424	28,892	30,952	30,952	30,952
221	PMFLI	-	-	-	1,618	1,618	1,618
231	WORKERS' COMPENSATION	894	1,264	894	1,595	1,595	1,595
240	CONTRACTUAL EMPLOYEE BNFTS	76,404	80,270	88,180	68,760	68,760	68,760
200	Payroll Costs	213,553	207,220	214,236	210,909	210,909	210,909
310	INSTRUC CONSULT/PROF	5,250	21,699	10,500	52,500	52,500	52,500
320	PROPERTY SERVICES	6,280	10,269	10,000	10,000	10,000	10,000
340	TRAVEL	2,209	3,528	7,000	6,000	6,000	6,000
350	COMMUNICATION	80,847	91,565	100,000	130,000	130,000	130,000
380	NON-INSTRCT PROF/TECH SRV	-	-	-	-	-	-
300	Purchased Services	94,586	127,062	127,500	198,500	198,500	198,500
410	SUPPLIES	4,630	2,012	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	3,576	13,829	7,500	10,000	10,000	10,000
470	COMPUTER SOFTWARE	142,184	146,992	160,000	160,000	160,000	160,000
480	COMPUTER HARDWARE	-	11,721	5,000	10,000	10,000	10,000
400	Supplies and Materials	150,390	174,554	177,500	185,000	185,000	185,000
550	TECHNOLOGY CAPITAL OUTLAY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
	Function Total	826,445	893,039	896,915	999,009	999,009	999,009
2680 TRANSLATION SERVICES							
112	CLASSIFIED SALARIES	58,442	60,982	62,325	68,558	68,558	68,558
124	TEMPORARY-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	ADDITIONAL WAGES	14,307	12,120	18,500	18,500	18,500	18,500
100	Salaries	72,749	73,102	80,825	87,058	87,058	87,058
210	PUB EMPLOY RETIREMENT SYS	19,070	17,445	19,241	21,439	21,439	21,439
220	FICA/MEDICARE	5,332	5,331	6,183	6,761	6,761	6,761
221	PMFLI	-	-	-	274	274	274
231	WORKERS' COMPENSATION	257	252	307	293	293	293
240	CONTRACTUAL EMPLOYEE BNFTS	18,444	19,413	22,704	25,535	25,535	25,535
200	Payroll Costs	43,103	42,440	48,435	54,302	54,302	54,302
380	NON-INSTRCT PROF/TECH SRV	5,020	3,340	9,800	9,800	9,800	9,800
300	Purchased Services	5,020	3,340	9,800	9,800	9,800	9,800
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	120,872	118,882	139,060	151,160	151,160	151,160
2700 SUPPLEMENTAL RETIREMENT							
116	SUPP RETIREMNT STIPEND	90,200	-	175,000	175,000	175,000	175,000
100	Salaries	90,200	-	175,000	175,000	175,000	175,000
220	FICA/MEDICARE	6,977	-	14,000	14,000	14,000	14,000
270	RETIREE INSURANCE	62,494	97,652	65,000	65,000	65,000	65,000
200	Payroll Costs	69,471	97,652	79,000	79,000	79,000	79,000
	Function Total	159,671	97,652	254,000	254,000	254,000	254,000
3500 CARE OF CHILDREN SERVICES							
112	CLASSIFIED SALARIES	135,582	118,798	121,044	99,861	99,861	99,861
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	ADDITIONAL WAGES	-	157	-	-	-	-
132	NON CERTIFIED OVERTIME	-	151	-	-	-	-
100	Salaries	135,582	119,106	121,044	99,861	99,861	99,861
210	PUB EMPLOY RETIREMENT SYS	31,429	27,710	28,432	24,506	24,506	24,506
220	FICA/MEDICARE	10,333	9,073	9,260	7,639	7,639	7,639
221	PMFLI	-	-	-	399	399	399
231	WORKERS' COMPENSATION	505	421	505	244	244	244

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
240	CONTRACTUAL EMPLOYEE BNFTS	42,343	25,842	27,894	53,930	53,930	53,930
200	Payroll Costs	84,610	63,046	66,091	86,718	86,718	86,718
301	SUBSTITUTE SERVICES	5,256	8,785	6,233	5,233	5,233	5,233
300	Purchased Services	5,256	8,785	6,233	5,233	5,233	5,233
410	SUPPLIES	7,539	10,107	12,000	13,000	13,000	13,000
400	Supplies and Materials	7,539	10,107	12,000	13,000	13,000	13,000
	Function Total	232,987	201,044	205,368	204,812	204,812	204,812
5200	TRANSFER OF FUNDS						
710	TRANSFER TO ASSET RESERVE	500,000	500,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCHOOL	-	-	-	-	-	-
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
700	Transfers	750,000	750,000	750,000	750,000	750,000	750,000
	Function Total	750,000	750,000	750,000	750,000	750,000	750,000
6110	CONTINGENCY						
810	PLANNED RESERVE	-	-	1,500,000	500,000	500,000	500,000
800	Other Uses of Funds	-	-	1,500,000	500,000	500,000	500,000
	Function Total	-	-	1,500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
800	Other Uses of Funds	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
	Function Total	9,537,813	9,593,105	6,500,000	6,500,000	6,500,000	6,500,000
	Fund Total	81,590,106	84,197,035	88,232,600	92,452,575	92,452,575	92,452,575



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	16,496	10,958	17,000	86,728	86,728	86,728
R1910	RENTALS	82,536	75,748	82,500	825,500	825,500	825,500
R1920	CONTRIBUTIONS/DONATIONS	-	-	-	-	-	-
R1990	MISCELLANEOUS	-	210,334	200,000	-	-	-
1000	Local Revenues	99,032	297,040	299,500	912,228	912,228	912,228
R3299	STATE RESTRICTED GRANTS	25,000	-	-	-	-	-
R5200	INTERFUND TRANSFERS	500,000	500,000	500,000	500,000	500,000	500,000
R5300	SALE OF FIXED ASSETS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	1,912,354	1,897,373	1,908,555	1,560,846	1,560,846	1,560,846
5000	Other Revenues	2,437,354	2,397,373	2,408,555	2,060,846	2,060,846	2,060,846
	TOTAL RESOURCES	2,536,386	2,694,413	2,708,055	2,973,074	2,973,074	2,973,074

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
2540	OPERATION AND MAINTENANCE						
320	PROPERTY SERVICES	141,270	40,975	300,000	400,000	400,000	400,000
300	Purchased Services	141,270	40,975	300,000	400,000	400,000	400,000
460	NON-CONSUMABLE EQUIPMENT	48,190	47,464	60,000	70,000	70,000	70,000
400	Supplies and Materials	48,190	47,464	60,000	70,000	70,000	70,000
540	DEPRECIABLE EQUIPMENT	24,225	7,222	100,000	100,000	100,000	100,000
500	Capital Outlay	24,225	7,222	100,000	100,000	100,000	100,000
	Function Total	213,685	95,661	460,000	570,000	570,000	570,000
4120	SITE ACQUISITION & DEVELOPMENT						
354	ADVERTISING	-	-	-	-	-	-
382	LEGAL SERVICES	-	-	2,500	2,500	2,500	2,500
383	ARCHITECT/ENGINEER SERVICES	-	-	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	20,342	-	100,000	100,000	100,000	100,000
300	Purchased Services	20,342	-	127,500	127,500	127,500	127,500
410	SUPPLIES	-	-	2,500	2,500	2,500	2,500
400	Supplies and Materials	-	-	2,500	2,500	2,500	2,500
670	TAXES AND LICENSES	17,518	17,653	17,500	20,000	20,000	20,000
600	Other Expenses	17,518	17,653	17,500	20,000	20,000	20,000
	Function Total	37,860	17,653	147,500	150,000	150,000	150,000
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	136,886	304,037	350,000	350,000	350,000	350,000
383	ARCHITECT/ENGINEER SERVICES	-	55,413	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	4,690	14,525	50,000	50,000	50,000	50,000
300	Purchased Services	141,576	373,974	425,000	425,000	425,000	425,000
460	NON-CONSUMABLE ITEMS	-	3,777	-	-	-	-
400	Supplies and Materials	-	3,777	-	-	-	-
510	LAND ACQUISITION	-	-	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	54,524	-	1,225,421	1,250,000	1,250,000	1,250,000
530	OTHER IMPROVEMENTS	127,004	21,966	210,334	210,334	210,334	210,334
540	DEPRECIABLE EQUIPMENT	-	-	-	-	-	-
550	DEPRECIABLE TECHNOLOGY EQUIP	64,364	184,798	239,800	367,740	367,740	367,740
500	Capital Outlay	245,892	206,765	1,675,555	1,828,074	1,828,074	1,828,074
	Function Total	387,468	584,516	2,100,555	2,253,074	2,253,074	2,253,074
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Reserves	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,897,373	1,996,583	-	-	-	-
800	Reserves	1,897,373	1,996,583	-	-	-	-
	Function Total	1,897,373	1,996,583	-	-	-	-
	TOTAL EXPENDITURES	2,536,386	2,694,413	2,708,055	2,973,074	2,973,074	2,973,074

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 \$1.45 per square feet for residential structures and \$0.72 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue.

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1130	CONSTRUCTION EXCISE TAX	340,920	574,161	400,000	400,000	400,000	400,000
R1510	INTEREST ON INVESTMENT	7,326	7,248	5,000	5,000	5,000	5,000
1000	Local Revenues	348,246	581,409	405,000	405,000	405,000	405,000
R5400	BEG FUND BALANCE	705,249	925,640	1,357,600	1,914,547	1,914,547	1,914,547
5000	Other Revenues	705,249	925,640	1,357,600	1,914,547	1,914,547	1,914,547
	TOTAL RESOURCES	1,053,495	1,507,049	1,762,600	2,319,547	2,319,547	2,319,547

EXPENDITURE BUDGET

4150	BUILDING ACQUIS & IMPROVE						
322	REPAIRS AND MAINTENANCE	-	2,876	-	250,000	250,000	250,000
383	ARCHITECT/ENGINEER SERVICE	12,872	33,888	-	-	-	-
389	PROFESSIONAL TECHNICAL SERVICES	151	5,565	50,000	75,000	75,000	75,000
300	Purchased Services	13,023	42,329	50,000	325,000	325,000	325,000
520	BUILDING ACQUIS & IMPROVEMENTS	39,394	-	1,462,600	1,744,547	1,744,547	1,744,547
530	OTHER IMPROVEMENTS	75,438	40,673	250,000	250,000	250,000	250,000
540	EQUIPMENT	-	-	-	-	-	-
500	Capital Outlay	114,832	40,673	1,712,600	1,994,547	1,994,547	1,994,547
	Function Total	127,855.00	83,001.94	1,762,600.00	2,319,547.00	2,319,547.00	2,319,547.00
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Reserves	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	925,640	1,424,047	-	-	-	-
800	Reserves	925,640	1,424,047	-	-	-	-
	Function Total	925,640	1,424,047	-	-	-	-
	TOTAL EXPENDITURES	1,053,495	1,507,049	1,762,600	2,319,547	2,319,547	2,319,547

Textbook and Technology Reserve (203)

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

This fund will serve as a rainy day fund to support large textbook and technology replacement purchases when general fund revenues are not sufficient to support these purchases

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	897	1,562	1,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	-	47,346	-	-	-	-
1000	Local Revenues	897	48,908	1,000	5,000	5,000	5,000
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	26,793	170,601	44,773	432,110	432,110	432,110
5000	Other Revenues	276,793	420,601	294,773	682,110	682,110	682,110
	TOTAL RESOURCES	277,690	469,509	295,773	687,110	687,110	687,110
EXPENDITURE BUDGET							
1111	ELEMENTARY INSTRUCTION						
420	TEXTBOOKS	45,202	-	100,000	100,000	100,000	100,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	45,202	-	100,000	100,000	100,000	100,000
	Function Total	45,202	-	100,000	100,000	100,000	100,000
1121	MIDDLE SCHOOL INSTRUCTION						
420	TEXTBOOKS	41,250	-	100,000	100,000	100,000	100,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	41,250	-	100,000	100,000	100,000	100,000
	Function Total	41,250	-	100,000	100,000	100,000	100,000
1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	95,473	187,110	187,110	187,110
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	13,750	2,253	-	150,000	150,000	150,000
400	Supplies and Materials	13,750	2,253	95,473	337,110	337,110	337,110
	Function Total	13,750	2,253	95,473	337,110	337,110	337,110
2660	TECHNOLOGY SERVICES						
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	6,887	1,220	-	150,000	150,000	150,000
400	Supplies and Materials	6,887	1,220	-	150,000	150,000	150,000
	Function Total	6,887	1,220	-	150,000	150,000	150,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	170,601	466,036	300	-	-	-
800	Reserves	170,601	466,036	300	-	-	-
	Function Total	170,601	466,036	300	-	-	-
	TOTAL EXPENDITURES	277,690	469,509	295,773	687,110	687,110	687,110

Insurance Reserve Fund (205)

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	3,286	2,076	3,000	3,000	3,000	3,000
R1990	MISCELLANEOUS	79,333	110,701	75,000	75,000	75,000	75,000
1000	Local Revenues	82,619	112,777	78,000	78,000	78,000	78,000
R3199	UNRETRICTED GRANTS-IN-AI	-	-	-	-	-	-
R4500	RETRICTED FEDERAL REV	-	-	-	-	-	-
3000	State Revenues	-	-	-	-	-	-
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	395,724	310,538	278,529	311,225	311,225	311,225
5000	Other Revenues	395,724	310,538	278,529	311,225	311,225	311,225
TOTAL RESOURCES		478,343	423,315	356,529	389,225	389,225	389,225

EXPENDITURE BUDGET

1111	INSTRUCTION						
410	SUPPLIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	8,802	-	50,000	50,000	50,000	50,000
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	8,802	-	50,000	50,000	50,000	50,000
	Function Total	8,802	-	50,000	50,000	50,000	50,000
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	673	7,708	100,000	100,000	100,000	100,000
300	Purchased Services	673	7,708	100,000	100,000	100,000	100,000
410	SUPPLIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	50,000	50,000	50,000	50,000
	Function Total	673	7,708	150,000	150,000	150,000	150,000
2546	SECURITY SERVICES						
112	CLASSIFIED SALARIES	26,220	-	-	-	-	-
114	MANAGERIAL SALARIES	52,390	53,345	54,489	65,387	65,387	65,387
100	Salaries	78,610	53,345	54,489	65,387	65,387	65,387
210	PUB EMPLOY RETIREMNT SYS	21,252	13,709	12,862	16,046	16,046	16,046
220	FICA/MEDICARE	6,014	4,081	4,168	5,002	5,002	5,002
221	PMFLI	-	-	-	262	262	262
231	WORKERS' COMPENSATION	271	184	327	237	237	237
240	CONTRACTUAL EMPLOYEE BNFTS	35,947	18,738	20,022	20,827	20,827	20,827
200	Payroll Costs	63,484	36,712	37,379	42,374	42,374	42,374
310	INSTRUC CONSULT/PROF	200	410	-	-	-	-
320	PROPERTY SERVICES	-	-	14,661	31,464	31,464	31,464
340	TRAVEL	1,292	180	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
380	NON-INSTRCT PROF\TECH SRV	13,366	13,320	15,000	15,000	15,000	15,000
300	Purchased Services	14,858	13,910	29,661	46,464	46,464	46,464
410	SUPPLIES	1,378	1,004	2,500	2,500	2,500	2,500
460	NON-CONSUMABLE ITEMS	-	-	2,500	2,500	2,500	2,500
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	1,378	1,004	5,000	5,000	5,000	5,000
550	DEPRECIABLE TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
640	DUES AND FEES	-	-	5,000	5,000	5,000	5,000
600	Other Expenses	-	-	5,000	5,000	5,000	5,000
	Function Total	158,330	104,971	131,529	164,225	164,225	164,225
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	-	3,306	25,000	25,000	25,000	25,000
232	UNEMPLOYMENT EXPENSE	-	-	-	-	-	-
200	Payroll Costs	-	3,306	25,000	25,000	25,000	25,000
	Function Total	-	3,306	25,000	25,000	25,000	25,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Reserves	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	310,538	307,330	-	-	-	-
800	Reserves	310,538	307,330	-	-	-	-
	Function Total	310,538	307,330	-	-	-	-
	TOTAL EXPENDITURES	478,343	423,315	356,529	389,225	389,225	389,225

Student Body Fund (208)

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1700	EXTRA CURRICULAR ACTIVITES	235,383	976,478	1,250,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	235,383	976,478	1,250,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	476,804	442,441	387,500	385,000	385,000	385,000
5000	Other Revenue	476,804	442,441	387,500	385,000	385,000	385,000
	TOTAL RESOURCES	712,187	1,418,919	1,637,500	1,635,000	1,635,000	1,635,000
EXPENDITURE BUDGET							
1113	ELEMENTARY EXTRA CURRICULAR						
410	SUPPLIES AND MATERIALS	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	37,486	133,347	500,000	500,000	500,000	500,000
400	Supplies and Materials	37,486	133,347	500,000	500,000	500,000	500,000
	Function Total	37,486	133,347	500,000	500,000	500,000	500,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	232,260	710,899	1,137,500	1,135,000	1,135,000	1,135,000
400	Supplies and Materials	232,260	710,899	1,137,500	1,135,000	1,135,000	1,135,000
	Function Total	232,260	710,899	1,137,500	1,135,000	1,135,000	1,135,000
5200	TRANSFERS OF FUNDS						
710	FUND MODIFICATIONS	-	-	-	-	-	-
700	Total Transfers	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	442,441	574,673	-	-	-	-
800	Total Reserves	442,441	574,673	-	-	-	-
	Function Total	442,441	574,673	-	-	-	-
	TOTAL EXPENDITURES	712,187	1,418,919	1,637,500	1,635,000	1,635,000	1,635,000

GRANTS FUND (210)

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

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

- **Title IA Improving Basic Programs** - ensures that all children have significant opportunity to receive a fair, equitable, and high-quality education, and strives to close educational achievement gaps. For the 2023-24 school year, all district elementary schools except Memorial qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These funds are available to pay for staffing to provide remediation in the areas of math and reading.
- **Title IC Migrant Education** – provides funding to ensure that migrant children fully benefit from the same free public education provided to other children.
- **Title IIA Supporting Effective Instruction** - funds professional development, strong teacher leadership, transformative school leadership, induction/mentorship and meaningful evaluation and support.
- **Title III Language Instruction for Limited English Proficient and Immigrant Students** – provides funds to improve the education of English learners and immigrant children.
- **IDEA (Individuals with Disabilities Education Act)** – funds the excess costs associated with providing special education and related services to children with disabilities.
- **21st Century Community Learning Centers “STEAM AHEAD”** – This is a \$2.5 million five year competitive grant (2018-2023). Funding was approved in the amount of \$479,396 annually for the first three years and then 75% in years 4 and 5. This grant serves 1st through 12th grade students with extended learning (afterschool, Saturday Academy, and summer school) programs. This grant will term September 30, 2023. The District is currently in the process of re-applying for the next round of these competitive grants.
- **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 lead to the High School Graduation and College and Career Readiness Act which requires the legislature to distribute at least \$800 per high school student each year for:
 - Career and technical education programs
 - College-level educational opportunities
 - Dropout-prevention strategies

In the 2017-19 biennium the state partially funded this initiative by dispersing \$170 million to the High School Success 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 \$5.4 million towards most of the investments identified in the original plan.

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

Sub-Fund	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	35,126	40,147	80,000	80,000	80,000	80,000
211	Title IC - Migrant ED Programs	52,708	98,048	65,000	112,020	112,020	112,020
212	Title IA (Improving Education of Disadvantaged)	1,364,457	1,351,475	1,395,160	1,487,136	1,487,136	1,487,136
213	ESSER (Elementary & Secondary Education Relief)	1,512,622	5,176,011	7,805,542	2,900,000	2,900,000	2,900,000
215	FEMA	65,579	24,046	24,036	10,000	10,000	10,000
216	IDEA Funds - Special Education	1,103,384	996,142	1,459,857	1,708,277	1,708,277	1,708,277
220	Title IIA Improving Teacher Quality	135,480	179,770	295,000	352,079	352,079	352,079
221	Matched Savings Program	11,475	13,225	11,475	11,000	11,000	11,000
223	Section 125	26,756	10,979	10,000	11,000	11,000	11,000
225	Comp Distance Learning	190,754	-	-	-	-	-
226	Title III - English Learners	39,998	118,467	195,000	180,000	180,000	180,000
228	OER Development	-	7,403	-	-	-	-
234	Rutherford Music Fund	-	-	4,313	1,300	1,300	1,300
235	SPED Work Experience	1,969	3,044	1,760	1,400	1,400	1,400
239	STEM Camp	1,979	1,979	1,979	1,979	1,979	1,979
243	McKinney Homeless Grant	38,507	34,844	133,001	120,795	120,795	120,795
250	ODE Facilities Grant	44,985	428,682	-	-	-	-
251	School Investment Account	1,648,536.00	3,814,678.96	5,205,937	5,462,698	5,462,698	5,462,698
252	Measure 98 Program	-	1,680,216	1,840,866	2,472,460	2,472,460	2,472,460
253	Yamhill CCO	230,863	59,802	258,489	-	-	-
254	Vision Screening	5,437	-	-	-	-	-
256	Educator Health/Wellness	-	2,611	15,000	-	-	-
257	Outdoor School	10,176	105,630	94,500	190,000	190,000	190,000
258	MWEC (Mid Willamette Education Consortium)	16,905	16,337	5,000	30,000	30,000	30,000
259	PGE Public Purpose Grant	105,209	114,644	119,500	133,500	133,500	133,500
260	PreSchool Donation	5,049	-	20,000	20,000	20,000	20,000
261	Ready for Kindergarten	7,690	13,946	8,000	5,000	5,000	5,000
263	Kiwanis Homeless Grant	-	-	27,865	27,865	27,865	27,865
264	Pathway Scholarships	10,807	10,500	15,000	-	-	-
267	OR First Robotics	172	-	6,000	-	-	-
268	GED Wraparound - HECC	3,524	-	-	-	-	-
270	Measure 98 Program	1,918,378	158,018	-	-	-	-
274	ODE Summer Learning Grants	220,943	1,213,007	600,000	600,000	600,000	600,000
275	After School Elementary (Success Now)	12,886	12,886	-	15,000	15,000	15,000
276	NIKE AVID Grant	-	-	11,071	11,071	11,071	11,071
277	21st Century After School Grant	442,458	512,311	675,000	150,000	150,000	150,000
278	CTE Pathways	93,892	24,815	64,105	62,000	62,000	62,000
280	Elementary Student Body Funds	93,242	113,179	120,000	124,000	124,000	124,000
295	Reserve for New Grants	-	-	1,435,420	1,450,000	1,450,000	1,450,000
	Other Miscellaneous Grants	138,220	185,821	64,400	246,520	246,520	246,520
	Total	9,590,166	16,522,663	22,068,276	17,977,100	17,977,100	17,977,100

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
R1700	FEES	6,387	38,282	-	20,000	20,000	20,000
R1920	DONATIONS PRIVATE SOURCE	61,292	80,986	365,775	377,236	377,236	377,236
R1990	MISCELLANEOUS	66,775	501,401	10,260	9,900	9,900	9,900
	Local Revenue	134,454	620,669	376,035	407,136	407,136	407,136
R2000	REVENUE FROM INTERM SOURCE	247,768	76,138	263,489	30,000	30,000	30,000
	Intermediate Revenue	247,768	76,138	263,489	30,000	30,000	30,000
R3299	STATE RESTRICTED GRANTS	3,970,785	7,020,284	8,047,303	9,087,158	9,087,158	9,087,158
	State Revenue	3,970,785	7,020,284	8,047,303	9,087,158	9,087,158	9,087,158
R4500	RESTRICTED FEDERAL REV THRU STATE	4,893,237	8,400,469	12,982,595	7,958,287	7,958,287	7,958,287
R4700	RESTRICTED FEDERAL REV THRU INTER	52,708	98,048	65,000	112,020	112,020	112,020
	Federal Revenue	4,945,945	8,498,517	13,047,595	8,070,307	8,070,307	8,070,307
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	291,214	307,055	333,854	382,499	382,499	382,499
	Other Revenue	291,214	307,055	333,854	382,499	382,499	382,499
	TOTAL RESOURCES	9,590,166	16,522,663	22,068,276	17,977,100	17,977,100	17,977,100

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

Acct	Account Title	ACTUAL		CURRENT	2023-24 BUDGET		
		(AUDITED)		BUDGET	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23			
1111	Elementary Instruction	1,098,336	3,489,171	5,289,213	2,607,592	2,607,592	2,607,592
1113	Elementary Co-Curricular	-	462	116,541	100,000	100,000	100,000
1121	Middle/Junior High Programs	320,744	2,051,941	2,322,025	1,921,227	1,921,227	1,921,227
1122	Middle School Co-Curricular	-	9,260	42,000	130,685	130,685	130,685
1131	High School Programs	1,441,409	1,768,876	1,576,280	1,450,397	1,450,397	1,450,397
1132	High School Extra Curr	46	-	2,400	2,420	2,420	2,420
1140	Pre-kindergarten Programs	28,511	198,806	229,415	229,268	229,268	229,268
1220	Special Education Classrooms	411,163	424,031	566,472	567,668	567,668	567,668
1225	Out of District Programs	40,326	34,237	50,000	100,000	100,000	100,000
1227	Extended Year Program	5,681	-	5,895	7,400	7,400	7,400
1250	Learning Resource Center	341,443	456,760	1,660,252	1,219,774	1,219,774	1,219,774
1271	Extended Learning After School	417,925	600,507	516,983	356,200	356,200	356,200
1272	Title 1 Programs	1,247,438	1,213,184	1,294,126	1,402,575	1,402,575	1,402,575
1273	MEF - Artist in Residence	-	1,279	-	-	-	-
1280	Alternative Ed/ Online Programs	183	65,547	51,817	58,343	58,343	58,343
1291	ELL Programs	55,386	107,781	128,079	191,417	191,417	191,417
1400	Summer School Programs	347,809	1,286,426	909,535	705,194	705,194	705,194
1000	Instructional Services	5,756,400	11,708,267	14,761,033	11,050,160	11,050,160	11,050,160
2110	Student Support Services	777,372	617,003	945,292	848,248	848,248	848,248
2120	Guidance Services	53,832	242,790	331,063	296,818	296,818	296,818
2130	Health Services	46,216	190,111	191,948	174,074	174,074	174,074
2140	Psychological Services	691,816	493,550	718,591	702,696	702,696	702,696
2150	Speech Pathology/Audiology	243,876	196,157	257,140	329,617	329,617	329,617
2160	Other Student Treatment Services	-	-	-	-	-	-
2190	Student Support Direction	-	176,522	180,764	187,531	187,531	187,531
2210	Improvement of Instruction	485,825	755,608	1,731,110	2,041,393	2,041,393	2,041,393
2220	Educational Media Services	1,571	13,549	9,294	103,545	103,545	103,545
2240	Instructional Staff Development	308,441	355,946	1,154,040	739,188	739,188	739,188
2410	Office of Principal Services	322,502	703,370	816,327	770,465	770,465	770,465
2490	Other Support Services/Admin	93,001	95,891	84,673	55,786	55,786	55,786
2540	Operation/Maintenance of Buildings	331,929	238,450	325,826	184,683	184,683	184,683
2550	Student Transportation	-	1,947	-	-	-	-
2570	Internal Services	-	-	-	-	-	-
2610	Central Support Services	8,525	1,819	-	-	-	-
2640	Staff Services	15,777	2,611	25,000	11,000	11,000	11,000
2660	Technology Services	-	206,248	-	-	-	-
2000	Support Services	3,380,683	4,291,572	6,771,068	6,445,044	6,445,044	6,445,044
3300	Community Services/Parent Involvement	77,551	41,373	316,675	210,396	210,396	210,396
3500	Child Care Services	68,476	115,463	-	38,000	38,000	38,000
3000	Community Services	146,027	156,836	316,675	248,396	248,396	248,396
4150	Building Acquisition and Improvements	-	-	219,500	233,500	233,500	233,500
4000	Facilities Acquisition and Improvement	-	-	219,500	233,500	233,500	233,500
7000	Unapprop Ending Fund Balance	307,056	365,988	-	-	-	-
7000	Unapprop Ending Fund	307,056	365,988	-	-	-	-
	Total Requirements	9,590,166	16,522,663	22,068,276	17,977,100	17,977,100	17,977,100

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	-	898,878	1,250,640	594,015	594,015	594,015
112	CLASSIFIED SALARIES	175,888	672,198	759,632	665,686	665,686	665,686
121	SUBSTITUTES-LICENSED	152	-	-	-	-	-
123	TEMPORARY-LICENSED	8,201	-	-	-	-	-
130	ADDITIONAL WAGES	74,294	192	50,000	50,000	50,000	50,000
100	Salaries	258,535	1,571,267	2,060,272	1,309,701	1,309,701	1,309,701
210	PUB EMPLOY RETIREMNT SYS	50,933	362,383	480,748	318,860	318,860	318,860
220	FICA/MEDICARE	19,528	119,145	140,836	91,539	91,539	91,539
221	PMFLI	-	-	-	4,160	4,160	4,160
231	WORKERS' COMPENSATION	928	5,721	10,260	3,842	3,842	3,842
240	CONTRACTUAL EMPLOYEE BNFTS	110,138	556,080	840,978	425,760	425,760	425,760
200	Payroll Costs	181,527	1,043,329	1,472,822	844,161	844,161	844,161
300	SUBSTITUTE SERVICES	5,864	850	30,000	-	-	-
310	INSTRUC CONSULT/PROF	10,176	80,813	144,500	240,000	240,000	240,000
324	RENTALS	3,471	477	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	23,967	-	-	-	-
350	COMMUNICATION	232	-	-	-	-	-
389	OTHER PROFESSIONAL SERVICES	32,851	-	-	-	-	-
300	Purchased Services	52,594	106,107	174,500	240,000	240,000	240,000
410	SUPPLIES	181,714	61,079	147,369	213,730	213,730	213,730
420	TEXTBOOKS	56,150	482,439	1,000,000	-	-	-
460	EQUIPMENT	201,508	54,565	163,600	-	-	-
470	COMPUTER SOFTWARE	104,346	-	130,650	-	-	-
480	COMPUTER HARDWARE	61,961	170,385	140,000	-	-	-
400	Supplies and Materials	605,679	768,468	1,581,619	213,730	213,730	213,730
690	GRANT INDIRECT CHARGES	-	-	-	-	-	-
600	Other Objects	-	-	-	-	-	-
	Function Total	1,098,335	3,489,171	5,289,213	2,607,592	2,607,592	2,607,592
1113	ELEMENTARY CO-CURRICULAR						
410	SUPPLIES	-	462	116,541	100,000	100,000	100,000
400	Supplies and Materials	-	462	116,541	100,000	100,000	100,000
	Function Total	-	462	116,541	100,000	100,000	100,000
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	124,091	693,314	931,458	859,230	859,230	859,230
112	CLASSIFIED SALARIES	-	134,254	248,491	210,051	210,051	210,051
130	ADDITIONAL WAGES	-	328	6,720	-	-	-
100	Salaries	124,091	827,897	1,186,669	1,069,281	1,069,281	1,069,281
210	PUB EMPLOY RETIREMNT SYS	39,404	200,080	271,793	175,037	175,037	175,037
220	FICA/MEDICARE	9,475	61,988	77,367	50,491	50,491	50,491
221	PMFLI	-	-	-	2,116	2,116	2,116
231	WORKERS' COMPENSATION	422	2,877	5,282	1,910	1,910	1,910
240	CONTRACTUAL EMPLOYEE BNFTS	30,948	251,953	340,974	231,392	231,392	231,392
200	Payroll Costs	80,249	516,898	695,416	460,946	460,946	460,946
300	SUBSTITUTE SERVICES	-	-	6,200	-	-	-
312	CONFERENCE/WORKSHOPS	-	32,924	20,000	170,000	170,000	170,000
340	TRAVEL	-	25,872	20,000	20,000	20,000	20,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
300	Purchased Services	-	58,796	46,200	190,000	190,000	190,000
410	SUPPLIES	13,261	66,039	124,000	110,000	110,000	110,000
420	TEXTBOOKS	-	180,754	-	-	-	-
460	EQUIPMENT	20,031	272,649	180,740	77,000	77,000	77,000
470	COMPUTER SOFTWARE	19,900	1,700	-	-	-	-
480	COMPUTER HARDWARE	63,211	115,010	75,000	-	-	-
400	Supplies and Materials	116,403	636,151	379,740	187,000	187,000	187,000
640	DUES AND FEES	-	12,198	14,000	14,000	14,000	14,000
600	Other Objects	-	12,198	14,000	14,000	14,000	14,000
	Function Total	320,743	2,051,941	2,322,025	1,921,227	1,921,227	1,921,227
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	-	-	-	53,472	53,472	53,472
100	Salaries	-	-	-	53,472	53,472	53,472
210	PUB EMPLOY RETIREMNT SYS	-	-	-	16,310	16,310	16,310
220	FICA/MEDICARE	-	-	-	4,090	4,090	4,090
221	PMFLI	-	-	-	22	22	22
231	WORKERS' COMPENSATION	-	-	-	192	192	192
200	Payroll Costs	-	-	-	20,614	20,614	20,614
410	SUPPLIES	-	9,260	42,000	56,600	56,600	56,600
400	Supplies and Materials	-	9,260	42,000	56,600	56,600	56,600
	Function Total	-	9,260	42,000	130,686	130,686	130,686
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	531,593	640,714	774,820	670,220	670,220	670,220
130	ADDITIONAL WAGES	35,339	34,630	13,440	-	-	-
100	Salaries	566,932	675,344	788,260	670,220	670,220	670,220
210	PUB EMPLOY RETIREMNT SYS	160,043	193,705	170,182	204,685	204,685	204,685
220	FICA/MEDICARE	41,826	50,902	43,978	51,272	51,272	51,272
221	PMFLI	-	-	-	2,418	2,418	2,418
231	WORKERS' COMPENSATION	1,926	2,475	3,449	2,325	2,325	2,325
240	CONTRACTUAL EMPLOYEE BNFTS	135,284	137,877	152,714	182,520	182,520	182,520
200	Payroll Costs	339,079	384,959	370,323	443,220	443,220	443,220
301	SUBSTITUTE SERVICES	2,772	2,186	6,500	6,500	6,500	6,500
310	INSTRUC CONSULT/PROF	8,744	2,400	-	108,007	108,007	108,007
312	CONFERENCE/WORKSHOPS	1,574	11,809	8,000	8,000	8,000	8,000
322	REPAIRS AND MAINTENANCE	-	73	-	-	-	-
331	REIMBRS STDNT TRANSPORT	426	-	2,000	2,000	2,000	2,000
340	TRAVEL	5,000	14,515	12,603	12,800	12,800	12,800
350	COMMUNICATION	7,616	-	-	-	-	-
371	TUITN PMTS\OT DIST IN ST	-	2,000	-	-	-	-
374	OTHER TUITION PAYMENTS	9,307	6,475	15,000	-	-	-
300	Purchased Services	35,439	39,457	44,103	137,307	137,307	137,307
410	SUPPLIES	130,871	158,040	139,502	846,200	846,200	846,200
420	TEXTBOOKS	23,653	286,577	24,000	25,000	25,000	25,000
460	EQUIPMENT	94,663	55,306	49,092	7,000	7,000	7,000
470	COMPUTER SOFTWARE	39,104	-	-	-	-	-
480	COMPUTER HARDWARE	158,984	163,094	140,000	-	-	-
400	Supplies and Materials	447,275	663,017	352,594	878,200	878,200	878,200
640	DUES AND FEES	-	6,099	21,000	21,000	21,000	21,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2023-24 BUDGET		
		2020-21	2021-22	BUDGET 2022-23	Proposed	Approved	Adopted
651	PROP AND LIAB INS	-	-	-	450	450	450
690	GRANT INDIRECT CHARGES	52,684	-	-	-	-	-
600	Other Objects	52,684	6,099	21,000	21,450	21,450	21,450
	Function Total	1,441,409	1,768,876	1,576,280	2,150,397	2,150,397	2,150,397
1132	HIGH SCHOOL EXTRACURRICULAR						
410	SUPPLIES	46	-	2,400	2,420	2,420	2,420
400	Supplies and Materials	46	-	2,400	2,420	2,420	2,420
	Function Total	46	-	2,400	2,420	2,420	2,420
1140	PRE-K PROGRAMS						
112	CLASSIFIED SALARIES	-	95,091	99,657	109,652	109,652	109,652
130	ADDITIONAL WAGES	-	96	-	-	-	-
100	Salaries	-	95,187	99,657	109,652	109,652	109,652
210	PUB EMPLOY RETIREMNT SYS	-	17,319	23,524	26,910	26,910	26,910
220	FICA/MEDICARE	-	7,264	7,623	8,388	8,388	8,388
221	PMFLI	-	-	-	438	438	438
231	WORKERS' COMPENSATION	-	331	599	420	420	420
240	CONTRACTUAL EMPLOYEE BNFTS	-	38,784	60,012	58,460	58,460	58,460
200	Payroll Costs	-	63,699	91,758	94,616	94,616	94,616
410	SUPPLIES	22,816	16,267	33,000	25,000	25,000	25,000
460	EQUIPMENT	5,695	10,825	5,000	-	-	-
480	COMPUTER HARDWARE	-	12,828	-	-	-	-
400	Supplies and Materials	28,511	39,920	38,000	25,000	25,000	25,000
	Function Total	28,511	198,806	229,415	229,268	229,268	229,268
1220	SPECIAL EDUCATION CLASSROOMS						
111	LICENSED SALARIES	114,374	103,303	129,650	136,124	136,124	136,124
112	CLASSIFIED SALARIES	121,978	141,426	178,213	103,231	103,231	103,231
131	CLASS. ADDITIONAL WAGES	-	25	-	-	-	-
100	Salaries	236,352	244,754	307,863	239,355	239,355	239,355
210	PUB EMPLOY RETIREMNT SYS	60,294	46,660	80,451	68,906	68,906	68,906
220	FICA/MEDICARE	17,852	18,440	23,552	18,310	18,310	18,310
221	PMFLI	-	-	-	326	326	326
231	WORKERS' COMPENSATION	863	846	1,847	898	898	898
240	CONTRACTUAL EMPLOYEE BNFTS	95,165	84,716	152,759	132,494	132,494	132,494
200	Payroll Costs	174,174	150,662	258,609	220,934	220,934	220,934
301	SUBSTITUTE SERVICES	637	3,165	-	-	-	-
310	INSTRUC CONSULT/PROF	-	25,449	-	107,379	107,379	107,379
300	Purchased Services	637	28,614	-	107,379	107,379	107,379
	Function Total	411,163	424,031	566,472	567,668	567,668	567,668
1225	SPEC ED - OUT OF DISTRICT PROGRAMS						
371	TUITN PMTS/OT DIST IN ST	40,326	34,237	50,000	100,000	100,000	100,000
300	Purchased Services	40,326	34,237	50,000	100,000	100,000	100,000
	Function Total	40,326	34,237	50,000	100,000	100,000	100,000
1227	SPEC ED - EXTENDED YEAR PROGRAM						

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
130	ADDITIONAL WAGES	3,949	-	4,000	5,000	5,000	5,000
100	Salaries	3,949	-	4,000	5,000	5,000	5,000
210	PUB EMPLOY RETIREMNT SYS	1,424	-	1,545	1,550	1,550	1,550
220	FICA/MEDICARE	296	-	300	300	300	300
231	WORKERS' COMPENSATION	12	-	50	550	550	550
200	Payroll Costs	1,732	-	1,895	2,400	2,400	2,400
	Function Total	5,681	-	5,895	7,400	7,400	7,400
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	-	41,012	187,515	179,001	179,001	179,001
112	CLASSIFIED SALARIES	134,155	162,961	580,939	311,151	311,151	311,151
130	ADDITIONAL WAGES	1,128	29,567	-	-	-	-
151	STUDENT LABOR	-	935	-	-	-	-
100	Salaries	135,283	234,474	768,454	490,152	490,152	490,152
210	PUB EMPLOY RETIREMNT SYS	33,731	44,465	183,026	105,235	105,235	105,235
220	FICA/MEDICARE	9,911	17,687	51,592	28,513	28,513	28,513
221	PMFLI	-	-	-	1,221	1,221	1,221
231	WORKERS' COMPENSATION	452	736	57,170	21,625	21,625	21,625
240	CONTRACTUAL EMPLOYEE BNFTS	95,104	93,108	390,792	184,350	184,350	184,350
200	Payroll Costs	139,198	155,995	682,580	340,944	340,944	340,944
301	LICENSED SUBS	561	650	10,000	25,000	25,000	25,000
300	Purchased Services	561	650	10,000	25,000	25,000	25,000
410	SUPPLIES	1,676	11,833	10,048	223,578	223,578	223,578
420	TEXTBOOKS	-	-	150,000	100,000	100,000	100,000
460	EQUIPMENT	-	570	-	-	-	-
470	COMPUTER SOFTWARE	24,093	27,949	-	-	-	-
480	COMPUTER HARDWARE	11,507	-	-	-	-	-
400	Supplies and Materials	37,276	40,352	160,048	323,578	323,578	323,578
690	GRANT INDIRECT CHARGES	29,127	25,288	39,170	40,100	40,100	40,100
600	Other Objects	29,127	25,288	39,170	40,100	40,100	40,100
	Function Total	341,445	456,760	1,660,252	1,219,774	1,219,774	1,219,774
1271	EXTENDED LEARNING AFTER SCHOOL						
118	EXTRA-DUTY SALARIES	75,262	87,568	83,890	51,525	51,525	51,525
130	ADDITIONAL WAGES	198,211	334,578	238,830	128,325	128,325	128,325
100	Salaries	273,473	422,146	322,720	179,850	179,850	179,850
210	PUB EMPLOY RETIREMNT SYS	81,319	101,593	87,820	38,110	38,110	38,110
220	FICA/MEDICARE	20,468	31,771	24,395	12,660	12,660	12,660
231	WORKERS' COMPENSATION	942	1,425	5,108	10,470	10,470	10,470
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	226	600	600	600
200	Payroll Costs	102,729	134,789	117,549	61,840	61,840	61,840
310	INSTRUC CONSULT/PROF	-	-	40,000	24,285	24,285	24,285
331	REIMBRS STDNT TRANSPORT	-	733	-	-	-	-
355	PRINTING AND BINDING	2,015	-	-	-	-	-
300	Purchased Services	2,015	733	40,000	24,285	24,285	24,285
410	SUPPLIES	18,572	12,051	15,214	22,500	22,500	22,500
460	EQUIPMENT	-	7,683	-	-	-	-
470	COMPUTER SOFTWARE	9,000	9,000	4,500	14,175	14,175	14,175
480	COMPUTER HARDWARE	-	637	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
400	Supplies and Materials	27,572	29,371	19,714	36,675	36,675	36,675
690	GRANT INDIRECT CHARGES	12,135	13,469	17,000	53,550	53,550	53,550
600	Other Objects	12,135	13,469	17,000	53,550	53,550	53,550
	Function Total	417,924	600,507	516,983	356,200	356,200	356,200
1272	TITLE 1 PROGRAMS						
111	LICENSED SALARIES	340,059	360,459	341,037	328,683	328,683	328,683
112	CLASSIFIED SALARIES	351,113	357,868	373,161	437,070	437,070	437,070
131	CLASS. ADDITIONAL WAGES	68	4	-	-	-	-
100	Salaries	691,240	718,331	714,198	765,753	765,753	765,753
210	PUB EMPLOY RETIREMNT SYS	204,596	175,307	189,049	257,635	257,635	257,635
220	FICA/MEDICARE	50,941	54,364	54,366	58,580	58,580	58,580
221	PMFLI	-	-	-	3,063	3,063	3,063
231	WORKERS' COMPENSATION	2,437	2,353	13,916	2,870	2,870	2,870
240	CONTRACTUAL EMPLOYEE BNFTS	289,726	257,967	322,497	314,574	314,574	314,574
200	Payroll Costs	547,700	489,992	579,828	636,722	636,722	636,722
301	LICENSED SUBS	-	3,079	-	-	-	-
300	Purchased Services	-	3,079	-	-	-	-
410	SUPPLIES	8,499	3,062	100	100	100	100
400	Supplies and Materials	8,499	3,062	100	100	100	100
	Function Total	1,247,439	1,214,463	1,294,126	1,402,575	1,402,575	1,402,575
1280	ALTERNATIVE ED/ ONLINE PROGRAMS						
112	CLASSIFIED SALARIES	-	30,301	25,108	28,323	28,323	28,323
100	Salaries	-	30,301	25,108	28,323	28,323	28,323
210	PUB EMPLOY RETIREMNT SYS	-	6,581	5,926	6,951	6,951	6,951
220	FICA/MEDICARE	-	2,302	1,921	2,167	2,167	2,167
221	PMFLI	-	-	-	113	113	113
231	WORKERS' COMPENSATION	-	110	151	115	115	115
240	CONTRACTUAL EMPLOYEE BNFTS	-	23,622	17,513	19,474	19,474	19,474
200	Payroll Costs	-	32,616	25,511	28,820	28,820	28,820
410	SUPPLIES	183	2,630	1,198	1,200	1,200	1,200
400	Supplies and Materials	183	2,630	1,198	1,200	1,200	1,200
	Function Total	183	65,547	51,817	58,343	58,343	58,343
1291	ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)						
111	LICENSED SALARIES	-	-	40,607	41,825	41,825	41,825
112	CLASSIFIED SALARIES	24,912	25,775	37,369	65,723	65,723	65,723
130	ADDITIONAL WAGES	584	5,905	-	-	-	-
100	Salaries	25,496	31,680	77,976	107,548	107,548	107,548
210	PUB EMPLOY RETIREMNT SYS	6,323	6,920	26,784	34,772	34,772	34,772
220	FICA/MEDICARE	1,836	2,343	5,153	7,376	7,376	7,376
221	PMFLI	-	-	-	337	337	337
231	WORKERS' COMPENSATION	94	113	407	2,139	2,139	2,139
240	CONTRACTUAL EMPLOYEE BNFTS	13,079	13,148	16,561	-	-	-
200	Payroll Costs	21,332	22,523	48,905	82,634	82,634	82,634

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
340	TRAVEL	-	10,147	-	-	-	-
300	Purchased Services	-	10,147	-	-	-	-
410	SUPPLIES	7,598	32,154	1,198	1,235	1,235	1,235
420	TEXTBOOKS	-	6,000	-	-	-	-
470	COMPUTER SOFTWARE	960	-	-	-	-	-
480	COMPUTER HARDWARE	-	5,277	-	-	-	-
400	Supplies and Materials	8,558	43,431	1,198	1,235	1,235	1,235
	Function Total	55,386	107,781	128,079	191,417	191,417	191,417
1400	SUMMER SCHOOL PROGRAMS						
118	EXTRA-DUTY SALARIES	-	-	12,630	12,630	12,630	12,630
130	ADDITIONAL WAGES	157,227	275,084	541,657	387,275	387,275	387,275
151	STUDENT LABOR	10,076	52,150	13,200	12,000	12,000	12,000
100	Salaries	167,303	327,234	567,487	411,905	411,905	411,905
210	PUB EMPLOY RETIREMNT SYS	42,759	64,039	154,414	114,439	114,439	114,439
220	FICA/MEDICARE	12,737	24,985	43,292	32,647	32,647	32,647
221	PMFLI	-	-	-	10	10	10
231	WORKERS' COMPENSATION	612	1,277	3,376	2,608	2,608	2,608
200	Payroll Costs	56,108	90,302	201,082	149,704	149,704	149,704
302	CLASSIFIED SUBS	-	318	-	-	-	-
310	INSTRUC CONSULT/PROF	-	28,057	-	-	-	-
332	NON-REIMBRS STDNT TRANSPORT	20,118	142,893	50,000	50,000	50,000	50,000
340	TRAVEL	-	95	-	-	-	-
353	POSTAGE	5,710	17,542	-	-	-	-
300	Purchased Services	25,828	188,905	50,000	50,000	50,000	50,000
410	SUPPLIES	62,815	379,618	54,766	57,384	57,384	57,384
420	TEXTBOOKS	34,697	235,799	-	-	-	-
460	EQUIPMENT	-	14,041	20,000	20,000	20,000	20,000
470	COMPUTER SOFTWARE	-	139	-	-	-	-
480	COMPUTER HARDWARE	1,056	579	-	-	-	-
400	Supplies and Materials	98,568	630,176	74,766	77,384	77,384	77,384
690	GRANT INDIRECT CHARGES	-	49,809	16,200	16,200	16,200	16,200
600	Other Objects	-	49,809	16,200	16,200	16,200	16,200
	Function Total	347,807	1,286,426	909,535	705,193	705,193	705,193
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	243,842	251,188	260,556	329,774	329,774	329,774
112	CLASSIFIED SALARIES	56,853	39,319	42,352	50,807	50,807	50,807
118	EXTRA-DUTY SALARIES	15,946	18,427	25,260	26,018	26,018	26,018
130	ADDITIONAL WAGES	37,317	35,039	13,480	17,500	17,500	17,500
151	STUDENT LABOR	-	1,190	-	-	-	-
100	Salaries	353,958	345,162	341,648	424,099	424,099	424,099
210	PUB EMPLOY RETIREMNT SYS	108,244	96,336	94,881	121,167	121,167	121,167
220	FICA/MEDICARE	26,932	26,133	25,104	31,108	31,108	31,108
221	PMFLI	-	-	-	933	933	933
231	WORKERS' COMPENSATION	1,216	1,127	1,957	1,470	1,470	1,470
240	CONTRACTUAL EMPLOYEE BNFTS	87,720	72,274	82,844	-	-	-
200	Payroll Costs	224,112	195,870	204,786	269,263	269,263	269,263
301	LICENSED SUBS	-	2,307	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	3,045	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	2,055	-	-	-	-
340	TRAVEL	257	143	-	500	500	500

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
300	Purchased Services	257	7,551	-	500	500	500
410	SUPPLIES	71,250	52,032	202,768	150,535	150,535	150,535
460	EQUIPMENT	65,579	-	-	-	-	-
470	COMPUTER SOFTWARE	61,159	15,472	184,000	-	-	-
480	COMPUTER HARDWARE	-	-	8,500	-	-	-
400	Supplies and Materials	197,988	67,504	395,268	150,535	150,535	150,535
690	GRANT INDIRECT CHARGES	1,056	916	3,591	3,260	3,260	3,260
600	Other Objects	1,056	916	3,591	3,260	3,260	3,260
	Function Total	777,371	617,003	945,293	847,657	847,657	847,657
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	23,291	121,956	130,212	144,198	144,198	144,198
130	ADDITIONAL WAGES	10,059	13,974	17,440	17,500	17,500	17,500
100	Salaries	33,350	135,929	147,652	161,698	161,698	161,698
210	PUB EMPLOY RETIREMNT SYS	10,426	30,471	38,550	42,037	42,037	42,037
220	FICA/MEDICARE	2,546	10,282	9,961	11,031	11,031	11,031
221	PMFLI	-	-	-	576	576	576
231	WORKERS' COMPENSATION	109	426	782	510	510	510
240	CONTRACTUAL EMPLOYEE BNFTS	7,402	46,647	48,012	49,966	49,966	49,966
200	Payroll Costs	20,483	87,826	97,305	104,120	104,120	104,120
300	SUBSTITUTE SERVICES	-	-	2,420	-	-	-
305	CURRICULUM SUBS	-	729	-	3,000	3,000	3,000
310	INSTRUC CONSULT/PROF	-	-	30,000	6,000	6,000	6,000
312	CONFERENCE/WORKSHOPS	-	225	2,000	2,000	2,000	2,000
331	REIMBRS STDNT TRANSPORT	-	-	5,000	5,000	5,000	5,000
340	TRAVEL	-	80	5,000	5,000	5,000	5,000
355	PRINTING AND BINDING	-	3,060	5,000	-	-	-
300	Purchased Services	-	4,093	49,420	21,000	21,000	21,000
410	SUPPLIES	-	3,491	15,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	-	4,334	14,000	-	-	-
480	COMPUTER HARDWARE	-	7,116	7,687	-	-	-
400	Supplies and Materials	-	14,941	36,687	10,000	10,000	10,000
	Function Total	53,833	242,790	331,064	296,818	296,818	296,818
2130	HEALTH SERVICES						
111	LICENSED SALARIES	26,718	28,379	29,780	104,292	104,292	104,292
112	CLASSIFIED SALARIES	-	36,274	70,477	-	-	-
130	LIC. ADDITIONAL WAGES	22	-	-	-	-	-
100	Salaries	26,740	64,653	100,257	104,292	104,292	104,292
210	PUB EMPLOY RETIREMNT SYS	8,188	15,943	25,453	-	-	-
220	FICA/MEDICARE	2,046	5,786	7,670	7,978	7,978	7,978
221	PMFLI	-	-	-	291	291	291
231	WORKERS' COMPENSATION	91	221	602	358	358	358
240	CONTRACTUAL EMPLOYEE BNFTS	3,715	24,134	47,966	29,179	29,179	29,179
200	Payroll Costs	14,040	46,085	81,691	69,656	69,656	69,656
310	INSTRUC CONSULT/PROF	-	79,374	-	-	-	-
389	OTHER PROFESSIONAL SERVICES	5,437	-	-	-	-	-
300	Purchased Services	5,437	79,374	-	-	-	-
410	SUPPLIES	-	-	10,000	-	-	-
400	Supplies and Materials	-	-	10,000	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2023-24 BUDGET		
		2020-21	2021-22	BUDGET 2022-23	Proposed	Approved	Adopted
	Function Total	46,217	190,111	191,948	173,948	173,948	173,948
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	346,152	260,024	336,276	451,417	451,417	451,417
100	Salaries	346,152	260,024	336,276	451,417	451,417	451,417
210	PUB EMPLOY RETIREMNT SYS	105,992	72,079	99,555	110,767	110,767	110,767
220	FICA/MEDICARE	24,807	19,443	25,725	13,157	13,157	13,157
221	PMFLI	-	-	-	753	753	753
231	WORKERS' COMPENSATION	1,141	839	2,017	1,545	1,545	1,545
240	CONTRACTUAL EMPLOYEE BNFTS	81,277	72,967	100,018	125,057	125,057	125,057
200	Payroll Costs	213,217	165,327	227,315	251,279	251,279	251,279
310	INSTRUC CONSULT/PROF	132,448	68,198	155,000	-	-	-
300	Purchased Services	132,448	68,198	155,000	-	-	-
	Function Total	691,817	493,550	718,591	702,696	702,696	702,696
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	106,452	70,647	111,675	117,900	117,900	117,900
112	CLASSIFIED SALARIES	38,243	39,575	40,333	69,924	69,924	69,924
132	NON CERTIFIED OVERTIME	291	-	-	-	-	-
100	Salaries	144,986	110,222	152,008	187,824	187,824	187,824
210	PUB EMPLOY RETIREMNT SYS	44,183	29,410	42,582	53,166	53,166	53,166
220	FICA/MEDICARE	7,670	8,123	11,628	14,369	14,369	14,369
221	PMFLI	-	-	-	752	752	752
231	WORKERS' COMPENSATION	412	362	912	676	676	676
240	CONTRACTUAL EMPLOYEE BNFTS	46,626	38,855	50,009	72,830	72,830	72,830
200	Payroll Costs	98,891	76,750	105,131	141,793	141,793	141,793
302	CLASSIFIED SUBS	-	7,919	-	-	-	-
300	Purchased Services	-	7,919	-	-	-	-
410	SUPPLIES	-	1,266	-	-	-	-
400	Supplies and Materials	-	1,266	-	-	-	-
	Function Total	243,877	196,157	257,139	329,617	329,617	329,617
2190	STUDENT SERVICES DIRECTION						
113	ADMINISTRATORS	-	113,121	116,232	119,719	119,719	119,719
100	Salaries	-	113,121	116,232	119,719	119,719	119,719
210	PUB EMPLOY RETIREMNT SYS	-	35,369	34,411	36,562	36,562	36,562
220	FICA/MEDICARE	-	8,654	8,892	9,159	9,159	9,159
221	PMFLI	-	-	-	479	479	479
231	WORKERS' COMPENSATION	-	358	697	399	399	399
240	CONTRACTUAL EMPLOYEE BNFTS	-	19,020	20,532	21,213	21,213	21,213
200	Payroll Costs	-	63,401	64,532	67,812	67,812	67,812
	Function Total	-	176,522	180,764	187,531	187,531	187,531
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	154,212	377,476	628,822	485,484	485,484	485,484
112	CLASSIFIED SALARIES	34,328	6,259	45,059	46,904	46,904	46,904
113	ADMINISTRATORS	-	-	140,396	144,912	144,912	144,912
114	SUPERVISORS/CONFIDENTIAL	-	3,942	-	85,089	85,089	85,089
118	EXTRA-DUTY SALARIES	17,998	15,775	3,457	3,500	3,500	3,500

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
130	ADDITIONAL WAGES	24,947	4,547	2,500	20,295	20,295	20,295
100	Salaries	231,485	407,998	820,234	786,184	786,184	786,184
210	PUB EMPLOY RETIREMNT SYS	69,889	112,932	233,626	219,442	219,442	219,442
220	FICA/MEDICARE	17,562	30,688	61,192	57,244	57,244	57,244
221	PMFLI	-	-	-	2,774	2,774	2,774
231	WORKERS' COMPENSATION	797	1,313	4,985	2,971	2,971	2,971
240	CONTRACTUAL EMPLOYEE BNFTS	41,117	83,469	199,811	193,918	193,918	193,918
200	Payroll Costs	129,365	228,401	499,614	476,349	476,349	476,349
305	CURRICULUM SUBS	-	-	-	27,000	27,000	27,000
310	INSTRUC CONSULT/PROF	-	-	-	9,500	9,500	9,500
312	CONFERENCE/WORKSHOPS	-	5,739	-	22,500	22,500	22,500
340	TRAVEL	-	-	-	2,500	2,500	2,500
389	OTHER PROFESSIONAL SERVICES	-	55	-	-	-	-
300	Purchased Services	-	5,794	-	61,500	61,500	61,500
410	SUPPLIES	-	-	250,437	9,000	9,000	9,000
420	TEXTBOOKS	7,386	-	-	-	-	-
460	EQUIPMENT	-	1,990	15,000	3,500	3,500	3,500
470	COMPUTER SOFTWARE	71,767	18,920	-	-	-	-
400	Supplies and Materials	79,153	20,910	265,437	12,500	12,500	12,500
690	GRANT INDIRECT CHARGES	45,821	92,505	145,825	4,860	4,860	4,860
600	Other Objects	45,821	92,505	145,825	4,860	4,860	4,860
	Function Total	485,824	755,608	1,731,110	1,341,393	1,341,393	1,341,393
2220	EDUCATIONAL MEDIA SERVICES						
410	SUPPLIES	1,571	8,549	9,294	103,545	103,545	103,545
460	EQUIPMENT	-	5,000	-	-	-	-
400	Supplies and Materials	1,571	13,549	9,294	103,545	103,545	103,545
	Function Total	1,571	13,549	9,294	103,545	103,545	103,545
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	-	-	218,762	28,227	28,227	28,227
130	ADDITIONAL WAGES	78,677	98,540	258,914	125,539	125,539	125,539
100	Salaries	78,677	98,540	477,676	153,766	153,766	153,766
210	PUB EMPLOY RETIREMNT SYS	23,558	24,742	130,251	26,590	26,590	26,590
220	FICA/MEDICARE	6,000	7,476	39,763	11,430	11,430	11,430
221	PMFLI	-	-	-	831	831	831
231	WORKERS' COMPENSATION	266	323	2,362	178	178	178
200	Payroll Costs	29,824	32,541	172,376	39,029	39,029	39,029
300	SUBSTITUTE SERVICES	1,878	-	7,500	-	-	-
305	CURRICULUM SUBS	-	14,671	-	20,000	20,000	20,000
310	INSTRUC CONSULT/PROF	161,703	186,312	300,311	286,500	286,500	286,500
340	TRAVEL	-	6,722	14,500	14,371	14,371	14,371
300	Purchased Services	163,581	207,704	322,311	320,871	320,871	320,871
410	SUPPLIES	24,488	17,160	171,211	202,222	202,222	202,222
460	EQUIPMENT	3,382	-	-	-	-	-
480	COMPUTER HARDWARE	8,490	-	2,500	15,000	15,000	15,000
400	Supplies and Materials	36,360	17,160	173,711	217,222	217,222	217,222
690	GRANT INDIRECT CHARGES	-	-	7,965	8,300	8,300	8,300
600	Other Objects	-	-	7,965	8,300	8,300	8,300

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
	Function Total	308,442	355,946	1,154,039	739,188	739,188	739,188
2410	OFFICE OF PRINCIPAL SERVICES						
112	CLASSIFIED SALARIES	62,147	91,787	147,439	157,336	157,336	157,336
113	ADMINISTRATORS	133,674	313,812	328,566	210,378	210,378	210,378
118	EXTRA-DUTY SALARIES	2,491	80	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	2,308	-	-	-	-
100	Salaries	198,312	407,987	476,005	367,714	367,714	367,714
210	PUB EMPLOY RETIREMNT SYS	57,399	116,193	122,536	102,843	102,843	102,843
220	FICA/MEDICARE	15,031	31,174	33,327	28,122	28,122	28,122
221	PMFLI	-	-	-	1,600	1,600	1,600
231	WORKERS' COMPENSATION	665	1,314	2,616	1,494	1,494	1,494
240	CONTRACTUAL EMPLOYEE BNFTS	50,308	98,424	126,041	131,642	131,642	131,642
200	Payroll Costs	123,403	247,105	284,520	265,701	265,701	265,701
350	COMMUNICATION	710	669	-	-	-	-
300	Purchased Services	710	669	-	-	-	-
410	SUPPLIES	77	-	6,099	71,012	71,012	71,012
470	COMPUTER SOFTWARE	-	3,436	-	-	-	-
400	Supplies and Materials	77	3,436	6,099	71,012	71,012	71,012
690	GRANT INDIRECT CHARGES	-	44,173	49,703	66,755	66,755	66,755
600	Other Objects	-	44,173	49,703	66,755	66,755	66,755
	Function Total	322,502	703,370	816,327	771,182	771,182	771,182
2490	OTHER SUPPORT SERVICES/ ADMIN						
113	ADMINISTRATORS	63,465	66,599	40,934	36,228	36,228	36,228
100	Salaries	63,465	66,599	40,934	36,228	36,228	36,228
210	PUB EMPLOY RETIREMNT SYS	19,434	18,783	10,412	11,065	11,065	11,065
220	FICA/MEDICARE	4,841	5,076	2,691	2,771	2,771	2,771
221	PMFLI	-	-	-	145	145	145
231	WORKERS' COMPENSATION	202	213	211	120	120	120
240	CONTRACTUAL EMPLOYEE BNFTS	5,060	5,220	5,365	5,457	5,457	5,457
200	Payroll Costs	29,537	29,293	18,679	19,558	19,558	19,558
410	SUPPLIES	-	-	25,060	-	-	-
400	Supplies and Materials	-	-	25,060	-	-	-
	Function Total	93,002	95,891	84,673	55,786	55,786	55,786
2540	MAINTENANCE/CUSTODIAL						
112	CLASSIFIED SALARIES	-	53,828	77,302	92,000	92,000	92,000
114	SUPERVISORS/CONFIDENTIAL	-	73,483	78,786	-	-	-
100	Salaries	-	127,311	156,088	92,000	92,000	92,000
210	PUB EMPLOY RETIREMNT SYS	-	22,094	36,844	22,577	22,577	22,577
220	FICA/MEDICARE	-	9,739	11,941	7,038	7,038	7,038
221	PMFLI	-	-	-	368	368	368
231	WORKERS' COMPENSATION	-	1,201	937	383	383	383
240	CONTRACTUAL EMPLOYEE BNFTS	-	53,731	80,016	62,317	62,317	62,317
200	Payroll Costs	-	86,765	129,738	92,683	92,683	92,683
410	SUPPLIES	90,719	24,374	40,000	-	-	-
460	EQUIPMENT	241,210	-	-	-	-	-
400	Supplies and Materials	331,929	24,374	40,000	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2023-24 BUDGET		
		2020-21	2021-22	BUDGET 2022-23	Proposed	Approved	Adopted
	Function Total	331,929	238,450	325,826	184,683	184,683	184,683
2550	STUDENT TRANSPORTATION						
330	STDNT TRANSPORT SERVICES	-	1,947	-	-	-	-
300	Purchased Services	-	1,947	-	-	-	-
	Function Total	-	1,947	-	-	-	-
2610	CENTRAL SUPPORT SERVICES						
305	CURRICULUM SUBS	8,451	486	-	-	-	-
389	OTHER PROFESSIONAL SERVICES	73	1,333	-	-	-	-
300	Purchased Services	8,524	1,819	-	-	-	-
	Function Total	8,524	1,819	-	-	-	-
2640	STAFF SERVICES						
130	ADDITIONAL WAGES	1,021	1,516	7,000	-	-	-
100	Salaries	1,021	1,516	7,000	-	-	-
210	PUB EMPLOY RETIREMNT SYS	260	451	1,400	-	-	-
220	FICA/MEDICARE	76	115	560	-	-	-
231	WORKERS' COMPENSATION	3	5	100	-	-	-
200	Payroll Costs	339	571	2,060	-	-	-
410	SUPPLIES	8,000	525	15,940	11,000	11,000	11,000
470	COMPUTER SOFTWARE	6,416	-	-	-	-	-
400	Supplies and Materials	14,416	525	15,940	11,000	11,000	11,000
	Function Total	15,776	2,611	25,000	11,000	11,000	11,000
2660	TECHNOLOGY SERVICES						
470	COMPUTER SOFTWARE	-	126,112	-	-	-	-
480	COMPUTER HARDWARE	-	80,136	-	-	-	-
400	Supplies and Materials	-	206,248	-	-	-	-
	Function Total	-	206,248	-	-	-	-
3300	COMMUNITY SERVICES						
111	LICENSED SALARIES	7,801	14,055	21,144	18,551	18,551	18,551
112	CLASSIFIED SALARIES	3,735	-	42,432	10,000	10,000	10,000
118	EXTRA-DUTY SALARIES	2,747	-	-	-	-	-
130	ADDITIONAL WAGES	1,815	1,819	50,000	60,000	60,000	60,000
100	Salaries	16,098	15,874	113,576	88,551	88,551	88,551
210	PUB EMPLOY RETIREMNT SYS	4,028	3,817	17,358	7,611	7,611	7,611
220	FICA/MEDICARE	1,131	1,176	4,955	1,154	1,154	1,154
221	PMFLI	-	-	-	34	34	34
231	WORKERS' COMPENSATION	82	50	395	532	532	532
240	CONTRACTUAL EMPLOYEE BNFTS	1,861	-	2,002	14	14	14
200	Payroll Costs	7,102	5,043	24,710	9,345	9,345	9,345
310	INSTRUC CONSULT/PROF	38,512	-	48,458	4,600	4,600	4,600
320	REPAIRS AND MAINTENANCE	-	3,004	10,000	-	-	-
300	Purchased Services	38,512	3,004	58,458	4,600	4,600	4,600
410	SUPPLIES	15,838	14,938	113,931	107,900	107,900	107,900
460	EQUIPMENT	-	689	5,000	-	-	-
470	COMPUTER SOFTWARE	-	1,825	1,000	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
400	Supplies and Materials	15,838	17,452	119,931	107,900	107,900	107,900
	Function Total	77,550	41,373	316,675	210,396	210,396	210,396
3500	CHILD CARE SERVICES						
112	CLASSIFIED SALARIES	32,459	54,504	-	-	-	-
100	Salaries	32,459	54,504	-	-	-	-
210	PUB EMPLOY RETIREMNT SYS	6,692	10,112	-	-	-	-
220	FICA/MEDICARE	2,483	4,155	-	-	-	-
231	WORKERS' COMPENSATION	125	201	-	-	-	-
230	CONTRACTUAL EMPLOYEE BNFTS	26,718	46,492	-	-	-	-
200	Payroll Costs	36,018	60,959	-	-	-	-
310	INSTRUC CONSULT/PROF	-	-	-	12,000	12,000	12,000
312	CONFERENCE/WORKSHOPS	-	-	-	6,000	6,000	6,000
340	TRAVEL	-	-	-	6,500	6,500	6,500
355	PRINTING AND BINDING	-	-	-	4,500	4,500	4,500
300	Purchased Services	-	-	-	29,000	29,000	29,000
410	SUPPLIES	-	-	-	6,500	6,500	6,500
460	EQUIPMENT	-	-	-	2,500	2,500	2,500
400	Supplies and Materials	-	-	-	9,000	9,000	9,000
	Function Total	68,477	115,463	-	38,000	38,000	38,000
4150	BUILDING ACQUISITION & IMPROVEMENTS						
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	219,500	233,500	233,500	233,500
500	Capital Outlay	-	-	219,500	233,500	233,500	233,500
	Function Total	-	-	219,500	233,500	233,500	233,500
7000	UNAPPROP ENDING FUND						
820	RESERVED FOR NEXT YEAR	307,056	365,988	-	-	-	-
800	Other Uses of Funds	307,056	365,988	-	-	-	-
	Function Total	307,056	365,988	-	-	-	-
	Fund Total	9,590,166	16,522,663	22,068,276	17,977,100	17,977,100	17,977,100

Nutrition Services (298)

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

The Nutrition Services Department provides nutritious and affordable meals and promotes nutrition education. Nutrition Services follows the legislated rules governing what can be served to students—how many calories, fat grams, sugar grams, serving size, etc. The department purchases produce through local farmers and vendors whenever feasible, with respect to quality and cost. Buying local is one way the District can support local farms and the local economy.



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

Community Eligibility Provision

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

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

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

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 are eligible for CEP (100% free meals). Memorial elementary and High School families could be eligible for free meals if they qualify with the submission of a free lunch application based on their household income. This is forecasted to remain the same for the 2023-24 school year.

Meals Served	Breakfast	Lunch	Dinner	Total
2013-14	225,762	507,543	101,525	834,830
2014-15	338,964	669,075	80,845	1,088,884
2015-16	427,859	736,361	80,016	1,244,236
2016-17	462,984	716,278	84,463	1,263,725
2017-18	454,728	676,871	70,629	1,202,228
2018-19	404,722	519,174	73,264	997,160
2019-20	636,626	686,002	90,280	1,412,908
2020-21	189,823	189,861	174,080	533,764
2021-22	302,047	414,414	42,015	758,476

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
R1510	INTEREST INCOME	3,635	2,932	5,000	3,000	3,000	3,000
R1612	LUNCH	10,703	1,299	130,000	100,000	100,000	100,000
R1621	ALA CARTE SALES	-	2,172	9,000	150,000	150,000	150,000
R1622	ADULT MEAL SALES	-	1,981	10,000	3,000	3,000	3,000
R1690	CATERING	7,247	43,476	75,000	75,000	75,000	75,000
R1920	DONATIONS PRIVATE SOURCE	18,000	572	-	15,000	15,000	15,000
R1990	MISCELLANEOUS	-	-	5,000	5,000	5,000	5,000
R1991	REBATES	1,255	734	10,000	2,000	2,000	2,000
R1940	SERVICES TO OTHER DISTRICTS	40,899	41,717	41,500	41,500	41,500	41,500
1000	Local Revenue	81,739	94,883	285,500	394,500	394,500	394,500
R3102	STATE SCHOOL FUND MATCH	24,447	24,447	35,000	35,000	35,000	35,000
R3299	RESTRICTED STATE GRANT	67,901	43,487	65,000	100,000	100,000	100,000
3000	State Revenue	92,348	67,934	100,000	135,000	135,000	135,000
R4502	OTHER FED GRANT	50,282	45,808	60,000	100,000	100,000	100,000
R4504	FEDERAL OTHER	-	166,479	-	47,939	47,939	47,939
R4505	FED SCHL LUNCH REIMBURSE	809,371	1,993,631	1,500,000	1,800,000	1,800,000	1,800,000
R4506	FED SCHL BREAKFAST	461,949	827,065	750,000	735,000	735,000	735,000
R4507	FED SCHL DINNER	653,670	169,818	400,000	185,000	185,000	185,000
R4508	RESERVE FOR GROWTH	-	-	-	-	-	-
R4509	SUMMER PROGRAM FED REIMBURSE	192,463	72,165	150,000	80,000	80,000	80,000
R4900	COMMODITIES	175,592	224,365	250,000	180,963	180,963	180,963
R4909	SUMMER FEEDING - COMMODITY	-	717	500	600	600	600
4000	Federal Revenue	2,343,327	3,500,048	3,110,500	3,129,502	3,129,502	3,129,502
R5400	BEG FUND BALANCE	674,225	680,095	562,897	690,000	690,000	690,000
5000	Other Revenue	674,225	680,095	562,897	690,000	690,000	690,000
	Fund Total	3,191,639	4,342,960	4,058,897	4,349,002	4,349,002	4,349,002

EXPENDITURE BUDGET

3100 NUTRITION SERVICES

112	CLASSIFIED SALARIES	722,940	773,050	823,784	840,294	840,294	840,294
114	SUPERVISORS/CONFIDENTIAL	94,895	167,902	175,299	172,186	172,186	172,186
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	ADDITIONAL WAGES	6,202	33,521	32,500	32,500	32,500	32,500
151	STUDENT LABOR	1,038	9,995	10,000	10,000	10,000	10,000
100	Salaries	825,075	984,468	1,041,583	1,054,980	1,054,980	1,054,980
210	PUB EMPLOY RETIREMNT SYS	219,937	209,309	237,448	248,463	248,463	248,463
220	FICA/MEDICARE	59,308	71,887	76,953	77,455	77,455	77,455
221	PMFLI	-	-	-	4,050	4,050	4,050
231	WORKERS' COMPENSATION	12,884	13,273	20,000	15,000	15,000	15,000
240	CONTRACTUAL EMPLOYEE BENEFITS	411,996	459,948	547,298	603,891	603,891	603,891
200	Payroll Costs	704,125	754,418	881,699	948,859	948,859	948,859
301	SUBSTITUTE SERVICES	-	-	10,000	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	-	1,623	6,000	8,000	8,000	8,000
320	PROPERTY SERVICES	43,907	41,208	53,000	68,000	68,000	68,000
340	TRAVEL	38	3,017	7,000	7,000	7,000	7,000
350	COMMUNICATION	4,826	2,671	10,500	10,500	10,500	10,500
380	NON-INSTRCT PROF\TECH-SRV	-	-	3,000	-	-	-
300	Purchased Services	48,771	48,520	89,500	93,500	93,500	93,500
410	SUPPLIES	131,328	204,857	276,000	476,200	476,200	476,200
450	FOOD	446,943	875,713	1,000,000	1,090,000	1,090,000	1,090,000
455	COMMODITIES	175,592	224,365	249,500	180,463	180,463	180,463
460	NON-CONSUMABLE ITEMS	35,567	11,143	90,000	100,000	100,000	100,000
470	COMPUTER SOFTWARE	15,858	1,897	25,000	25,000	25,000	25,000
480	COMPUTER HARDWARE	394	892	20,000	25,000	25,000	25,000
400	Supplies and Materials	805,682	1,318,867	1,660,500	1,896,663	1,896,663	1,896,663
540	EQUIPMENT	-	21,890	268,717	300,000	300,000	300,000
500	Capital Outlay	-	21,890	268,717	300,000	300,000	300,000
640	DUES AND FEES	6,865	20,506	9,000	25,000	25,000	25,000
600	Other Objects	6,865	20,506	9,000	25,000	25,000	25,000
	Function Total	2,390,518	3,148,669	3,950,999	4,319,002	4,319,002	4,319,002
3199	SUMMER NUTRITION PROGRAM						
112	CLASSIFIED SALARIES	-	-	-	-	-	-
130	ADDITIONAL WAGES	42,668	16,642	35,000	-	-	-
151	STUDENT LABOR	-	-	-	-	-	-
100	Salaries	42,668	16,642	35,000	-	-	-
210	PUB EMPLOY RETIREMNT SYS	11,024	3,122	8,050	-	-	-
220	FICA/MEDICARE	3,217	1,243	2,678	-	-	-
231	WORKERS' COMPENSATION	520	243	1,050	-	-	-
200	Payroll Costs	14,761	4,608	11,778	-	-	-
320	PROPERTY SERVICES	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	-	-	750	750	750	750
300	Purchased Services	-	-	1,750	1,750	1,750	1,750
410	SUPPLIES	859	192	2,150	2,250	2,250	2,250
450	FOOD	43,386	19,925	35,000	25,000	25,000	25,000
455	COMMODITIES	-	717	500	500	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
400	Supplies and Materials	44,245	20,834	38,150	28,250	28,250	28,250
541	INITL & ADDTL EQUIP PRCHS	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
	Function Total	101,674	42,084	86,678	30,000	30,000	30,000
3200	OTHER ENTERPRISE SERVICES						
130	ADDITIONAL WAGES	13,908	14,186	14,500	-	-	-
100	Salaries	13,908	14,186	14,500	-	-	-
210	PUB EMPLOY RETIREMNT SYS	4,182	3,646	3,295	-	-	-
220	FICA/MEDICARE	999	1,043	1,095	-	-	-
231	WORKERS' COMPENSATION	46	46	430	-	-	-
200	Payroll Costs	5,227	4,736	4,820	-	-	-
340	TRAVEL	-	657	150	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
380	NON-INSTRCT PROF\TECH-SRV	-	-	1,500	-	-	-
300	Purchased Services	-	657	1,650	-	-	-
410	SUPPLIES	216	67	200			
412	CUSTODIAL SUPPLIES	-	-	-	-	-	-
414	FOOD SERV SUPPLIES	-	-	-	-	-	-
417	COMMODITY PROCESSING	-	-	-	-	-	-
450	FOOD	-	-	-	-	-	-
455	COMMODITIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-
400	Supplies and Materials	216	67	200	-	-	-
640	DUES AND FEES	-	-	50			
600	TOTAL OTHER OBJECTS	-	-	50	-	-	-
	Function Total	19,351	19,645	21,220	-	-	-
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Other Uses of Funds	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	680,096	1,132,562	-	-	-	-
800	Other Uses of Funds	680,096	1,132,562	-	-	-	-
	Function Total	680,096	1,132,562	-	-	-	-
	Fund Total	3,191,639	4,342,960	4,058,897	4,349,002	4,349,002	4,349,002

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 \$14 million. The table below represents the total pension bond indebtedness as of June 30, 2022 and debt service payments for the 2022-23 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%	\$ 8,285,000	\$ 1,535,000	\$ 459,818	\$1,994,818
02/19/2004	13,715,000	4.40-5.53%	6,720,000	1,245,000	371,482	1,616,482
		Total	\$ 17,485,000	\$ 2,780,000	\$ 831,300	\$3,611,300

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
Total	\$ 15,005,000	\$ 2,424,924	\$17,429,924



Estimated Savings from issuing PERS Bonds:

Biennium	Average Payroll Rate without Bond	Average Payroll Rate with Bond	Average Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,846
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%	1,582,615
Total				\$14,475,294

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	16,822	12,253	15,000	15,000	15,000	15,000
R1970	SERVICES PROVIDED OTHER FUNDS	3,133,249	3,280,161	3,432,872	3,596,300	3,596,300	3,596,300
	Local Revenue	3,150,071	3,292,414	3,447,872	3,611,300	3,611,300	3,611,300
R5400	BEG FUND BALANCE	515,154	498,864	200,000	200,000	200,000	200,000
	Other Revenue	515,154	498,864	200,000	200,000	200,000	200,000
	Fund Total	3,665,225	3,791,278	3,647,872	3,811,300	3,811,300	3,811,300
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICE						
610	BOND PRINCIPAL						
	Issue date 10/31/2002	-	-	1,370,000	1,535,000	1,535,000	1,535,000
	Issue date 02/19/2004	865,000	985,000	1,110,000	1,245,000	1,245,000	1,245,000
	Issue date 08/11/2011	1,120,000	1,215,000	-	-	-	-
	Total Bond Principal	1,985,000	2,200,000	2,480,000	2,780,000	2,780,000	2,780,000
620	BOND INTEREST						
	Issue date 10/31/2002	601,613	601,613	535,030	459,818	459,818	459,818
	Issue date 02/19/2004	533,660	486,751	432,842	371,482	371,482	371,482
	Issue date 08/11/2011	46,088	-	-	-	-	-
	Total Bond Interest	1,181,361	1,088,364	967,872	831,300	831,300	831,300
	Function Total	3,166,361	3,288,364	3,447,872	3,611,300	3,611,300	3,611,300
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	498,864	502,914	200,000	200,000	200,000	200,000
800	Other Uses of Funds	498,864	502,914	200,000	200,000	200,000	200,000
	Function Total	498,864	502,914	200,000	200,000	200,000	200,000
	Fund Total	3,665,225	3,791,278	3,647,872	3,811,300	3,811,300	3,811,300

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, 2023, outstanding general obligation bonds will total \$101,710,000. GO bonds represent 15.8% of the district’s legal debt limit of \$642.6 million.

A bond levy of \$10,787,000 is recommended to fund the required 2023-24 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2022 and annual payments to be made in 2022-23 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%	\$ 730,000	\$ 140,000	\$ 21,900	\$ 161,900
2021 Advance Refunding of 2013 GO Bonds						
06/15/2021	\$25,850,000	.18-1.51%	\$24,845,000	\$4,510,000	\$ 267,124	\$5,741,900
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%	\$76,135,000	\$2,610,000	\$3,131,900	\$5,604,650
		TOTAL	\$101,710,000	\$7,260,000	\$3,420,924	\$10,680,924

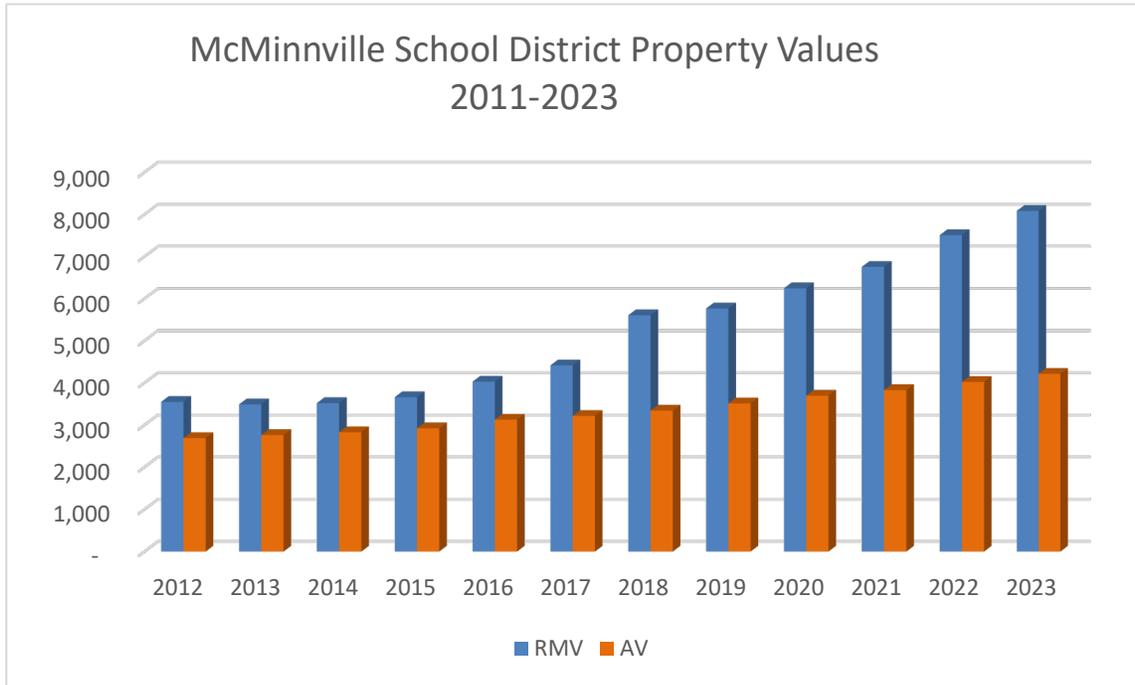
Current General Obligation Debt Capacity:

Real Market Value	\$ 8,083,513,973
Total Capacity (7.95% of RMV)	+ 642,639,361
Less: Outstanding GO Bonds	<u>- 101,710,000</u>
Remaining Capacity	\$ 540,929,361
Capacity Used	15.8%

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1111	AD VALOREM TAXES LEVIED	9,421,702	9,777,419.47	10,126,638	10,468,424	10,468,424	10,468,424
R1112	PRIOR YEAR'S TAXES	177,986	133,910.36	180,000	145,000	145,000	145,000
R1113	COUNTY TAX SALES -BACK TAXES	10,537	977.41	-	5,000	5,000	5,000
R1190	PENALTIES/INTEREST COLLECTED	38,686	37,419.39	45,000	37,500	37,500	37,500
R1510	INTEREST ON INVESTMENT	30,449	29,664.41	20,000	25,000	25,000	25,000
	Local Revenue	9,679,360	9,979,391	10,371,638	10,680,924	10,680,924	10,680,924
R2199	OTHER INTERMEDIATE SOURCE	2,039	990.78	-	-	-	-
R5110	BOND PROCEEDS	25,850,000	-	-	-	-	-
R5400	BEG FUND BALANCE	653,292	503,216.13	200,000	200,000	200,000	200,000
	Other Sources	26,505,331	504,207	200,000	200,000	200,000	200,000
	Fund Total	36,184,691	10,483,598	10,571,638	10,880,924	10,880,924	10,880,924
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICES						
610	BOND PRINCIPAL						
	Issue date 06/15/2021 2021-A	-	135,000	135,000	140,000	140,000	140,000
	Issue date 06/15/2021 2021-B	-	500,000	505,000	4,510,000	4,510,000	4,510,000
	Issue date 02/27/2013	26,685,000	3,320,000	3,650,000	-	-	-
	Issue date 08/10/2016	1,900,000	2,115,000	2,355,000	2,610,000	2,610,000	2,610,000
	TOTAL BOND PRINCIPAL	28,585,000	6,070,000	6,645,000	7,260,000	7,260,000	7,260,000
620	BOND INTEREST						
	Issue date 06/15/2021 2021-A	-	30,000	25,950	21,900	21,900	21,900
	Issue date 06/15/2021 2021-B	-	269,438	268,538	267,124	267,124	267,124
	Issue date 02/27/2013	3,435,430	342,450	182,500	-	-	-
	Issue date 08/10/2016	3,431,400	3,355,400	3,249,650	3,131,900	3,131,900	3,131,900
	TOTAL BOND INTEREST	6,866,830	3,997,288	3,726,638	3,420,924	3,420,924	3,420,924
640	DUES AND FEES	229,645					
600	Other Objects	35,681,475	10,067,288	10,371,638	10,680,924	10,680,924	10,680,924
	Function Total	35,681,475	10,067,288	10,371,638	10,680,924	10,680,924	10,680,924
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	503,216	416,310	200,000	200,000	200,000	200,000
800	Other Uses of Funds	503,216	416,310	200,000	200,000	200,000	200,000
	Function Total	503,216	416,310	200,000	200,000	200,000	200,000
	Fund Total	36,184,691	10,483,598	10,571,638	10,880,924	10,880,924	10,880,924
	G.O. Bond Levy	\$ 9,900,000	\$ 10,300,000	\$ 10,570,000	\$ 10,787,000	\$ 10,787,000	\$ 10,787,000
	Tax Rate per \$1,000 of AV	\$ 2.59	\$ 2.59	\$2.56	\$2.56	\$2.56	\$2.56

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
2011-12	3,547,429,517	-10.44%	2,686,997,617	2.01%	7,600,000	\$ 2.83
2012-13	3,488,131,424	-1.67%	2,758,766,493	2.67%	7,800,000	\$ 2.83
2013-14	3,518,402,639	0.87%	2,825,967,489	2.44%	7,700,000	\$ 2.72
2014-15	3,658,832,392	3.99%	2,919,096,264	3.30%	8,150,000	\$ 2.79
2015-16	4,026,645,831	10.05%	3,125,215,903	7.06%	8,500,000	\$ 2.72
2016-17	4,413,034,916	9.60%	3,213,672,561	2.83%	8,800,000	\$ 2.74
2017-18	5,604,828,529	27.01%	3,340,402,939	3.94%	8,700,000	\$ 2.60
2018-19	5,764,553,363	2.85%	3,511,134,037	5.11%	9,100,000	\$ 2.59
2019-20	6,244,712,129	8.33%	3,694,499,464	5.22%	9,600,000	\$ 2.60
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	8,083,513,973	7.70%	4,214,180,897	4.83%	10,787,000	\$ 2.56

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

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

Year	2013 Refunding		2016 GO Bonds		2021 Refunding		2021 GO Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023-24	-	-	2,610,000	3,131,900	4,510,000	267,124	140,000	21,900	10,680,924
2024-25	-	-	2,875,000	3,001,400	4,725,000	243,221	145,000	17,700	11,007,321
2025-26	-	-	3,165,000	2,857,650	4,950,000	203,531	145,000	13,350	11,334,531
2026-27	-	-	3,470,000	2,699,400	5,200,000	150,566	150,000	9,000	11,678,966
2027-28	-	-	3,765,000	2,560,600	5,460,000	82,446	150,000	4,500	12,022,546
2028-29	-	-	4,265,000	2,410,000	-	-	-	-	6,675,000
2029-30	-	-	4,635,000	2,239,400	-	-	-	-	6,874,400
2030-31	-	-	5,030,000	2,054,000	-	-	-	-	7,084,000
2031-32	-	-	5,440,000	1,852,800	-	-	-	-	7,292,800
2032-33	-	-	5,880,000	1,635,200	-	-	-	-	7,515,200
2033-34	-	-	6,340,000	1,400,000	-	-	-	-	7,740,000
2034-35	-	-	6,825,000	1,146,400	-	-	-	-	7,971,400
2035-36	-	-	7,335,000	873,400	-	-	-	-	8,208,400
2036-37	-	-	7,875,000	580,000	-	-	-	-	8,455,000
2037-38	-	-	6,625,000	265,000	-	-	-	-	6,890,000
Total	0	0	76,135,000	28,707,150	24,845,000	946,888	730,000	66,450	131,430,488

Capital Projects Fund (400)

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

Due to the favorable market for municipal bonds in the summer of 2016, the District sold bonds at a premium which provided an additional \$13.4 million in bond proceeds. This allowed the District to reduce the amount of bonds sold by \$1 million and shorten the bond term by one year. This resulted in a savings of \$12 million in the total debt service payments from the original estimate.

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

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

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



NOTICE OF BOND ELECTION

MCMINNVILLE SCHOOL DISTRICT NO. 40 YAMHILL COUNTY, OREGON

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

CAPTION:

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

QUESTION:

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

SUMMARY:

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

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	24,238	21,600.75	29,500	-	-	-
R1920	CONTRIBUTIONS & DONATIONS	-	-	-	-	-	-
R1990	MISCELLANEOUS	-	-	160,000	110,000	110,000	110,000
1000	Local Revenues	24,238	21,601	189,500	110,000	110,000	110,000
R3299	STATE RESTRICTED GRANTS	-	-	2,500,000	-	-	-
3000	State Revenues	-	-	2,500,000	-	-	-
R5100	BOND PROCEEDS	1,092,837	-	-	-	-	-
R5120	BOND PREMIUM	-	-	-	-	-	-
R5400	BEG FUND BALANCE	3,189,016	3,759,999	3,429,668	-	-	-
5000	Other Sources	4,281,853	3,759,999	3,429,668	-	-	-
	TOTAL RESOURCES	4,306,091	3,781,600	6,119,168	110,000	110,000	110,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	-	407,528	-	-	-	-
383	ARCHITECT/ENGINEER SERVICE	-	999,119	-	-	-	-
389	OTHER PROFESSIONAL SERVCS	-	1,149	1,000,000	-	-	-
390	OTHER PROFESSIONAL/TECH	-	-	-	-	-	-
300	Purchased Services	-	1,407,795	1,000,000	-	-	-
460	FURNITURE, FIXTURES & EQUIPMENT	40,129	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	40,129	-	-	-	-	-
510	LAND ACQUISITION	-	-	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	418,483	93,081	4,959,168	-	-	-
530	SITE IMPROVEMENTS	-	-	-	-	-	-
540	EQUIPMENT	-	-	-	-	-	-
550	TECHNOLOGY CAPITAL OUTLAY	75,399	-	-	-	-	-
500	Capital Outlay	493,882	93,081	4,959,168	-	-	-
650	DUES AND FEES	12,082	-	-	-	-	-
670	LICENSES & PERMITS	-	-	-	-	-	-
600	Other Expenses	12,082	-	-	-	-	-
	Function Total	546,093	1,500,876	5,959,168	-	-	-
4180	OTHER CAPITAL ITEMS						
322	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
383	ARCHITECT/ENGINEER SERVICES	-	-	-	-	-	-
390	OTHER PROFESSIONAL/TECH	-	-	-	-	-	-
300	Purchased Services	-	-	-	-	-	-
460	FURNITURE, FIXTURES & EQUIPMENT	-	-	-	-	-	-
470	COMPUTER SOFTWARE	-	65,722	40,000	25,000	25,000	25,000
480	COMPUTER HARDWARE	-	2,315	120,000	85,000	85,000	85,000
400	Supplies and Materials	-	68,037	160,000	110,000	110,000	110,000
510	LAND ACQUISITION	-	-	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	-	-	-	-	-	-
530	SITE IMPROVEMENTS	-	-	-	-	-	-
540	EQUIPMENT	-	-	-	-	-	-
550	TECHNOLOGY CAPITAL OUTLAY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
670	LICENSES & PERMITS	-	-	-	-	-	-
600	Other Expenses	-	-	-	-	-	-
	Function Total	-	68,037	160,000	110,000	110,000	110,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
5200	TRANSFERS OF FUNDS						
710	FUND MODIFICATIONS	-	-	-	-	-	-
700	Transfers	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Reserves	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	3,759,998	2,212,687	-	-	-	-
800	Reserves	3,759,998	2,212,687	-	-	-	-
	Function Total	3,759,998	2,212,687	-	-	-	-
	TOTAL EXPENDITURES	4,306,091	3,781,600	6,119,168	110,000	110,000	110,000

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

RESOURCES	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	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	Total
McMinnville High School	7,579,463	17,071,905	42,018,588	9,417,077	257,958	-	-	-	76,344,991
Adams Campus	496,444	4,465,064	792	-	-	-	-	-	4,962,300
Buel Elementary	64,839	112,905	-	-	-	-	-	-	177,744
Columbus Elementary	208,486	254,762	60,022	-	-	-	-	-	523,270
Cook School	4,735,639	376,696	-	-	-	-	-	-	5,112,335
Duniway Middle School	562,740	1,646,551	581,930	-	142,741	-	-	-	2,933,962
Evans Street Learning Center	16,563	23,041	39,339	-	-	-	-	-	78,943
Grandhaven Elementary	137,936	281,944	-	-	-	-	-	-	419,880
Memorial Elementary	334,816	1,231,812	-	-	-	-	-	-	1,566,628
Newby Elementary	1,378,383	3,943,935	-	-	-	-	-	-	5,322,318
Patton Middle School	858,315	3,212,951	8,730	-	30,297	1,500,876	5,203,713	-	10,814,882
Wascher Elementary	315,977	695,828	-	-	-	-	-	-	1,011,805
Safety & Security	933,946	1,049,190	573,196	47,646	115,097	-	-	-	2,719,075
HVAC Controls Replacement	-	-	257,000	-	-	-	-	-	257,000
MSD Facility Dept Bldg	2,571,174	934,402	-	-	-	-	-	-	3,505,576
Playgrounds	32,656	28,126	720,030	-	-	-	-	-	780,812
Bond Issuance & Program Costs	1,007,546	225,678	243,954	-	-	-	-	-	1,477,178
Projects (TBD)	-	-	-	-	-	-	915,454	-	915,454
Total Expenditures	21,234,923	35,554,790	44,503,581	9,464,723	546,093	1,500,876	6,119,167	-	118,924,153
Ending Fund Balance	85,869,953	56,052,272	12,492,813	3,189,005	3,759,987	2,280,711	-	-	

Scholarship Fund (700)

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

- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- MACA Scholarship
- Newland-Whitehead Scholarship
- Kenneth Myers Scholarship
- Betty Stephens Scholarship
- Haddeland Scholarship
- Sue Buel Scholarship
- Cullen Six Scholarship
- Hispanic PTA Scholarship
- Maryalice Russell Scholarship
- Jack Crabtree Scholarship

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2023-24 BUDGET		
		2020-21	2021-22	2022-23	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	1,227	885	3,000	3,000	3,000	3,000
R1920	DONATIONS PRIVATE SOURCE	15,295	20,400	15,000	15,000	15,000	15,000
	Local Revenue	16,522	21,285	18,000	18,000	18,000	18,000
R5400	BEG FUND BALANCE	156,436	157,057	152,000	160,000	160,000	160,000
	Other Revenue	156,436	157,057	152,000	160,000	160,000	160,000
	Fund Total	172,958	178,343	170,000	178,000	178,000	178,000
EXPENDITURE BUDGET							
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	15,900	14,650	50,000	58,000	58,000	58,000
300	Purchased Services	15,900	14,650	50,000	58,000	58,000	58,000
	Function Total	15,900	14,650	50,000	58,000	58,000	58,000
6000	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	20,000	20,000	20,000	20,000
800	Other Uses of Funds	-	-	20,000	20,000	20,000	20,000
	Function Total	-	-	20,000	20,000	20,000	20,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	157,058	163,693	100,000	100,000	100,000	100,000
800	Other Uses of Funds	157,058	163,693	100,000	100,000	100,000	100,000
	Function Total	157,058	163,693	100,000	100,000	100,000	100,000
	Fund Total	172,958	178,343	170,000	178,000	178,000	178,000



McMinnville
School District No. 40

INFORMATIONAL

BUDGET PROCESS

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

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

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

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

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

HOW THE BUDGET IS ADOPTED

At the first Budget Committee meeting, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this 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 6,800 children in six elementary schools, two middle schools and one high school.

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

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County 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 42,766.

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	YCCA	Yamhill Community Care Organization
RIF	Reduction In Force	YST	Youth Services Team
RISE	Reaching Individual Students Everyday		
RMV	Real Market “Property” Value		
RN	Registered Nurse		
SAT	SAT Reasoning Test, formerly Scholastic Aptitude Test		
SB	Senate Bill		
SCF	Services to Children and Families		
SED	Seriously Emotionally Disabled		
SFSF	State Fiscal Stabilization Fund		
SIA	Student Investment Account		
SIF	School Improvement Fund		
SIOP	Sheltered Instruction Observation Protocol		
SLC	Small Learning Communities		
SMART	Start Making a Reader Today		
SSA	Student Success Act		
SSF	State School Fund		
SST	Student Services Team		
STEM	Science, Technology, Engineering, Mathematics		
SYS	School Year Subaccount		

GLOSSARY

Accounting System

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

Accrual Basis

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

Accrue

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

Adopted Budget

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

Ad Valorem Tax

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

Appropriation

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

Appropriation Level

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

Approved Budget

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

Assessed Value

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

Assets

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

Advancement via Individual Determination (AVID)

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

ADM

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

ADMr

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

ADMw

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

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

Balanced Budget

Projected resources equal projected requirements within each fund.

Beginning Fund Balance

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

Board of School Directors

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

Bond or Bond Issue

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

Budget

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

Budget Committee

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

Budgetary Control

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

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message

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

Budget Officer

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

Budgetary Expenditures

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

Capital Assets

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

Classified Employees

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

Contingency

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

Contracted Services

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

County School Fund

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

Current Resources

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

Debt

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

Debt Service

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

Debt Service Fund

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

Deficit

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

Education Stability Fund

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

Elementary and Secondary Education Act (ESEA)

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

Every Student Succeeds Act (ESSA)

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

grouped together under this program name.

Encumbrance

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

Ending Fund Balance

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

English Language Learner

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

Enterprise Funds

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

Equalization

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

Equipment

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

Estimated Revenue

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

Expenditures

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

Extra-curricular

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

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

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

Fixed Assets

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

Function

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

Function Classification

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

FTE

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

Fund

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

Fund Balance

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

General Fund

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

General Obligation Bonds

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

Generally Accepted Accounting Principals (GAAP)

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

Grants

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

High Cost Disability Grant

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

IDEA

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

Individualized Education Program (IEP)

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

Indirect Cost

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

Instruction

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

Internal Service Fund

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

Levy (Verb)

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

Liabilities

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

Licensed Employees

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

Local Government

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

Location

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

Measure 5

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

Measure 47

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

Measure 50

Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

Measure 98

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

Modified Accrual Basis

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

Non-consumable Supplies

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

Object

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

Payroll Costs

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

Examples are:

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

Program

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

Program Budget

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

Property Taxes

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

Proposed Budget

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

Purchase Order

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

Quality Education Model (QEM)

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

Rainy Day Fund

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

Rate Limit

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

Real Market Value (RMV)

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

Requirements

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

Reserve Fund

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

Resolution

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

Resources

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

Revenues

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

Special Revenue Fund

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

Staffing Ratio

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

State School Fund

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

STEM

Science, Technology, Engineering, and Mathematics curriculum.

Supplemental Budget

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

TAG

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

Tax Base

The total property and resources subject to taxation.

Tax Levy

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

Taxes

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

TOSA

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

Transfers

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

Trust and Agency Fund

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unappropriated Ending Fund Balance

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



McMinnville
School District No. 40

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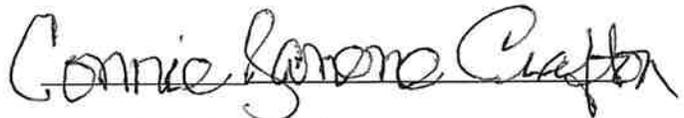
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County of Yamhill

I, Terri Hartt

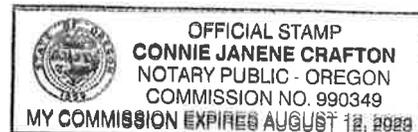
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Public Notice
Budget Committee Meeting-- April 14, 21, 2023**
Subscribed and sworn before me this **7/5/2023** .





Notary Public for Oregon

My Commission Expires 08/12/2023



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at 800 NE Lafayette Avenue, McMinnville, Oregon 97128 on May 3, 2023 at 6:30 p.m. Additionally, a second Budget Committee meeting is scheduled for May 17, 2023 at 6:30 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget documentation may be inspected or obtained on or after May 3, 2023 by calling 503-565-4000 between the hours of 8:00 a.m. and 5:00 p.m. District website: www.msd.k12.or.us

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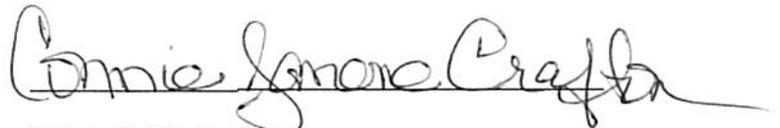
County of Yamhill

I, Terri Hartt

being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Display ED-1
Form- - May 26, 2023**

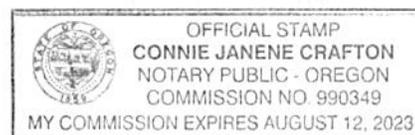
Subscribed and sworn before me this **5/30/2023** .





Notary Public for Oregon

My Commission Expires 08/12/2023



**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held on June 12, 2023, at 6:30 pm at McMinnville School District Offices, 800 N.E. Lafayette Avenue, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at District Office between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.msd.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jason Hall, Finance Director Telephone: 503-565-4005 Email: jhall@msd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$19,190,694	\$17,855,377	\$16,424,802
Current Year Property Taxes, other than Local Option Taxes	26,564,325	26,376,638	28,047,924
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,224,006	7,872,406	8,261,164
Revenue from Intermediate Sources	2,201,654	2,464,089	2,145,000
Revenue from State Sources	62,881,441	70,137,303	70,924,158
Revenue from Federal Sources	11,998,565	16,173,095	11,209,809
Interfund Transfers	750,000	750,000	750,000
All Other Budget Resources	0	0	0
Total Resources	\$129,810,685	\$141,628,908	\$137,762,857

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$47,970,191	\$53,006,637	\$53,607,203
Other Associated Payroll Costs	29,765,164	34,697,640	35,472,764
Purchased Services	9,652,540	10,540,875	10,617,472
Supplies & Materials	7,808,061	10,295,675	9,993,672
Capital Outlay	369,631	8,935,540	4,456,121
Other Objects (except debt service & interfund transfers)	983,518	1,063,031	1,053,401
Debt Service*	13,355,652	13,819,510	14,292,224
Interfund Transfers*	750,000	750,000	750,000
Operating Contingency	0	520,000	520,000
Unappropriated Ending Fund Balance & Reserves	19,155,928	8,000,000	7,000,000
Total Requirements	\$129,810,685	\$141,628,908	\$137,762,857

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$60,329,347	\$67,745,633	\$69,328,351
FTE	578	578	553
2000 Support Services	30,382,745	35,813,503	35,945,952
FTE	230	224	220
3000 Enterprise & Community Service	3,582,929	4,630,939	4,860,210
FTE	33	37	35
4000 Facility Acquisition & Construction	2,254,084	10,349,323	5,066,121
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	13,355,652	13,819,510	14,292,224
5200 Interfund Transfers*	750,000	750,000	750,000
6000 Contingency	0	520,000	520,000
7000 Unappropriated Ending Fund Balance	19,155,928	8,000,000	7,000,000
Total Requirements	\$129,810,685	\$141,628,908	\$137,762,858
Total FTE	841	839	808.74

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2023-24 Approved Budget includes \$92.4 million for the General Fund, \$2.4 million in High School Success grant funding, \$5.46 million in Student Investment Act funding, and the remaining \$2.9 million of Federal Elementary and Secondary School Emergency Relief Funds (ESSER). The debt levy of \$10,787,000 is to pay for the District's General Obligation Bonds approved by the voters in 2006 and 2016. The bond debt levy rate is estimated to be \$2.56 per \$1,000 of assessed value which is below the \$2.80 estimated in March 2016. The primary change in activities of the District is the reduction of total of FTE due to diminishing ESSER funds. Additionally, capital bond funds were fully utilized in 2022-23 resulting in no large capital projects budgeted for 2023-24.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.1494 per \$1,000)	4.1494	4.4194	4.4194
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$10,300,000	\$10,570,000	\$10,787,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$101,710,000	\$0
Other Bonds	\$15,005,000	\$0
Other Borrowings	\$0	\$0
Total	\$116,715,000	\$0

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

FORM OR-ED-50 2023–2024

To assessor of YAMHILL County

Check here if this is an amended form.

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

The MCMINNVILLE SD 40 District name has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of YAMHILL County Name County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>800 NE LAFAYETTE AVE</u> <small>Mailing Address of District</small>	<u>MCMINNVILLE</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97128</u> <small>ZIP Code</small>	<u>07.06.2023</u> <small>Date Submitted</small>
<u>JASON HALL</u> <small>Contact person</small>	<u>FINANCE DIRECTOR</u> <small>Title</small>	<u>503.565.4005</u> <small>Daytime telephone number</small>	<u>JHALL@MSD.K12.OR.US</u> <small>Contact person e-mail address</small>	

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.1494		
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			10,787,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			10,787,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.1494
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

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

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

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