

McMinnville School District

Proposed 2024-25 Budget



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



McMinnville
School District No. 40

EXECUTIVE SUMMARY



McMinnville

School District No. 40

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

Debbie Brockett, Ed.D., Superintendent

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

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

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

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

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

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

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

We named five pillars in this plan:

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Debbie Brockett". The signature is fluid and cursive, with the first name "Debbie" and last name "Brockett" clearly distinguishable.

Debbie Brockett, Ed.D.
Superintendent



McMinnville
School District No. 40

ORGANIZATIONAL



McMinnville

School District No. 40

800 NE Lafayette Avenue

McMinnville, OR 97128

Phone: 503.565.4000

Fax: 503.565.4030

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

DECEMBER

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

APRIL

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

MAY

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

JUNE

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

**Publication Dates for Budget Meeting Notices:*

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

McMinnville School District

BUDGET COMMITTEE

CITIZEN BUDGET COMMITTEE MEMBERS

TERM

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

(*2nd term)

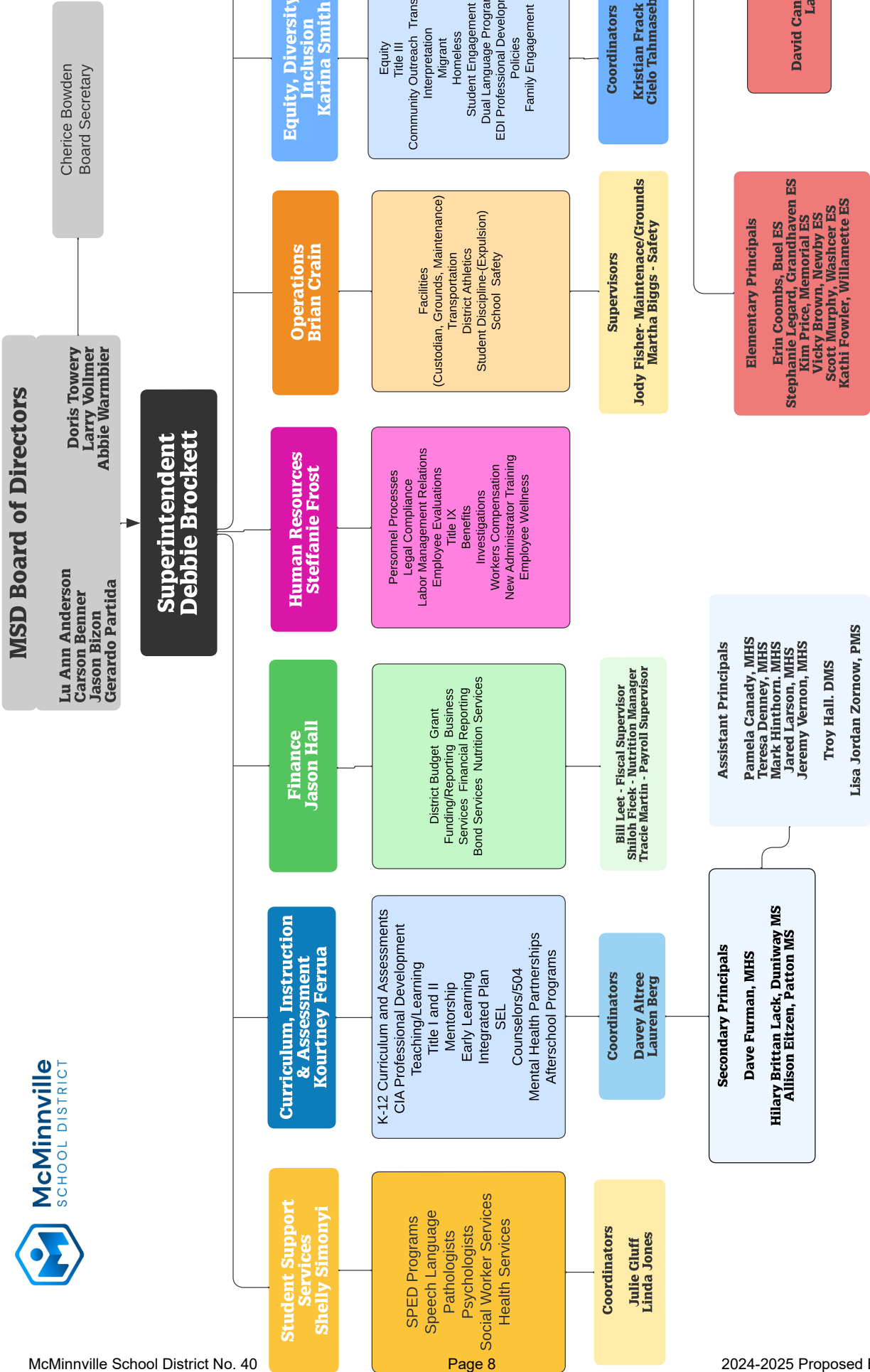
SCHOOL BOARD BUDGET COMMITTEE MEMBERS

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

ADMINISTRATION:

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

Organizational Leadership Chart
2024-25



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

DISTRICT IDENTIFIED OUTCOMES & STRATEGIES
2024-25

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

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

McMinnville School District #40

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

Financial Management Goals and Policies

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

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

Financial Management Goals

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

Resource Planning and Budget Policies

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

Revenue Policies

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

Expenditure Policies

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

Reserve Funds

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

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

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

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

Fund Balance Reporting

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

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

General Fund Balance Policy

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

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

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

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

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

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

Capital Improvement Policies

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

Debt and Investment Management Policies

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

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

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

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

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

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

END OF POLICY

Legal Reference(s):

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

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

[OAR 581-023-0035](#)

CHART OF ACCOUNTS

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

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

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

REVENUE DIMENSIONS

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

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

EXPENDITURE DIMENSIONS

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

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

7000 Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.
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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 for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.

2000 Revenue From Intermediate Sources

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

3000 Revenue From State Sources

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

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

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

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

4000 Revenue From Federal Sources

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

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

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

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

5000 Other Sources

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

5400 *Resources – Beginning Fund Balance.*

REQUIREMENTS - FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

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

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

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

- 1131 *High School Programs.* Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements. Area of responsibility codes are required with this function.
- 1132 *High School Extracurricular.* School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.
- 1140 *Pre-Kindergarten Programs.* Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.
- 1210 *Programs for the Talented and Gifted.* Special learning experiences for students identified as gifted or talented.
- 1220 *Restricted Programs for Students with Disabilities.* Special learning experiences for students with disabilities who spend $\frac{1}{2}$ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
- 1250 *Less Restrictive Programs for Students with Disabilities.* Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.
- 1271 *Remediation.* Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom (i.e., pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards. Also use for instructional expenses related to historically underserved students. Area of responsibility codes are required with this function.
- 1272 *Title IA/D.* Record Title IA/D instructional activities here.
- 1280 *Alternative Education.* Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. Online curriculums would be coded here.
- 1291 *English Language Learner (ELL).* As per ORS 336.079, instructional activities for ELL students used in acquisition of the English language. Pro-rate duties as applicable.
- 1299 *Other Programs.* Do not use 1299 for children with IEPs.
- 1400 *Summer School Programs.* Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year. Use function 1271 for Summer School remedial classes designed to improve student performance to meet state standards. Do

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

2000 Support Services

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

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

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

REQUIREMENTS - OBJECTS – CHART OF ACCOUNT DEFINITIONS

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

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

390 *Other General Professional and Technological Services.*

400 **Supplies and Materials**

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

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

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

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

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

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

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

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

500 **Capital Outlay**

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

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

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

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

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



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

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

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

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

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

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

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

RESOURCES - ALL FUNDS COMBINED

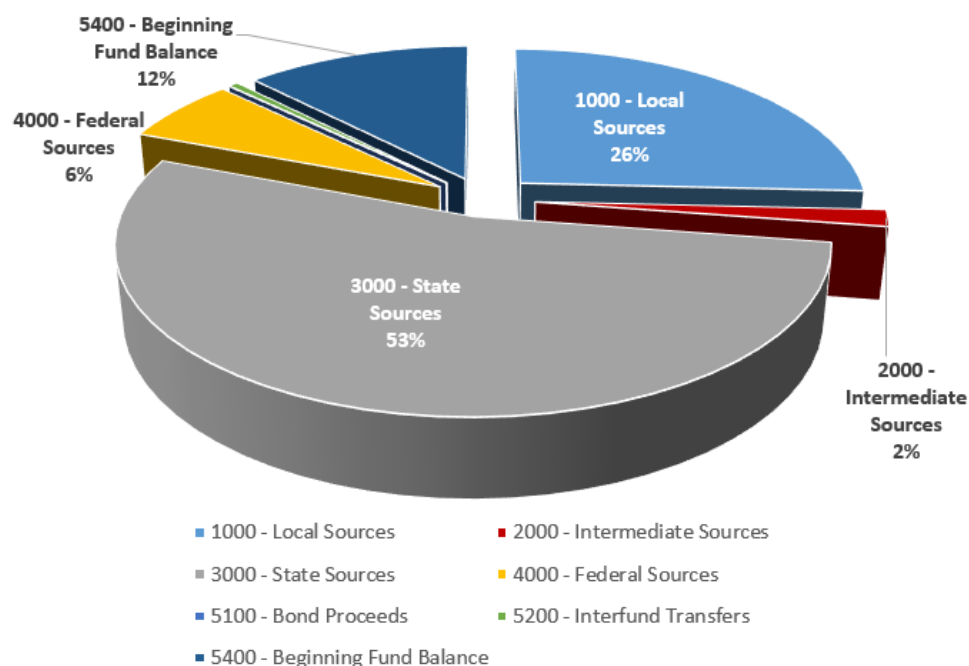
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

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

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

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

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



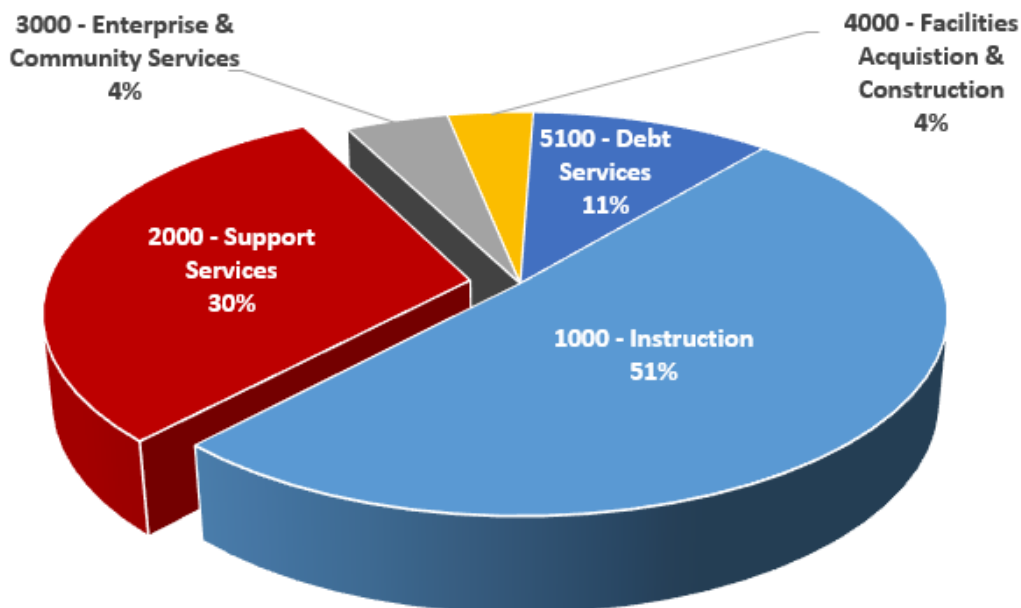
REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

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

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

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

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



REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

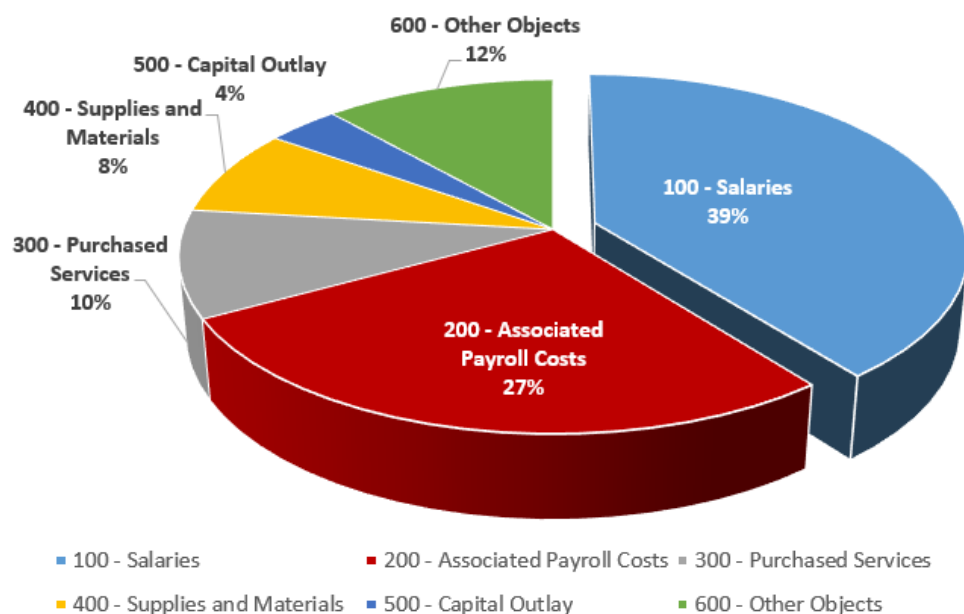
Increases in salaries and associated payroll costs reflect contractual increases as required by labor agreements. Contract negotiations are in process with the McMinnville Education Association (McEA). The decrease in staffing of 18.66 FTE is due to declining enrollment and the lack of additional federal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

Purchased services increased 29.5% due to increased transportation costs.

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

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

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

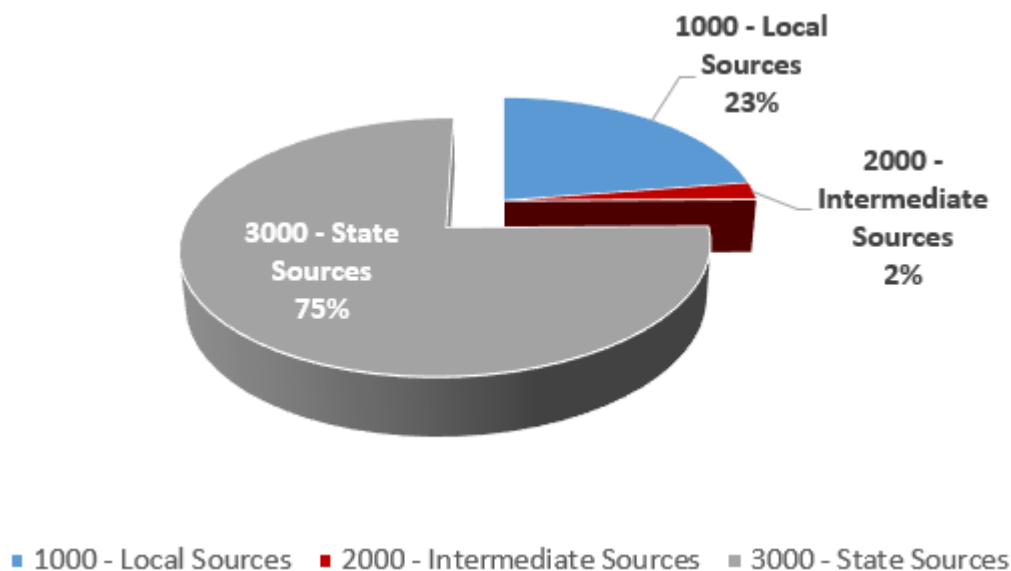


GENERAL FUND RESOURCES

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

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

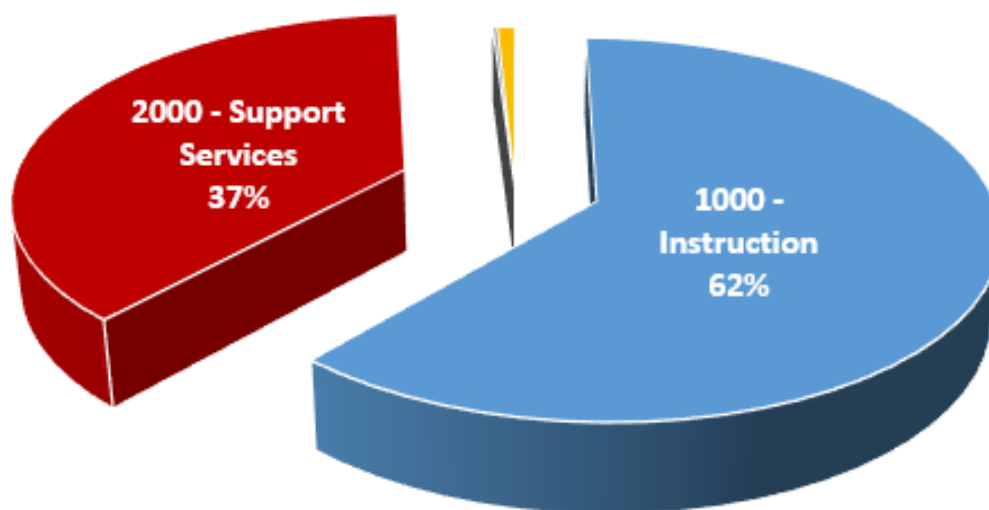
	2023-24	2024-25		
	Budget	Budget	Change	
Resources by Major Object				
1000 - Local Sources	18,437,000	20,012,000	1,575,000	8.5%
2000 - Intermediate Sources	2,115,000	2,055,000	(60,000)	-2.8%
3000 - State Sources	61,702,000	66,850,000	5,148,000	8.3%
4000 - Federal Sources	10,000	10,000	-	0.0%
Subtotal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



GENERAL FUND REQUIREMENTS BY FUNCTION

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

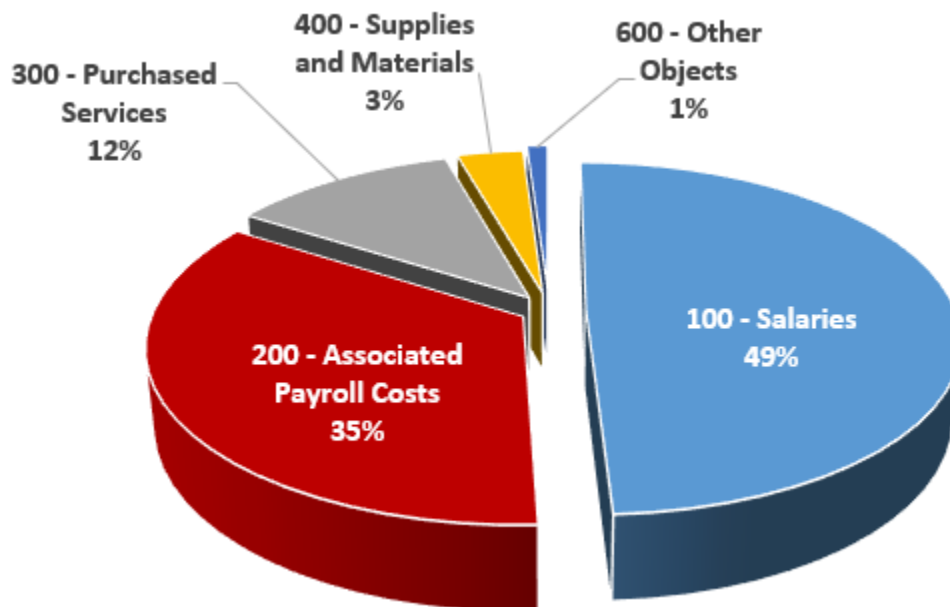
	2023-24	2024-25		
	Budget	Budget	Change	
Requirements by Function				
1000 - Instruction	55,356,080	56,875,110	1,519,030	2.7%
2000 - Support Services	29,141,683	34,668,787	5,527,104	19.0%
3000 - Enterprise & Community Services	204,812	210,172	5,360	2.6%
5200 - Interfund Transfers	750,000	750,000	-	0.0%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



GENERAL FUND REQUIREMENTS BY OBJECT

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

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





McMinnville
School District No. 40

BUDGET OVERVIEW

OVERVIEW OF THE 2024-25 PROPOSED BUDGET

Economic Climate

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

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

General Fund (100)

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

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

Assumptions for enrollment, class size, and employment costs, in addition to a summary of the District's staffing plan, are presented in tables following this overview. Costs for student transportation are estimated to increase by an additional 6% in 2024-25 over the 40% increase we saw in 2023-24 due to contractual increases. Supply costs are estimated to increase by 8% due to inflation and rising fuel costs.

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

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

GRANT FUNDS (210)

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

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

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

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

High School Success (Measure 98)

The High School Graduation and College and Career Readiness Act was approved by voters in 2015 (Measure 98). It requires the legislature to distribute at least \$800 per high school student each year for career and technical education programs, college-level educational opportunities, and dropout prevention strategies. In the 2017-19 biennium the state partially funded this initiative. The Student Success Act of 2019 (paid for by the Corporate Activity Tax) allocated an additional \$133 million to fully fund this initiative. The following spending plan is based on preliminary funding estimates of \$2.0 million for the McMinnville School District. The following table highlights programming made possible by these funds:

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



School Investment Account (SIA)

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

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

The following table highlights programming made possible by these funds:

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



DEBT SERVICE FUNDS

Debt Service Fund (310)

This fund accounts for the District's repayment of general obligation bonds. The use of the bond proceeds for capital construction and improvements is accounted for in the Capital Projects Fund (400).

The requested bond levy to fund the 2024-25 debt service payments is \$11,250,000. The estimated tax rate is \$2.43 per \$1,000 of assessed property value. When the District asked voters to approve the 2016 Bond, we estimated that the rate would be at \$2.80 per \$1,000 of assessed value (AV).

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

CAPITAL PROJECT FUND (400)

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

OTHER FACTORS IMPACTING THE 2024-25 BUDGET

Public Employee Retirement System (PERS) Rates

PERS contribution rates are set once every biennium. They are based on fund performance over the 18 months prior to the effective date of the rate change and the actuarial projections of fund liabilities. The District's employer rates are determined based on the school pool rates and then reduced by amortization of the side account funded through PERS bonds in 2002 and 2004. The rates for 2024-25 remain unchanged from the prior year.

Employee Group Contracts

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

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

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

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

Employee salaries and benefits, which represent approximately 84% of the District's General Fund operating budget, will continue to rise through a combination of employee step movements, licensed staff column movements, cost of living increases, and increases in employer contributions toward Public Employee Retirement System (PERS) benefits. As salaries and benefits make up the largest percentage of the District's operating expenditures, they will be impacted if operational cuts are needed to address declines in available resources.

Technology Replacement

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

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2024-25 BUDGET**

RESOURCES	General Fund	Asset Reserve	Construction Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Capital Projects	Scholarship Fund	District Total
Local Taxes	18,292,000	-	400,000	-	-	-	-	-	-	10,982,321	-	-	29,674,321
Other Local Sources	1,720,000	866,202	65,000	30,000	157,500	1,250,000	485,265	361,000	45,000	25,000	110,000	18,000	5,132,967
Interfund Revenues	-	-	-	-	-	-	-	-	3,747,283	-	-	-	3,747,283
ESD Apportionment	2,030,000	-	-	-	-	-	-	-	-	-	-	-	2,030,000
Other Intermediate Sources	25,000	-	-	-	-	-	240,000	-	-	-	-	-	265,000
State Sources	66,850,000	-	-	-	-	-	12,712,592	75,000	-	-	-	-	79,637,592
Federal Sources	10,000	-	-	-	-	-	5,289,358	4,236,413	-	-	-	-	9,535,771
Transfers In	-	500,000	-	250,000	-	-	-	-	-	-	-	-	750,000
Beginning Fund Balance	11,077,069	1,358,798	2,289,381	690,681	377,470	400,000	509,929	1,100,000	200,000	200,000	-	160,000	18,362,428
Total Resources	100,004,069	2,725,000	2,754,381	970,681	534,970	1,650,000	19,236,244	5,772,413	3,992,283	11,207,321	110,000	178,000	149,135,362

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

McMinnville School District
District Enrollment by School and by Grade

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

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

Average Daily Membership Weighted (ADMw)

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

* The "extended" ADMw is the greater of the current year or the prior year Average Daily Membership (ADMw). ADMw adds weights for students living in poverty, students with English as a second language, students with an Individual Education Plan (IEP) and more. (See the ADM table following the SSF estimate in this budget document)

Date: 3/25/2024

To: District Business Managers

Re: 2024-25 State School Fund Estimates

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

Sources for 2024-25 Estimates

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

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

STATE SCHOOL FUND GRANT

2024-2025

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

Yamhill County, McMinnville SD 40 - 2256

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$18,500,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$888,878.18
County School Fund	=	\$21,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$19,409,878.18

2024-2025 Experience Adjustment

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

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$4,683,000.00
Transportation per ADMr Rank		34%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$3,278,100.00		

2024-2025 Extended ADMw

2024-2025 ADMw 7,691.70

2023-2024 ADMw 7,629.38

Extended ADMw 7,691.70

2024-2025 General Purpose Grant

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

2024-2025 Total Formula Revenue

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

2024-2025 State School Fund Grant

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

2024-2025 Rates per ADMw

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

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

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

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

Yamhill County, McMinnville SD 40

District ID: 2256

2024-2025 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2024-2025		2023-2024	
ADMr:	6,370.00 X 1.00 =	6,370.00	6,315.13 X 1.00 =	6,315.13
Students in ESL programs:	750.00 X 0.50 =	375.00	750.76 X 0.50 =	375.38
Students in Pregnant and Parenting Programs:	8.50 X 1.00 =	8.50	8.57 X 1.00 =	8.57
908 IEP Students capped at 11% of District ADMr:	700.70 X 1.00 =	700.70	694.66 X 1.00 =	694.66
Students on IEP Above 11% of ADMr:	16.60 X 1.00 =	16.60	16.60 X 1.00 =	16.60
Students in Poverty:	860.58 X 0.25 =	215.15	853.16 X 0.25 =	213.29
Students in Foster Care and Neglected/Delinquent:	23.00 X 0.25 =	5.75	23.00 X 0.25 =	5.75
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2024-2025 ADMw	7,691.70	2023-2024 ADMw	7,629.38
	McMinnville SD 40 Extended ADMw		7,691.70	

McMinnville SD 40 Extended ADMw 7,691.70

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

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

BUDGETED AVERAGE CLASS SIZE

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

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

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

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

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

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

McMINNVILLE SCHOOL DISTRICT
PROPOSED STAFFING PLAN

						2024-25 Proposed Budget					
							Grant Funds				
ADMINISTRATIVE FTE		2020-21	2021-22	2022-23	2023-24	Gen Fund	ESSER	M98	SIA	Title I	Total
1	Principals	9.00	9.00	9.00	9.00	9.00	-	-	-	-	9.00
2	Assistant Principals	6.00	8.00	8.00	7.00	6.00	-	1.00	-	-	7.00
3	Student Services Director	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
4	Special Ed, Health and Behavior Program Coordinators	2.00	2.80	2.00	3.00	2.00	-	-	-	-	2.00
5	Curriculum, Instruction & Assessment Director	1.00	1.00	1.00	1.00	0.50	-	-	-	0.50	1.00
6	Elementary & Secondary Coordinators/Grant Writer	3.00	-	3.00	2.00	2.00	-	-	-	-	2.00
7	Equity, Diversity and Inclusion Director/Coordinator	1.00	-	1.00	1.00	-	-	-	2.00	-	2.00
8	EL Coordinator	1.00	3.00	1.00	1.00	-	-	-	-	-	-
9	Human Resource Director	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
10	Director of Operations and Facilities	-	1.00	1.00	1.00	1.00	-	-	-	-	1.00
11	Finance Director	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
12	IT Director	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
13	Superintendent	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
Total		28.00	29.80	31.00	30.00	25.50	-	1.00	2.00	0.50	29.00

						Grant Funds					
CONFIDENTIAL & SUPERVISOR FTE		2020-21	2021-22	2022-23	2023-24	Gen Fund	ESSER	Other	SIA	Nut Serv	Total
1	Administrative Assistant	3.00	2.00	2.00	1.00	1.00	-	-	-	-	1.00
2	HR Admin Asst/HR Specialist/Tech Svcs	2.00	2.50	4.00	4.00	3.85	-	0.15	-	-	4.00
3	Payroll/Benefits	2.00	2.50	1.00	-	-	-	-	-	-	-
4	Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
5	Financial Analyst	-	1.00	1.00	1.00	1.00	-	-	-	-	1.00
6	Supt & Board Admin Assistant	1.00	1.00	1.00	1.00	1.00	-	-	-	-	1.00
7	Communications Specialist	0.80	1.00	1.00	1.00	1.00	-	-	-	-	1.00
8	Facilities Manager	1.00	1.00	1.00	-	-	-	-	-	-	-
9	Maintenance & Custodial Supervisor	1.00	2.00	2.00	1.00	1.00	-	-	-	-	1.00
10	Nutrition Services Manager	1.00	1.00	1.00	1.00	-	-	-	-	1.00	1.00
11	Nutrition Services Supervisor	-	1.00	1.00	1.00	-	-	-	-	1.00	1.00
12	Student and Family Engagment Program Manager	-	-	-	1.00	-	-	-	1.00	-	1.00
13	MHS Office Manager	-	-	-	1.00	1.00	-	-	-	-	1.00
14	Safety Manager	0.70	0.70	0.70	1.00	-	-	1.00	-	-	1.00
15	IT Manager	-	-	-	-	1.00	-	-	-	-	1.00
TOTAL FTE		13.50	16.70	16.70	15.00	11.85	-	1.15	1.00	2.00	16.00

McMinnville School District
Employee Salary and Benefits Assumptions

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

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

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

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

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

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

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



McMinnville
School District No. 40

FINANCIAL SECTION

McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - RESOURCES

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

McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY FUNCTION

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

McMINNVILLE SCHOOL DISTRICT
ALL FUNDS
BUDGET ESTIMATES - REQUIREMENTS BY OBJECT

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



McMinnville
School District No. 40

GENERAL FUND

McMINNVILLE SCHOOL DISTRICT
100 - GENERAL FUND
BUDGET ESTIMATES - REVENUES

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

* Component of SSF calculation

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

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

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

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

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

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

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
300	Purchased Services	185,472	256,535	256,391	253,209
410	SUPPLIES	78,205	78,662	130,799	123,256
420	TEXTBOOKS	234	288	11,679	11,679
430	LIBRARY BOOKS	-	-	5,000	5,000
440	PERIODICALS	379	-	220	200
460	NON-CONSUMABLE ITEMS	17,096	21,292	26,093	11,093
470	COMPUTER SOFTWARE	610	3,988	4,253	4,253
480	COMPUTER HARDWARE	43,699	6,104	28,615	118,615
400	Supplies and Materials	140,223	110,334	206,659	274,096
640	DUES AND FEES	30	64	305	305
600	Other Objects	30	64	305	305
	Function Total	8,529,868	8,331,648	8,995,410	8,827,548
1122	MIDDLE SCHOOL CO-CURRICULAR				
130	ADDITIONAL WAGES	129,821	141,149	131,032	191,775
100	Salaries	129,821	141,149	131,032	191,775
210	PUB EMPLOY RETIREMENT SYS	30,200	30,233	17,466	58,403
220	FICA/MEDICARE	9,881	10,692	9,276	14,487
221	PMFLI	-	-	-	758
231	WORKERS' COMPENSATION	416	470	407	3,314
240	CONTRACTUAL EMPLOYEE BNFTS	12	-	-	-
200	Payroll Costs	40,508	41,395	27,149	76,962
301	SUBSTITUTE SERVICES	1,943	5,696	3,000	10,000
310	INSTRUC CONSULT/PROF	6,296	8,094	10,000	30,000
320	PROPERTY SERVICES	4,288	(133)	-	-
340	TRAVEL	558	469	-	-
300	Purchased Services	12,527	14,126	13,000	40,000
410	SUPPLIES	23,139	-	30,000	30,000
460	EQUIPMENT	10,910	-	-	-
400	Supplies and Materials	34,049	-	30,000	30,000
640	DUES AND FEES	685	95	-	-
600	Other Objects	685	95	-	-
	Function Total	217,590	196,765	201,181	338,738
1131	HIGH SCHOOL INSTRUCTION				
111	LICENSED SALARIES	5,744,979	5,934,379	6,628,220	6,340,424
112	CLASSIFIED SALARIES	91,235	93,722	107,380	108,637
121	SUBSTITUTES-LICENSED	61,349	102,382	-	-
122	SUBSTITUTES-CLASSIFIED	14,002	4,876	-	-
130	ADDITIONAL WAGES	185,527	152,316	193,287	256,145
151	STUDENT LABOR	14,875	15,337	15,000	15,000
100	Salaries	6,111,967	6,303,012	6,943,887	6,720,206
210	PUB EMPLOY RETIREMENT SYS	1,683,541	1,723,198	2,042,565	1,965,710
220	FICA/MEDICARE	456,951	471,981	512,978	489,146
221	PMFLI	-	-	26,823	25,576
231	WORKERS' COMPENSATION	19,696	21,231	62,380	111,896

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
240	CONTRACTUAL EMPLOYEE BNFTS	1,451,421	1,526,676	1,522,465	1,734,263
200	Payroll Costs	3,611,610	3,743,087	4,167,211	4,326,591
301	SUBSTITUTE SERVICES	229,380	264,791	222,600	261,000
310	INSTRUC CONSULT/PROF	13,080	3,517	8,500	8,500
320	PROPERTY SERVICES	34,219	48,269	47,800	47,800
340	TRAVEL	1,263	1,772	250	250
350	COMMUNICATION	25,330	23,337	45,000	45,000
300	Purchased Services	303,272	341,686	324,150	362,550
410	SUPPLIES	94,133	102,176	172,900	168,440
420	TEXTBOOKS	5,951	4,557	7,000	7,000
430	LIBRARY BOOKS	-	-	2,000	2,000
460	NON-CONSUMABLE ITEMS	44,433	29,173	63,750	38,750
470	COMPUTER SOFTWARE	1,595	3,925	9,400	9,400
480	COMPUTER HARDWARE	34,734	14,170	160,000	125,000
400	Supplies and Materials	180,845	154,001	415,050	350,590
530	IMPROVEMNTS OTHR THAN BLDGS	-	22,169	-	-
500	Capital Outlay	-	22,169	-	-
640	DUES AND FEES	1,213	-	500	500
600	Other Objects	1,213	-	500	500
	Function Total	10,208,907	10,563,954	11,850,798	11,760,437
1132	HIGH SCHOOL CO-CURRICULAR				
111	LICENSED SALARIES	-	29,846	45,071	66,436
112	CLASSIFIED SALARIES	32,371	-	36,757	-
130	ADDITIONAL WAGES	309,604	360,867	355,626	370,476
100	Salaries	341,974	390,713	437,454	436,912
210	PUB EMPLOY RETIREMENT SYS	68,120	74,632	116,619	134,744
220	FICA/MEDICARE	26,067	29,815	33,465	33,424
221	PMFLI	-	-	1,750	1,748
231	WORKERS' COMPENSATION	1,096	1,286	879	7,646
240	CONTRACTUAL EMPLOYEE BNFTS	18,001	11,517	25,455	21,657
200	Payroll Costs	113,283	117,249	178,168	199,218
301	SUBSTITUTE SERVICES	6,194	4,985	6,510	6,500
310	INSTRUC CONSULT/PROF	47,211	70,136	80,000	90,000
320	PROPERTY SERVICES	19,953	9,976	15,000	20,000
340	TRAVEL	2,725	2,281	2,400	3,000
350	COMMUNICATION	1,135	1,819	300	2,000
300	Purchased Services	77,217	89,197	104,210	121,500
410	SUPPLIES	88,358	84,651	65,000	65,000
460	NON-CONSUMABLE ITEMS	2,903	-	-	-
470	COMPUTER SOFTWARE	2,470	2,827	2,500	3,000
480	COMPUTER HARDWARE	1,217	-	-	-
400	Supplies and Materials	94,948	87,478	67,500	68,000
640	DUES AND FEES	12,803	12,365	12,000	15,000
600	Other Objects	12,803	12,365	12,000	15,000

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
	Function Total	640,226	697,003	799,332	840,630
1140	PRE-KINDERGARTEN PROGRAMS				
112	CLASSIFIED SALARIES	54,400	59,400	68,421	79,454
122	SUBSTITUTES-CLASSIFIED	-	2,507	-	-
130	ADDITIONAL WAGES	-	60	-	-
100	Salaries	54,400	61,967	68,421	79,454
210	PUB EMPLOY RETIREMENT SYS	12,721	14,401	16,792	19,736
220	FICA/MEDICARE	4,148	4,723	5,234	6,078
221	PMFLI	-	-	303	318
231	WORKERS' COMPENSATION	189	223	436	1,390
240	CONTRACTUAL EMPLOYEE BNFTS	31,654	21,484	31,880	40,536
200	Payroll Costs	48,713	40,831	54,645	68,058
301	SUBSTITUTE SERVICES	11,603	2,892	3,000	3,000
300	Purchased Services	11,603	2,892	3,000	3,000
410	SUPPLIES	4,275	624	15,600	5,000
400	Supplies and Materials	4,275	624	15,600	5,000
	Function Total	118,991	106,314	141,666	155,512
1210	TALENTED & GIFTED (TAG) PROGRAMS				
111	LICENSED SALARIES	114,497	-	-	-
112	CLASSIFIED SALARIES	42,822	44,731	49,932	50,266
100	Salaries	157,319	44,731	49,932	50,266
210	PUB EMPLOY RETIREMENT SYS	40,329	10,240	12,252	12,486
220	FICA/MEDICARE	11,851	3,365	3,822	3,845
221	PMFLI	-	-	198	201
231	WORKERS' COMPENSATION	503	162	340	880
240	CONTRACTUAL EMPLOYEE BNFTS	59,603	30,897	25,690	32,407
200	Payroll Costs	112,285	44,664	42,302	49,820
301	SUBSTITUTE SERVICES	-	-	2,500	2,500
310	INSTRUC CONSULT/PROF	70	-	-	-
350	COMMUNICATION	-	-	625	625
300	Purchased Services	70	-	3,125	3,125
410	SUPPLIES	131	291	2,000	2,000
400	Supplies and Materials	131	291	2,000	2,000
	Function Total	269,805	89,686	97,359	105,211
1220	SPECIAL EDUCATION CLASSROOMS				
111	LICENSED SALARIES	671,254	794,301	833,589	1,006,178
112	CLASSIFIED SALARIES	1,089,387	1,226,767	1,433,520	1,627,435
121	SUBSTITUTES-LICENSED	-	1,632	-	-
130	ADDITIONAL WAGES	145	227	-	-
100	Salaries	1,760,786	2,022,927	2,267,109	2,633,613
210	PUB EMPLOY RETIREMENT SYS	415,350	471,213	606,365	714,559
220	FICA/MEDICARE	130,674	148,930	173,424	201,471
221	PMFLI	-	-	9,067	10,534

McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
231	WORKERS' COMPENSATION	6,043	7,117	18,300	46,088
240	CONTRACTUAL EMPLOYEE BNFTS	803,806	960,272	906,480	1,319,803
200	Payroll Costs	1,355,874	1,587,532	1,713,636	2,292,456
301	SUBSTITUTE SERVICES	88,408	85,717	81,600	90,000
340	TRAVEL	-	110	-	-
300	Purchased Services	88,408	85,827	81,600	90,000
410	SUPPLIES	10,757	8,223	8,050	8,050
420	TEXTBOOKS	1,475	-	4,075	4,000
460	EQUIPMENT	252	-	-	-
470	COMPUTER SOFTWARE	-	7,890	-	-
480	COMPUTER HARDWARE	-	4,004	-	-
400	Supplies and Materials	12,484	20,117	12,125	12,050
	Function Total	3,217,552	3,716,403	4,074,470	5,028,119
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER				
111	LICENSED SALARIES	1,114,014	1,179,529	1,440,846	1,427,433
112	CLASSIFIED SALARIES	771,044	758,289	787,435	683,394
121	SUBSTITUTES-LICENSED	1,923	-	-	-
130	ADDITIONAL WAGES	28,063	81,789	78,750	143,000
100	Salaries	1,915,044	2,019,608	2,307,031	2,253,827
210	PUB EMPLOY RETIREMENT SYS	462,222	491,956	637,829	609,975
220	FICA/MEDICARE	143,732	150,891	170,784	161,478
221	PMFLI	-	-	8,912	8,443
231	WORKERS' COMPENSATION	6,423	6,958	19,942	36,939
240	CONTRACTUAL EMPLOYEE BNFTS	708,304	694,141	732,175	860,027
200	Payroll Costs	1,320,682	1,343,946	1,569,642	1,676,863
301	SUBSTITUTE SERVICES	33,613	31,631	55,680	55,680
300	Purchased Services	33,613	31,631	55,680	55,680
410	SUPPLIES	6,757	6,672	7,368	7,068
420	TEXTBOOKS	-	549	90	90
460	NON-CONSUMABLE ITEMS	-	281	-	-
480	COMPUTER HARDWARE	-	204	-	-
400	Supplies and Materials	6,757	7,706	7,458	7,158
	Function Total	3,276,096	3,402,891	3,939,811	3,993,528
1280	ALTERNATIVE EDUCATION PROGRAMS				
111	LICENSED SALARIES	775,369	850,664	894,697	902,276
112	CLASSIFIED SALARIES	181,055	213,016	264,464	269,354
113	ADMINISTRATORS	58,659	68,427	72,970	118,259
121	SUBSTITUTES-LICENSED	1,110	-	-	-
130	ADDITIONAL WAGES	14,600	5,750	3,500	3,500
100	Salaries	1,030,794	1,137,857	1,235,631	1,293,389
210	PUB EMPLOY RETIREMENT SYS	276,809	311,359	361,712	381,641
220	FICA/MEDICARE	78,368	85,446	94,526	98,677
221	PMFLI	-	-	4,928	5,160
231	WORKERS' COMPENSATION	3,374	3,826	9,950	22,573
240	CONTRACTUAL EMPLOYEE BNFTS	314,496	371,092	344,345	423,056
200	Payroll Costs	673,047	771,724	815,461	931,106

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
301	SUBSTITUTE SERVICES	15,949	25,112	35,000	32,000
310	INSTRUC CONSULT/PROF	-	90,124	-	-
340	TRAVEL	127	94	100	100
300	Purchased Services	16,076	115,330	35,100	32,100
410	SUPPLIES	3,144	3,833	4,700	4,300
420	TEXTBOOKS	79	-	400	400
460	NON-CONSUMABLE ITEMS	-	188	1,500	1,500
480	COMPUTER HARDWARE	-	362	-	-
400	Supplies and Materials	3,224	4,383	6,600	6,200
	Function Total	1,723,140	2,029,294	2,092,792	2,262,795
1289	ONLINE EDUCATION				
111	LICENSED SALARIES	112,843	85,688	83,056	87,209
112	CLASSIFIED SALARIES	24,970	9,119	20,804	27,025
100	Salaries	137,813	94,806	103,860	114,233
210	PUB EMPLOY RETIREMENT SYS	36,677	25,700	30,470	33,608
220	FICA/MEDICARE	10,407	7,125	7,945	8,739
221	PMFLI	-	-	415	457
231	WORKERS' COMPENSATION	451	315	3,000	1,999
240	CONTRACTUAL EMPLOYEE BNFTS	53,425	24,137	27,585	41,937
200	Payroll Costs	100,960	57,277	69,415	86,740
301	SUBSTITUTE SERVICES	729	-	3,600	3,600
300	Purchased Services	729	-	3,600	3,600
	Function Total	239,501	152,084	176,875	204,574
1291	ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS				
111	LICENSED SALARIES	1,038,213	1,087,956	1,124,251	1,368,313
112	CLASSIFIED SALARIES	495,465	431,645	579,204	659,366
113	ADMINISTRATORS	113,271	-	119,719	-
121	SUBSTITUTES-LICENSED	-	128	-	-
130	ADDITIONAL WAGES	7,631	18,273	11,000	11,000
100	Salaries	1,654,580	1,538,002	1,834,174	2,038,679
210	PUB EMPLOY RETIREMENT SYS	440,911	400,986	522,892	585,774
220	FICA/MEDICARE	125,290	114,329	140,033	155,117
221	PMFLI	-	-	7,295	8,111
231	WORKERS' COMPENSATION	5,469	5,222	13,890	35,484
240	CONTRACTUAL EMPLOYEE BNFTS	532,188	483,897	1,676,870	794,897
200	Payroll Costs	1,103,858	1,004,434	2,360,980	1,579,384
301	SUBSTITUTE SERVICES	23,648	28,079	49,800	49,800
310	INSTRUC CONSULT/PROF	2,136	1,685	2,700	2,700
340	TRAVEL	4,066	306	1,400	1,400
350	COMMUNICATION	842	900	1,850	1,800
300	Purchased Services	30,692	30,970	55,750	55,700
410	SUPPLIES	25,826	17,118	25,508	25,508
420	TEXTBOOKS	-	146	5,370	5,370
460	NON-CONSUMABLE ITEMS	674	-	500	500
470	COMPUTER SOFTWARE	108	814	2,200	2,200
480	COMPUTER HARDWARE	1,316	-	1,500	1,500
400	Supplies and Materials	27,924	18,078	35,078	35,078

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
640	DUES AND FEES	-	59	-	-
600	Other Objects	-	59	-	-
	Function Total	2,817,054	2,591,543	4,285,982	3,708,841
1292	TEEN PARENT PROGRAMS				
112	CLASSIFIED SALARIES	39,238	40,306	43,980	44,520
100	Salaries	39,238	40,306	43,980	44,520
210	PUB EMPLOY RETIREMENT SYS	8,522	8,755	10,792	11,059
220	FICA/MEDICARE	3,002	3,083	3,364	3,406
221	PMFLI	-	-	176	178
231	WORKERS' COMPENSATION	134	141	140	779
240	CONTRACTUAL EMPLOYEE BNFTS	22,895	23,713	17,010	21,622
200	Payroll Costs	34,553	35,692	31,482	37,044
301	SUBSTITUTE SERVICES	632	711	-	-
300	Purchased Services	632	711	-	-
410	SUPPLIES	944	1,016	1,000	1,000
400	Supplies and Materials	944	1,016	1,000	1,000
	Function Total	75,368	77,725	76,462	82,564
1299	OTHER PROGRAMS (TUTORING)				
130	ADDITIONAL WAGES	3,305	11,492	37,200	10,000
100	Salaries	3,305	11,492	37,200	10,000
210	PUB EMPLOY RETIREMENT SYS	521	1,765	9,830	2,500
220	FICA/MEDICARE	252	734	2,754	500
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	11	39	25	-
200	Payroll Costs	785	2,538	12,609	3,000
310	INSTRUC CONSULT/PROF	1,350	2,200	-	-
340	TRAVEL	-	102	-	-
300	Purchased Services	1,350	2,302	-	-
	Function Total	5,440	16,332	49,809	13,000
2110	STUDENT SUPPORT SERVICES				
111	LICENSED SALARIES	605,072	584,719	643,150	614,252
112	CLASSIFIED SALARIES	228,913	192,252	229,695	241,358
130	ADDITIONAL WAGES	4,801	3,426	3,475	5,225
122	SUBSTITUTES-CLASSIFIED	-	-	-	-
100	Salaries	838,787	780,397	876,320	860,835
210	PUB EMPLOY RETIREMENT SYS	215,316	210,455	252,786	249,389
220	FICA/MEDICARE	62,369	58,153	66,774	65,454
221	PMFLI	-	-	3,493	3,422
231	WORKERS' COMPENSATION	2,740	2,636	6,823	14,973
240	CONTRACTUAL EMPLOYEE BNFTS	256,170	230,385	238,035	281,528
200	Payroll Costs	536,595	501,628	567,911	614,766

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
301	SUBSTITUTE SERVICES	9,182	5,099	7,440	7,440
350	COMMUNICATION	926	856	1,000	1,000
380	NON-INSTRCT PROFTECH SRV	103,862	118,968	-	-
300	Purchased Services	113,971	124,923	8,440	8,440
410	SUPPLIES	1,777	2,777	2,350	2,350
400	Supplies and Materials	1,777	2,777	2,350	2,350
	Function Total	1,491,130	1,409,725	1,455,021	1,486,391
2114	STUDENT DATA SERVICES				
112	CLASSIFIED SALARIES	135,330	84,137	96,622	106,853
100	Salaries	135,330	84,137	96,622	106,853
210	PUB EMPLOY RETIREMENT SYS	30,114	18,274	23,711	26,542
220	FICA/MEDICARE	10,162	6,426	7,392	8,174
221	PMFLI	-	-	386	427
231	WORKERS' COMPENSATION	451	283	810	1,870
240	CONTRACTUAL EMPLOYEE BNFTS	35,273	19,897	17,100	21,721
200	Payroll Costs	76,000	44,880	49,399	58,735
310	INSTRUC CONSULT/PROF	60	-	2,000	1,000
340	TRAVEL	-	-	800	200
300	Purchased Services	60	-	2,800	1,200
470	COMPUTER SOFTWARE	322,744	50,497	325,000	125,000
400	Supplies and Materials	322,744	50,497	325,000	125,000
	Function Total	534,134	179,514	473,821	291,788
2115	STUDENT SAFETY				
112	CLASSIFIED SALARIES	52,265	61,254	55,978	97,766
130	ADDITIONAL WAGES	3,979	937	-	-
100	Salaries	56,244	62,191	55,978	97,766
210	PUB EMPLOY RETIREMENT SYS	10,838	10,907	13,737	24,285
220	FICA/MEDICARE	4,303	4,767	4,282	7,479
221	PMFLI	-	-	224	391
231	WORKERS' COMPENSATION	202	231	542	1,711
240	CONTRACTUAL EMPLOYEE BNFTS	38,416	45,441	33,995	64,811
200	Payroll Costs	53,760	61,345	52,780	98,678
380	NON-INSTRCT PROFTECH SRV	94,879	58,958	110,000	110,000
300	Purchased Services	94,879	58,958	110,000	110,000
	Function Total	204,882	182,494	218,758	306,443
2120	GUIDANCE SERVICES				
111	LICENSED SALARIES	998,248	1,150,049	1,291,971	1,295,851
112	CLASSIFIED SALARIES	150,890	109,809	119,685	129,393
130	ADDITIONAL WAGES	297	2,552	-	-
100	Salaries	1,149,435	1,262,409	1,411,656	1,425,244
210	PUB EMPLOY RETIREMENT SYS	318,106	368,432	423,940	431,782

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
220	FICA/MEDICARE	86,341	95,485	107,991	109,031
221	PMFLI	-	-	5,648	5,701
231	WORKERS' COMPENSATION	3,722	4,167	9,894	24,942
240	CONTRACTUAL EMPLOYEE BNFTS	286,619	295,878	324,545	413,895
200	Payroll Costs	694,788	763,962	872,018	985,351
301	SUBSTITUTE SERVICES	243	14,955	6,570	6,570
310	INSTRUC CONSULT/PROF	225	450	800	800
300	Purchased Services	468	15,405	7,370	7,370
410	SUPPLIES	4,685	5,567	6,300	6,300
420	TEXTBOOKS	-	66	-	-
400	Supplies and Materials	4,685	5,633	6,300	6,300
	Function Total	1,849,376	2,047,409	2,297,344	2,424,265
2130	HEALTH SERVICES				
111	LICENSED SALARIES	206,591	157,626	167,066	228,634
112	CLASSIFIED SALARIES	34,894	45,981	50,222	67,022
130	ADDITIONAL WAGES	3,725	7,054	4,000	4,000
100	Salaries	245,210	210,661	221,288	299,656
210	PUB EMPLOY RETIREMENT SYS	56,592	55,571	64,516	87,159
220	FICA/MEDICARE	18,561	15,799	16,929	22,618
221	PMFLI	-	-	869	1,183
231	WORKERS' COMPENSATION	805	715	2,292	5,174
240	CONTRACTUAL EMPLOYEE BNFTS	77,365	65,884	61,325	121,158
200	Payroll Costs	153,323	137,969	145,931	237,291
301	SUBSTITUTE SERVICES	243	-	-	-
310	INSTRUC CONSULT/PROF	450	450	1,000	1,250
340	TRAVEL	359	1,251	600	600
350	COMMUNICATION	-	1,562	100	2,600
300	Purchased Services	1,052	3,263	1,700	4,450
410	SUPPLIES	4,514	6,861	6,000	4,000
460	NON-CONSUMABLE ITEMS	342	-	150	150
480	COMPUTER HARDWARE	-	801	-	-
400	Supplies and Materials	4,855	7,662	6,150	4,150
640	DUES AND FEES	240	-	300	300
600	Other Objects	240	-	300	300
	Function Total	404,680	359,555	375,369	545,847
2140	PSYCHOLOGICAL SERVICES				
111	LICENSED SALARIES	162,887	129,938	190,798	213,884
100	Salaries	162,887	129,938	190,798	213,884
210	PUB EMPLOY RETIREMENT SYS	40,191	34,776	58,269	65,962
220	FICA/MEDICARE	12,028	9,560	14,596	16,362
221	PMFLI	-	-	763	856
231	WORKERS' COMPENSATION	522	434	1,499	3,743
240	CONTRACTUAL EMPLOYEE BNFTS	40,462	26,355	51,000	64,994
200	Payroll Costs	93,203	71,125	126,127	151,916

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
310	INSTRUC CONSULT/PROF	192,337	216,367	30,000	30,000
340	TRAVEL	86	168	-	-
300	Purchased Services	192,424	216,535	30,000	30,000
410	SUPPLIES	1,848	1,382	500	1,000
470	COMPUTER SOFTWARE	13,785	13,687	-	-
400	Supplies and Materials	15,633	15,069	500	1,000
	Function Total	464,148	432,667	347,425	396,801
2150	SPEECH PATHOLOGY/AUDIOLOGY				
111	LICENSED SALARIES	427,664	413,540	493,212	575,929
100	Salaries	427,664	413,540	493,212	575,929
210	PUB EMPLOY RETIREMENT SYS	108,003	119,959	150,627	177,617
220	FICA/MEDICARE	32,065	32,115	37,731	44,059
221	PMFLI	-	-	1,973	2,304
231	WORKERS' COMPENSATION	1,355	1,370	4,630	10,079
240	CONTRACTUAL EMPLOYEE BNFTS	112,367	110,335	118,975	151,774
200	Payroll Costs	253,790	263,778	313,936	385,832
310	INSTRUC CONSULT/PROF	62,327	255,030	500	500
320	PROPERTY SERVICES	1,365	-	1,000	1,000
340	TRAVEL	88	34	400	400
300	Purchased Services	63,779	255,064	1,900	1,900
410	SUPPLIES	2,731	1,754	-	-
460	EQUIPMENT	-	-	6,000	5,000
470	COMPUTER SOFTWARE	-	1,546	-	-
400	Supplies and Materials	2,731	3,300	6,000	5,000
640	DUES AND FEES	1,639	1,376	1,500	1,500
600	Other Objects	1,639	1,376	1,500	1,500
	Function Total	749,603	937,058	816,548	970,161
2190	DIRECTION OF STUDENT SERVICES				
112	CLASSIFIED SALARIES	38,058	36,624	47,883	55,032
113	ADMINISTRATORS	275,210	290,627	300,572	268,851
130	ADDITIONAL WAGES	-	9,562	-	-
100	Salaries	313,268	336,813	348,455	323,884
210	PUB EMPLOY RETIREMENT SYS	87,467	94,652	103,545	96,584
220	FICA/MEDICARE	23,866	25,521	26,657	24,777
221	PMFLI	-	-	1,394	1,296
231	WORKERS' COMPENSATION	1,018	1,111	1,105	5,668
240	CONTRACTUAL EMPLOYEE BNFTS	62,380	63,024	58,631	65,168
200	Payroll Costs	174,731	184,308	191,332	193,492
301	SUBSTITUTE SERVICES	-	3,735	-	-
310	INSTRUC CONSULT/PROF	1,785	1,572	32,000	30,000
320	PROPERTY SERVICES	2,867	3,003	2,750	2,750
340	TRAVEL	605	1,812	2,000	2,000
350	COMMUNICATION	1,684	1,125	4,000	4,000
380	NON-INSTRCT PROF/TECH SRV	4,623	-	8,000	8,000
300	Purchased Services	11,563	11,247	48,750	46,750

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
410	SUPPLIES	5,635	3,462	10,000	10,000
440	PERIODICALS	18	520	300	300
460	NON-CONSUMABLE ITEMS	504	59	2,400	2,400
470	COMPUTER SOFTWARE	2,330	294	2,000	2,000
480	COMPUTER HARDWARE	673	408	7,000	7,000
400	Supplies and Materials	9,160	4,743	21,700	21,700
640	DUES AND FEES	40	300	500	500
600	Other Objects	40	300	500	500
	Function Total	508,762	537,410	610,737	586,326
2210 IMPROVEMENT OF INSTRUCTION SERVICES					
111	LICENSED SALARIES	322,299	(54,752)	381,021	304,936
112	CLASSIFIED SALARIES	63,696	107,911	170,841	178,506
113	ADMINISTRATORS	355,737	349,178	363,118	343,234
114	SUPERVISORS/CONFIDENTIAL	55,093	16,169	-	-
130	ADDITIONAL WAGES	13,714	5,504	25,500	22,500
100	Salaries	810,540	424,010	940,480	849,176
210	PUB EMPLOY RETIREMENT SYS	233,626	112,609	257,804	228,816
220	FICA/MEDICARE	61,465	32,283	67,969	59,416
221	PMFLI	-	-	3,460	3,107
231	WORKERS' COMPENSATION	2,620	1,391	4,431	13,592
240	CONTRACUAL EMPLOYEE BNFTS	128,868	65,044	163,910	175,798
200	Payroll Costs	426,580	211,327	497,574	480,729
301	SUBSTITUTE SERVICES	3,990	4,362	11,000	-
310	INSTRUC CONSULT/PROF	1,925	2,040	70,500	202,500
322	REPAIRS AND MAINTENANCE	160	-	-	-
340	TRAVEL	895	3,823	10,500	8,000
350	COMMUNICATION	328	802	3,100	3,100
300	Purchased Services	7,298	11,027	95,100	227,100
410	SUPPLIES	21,076	18,621	15,000	15,500
420	TEXTBOOKS	5,060	34,396	38,000	35,000
460	EQUIPMENT	3,705	-	500	500
470	COMPUTER SOFTWARE	65,420	219,124	110,000	175,000
400	Supplies and Materials	95,261	272,141	163,500	226,000
640	DUES AND FEES	1,097	430	700	1,700
600	Other Objects	1,097	430	700	1,700
	Function Total	1,340,776	918,935	1,697,354	1,784,705
2220 EDUCATIONAL MEDIA SERVICES					
111	LICENSED SALARIES	207,787	214,408	228,760	244,222
112	CLASSIFIED SALARIES	193,564	204,077	232,243	238,785
130	ADDITIONAL WAGES	142	-	-	-
100	Salaries	401,492	418,486	461,003	483,006
210	PUB EMPLOY RETIREMENT SYS	88,411	102,737	126,856	134,632
220	FICA/MEDICARE	29,937	30,481	35,269	36,950
221	PMFLI	-	-	1,844	1,932
231	WORKERS' COMPENSATION	1,362	1,459	3,955	8,453

McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
240	CONTRACTUAL EMPLOYEE BNFTS	157,929	163,237	177,550	225,712
200	Payroll Costs	277,639	297,913	345,474	407,679
301	LICENSED SUB SERVICES	-	499	-	-
320	PROPERTY SERVICES	-	200	200	200
300	Purchased Services	-	699	200	200
410	SUPPLIES	12,287	10,448	10,450	10,450
430	LIBRARY BOOKS	13,952	16,339	20,343	20,343
440	PERIODICALS	1,706	641	2,278	2,278
460	NON-CONSUMABLE ITEMS	240	1,370	1,416	1,416
470	COMPUTER SOFTWARE	18,926	554	11,337	11,337
480	COMPUTER HARDWARE	-	-	342	342
400	Supplies and Materials	47,111	29,352	46,166	46,166
640	DUES AND FEES	92	-	-	-
600	Other Objects	92	-	-	-
	Function Total	726,334	746,450	852,843	937,051
2229	SCHOOL TECHNOLOGY SUPPORT				
112	CLASSIFIED SALARIES	271,182	310,315	395,938	360,362
130	ADDITIONAL WAGES	628	688	-	-
151	STUDENT LABOR	17,190	-	30,000	-
100	Salaries	289,000	311,003	425,938	360,362
210	PUB EMPLOY RETIREMENT SYS	57,835	68,096	97,163	89,514
220	FICA/MEDICARE	20,271	23,113	30,289	27,568
221	PMFLI	-	-	1,584	1,441
231	WORKERS' COMPENSATION	1,004	1,066	1,117	6,306
240	CONTRACTUAL EMPLOYEE BNFTS	81,071	96,574	85,050	108,329
200	Payroll Costs	160,181	188,849	215,203	233,159
	Function Total	449,181	499,852	641,141	593,521
2230	ASSESSMENT AND TESTING				
380	NON-INSTRCT PROFITECH SRV	-	-	5,000	5,000
300	Purchased Services	-	-	5,000	5,000
410	SUPPLIES	-	-	10,000	5,000
470	COMPUTER SOFTWARE	1,303	-	4,000	-
400	Supplies and Materials	1,303	-	14,000	5,000
	Function Total	1,303	-	19,000	10,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT				
112	CLASSIFIED SALARIES	-	-	5,000	5,000
130	ADDITIONAL WAGES	732	36,019	10,000	10,000
100	Salaries	732	36,019	15,000	15,000
210	PUB EMPLOY RETIREMENT SYS	181	8,359	8,861	-
220	FICA/MEDICARE	53	2,754	2,690	-
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	2	116	175	-
250	TUITION REIMBURSEMENT	-	41,203	134,000	134,000

McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
200	Payroll Costs	235	52,432	145,726	134,000
301	SUBSTITUTE SERVICES	6,072	8,149	6,000	10,000
310	INSTRUC CONSULT/PROF	151,545	97,928	36,600	39,600
340	TRAVEL	5,900	27,586	15,000	15,000
370	TUITION	-	-	4,000	4,000
300	Purchased Services	163,517	133,663	61,600	68,600
410	SUPPLIES	2,299	1,912	1,750	1,750
400	Supplies and Materials	2,299	1,912	1,750	1,750
640	DUES AND FEES	-	16,745	-	-
600	Other Objects	-	16,745	-	-
	Function Total	166,783	240,771	224,076	219,350
2310	BOARD OF EDUCATION SERVICES				
310	INSTRUC CONSULT/PROF	5,678	5,238	10,000	20,000
320	PROPERTY SERVICES	-	-	3,500	3,500
340	TRAVEL	11,918	2,348	6,000	12,000
350	COMMUNICATION	-	-	250	250
380	NON-INSTRCT PROF/TECH SRV	135,253	88,933	198,880	201,324
300	Purchased Services	152,849	96,519	218,630	237,074
410	SUPPLIES	1,519	9,870	20,000	20,000
480	COMPUTER HARDWARE	2,254	-	1,000	1,000
400	Supplies and Materials	3,773	9,870	21,000	21,000
640	DUES AND FEES	10,658	10,658	15,000	15,000
650	INSURANCE AND JUDGEMENTS	174,004	181,355	211,000	221,550
600	Other Objects	184,662	192,013	226,000	236,550
	Function Total	341,284	298,402	465,630	494,624
2320	EXECUTIVE ADMINISTRATION SERVICES				
112	CLASSIFIED SALARIES	32,300	39,707	45,623	49,956
113	ADMINISTRATORS	184,800	194,319	199,800	217,350
114	SUPERVISORS/CONFIDENTIAL	89,170	74,442	80,397	85,065
122	SUBSTITUTES-CLASSIFIED	748	-	-	-
130	ADDITIONAL WAGES	8,131	2,450	-	-
100	Salaries	315,149	310,918	325,820	352,371
210	PUB EMPLOY RETIREMENT SYS	42,711	73,597	91,944	100,570
220	FICA/MEDICARE	23,948	21,340	24,925	26,956
221	PMFLI	-	-	1,303	1,409
231	WORKERS' COMPENSATION	1,022	1,009	2,898	6,166
240	CONTRACTUAL EMPLOYEE BNFT	54,869	47,864	82,170	65,213
200	Payroll Costs	122,551	143,810	203,240	200,315
301	SUBSTITUTE SERVICES	144	-	-	-
310	INSTRUC CONSULT/PROF	10,552	-	10,000	10,000
340	TRAVEL	8,449	2,420	24,000	10,000
350	COMMUNICATION	70	-	-	-
300	Purchased Services	19,215	2,420	34,000	20,000

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
410	SUPPLIES	10,285	13,636	6,000	6,000
440	PERIODICALS	-	-	250	250
460	EQUIPMENT	3,323	-	5,000	5,000
480	COMPUTER HARDWARE	4,790	-	5,000	5,000
400	Supplies and Materials	18,398	13,636	16,250	16,250
640	DUES AND FEES	1,874	4,425	3,000	5,000
600	Other Objects	1,874	4,425	3,000	5,000
	Function Total	477,187	475,209	582,310	593,936
2410	OFFICE OF PRINCIPAL SERVICES				
111	LICENSED SALARIES	121,028	43,343	-	47,324
112	CLASSIFIED SALARIES	807,912	840,440	882,411	1,014,097
113	ADMINISTRATORS	1,666,702	1,733,767	1,800,835	1,997,579
114	SUPERVISORS/CONFIDENTIAL	33,601	73,070	78,484	78,511
130	ADDITIONAL WAGES	3,117	2,044	-	-
100	Salaries	2,632,360	2,692,663	2,761,730	3,137,511
210	PUB EMPLOY RETIREMENT SYS	710,195	722,736	785,777	902,052
220	FICA/MEDICARE	197,416	201,994	211,271	240,020
221	PMFLI	-	-	11,045	12,550
231	WORKERS' COMPENSATION	8,711	9,089	16,438	54,906
240	CONTRACTUAL EMPLOYEE BNFTS	732,210	742,565	636,635	871,348
200	Payroll Costs	1,648,531	1,676,383	1,661,166	2,080,876
301	SUBSTITUTE SERVICES	25,018	513	10,800	10,800
310	INSTRUC CONSULT/PROF	774	744	3,000	3,000
320	PROPERTY SERVICES	800	-	-	-
340	TRAVEL	4,536	7,339	13,587	20,787
350	COMMUNICATION	9,893	8,312	6,550	6,550
300	Purchased Services	41,021	16,908	33,937	41,137
410	SUPPLIES	61,343	52,785	197,002	190,850
460	NON-CONSUMABLE ITEMS	9,840	2,090	4,780	4,780
470	COMPUTER SOFTWARE	-	-	500	500
480	COMPUTER HARDWARE	1,492	-	8,600	6,100
400	Supplies and Materials	72,675	54,875	210,882	202,230
640	DUES AND FEES	267	267	1,221	1,221
600	Other Objects	267	267	1,221	1,221
	Function Total	4,394,854	4,441,097	4,668,936	5,462,975
2510	BUSINESS SUPPORT SERVICES				
113	ADMINISTRATORS	66,599	140,692	144,912	152,158
114	SUPERVISORS/CONFIDENTIAL	144,395	56,381	60,774	60,324
100	Salaries	210,993	197,073	205,686	212,481
210	PUB EMPLOY RETIREMENT SYS	41,616	52,999	59,170	61,910
220	FICA/MEDICARE	16,023	14,803	15,735	16,255
221	PMFLI	-	-	823	850
231	WORKERS' COMPENSATION	693	654	1,531	3,718
240	CONTRACTUAL EMPLOYEE BNFTS	46,375	40,349	34,470	43,440
200	Payroll Costs	104,707	108,805	111,729	126,173

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
310	INSTRUC CONSULT/PROF	230	-	500	500
320	PROPERTY SERVICES	1,883	1,978	1,800	1,800
340	TRAVEL	-	-	500	500
350	COMMUNICATION	577	690	2,000	2,500
300	Purchased Services	2,690	2,668	4,800	5,300
410	SUPPLIES	4,128	4,453	5,000	5,000
480	COMPUTER HARDWARE	3,213	-	500	-
400	Supplies and Materials	7,341	4,453	5,500	5,000
640	DUES AND FEES	-	-	500	1,000
600	Other Objects	-	-	500	1,000
	Function Total	325,731	312,999	328,215	349,954
2520	FISCAL SERVICES				
112	CLASSIFIED SALARIES	99,505	127,595	184,893	190,479
113	ADMINISTRATORS	133,197	139,070	144,912	143,147
114	SUPERVISORS/CONFIDENTIAL	225,257	163,782	168,137	172,240
130	ADDITIONAL WAGES	411	328	-	-
100	Salaries	458,371	430,776	497,942	505,865
210	PUB EMPLOY RETIREMENT SYS	111,549	91,558	130,890	134,246
220	FICA/MEDICARE	34,691	32,498	38,093	38,699
221	PMFLI	-	-	1,992	2,023
231	WORKERS' COMPENSATION	1,484	1,448	3,537	8,853
240	CONTRACTUAL EMPLOYEE BNFTS	102,565	109,820	103,250	130,111
200	Payroll Costs	250,289	235,325	277,762	313,932
310	INSTRUC CONSULT/PROF	764	1,910	4,500	7,000
340	TRAVEL	38	1,638	1,000	2,500
350	COMMUNICATION	674	925	2,900	2,900
380	NON-INSTRCT PROFITECH SRV	1,350	-	4,000	4,000
300	Purchased Services	2,827	4,473	12,400	16,400
410	SUPPLIES	2,406	5,111	5,000	5,000
460	NON-CONSUMABLE ITEMS	-	638	10,000	5,000
470	COMPUTER SOFTWARE	5,225	19,541	25,000	150,000
480	COMPUTER HARDWARE	2,108	3,447	7,500	5,000
400	Supplies and Materials	9,739	28,736	47,500	165,000
640	DUES AND FEES	35,574	17,744	20,000	20,000
600	Other Objects	35,574	17,744	20,000	20,000
	Function Total	756,800	717,054	855,604	1,021,197
2540	OPERATION & MAINTENANCE OF PLANT SERVICES				
112	CLASSIFIED SALARIES	1,704,669	1,768,769	1,990,847	2,127,044
114	SUPERVISORS/CONFIDENTIAL	62,796	69,263	77,999	90,736
130	ADDITIONAL WAGES	55,283	30,905	32,000	32,000
151	STUDENT LABOR	2,219	-	-	-
100	Salaries	1,824,967	1,868,937	2,100,846	2,249,780
210	PUB EMPLOY RETIREMENT SYS	381,513	385,466	507,691	550,897
220	FICA/MEDICARE	139,092	142,189	159,981	169,660
221	PMFLI	-	-	6,558	8,871
231	WORKERS' COMPENSATION	31,155	43,067	50,941	38,811
240	CONTRACTUAL EMPLOYEE BNFTS	778,370	838,896	764,755	1,005,672

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
200	Payroll Costs	1,330,130	1,409,619	1,489,926	1,773,911
301	SUBSTITUTE SERVICES	-	11,730	50,000	50,000
310	INSTRUC CONSULT/PROF	-	65,433	-	-
320	PROPERTY SERVICES	1,889,128	2,065,214	1,831,000	2,066,000
340	TRAVEL	1,246	2,035	1,500	1,500
350	COMMUNICATION	5,149	6,756	4,200	4,200
380	NON-INSTRCT PROFITECH SRV	186,941	150,747	120,000	160,000
300	Purchased Services	2,082,464	2,301,915	2,006,700	2,281,700
410	SUPPLIES	412,252	473,258	327,540	458,540
460	NON-CONSUMABLE ITEMS	11,554	11,452	22,500	20,000
470	COMPUTER SOFTWARE	9,653	23,689	10,000	12,000
480	COMPUTER HARDWARE	1,421	705	2,500	2,500
400	Supplies and Materials	434,880	509,104	362,540	493,040
540	EQUIPMENT	-	6,885	-	-
500	Capital Outlay	-	6,885	-	-
640	DUES AND FEES	415	2,094	1,500	1,500
650	INSURANCE AND JUDGEMENTS	426,366	439,158	485,000	664,649
600	Other Objects	426,781	441,252	486,500	666,149
	Function Total	6,099,222	6,537,711	6,446,512	7,464,581
2546	SECURITY SERVICES				
320	PROPERTY SERVICES	26,754	13,845	30,000	30,000
300	Purchased Services	26,754	13,845	30,000	30,000
410	SUPPLIES	-	43	-	-
460	NON-CONSUMABLE ITEMS	71,862	181,256	50,000	60,000
400	Supplies and Materials	71,862	181,299	50,000	60,000
	Function Total	98,616	195,144	80,000	90,000
2550	STUDENT TRANSPORTATION				
112	CLASSIFIED SALARIES	47,603	46,063	27,796	54,399
130	ADDITIONAL WAGES	1,626	-	-	-
100	Salaries	49,230	46,063	27,796	54,399
210	PUB EMPLOY RETIREMENT SYS	10,697	10,004	6,821	13,513
220	FICA/MEDICARE	3,281	3,317	2,126	4,162
221	PMFLI	-	-	111	218
231	WORKERS' COMPENSATION	167	162	513	952
240	CONTRACTUAL EMPLOYEE BNFTS	19,341	18,124	17,010	21,638
200	Payroll Costs	33,486	31,607	26,581	40,482
330	STDNT TRANSPORT SERVICES	2,351,948	3,498,037	3,088,095	5,347,775
340	TRAVEL	-	-	500	-
300	Purchased Services	2,351,948	3,498,037	3,088,595	5,347,775
410	SUPPLIES	153	-	500	-
400	Supplies and Materials	153	-	500	-
	Function Total	2,434,817	3,575,707	3,143,472	5,442,656

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
2570	INTERNAL SERVICES				
320	PROPERTY SERVICES	12,971	12,774	17,500	17,500
350	COMMUNICATION	16,181	1,484	30,000	30,000
380	NON-INSTRCT PROFITECH SRV	11,988	16,923	14,000	15,000
300	Purchased Services	41,140	31,181	61,500	62,500
410	SUPPLIES	14,037	9,615	29,000	21,000
460	NON-CONSUMABLE ITEMS	665	-	2,000	2,000
470	COMPUTER SOFTWARE	17,420	17,574	15,000	17,500
480	COMPUTER HARDWARE	2,715	-	3,000	3,000
400	Supplies and Materials	34,838	27,189	49,000	43,500
640	DUES AND FEES	853	779	1,600	1,500
600	Other Objects	853	779	1,600	1,500
	Function Total	76,831	59,149	112,100	107,500
2630	COMMUNICATIONS				
114	SUPERVISORS/CONFIDENTIAL	97,880	100,898	108,618	108,657
100	Salaries	97,880	100,898	108,618	108,657
210	PUB EMPLOY RETIREMENT SYS	21,733	21,915	26,655	26,990
220	FICA/MEDICARE	7,400	7,606	8,309	8,312
221	PMFLI	-	-	434	435
231	WORKERS' COMPENSATION	320	334	967	1,901
240	CONTRACTUAL EMPLOYEE BNFTS	19,255	19,897	17,000	21,724
200	Payroll Costs	48,708	49,752	53,365	59,362
310	INSTRUC CONSULT/PROF	200	-	250	250
340	TRAVEL	-	115	500	500
350	COMMUNICATION	15,815	15,895	23,000	26,000
380	NON-INSTRCT PROFITECH SRV	22,182	8,583	30,000	48,000
300	Purchased Services	38,197	24,593	53,750	74,750
410	SUPPLIES	1,667	1,741	1,200	1,200
440	PERIODICALS	202	-	500	500
460	EQUIPMENT	-	599	-	-
470	COMPUTER SOFTWARE	17,845	21,600	21,600	600
480	COMPUTER HARDWARE	263	-	1,000	1,000
400	Supplies and Materials	19,977	23,940	24,300	3,300
640	DUES AND FEES	-	85	300	300
600	Other Objects	-	85	300	300
	Function Total	204,763	199,268	240,333	246,369
2640	STAFF SERVICES				
113	ADMINISTRATORS	136,926	140,690	144,912	152,158
114	SUPERVISORS/CONFIDENTIAL	217,538	249,717	275,374	280,527
130	ADDITIONAL WAGES	900	2,974	-	-
100	Salaries	355,364	393,381	420,286	432,685
210	PUB EMPLOY RETIREMENT SYS	82,751	95,317	111,833	116,608
220	FICA/MEDICARE	25,877	28,681	32,152	33,100
221	PMFLI	-	-	1,681	1,731
231	WORKERS' COMPENSATION	1,176	1,323	3,758	7,572

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
240	CONTRACTUAL EMPLOYEE BNFTS	86,825	97,892	85,755	105,211
200	Payroll Costs	196,629	223,213	235,179	264,222
301	SUBSTITUTE SERVICES	-	139,918	6,500	60,000
310	INSTRUC CONSULT/PROF	1,692	2,101	3,500	4,500
340	TRAVEL	1,681	1,849	3,000	2,000
350	COMMUNICATION	3,933	3,038	3,500	3,000
380	NON-INSTRCT PROFITECH SRV	22,160	30,724	25,000	25,000
300	Purchased Services	29,466	177,630	41,500	94,500
410	SUPPLIES	3,274	3,639	4,000	6,000
460	EQUIPMENT	-	17	-	-
470	COMPUTER SOFTWARE	48,776	60,103	62,000	66,500
480	COMPUTER HARDWARE	974	1,267	2,000	2,000
400	Supplies and Materials	53,024	65,026	68,000	74,500
640	DUES AND FEES	33,053	748	20,000	20,000
600	Other Objects	33,053	748	20,000	20,000
	Function Total	667,536	859,998	784,965	885,907
2660	TECHNOLOGY SERVICES				
112	CLASSIFIED SALARIES	227,891	227,289	259,688	164,848
113	ADMINISTRATORS	141,182	133,806	144,912	152,158
114	SUPERVISORS/CONFIDENTIAL	-	11,327	-	114,091
130	ADDITIONAL WAGES	3,532	5,959	-	-
151	STUDENT LABOR	11,598	11,485	-	-
100	Salaries	384,203	389,866	404,600	431,097
210	PUB EMPLOY RETIREMENT SYS	97,262	72,652	107,984	116,214
220	FICA/MEDICARE	28,424	28,460	30,952	32,979
221	PMFLI	-	-	1,618	1,724
231	WORKERS' COMPENSATION	1,264	1,269	1,595	7,544
240	CONTRACTUAL EMPLOYEE BNFTS	80,270	84,762	68,760	86,889
200	Payroll Costs	207,220	187,143	210,909	245,351
310	INSTRUC CONSULT/PROF	21,699	38,218	52,500	120,000
320	PROPERTY SERVICES	10,269	11,468	10,000	3,500
340	TRAVEL	3,528	4,480	6,000	4,500
350	COMMUNICATION	91,565	133,712	130,000	120,000
300	Purchased Services	127,062	187,878	198,500	248,000
410	SUPPLIES	2,012	1,895	5,000	2,500
460	NON-CONSUMABLE ITEMS	13,829	31,211	10,000	50,000
470	COMPUTER SOFTWARE	146,992	114,298	160,000	160,000
480	COMPUTER HARDWARE	11,721	81,098	10,000	250,000
400	Supplies and Materials	174,554	228,502	185,000	462,500
	Function Total	893,039	993,389	999,009	1,386,947
2680	TRANSLATION SERVICES				
112	CLASSIFIED SALARIES	60,982	(6,335)	68,558	88,365
130	ADDITIONAL WAGES	12,120	12,976	18,500	43,500
100	Salaries	73,102	6,641	87,058	131,865
210	PUB EMPLOY RETIREMENT SYS	17,445	1,021	21,439	21,950

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
220	FICA/MEDICARE	5,331	500	6,761	6,760
221	PMFLI	-	-	274	353
231	WORKERS' COMPENSATION	252	24	293	1,546
240	CONTRACTUAL EMPLOYEE BNFTS	19,413	(1,631)	25,535	32,468
200	Payroll Costs	42,440	(86)	54,302	63,077
380	NON-INSTRCT PROF\TECH SRV	3,340	1,786	9,800	9,800
300	Purchased Services	3,340	1,786	9,800	9,800
410	SUPPLIES	-	108	-	750
400	Supplies and Materials	-	108	-	750
	Function Total	118,882	8,449	151,160	205,493
2700	SUPPLEMENTAL RETIREMENT				
116	SUPP RETIREMNT STIPEND	-	-	175,000	150,000
100	Salaries	-	-	175,000	150,000
220	FICA/MEDICARE	-	-	14,000	14,000
221	PMFLI	-	-	-	-
270	RETIREE INSURANCE	97,652	100,921	65,000	200,000
200	Payroll Costs	97,652	100,921	79,000	214,000
	Function Total	97,652	100,921	254,000	364,000
3500	CARE OF CHILDREN SERVICES				
112	CLASSIFIED SALARIES	118,798	91,434	99,861	100,533
130	ADDITIONAL WAGES	308	105	-	-
100	Salaries	119,106	91,539	99,861	100,533
210	PUB EMPLOY RETIREMENT SYS	27,710	20,828	24,506	24,972
220	FICA/MEDICARE	9,073	6,918	7,639	7,691
221	PMFLI	-	-	399	402
231	WORKERS' COMPENSATION	421	332	244	1,759
240	CONTRACTUAL EMPLOYEE BNFTS	25,842	27,021	53,930	64,815
200	Payroll Costs	63,046	55,099	86,718	99,639
301	SUBSTITUTE SERVICES	8,785	6,935	5,233	-
300	Purchased Services	8,785	6,935	5,233	-
410	SUPPLIES	10,107	8,851	13,000	10,000
400	Supplies and Materials	10,107	8,851	13,000	10,000
	Function Total	201,044	162,424	204,812	210,172
5200	TRANSFER OF FUNDS				
710	TRANSFER TO ASSET RESERVE	500,000	1,500,000	500,000	500,000
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000
700	Transfers	750,000	1,750,000	750,000	750,000
	Function Total	750,000	1,750,000	750,000	750,000
6110	CONTINGENCY				
810	PLANNED RESERVE	-	-	500,000	500,000

McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
BUDGET ESTIMATES - EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
800	Other Uses of Funds	-	-	500,000	500,000
	Function Total	-	-	500,000	500,000
7770	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	9,593,105	10,335,129	6,500,000	7,000,000
800	Other Uses of Funds	9,593,105	10,335,129	6,500,000	7,000,000
	Function Total	9,593,105	10,335,129	6,500,000	7,000,000
	Fund Total	84,197,035	88,116,456	92,452,575	100,004,069



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

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

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

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
2540	OPERATION AND MAINTENANCE				
320	PROPERTY SERVICES	40,975	142,757	400,000	400,000
380	NON-INST PROF\TECH SRV	-	111,609	-	-
300	Purchased Services	40,975	254,366	400,000	400,000
460	NON-CONSUMABLE EQUIPMENT	47,464	-	70,000	70,000
400	Supplies and Materials	47,464	-	70,000	70,000
540	DEPRECIABLE EQUIPMENT	7,222	88,199	100,000	100,000
500	Capital Outlay	7,222	88,199	100,000	100,000
	Function Total	95,661	342,565	570,000	570,000
4120	SITE ACQUISTION & DEVELOPMENT				
380	NON-INST PROF\TECH SRV	-	-	27,500	27,500
390	OTHER PROF TECHNICAL SERVICES	-	-	100,000	100,000
300	Purchased Services	-	-	127,500	127,500
410	SUPPLIES	-	-	2,500	2,500
400	Supplies and Materials	-	-	2,500	2,500
670	TAXES AND LICENSES	17,653	18,080	20,000	20,000
600	Other Expenses	17,653	18,080	20,000	20,000
	Function Total	17,653	18,080	150,000	150,000
4150	BUILDING ACQUISITION & IMPROVEMENT				
320	PROPERTY SERVICES	304,037	(250)	350,000	350,000
380	NON-INST PROF\TECH SRV	55,413	-	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	14,525	7,700	50,000	50,000
300	Purchased Services	373,974	7,450	425,000	425,000
460	NON-CONSUMABLE ITEMS	3,777	-	-	-
400	Supplies and Materials	3,777	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	-	1,764,580	1,250,000	1,000,000
530	OTHER IMPROVEMENTS	21,966	-	210,334	210,000
540	DEPRECIABLE EQUIPMENT	-	55,962	-	-
550	DEPRECIABLE TECHNOLOGY EQUIP	184,798	-	367,740	370,000
500	Capital Outlay	206,765	1,820,542	1,828,074	1,580,000
	Function Total	584,516	1,827,992	2,253,074	2,005,000
7770	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	1,996,583	1,448,228	-	-
800	Reserves	1,996,583	1,448,228	-	-
	Function Total	1,996,583	1,448,228	-	-
	TOTAL EXPENDITURES	2,694,413	3,636,865	2,973,074	2,725,000

Construction Excise Tax Fund (202)

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

The District currently collects \$1.56 per square feet for residential structures and \$0.78 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue.

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

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

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

Textbook and Technology Reserve (203)

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

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

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

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

Insurance Reserve Fund (205)

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

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

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

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

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
200	Payroll Costs	3,306	-	25,000	25,000
	Function Total	3,306	-	25,000	25,000
7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	307,330	233,623	-	-
800	Reserves	307,330	233,623	-	-
	Function Total	307,330	233,623	-	-
	TOTAL EXPENDITURES	423,315	332,588	389,225	534,970

Student Body Fund (208)

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

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

		ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
Acct	Account Title	2021-22	2022-23	2023-24	Proposed
REVENUE BUDGET					
R1700	EXTRA CURRICULAR ACTIVITE:	976,478	1,143,527	1,250,000	1,250,000
1000	Local Revenue	976,478	1,143,527	1,250,000	1,250,000
R5400	BEG FUND BALANCE	442,441	574,673	385,000	400,000
5000	Other Revenue	442,441	574,673	385,000	400,000
TOTAL RESOURCES		1,418,919	1,718,200	1,635,000	1,650,000

EXPENDITURE BUDGET

1122	MIDDLE SCHOOL EXTRA CURRICULAR				
410	SUPPLIES	133,347	161,322	500,000	500,000
400	Supplies and Materials	133,347	161,322	500,000	500,000
	Function Total	133,347	161,322	500,000	500,000
1132	HIGH SCHOOL EXTRA CURRICULAR				
410	SUPPLIES	710,899	926,322	1,135,000	1,150,000
400	Supplies and Materials	710,899	926,322	1,135,000	1,150,000
	Function Total	710,899	926,322	1,135,000	1,150,000
7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	574,673	630,556	-	-
800	Total Reserves	574,673	630,556	-	-
	Function Total	574,673	630,556	-	-
TOTAL EXPENDITURES		1,418,919	1,718,200	1,635,000	1,650,000

GRANTS FUND (210)

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

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

- **Title IA Improving Basic Programs** - ensures that all children have significant opportunity to receive a fair, equitable, and high-quality education, and strives to close educational achievement gaps. For the 2023-24 school year, all district elementary schools, except Memorial, qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These funds are available to pay for staffing to provide remediation in the areas of math and reading.
- **Title IC Migrant Education** – provides funding to ensure that migrant children fully benefit from the same free public education provided to other children.
- **Title IIA Supporting Effective Instruction** - funds professional development, strong teacher leadership, transformative school leadership, induction/mentorship, and meaningful evaluation and support.
- **Title III Language Instruction for Limited English Proficient and Immigrant Students** – provides funds to improve the education of English learners and immigrant children.
- **IDEA (Individuals with Disabilities Education Act)** – funds the excess costs associated with providing special education and related services to children with disabilities.
- **McKinney-Vento Homeless grant** – This is a three year competitive grant, to support students who are homeless or at risk of being homeless.
- **Elementary and Secondary School Emergency Relief funds (ESSER Funds)** have been granted to the District to aid in funding additional expenses related to the effects of the COVID-19 pandemic. These include, but are not limited to, addressing health and safety, facility needs, technology needs, addressing learning loss and the social and emotional well-being of students. The first grant (ESSER I) was awarded in June 2020 in the amount of \$1.1 million. ESSER II was awarded in the amount of \$4.19 million with a term date of September 30, 2023. ESSER III was awarded in the amount of \$9.4 million with a term date of September 30, 2024.

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

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

In the 2017-19 biennium the state partially funded this initiative by dispersing \$170 million to the High School Success program. The Student Success Act of 2019 allocated an additional \$133 million to fully fund this initiative at the level of \$800 per student.

- **Student Investment Account (SIA).** The 2019 Oregon Legislature passed the Student Success Act that, when fully implemented, is expected to invest \$1 billion state-wide in Oregon education every year. The McMinnville School District was initially allocated \$5.5 million for the 2020-21 school year prior to the pandemic. The District went through an extensive process involving the community and staff in developing a plan that was adopted in Spring 2020. This budget invests \$6.5 million towards most of the investments identified in the original plan.
- **Early Literacy Success.** The 2023 Oregon Legislature passed the Early Literacy Success Initiative through HB 3198, which is the largest literacy investment in the State in two decades. This initiative allocated \$90 million for the 2023-25 biennium with a required 25% match of funding (from any fund source). It seeks to use evidence-based practices in early learning to improve 3rd-grade reading outcomes. This work aligns with our integrated plan and strategic plan to support professional development, instructional coaching, evidence-aligned literacy strategies, and resources to support student literacy development through core instruction, intervention, high-dose tutoring, and additional opportunities to extend learning.

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

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

McMINNVILLE SCHOOL DISTRICT
210 - GRANT FUNDS
BUDGET ESTIMATES - REVENUE

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

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

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

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

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

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
310	INSTRUC CONSULT/PROF	32,924	1,193	170,000	30,000
340	TRAVEL	25,872	22,574	20,000	20,000
300	Purchased Services	58,796	23,767	190,000	50,000
410	SUPPLIES	66,039	59,602	110,000	205,000
420	TEXTBOOKS	180,754	200,735	-	-
460	EQUIPMENT	272,649	1,825	77,000	113,000
470	COMPUTER SOFTWARE	1,700	-	-	-
480	COMPUTER HARDWARE	115,010	17,347	-	-
400	Supplies and Materials	636,151	279,509	187,000	318,000
640	DUES AND FEES	12,198	21,515	14,000	14,000
690	GRANT INDIRECT CHARGES	-	-	-	-
600	Other Objects	12,198	21,515	14,000	14,000
	Function Total	2,051,941	1,968,506	1,921,227	1,624,387
1122	MIDDLE SCHOOL CO-CURRICULAR				
130	ADDITIONAL WAGES	-	-	53,472	56,150
100	Salaries	-	-	53,472	56,150
210	PUB EMPLOY RETIREMNT SYS	-	-	16,310	17,317
220	FICA/MEDICARE	-	-	4,090	4,295
221	PMFLI	-	-	22	22
231	WORKERS' COMPENSATION	-	-	192	983
200	Payroll Costs	-	-	20,614	22,617
310	INSTRUC CONSULT/PROF	-	1,200	-	-
300	Purchased Services	-	1,200	-	-
410	SUPPLIES	9,260	4,427	56,600	65,000
460	NON-CONSUMABLE ITEMS	-	14,453	-	-
400	Supplies and Materials	9,260	18,880	56,600	65,000
640	DUES AND FEES	-	1,200	-	-
600	Other Objects	-	1,200	-	-
	Function Total	9,260	21,280	130,686	143,767
1131	HIGH SCHOOL INSTRUCTION				
111	LICENSED SALARIES	640,714	947,427	670,220	796,728
112	CLASSIFIED SALARIES	-	66,000	-	-
130	ADDITIONAL WAGES	34,630	2,575	-	10,000
100	Salaries	675,344	1,016,002	670,220	806,728
210	PUB EMPLOY RETIREMNT SYS	193,705	282,120	204,685	245,711
220	FICA/MEDICARE	50,902	77,554	51,272	60,950
221	PMFLI	-	-	2,418	3,187
231	WORKERS' COMPENSATION	2,475	5,380	2,325	13,943
240	CONTRACTUAL EMPLOYEE BNFTS	137,877	166,549	182,520	188,173

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
200	Payroll Costs	384,959	531,603	443,220	511,963
301	SUBSTITUTE SERVICES	2,186	15,191	6,500	6,500
310	INSTRUC CONSULT/PROF	14,209	102,922	116,007	26,626
320	PROPERTY SERVICES	73	-	-	-
330	STDNT TRANSPORTATION SERVICES	-	443	2,000	2,000
340	TRAVEL	14,515	13,067	12,800	12,000
371	TUITN PMTS\OT DIST IN ST	2,000	-	-	-
374	OTHER TUITION PAYMENTS	6,475	9,000	-	-
300	Purchased Services	39,457	140,623	137,307	47,126
410	SUPPLIES	158,040	134,252	846,200	303,432
420	TEXTBOOKS	286,577	228,272	25,000	40,000
460	EQUIPMENT	55,306	21,088	7,000	7,000
480	COMPUTER HARDWARE	163,094	32,148	-	-
400	Supplies and Materials	663,017	415,760	878,200	350,432
640	DUES AND FEES	6,099	9,957	21,000	10,000
651	PROP AND LIAB INS	-	450	450	450
690	GRANT INDIRECT CHARGES	-	-	-	4,350
600	Other Objects	6,099	10,407	21,450	14,800
	Function Total	1,768,876	2,114,394	2,150,397	1,731,049
1132	HIGH SCHOOL EXTRACURRICULAR				
410	SUPPLIES	-	-	2,420	2,400
400	Supplies and Materials	-	-	2,420	2,400
	Function Total	-	-	2,420	2,400
1140	PRE-K PROGRAMS				
112	CLASSIFIED SALARIES	95,091	97,585	109,652	112,037
130	ADDITIONAL WAGES	96	8,736	-	-
100	Salaries	95,187	106,321	109,652	112,037
210	PUB EMPLOY RETIREMNT SYS	17,319	20,782	26,910	27,830
220	FICA/MEDICARE	7,264	7,911	8,388	8,571
221	PMFLI	-	-	438	448
231	WORKERS' COMPENSATION	331	378	420	1,961
240	CONTRACTUAL EMPLOYEE BNFTS	38,784	37,737	58,460	60,792
200	Payroll Costs	63,699	66,808	94,616	99,602
410	SUPPLIES	16,267	-	25,000	20,000
460	EQUIPMENT	10,825	-	-	-
480	COMPUTER HARDWARE	12,828	-	-	-
400	Supplies and Materials	39,920	-	25,000	20,000
	Function Total	198,806	173,129	229,268	231,639

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
1220	SPECIAL EDUCATION CLASSROOMS				
111	LICENSED SALARIES	103,303	124,937	136,124	159,025
112	CLASSIFIED SALARIES	141,426	68,796	103,231	53,635
130	ADDITIONAL WAGES	25	-	-	-
100	Salaries	244,754	193,733	239,355	212,660
210	PUB EMPLOY RETIREMNT SYS	46,660	47,945	68,906	62,366
220	FICA/MEDICARE	18,440	14,768	18,310	16,269
221	PMFLI	-	-	326	851
231	WORKERS' COMPENSATION	846	673	898	3,722
240	CONTRACTUAL EMPLOYEE BNFTS	84,716	95,130	132,494	81,156
200	Payroll Costs	150,662	158,516	220,934	164,363
301	SUBSTITUTE SERVICES	3,165	2,717	-	-
310	INSTRUC CONSULT/PROF	25,449	42,624	107,379	100,000
300	Purchased Services	28,614	45,341	107,379	100,000
	Function Total	424,031	397,590	567,668	477,023
1225	SPEC ED - OUT OF DISTRICT PROGRAMS				
371	TUITN PMTS\OT DIST IN ST	34,237	-	100,000	300,000
300	Purchased Services	34,237	-	100,000	300,000
	Function Total	34,237	-	100,000	300,000
1227	SPEC ED - EXTENDED YEAR PROGRAM				
130	ADDITIONAL WAGES	-	3,922	5,000	5,000
100	Salaries	-	3,922	5,000	5,000
210	PUB EMPLOY RETIREMNT SYS	-	727	1,550	1,550
220	FICA/MEDICARE	-	300	300	300
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	-	14	550	550
200	Payroll Costs	-	1,041	2,400	2,400
	Function Total	-	4,963	7,400	7,400
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER				
111	LICENSED SALARIES	41,012	74,667	179,001	185,151
112	CLASSIFIED SALARIES	162,961	162,070	311,151	315,264
121	SUBSTITUTES-LICENSED	-	516	-	-
130	ADDITIONAL WAGES	29,567	-	-	-
151	STUDENT LABOR	935	589	-	-
100	Salaries	234,474	237,842	490,152	500,415
210	PUB EMPLOY RETIREMNT SYS	44,465	46,203	105,235	119,470
220	FICA/MEDICARE	17,687	17,704	28,513	36,042
221	PMFLI	-	-	1,221	1,362

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
231	WORKERS' COMPENSATION	736	848	21,625	5,059
240	CONTRACTUAL EMPLOYEE BNFTS	93,108	78,105	184,350	209,198
200	Payroll Costs	155,995	142,860	340,944	371,131
301	LICENSED SUBS	650	1,154	25,000	25,000
310	INSTRUC CONSULT/PROF	-	22,528	-	-
300	Purchased Services	650	23,682	25,000	25,000
410	SUPPLIES	11,833	87,621	223,578	106,128
420	TEXTBOOKS	-	66,021	100,000	100,000
460	EQUIPMENT	570	23,019	-	-
470	COMPUTER SOFTWARE	27,949	10,570	-	-
480	COMPUTER HARDWARE	-	22,263	-	-
400	Supplies and Materials	40,352	209,494	323,578	206,128
690	GRANT INDIRECT CHARGES	25,288	26,973	40,100	40,100
600	Other Objects	25,288	26,973	40,100	40,100
	Function Total	456,760	640,851	1,219,774	1,142,774
1271	EXTENDED LEARNING AFTER SCHOOL				
111	LICENSED SALARIES	-	-	-	250,000
130	ADDITIONAL WAGES	422,146	450,998	179,850	-
100	Salaries	422,146	450,998	179,850	250,000
210	PUB EMPLOY RETIREMNT SYS	101,593	112,015	38,110	-
220	FICA/MEDICARE	31,771	33,576	12,660	-
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	1,425	1,568	10,470	-
240	CONTRACTUAL EMPLOYEE BNFTS	-	1,775	600	-
200	Payroll Costs	134,789	148,934	61,840	-
310	INSTRUC CONSULT/PROF	-	-	24,285	-
330	STDNT TRANSPORTATION SERVICES	733	-	-	-
300	Purchased Services	733	-	24,285	-
410	SUPPLIES	12,051	54,022	22,500	22,500
460	EQUIPMENT	7,683	-	-	-
470	COMPUTER SOFTWARE	9,000	9,000	14,175	-
480	COMPUTER HARDWARE	637	144	-	-
400	Supplies and Materials	29,371	63,166	36,675	22,500
690	GRANT INDIRECT CHARGES	13,469	19,927	53,550	-
600	Other Objects	13,469	19,927	53,550	-
	Function Total	600,507	683,026	356,200	272,500
1272	TITLE 1 PROGRAMS				
111	LICENSED SALARIES	360,459	315,948	328,683	353,261

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

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

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
300	Purchased Services	10,147	-	-	-
410	SUPPLIES	32,154	6,056	1,235	1,500
420	TEXTBOOKS	6,000	-	-	-
480	COMPUTER HARDWARE	5,277	800	-	-
400	Supplies and Materials	43,431	6,856	1,235	1,500
	Function Total	107,781	58,072	191,417	197,754
1400	SUMMER SCHOOL PROGRAMS				
130	ADDITIONAL WAGES	275,084	293,515	399,905	887,274
151	STUDENT LABOR	52,150	33,128	12,000	28,000
100	Salaries	327,234	326,643	411,905	915,274
210	PUB EMPLOY RETIREMNT SYS	64,039	63,906	114,439	258,900
220	FICA/MEDICARE	24,985	24,975	32,647	74,100
221	PMFLI	-	-	10	10
231	WORKERS' COMPENSATION	1,277	1,176	2,608	5,900
200	Payroll Costs	90,302	90,057	149,704	338,910
301	SUBSTITUTE SERVICES	318	154	-	-
310	INSTRUC CONSULT/PROF	28,057	105,322	-	-
330	STDNT TRANSPORTATION SERVICES	142,893	-	50,000	116,700
340	TRAVEL	95	34	-	-
350	COMMUNICATION	17,542	15,617	-	-
380	NON-INST PROF/TECH SRV	-	40,800	-	-
300	Purchased Services	188,905	161,927	50,000	116,700
410	SUPPLIES	379,618	100,414	57,384	121,079
420	TEXTBOOKS	235,799	-	-	-
460	EQUIPMENT	14,041	13,199	20,000	46,700
470	COMPUTER SOFTWARE	139	15,390	-	-
480	COMPUTER HARDWARE	579	-	-	-
400	Supplies and Materials	630,176	129,003	77,384	167,779
540	Equipment	-	17,500	-	-
500	Capital Outlay	-	17,500	-	-
690	GRANT INDIRECT CHARGES	49,809	-	16,200	66,360
600	Other Objects	49,809	-	16,200	66,360
	Function Total	1,286,426	725,130	705,193	1,605,023
2110	STUDENT SUPPORT SERVICES				
111	LICENSED SALARIES	251,188	260,871	329,774	289,980
112	CLASSIFIED SALARIES	39,319	35,726	50,807	54,008
130	ADDITIONAL WAGES	53,465	50,187	43,518	34,371
151	STUDENT LABOR	1,190	-	-	-
100	Salaries	345,162	346,785	424,099	378,359

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
210	PUB EMPLOY RETIREMNT SYS	96,336	91,169	121,167	108,075
220	FICA/MEDICARE	26,133	26,424	31,108	27,609
221	PMFLI	-	-	933	1,445
231	WORKERS' COMPENSATION	1,127	1,158	1,470	6,317
240	CONTRACTUAL EMPLOYEE BNFTS	72,274	70,934	114,585	97,528
200	Payroll Costs	195,870	189,685	269,263	240,974
301	LICENSED SUBS	2,307	1,620	-	-
310	INSTRUC CONSULT/PROF	3,045	-	-	-
320	PROPERTY SERVICES	-	18,685	-	-
330	STDNT TRANSPORTATION SERVICES	2,055	-	-	-
340	TRAVEL	143	-	500	1,000
300	Purchased Services	7,551	20,305	500	1,000
410	SUPPLIES	52,032	37,506	150,535	215,602
470	COMPUTER SOFTWARE	15,472	62,265	-	-
400	Supplies and Materials	67,504	99,771	150,535	215,602
690	GRANT INDIRECT CHARGES	916	587	3,260	5,145
600	Other Objects	916	587	3,260	5,145
	Function Total	617,003	657,133	847,657	841,080
2120	GUIDANCE SERVICES				
111	LICENSED SALARIES	121,956	126,385	144,198	158,886
130	ADDITIONAL WAGES	13,974	16,341	17,500	4,000
100	Salaries	135,929	142,726	161,698	162,886
210	PUB EMPLOY RETIREMNT SYS	30,471	38,747	42,037	49,001
220	FICA/MEDICARE	10,282	10,666	11,031	12,155
221	PMFLI	-	-	576	636
231	WORKERS' COMPENSATION	426	506	510	2,781
240	CONTRACTUAL EMPLOYEE BNFTS	46,647	47,978	49,966	51,976
200	Payroll Costs	87,826	97,897	104,120	116,547
301	SUBSTITUTE SERVICES	729	1,496	3,000	1,000
310	INSTRUC CONSULT/PROF	225	8,544	8,000	2,000
330	STDNT TRANSPORTATION SERVICES	-	-	5,000	2,500
340	TRAVEL	80	7,435	5,000	4,000
350	COMMUNICATION	3,060	4,787	-	-
300	Purchased Services	4,093	22,262	21,000	9,500
410	SUPPLIES	3,491	23,054	10,000	12,000
470	COMPUTER SOFTWARE	4,334	8,028	-	-
480	COMPUTER HARDWARE	7,116	7,223	-	-
400	Supplies and Materials	14,941	38,305	10,000	12,000
	Function Total	242,790	301,189	296,818	300,934
2130	HEALTH SERVICES				
111	LICENSED SALARIES	28,379	98,949	104,292	33,929

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
112	CLASSIFIED SALARIES	36,274	60,847	-	-
130	ADDITIONAL WAGES	-	109	-	-
100	Salaries	64,653	159,905	104,292	33,929
210	PUB EMPLOY RETIREMNT SYS	15,943	41,620	31,850	10,464
220	FICA/MEDICARE	5,786	13,527	7,978	2,596
221	PMFLI	-	-	291	136
231	WORKERS' COMPENSATION	221	550	358	594
240	CONTRACTUAL EMPLOYEE BNFTS	24,134	62,020	29,179	8,674
200	Payroll Costs	46,085	117,717	69,656	22,463
310	INSTRUC CONSULT/PROF	79,374	1,640	-	-
300	Purchased Services	79,374	1,640	-	-
	Function Total	190,111	279,262	173,948	56,393
2140	PSYCHOLOGICAL SERVICES				
111	LICENSED SALARIES	260,024	351,723	451,417	390,474
130	ADDITIONAL WAGES	-	1,010	-	-
100	Salaries	260,024	352,733	451,417	390,474
210	PUB EMPLOY RETIREMNT SYS	72,079	100,035	110,767	120,422
220	FICA/MEDICARE	19,443	26,312	13,157	29,871
221	PMFLI	-	-	753	1,562
231	WORKERS' COMPENSATION	839	1,169	1,545	6,833
240	CONTRACTUAL EMPLOYEE BNFTS	72,967	98,406	125,057	108,377
200	Payroll Costs	165,327	225,923	251,279	267,065
310	INSTRUC CONSULT/PROF	68,198	64,200	-	-
300	Purchased Services	68,198	64,200	-	-
	Function Total	493,550	642,856	702,696	657,539
2150	SPEECH PATHOLOGY/AUDIOLOGY				
111	LICENSED SALARIES	70,647	74,658	117,900	93,620
112	CLASSIFIED SALARIES	39,575	40,658	69,924	88,806
121	SUBSTITUTES-LICENSED	-	625	-	-
122	SUBSTITUTES-CLASSIFIED	-	516	-	-
100	Salaries	110,222	116,458	187,824	182,426
210	PUB EMPLOY RETIREMNT SYS	29,410	30,791	53,166	50,932
220	FICA/MEDICARE	8,123	8,476	14,369	13,956
221	PMFLI	-	-	752	730
231	WORKERS' COMPENSATION	362	393	676	3,192
240	CONTRACTUAL EMPLOYEE BNFTS	38,855	39,982	72,830	75,720
200	Payroll Costs	76,750	79,642	141,793	144,530
301	SUBSTITUTE SERVICES	7,919	-	-	-
300	Purchased Services	7,919	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
410	SUPPLIES	1,266	-	-	-
400	Supplies and Materials	1,266	-	-	-
	Function Total	196,157	196,099	329,617	326,956
2190	STUDENT SERVICES DIRECTION				
113	ADMINISTRATORS	113,121	116,232	119,719	-
100	Salaries	113,121	116,232	119,719	-
210	PUB EMPLOY RETIREMNT SYS	35,369	35,834	36,562	-
220	FICA/MEDICARE	8,654	8,956	9,159	-
221	PMFLI	-	-	479	-
231	WORKERS' COMPENSATION	358	380	399	-
240	CONTRACTUAL EMPLOYEE BNFTS	19,020	19,526	21,213	-
200	Payroll Costs	63,401	64,696	67,812	-
	Function Total	176,522	180,928	187,531	-
2210	IMPROVEMENT OF INSTRUCTION SERVICES				
111	LICENSED SALARIES	377,476	869,729	485,484	745,336
112	CLASSIFIED SALARIES	6,259	99,482	46,904	47,594
113	ADMINISTRATORS	-	116,232	144,912	118,259
114	SUPERVISORS/CONFIDENTIAL	3,942	75,733	85,089	86,120
130	ADDITIONAL WAGES	20,322	10,185	23,795	23,500
100	Salaries	407,998	1,171,360	786,184	1,020,809
210	PUB EMPLOY RETIREMNT SYS	112,932	311,485	219,442	293,868
220	FICA/MEDICARE	30,688	88,564	57,244	75,216
221	PMFLI	-	-	2,774	3,713
231	WORKERS' COMPENSATION	1,313	3,884	2,971	16,845
240	CONTRACTUAL EMPLOYEE BNFTS	83,469	230,483	193,918	238,087
200	Payroll Costs	228,401	634,416	476,349	627,729
301	SUBSTITUTE SERVICES	-	1,994	27,000	27,000
310	INSTRUC CONSULT/PROF	5,739	44,210	32,000	32,000
320	PROPERTY SERVICES	-	168	-	-
330	STDNT TRANSPORTATION SERVICES	-	8,691	-	-
340	TRAVEL	-	21,798	2,500	2,500
380	NON-INST PROF\TECH SRV	55	-	-	-
300	Purchased Services	5,794	76,861	61,500	61,500
410	SUPPLIES	-	24,776	9,000	9,000
460	EQUIPMENT	1,990	2,966	3,500	-
470	COMPUTER SOFTWARE	18,920	90,248	-	-
480	COMPUTER HARDWARE	-	470	-	-
400	Supplies and Materials	20,910	118,460	12,500	9,000
690	GRANT INDIRECT CHARGES	92,505	154,361	4,860	205,880
600	Other Objects	92,505	154,361	4,860	205,880

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
	Function Total	755,608	2,155,458	1,341,393	1,924,917
2220	EDUCATIONAL MEDIA SERVICES				
410	SUPPLIES	8,549	10,068	103,545	104,545
460	EQUIPMENT	5,000	-	-	-
400	Supplies and Materials	13,549	10,068	103,545	104,545
	Function Total	13,549	10,068	103,545	104,545
2240	INSTRUCTIONAL STAFF DEVELOPMENT				
111	LICENSED SALARIES	-	16,216	28,227	1,570
130	ADDITIONAL WAGES	98,540	78,763	125,539	225,740
100	Salaries	98,540	94,979	153,766	227,310
210	PUB EMPLOY RETIREMNT SYS	24,742	26,431	26,590	26,590
220	FICA/MEDICARE	7,476	7,173	11,430	11,430
221	PMFLI	-	-	831	831
231	WORKERS' COMPENSATION	323	395	178	178
200	Payroll Costs	32,541	33,999	39,029	39,029
301	SUBSTITUTE SERVICES	14,671	23,515	20,000	25,000
310	INSTRUC CONSULT/PROF	186,312	105,224	286,500	507,500
340	TRAVEL	6,722	50,173	14,371	16,300
300	Purchased Services	207,704	178,912	320,871	548,800
410	SUPPLIES	17,160	50,076	202,222	258,491
480	COMPUTER HARDWARE	-	-	15,000	20,000
400	Supplies and Materials	17,160	50,076	217,222	278,491
690	GRANT INDIRECT CHARGES	-	-	8,300	11,000
600	Other Objects	-	-	8,300	11,000
	Function Total	355,946	357,966	739,188	1,104,630
2410	OFFICE OF PRINCIPAL SERVICES				
112	CLASSIFIED SALARIES	91,787	143,549	157,336	160,028
113	ADMINISTRATORS	313,812	293,236	210,378	128,108
130	ADDITIONAL WAGES	2,388	2,459	-	-
100	Salaries	407,987	439,244	367,714	288,137
210	PUB EMPLOY RETIREMNT SYS	116,193	116,962	102,843	79,260
220	FICA/MEDICARE	31,174	33,236	28,122	22,042
221	PMFLI	-	-	1,600	1,153
231	WORKERS' COMPENSATION	1,314	1,485	1,494	5,042
240	CONTRACTUAL EMPLOYEE BNFTS	98,424	121,653	131,642	114,981
200	Payroll Costs	247,105	273,337	265,701	222,478
301	LICENSED SUB SERVICES	-	249	-	-
310	INSTRUC CONSULT/PROF	-	1,400	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

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

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
470	COMPUTER SOFTWARE	-	150,934	-	-
400	Supplies and Materials	-	150,934	-	-
	Function Total	-	150,934	-	-
2610	CENTRAL SUPPORT SERVICES				
301	SUBSTITUTE SERVICES	486	-	-	-
380	NON-INST PROF\TECH SRV	1,333	1,122	-	-
300	Purchased Services	1,819	1,122	-	-
	Function Total	1,819	1,122	-	-
2640	STAFF SERVICES				
111	LICENSED SALARIES	-	266,544	-	-
112	CLASSIFIED SALARIES	-	223,393	-	-
113	ADMINISTRATORS	-	46,000	-	-
114	SUPERVISORS/CONFIDENTIAL	-	80,500	-	9,340
130	ADDITIONAL WAGES	1,516	5,416	-	125,000
100	Salaries	1,516	621,853	-	134,340
210	PUB EMPLOY RETIREMNT SYS	451	152,483	-	2,320
220	FICA/MEDICARE	115	47,681	-	714
221	PMFLI	-	-	-	37
231	WORKERS' COMPENSATION	5	3,091	-	163
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	3,233
250	TUITION REIMBURSEMENT	-	-	-	325,000
200	Payroll Costs	571	203,255	-	331,468
310	INSTRUC CONSULT/PROF	-	1,000	-	90,000
350	COMMUNICATION	-	1,900	-	-
300	Purchased Services	-	2,900	-	90,000
410	SUPPLIES	525	24,065	11,000	15,692
400	Supplies and Materials	525	24,065	11,000	15,692
640	DUES AND FEES	-	26,191	-	-
690	GRANT INDIRECT CHARGES	-	-	-	29,500
600	Other Objects	-	26,191	-	29,500
	Function Total	2,611	878,264	11,000	601,000
2660	TECHNOLOGY SERVICES				
310	INSTRUC CONSULT/PROF	-	53,966	-	-
300	Purchased Services	-	53,966	-	-
470	COMPUTER SOFTWARE	126,112	909	-	-
480	COMPUTER HARDWARE	80,136	94,545	-	72,000
400	Supplies and Materials	206,248	95,454	-	72,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
	Function Total	206,248	149,420	-	72,000
3300	COMMUNITY SERVICES				
111	LICENSED SALARIES	14,055	15,393	18,551	19,465
112	CLASSIFIED SALARIES	-	-	10,000	10,000
130	ADDITIONAL WAGES	1,819	6,215	60,000	60,000
100	Salaries	15,874	21,608	88,551	89,465
210	PUB EMPLOY RETIREMNT SYS	3,817	5,064	7,611	7,919
220	FICA/MEDICARE	1,176	1,529	1,154	1,224
221	PMFLI	-	-	34	38
231	WORKERS' COMPENSATION	50	66	532	666
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	14	2,170
200	Payroll Costs	5,043	6,659	9,345	12,017
310	INSTRUC CONSULT/PROF	-	4,969	4,600	4,600
320	REPAIRS AND MAINTENANCE	3,004	-	-	-
330	STDNT TRANSPORTATION SERVICES	-	400	-	-
340	TRAVEL	-	4,299	-	-
350	COMMUNICATION	-	350	-	-
300	Purchased Services	3,004	10,018	4,600	4,600
410	SUPPLIES	14,938	31,310	107,900	102,900
460	EQUIPMENT	689	1,143	-	-
470	COMPUTER SOFTWARE	1,825	-	-	-
400	Supplies and Materials	17,452	32,453	107,900	102,900
	Function Total	41,373	70,738	210,396	208,981
3500	CHILD CARE SERVICES				
112	CLASSIFIED SALARIES	54,504	48,019	-	-
100	Salaries	54,504	48,019	-	-
210	PUB EMPLOY RETIREMNT SYS	10,112	10,430	-	-
220	FICA/MEDICARE	4,155	3,624	-	-
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	201	180	-	-
230	CONTRACTUAL EMPLOYEE BNFTS	46,492	42,682	-	-
200	Payroll Costs	60,959	56,916	-	-
310	INSTRUC CONSULT/PROF	-	-	18,000	18,000
340	TRAVEL	-	-	6,500	6,500
350	COMMUNICATION	-	-	4,500	4,500
300	Purchased Services	-	-	29,000	29,000
410	SUPPLIES	-	-	6,500	6,500
460	EQUIPMENT	-	-	2,500	2,500
400	Supplies and Materials	-	-	9,000	9,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	(AUDITED)		BUDGET	2024-25
		2021-22	2022-23	2023-24	Proposed
	Function Total	115,463	104,935	38,000	38,000
4150	BUILDING ACQUISITION & IMPROVEMENTS				
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	233,500	242,500
540	EQUIPMENT	-	-	-	-
500	Capital Outlay	-	-	233,500	242,500
	Function Total	-	-	233,500	242,500
7000	UNAPPROP ENDING FUND				
820	RESERVED FOR NEXT YEAR	365,988	431,420	-	-
800	Other Uses of Funds	365,988	431,420	-	-
	Function Total	365,988	431,420	-	-
	Fund Total	16,522,663	19,860,499	17,977,100	19,236,244

Nutrition Services (298)

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

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



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

Community Eligibility Provision

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

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

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

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

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

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

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

Meals Served	Breakfast	Lunch	Dinner	Total
2013-14	225,762	507,543	101,525	834,830
2014-15	338,964	669,075	80,845	1,088,884
2015-16	427,859	736,361	80,016	1,244,236
2016-17	462,984	716,278	84,463	1,263,725
2017-18	454,728	676,871	70,629	1,202,228
2018-19	404,722	519,174	73,264	997,160
2019-20	636,626	686,002	90,280	1,412,908
2020-21	189,823	189,861	174,080	533,764
2021-22	302,047	414,414	42,015	758,476
2022-23	304,542	463,671	49,324	817,537

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - REVENUE

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

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
3100	NUTRITION SERVICES				
112	CLASSIFIED SALARIES	773,050	767,279	840,294	1,065,548
114	SUPERVISORS/CONFIDENTIAL	167,902	186,200	172,186	194,185
130	ADDITIONAL WAGES	33,521	27,454	32,500	32,500
151	STUDENT LABOR	9,995	17,962	10,000	30,000
100	Salaries	984,468	998,895	1,054,980	1,322,233
210	PUB EMPLOY RETIREMNT SYS	209,309	206,239	248,463	304,200
220	FICA/MEDICARE	71,887	73,484	77,455	96,370
221	PMFLI	-	-	4,050	5,050
231	WORKERS' COMPENSATION	13,273	17,413	15,000	22,100
240	CONTRACTUAL EMPLOYEE BENEFITS	459,948	446,991	603,891	710,800
200	Payroll Costs	754,418	744,127	948,859	1,138,520
301	SUBSTITUTE SERVICES	-	77	-	-
310	INSTRUC CONSULT/PROF	1,623	7,983	8,000	10,000
320	PROPERTY SERVICES	41,208	58,296	68,000	104,000
340	TRAVEL	3,017	3,403	7,000	7,000
350	COMMUNICATION	2,671	2,495	10,500	10,500
300	Purchased Services	48,520	72,254	93,500	131,500
410	SUPPLIES	204,857	289,411	476,200	548,000
450	FOOD	875,713	1,019,094	1,090,000	1,554,000
455	COMMODITIES	224,365	278,001	180,463	219,427
460	NON-CONSUMABLE ITEMS	11,143	22,193	100,000	100,000
470	COMPUTER SOFTWARE	1,897	1,799	25,000	25,000
480	COMPUTER HARDWARE	892	2,921	25,000	100,000
400	Supplies and Materials	1,318,867	1,613,419	1,896,663	2,546,427
540	EQUIPMENT	21,890	228,299	300,000	544,633
500	Capital Outlay	21,890	228,299	300,000	544,633
640	DUES AND FEES	20,506	23,324	25,000	30,000
600	Other Objects	20,506	23,324	25,000	30,000
	Function Total	3,148,669	3,680,318	4,319,002	5,713,313
3199	SUMMER NUTRITION PROGRAM				
130	ADDITIONAL WAGES	16,642	16,896	-	-
100	Salaries	16,642	16,896	-	-
210	PUB EMPLOY RETIREMNT SYS	3,122	3,774	-	-
220	FICA/MEDICARE	1,243	1,269	-	-
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	243	342	-	-
200	Payroll Costs	4,608	5,386	-	-

McMINNVILLE SCHOOL DISTRICT
298 - NUTRITION SERVICES
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
320	PROPERTY SERVICES	-	-	1,000	1,000
340	TRAVEL	-	-	750	750
300	Purchased Services	-	-	1,750	1,750
410	SUPPLIES	192	1,209	2,250	6,350
450	FOOD	19,925	18,534	25,000	50,000
455	COMMODITIES	717	24,841	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500
400	Supplies and Materials	20,834	44,584	28,250	57,350
	Function Total	42,084	66,866	30,000	59,100
3200	OTHER ENTERPRISE SERVICES				
130	ADDITIONAL WAGES	14,186	4,823	-	-
100	Salaries	14,186	4,823	-	-
210	PUB EMPLOY RETIREMNT SYS	3,646	1,198	-	-
220	FICA/MEDICARE	1,043	361	-	-
221	PMFLI	-	-	-	-
231	WORKERS' COMPENSATION	46	16	-	-
200	Payroll Costs	4,736	1,575	-	-
340	TRAVEL	657	85	-	-
300	Purchased Services	657	85	-	-
410	SUPPLIES	67	70	-	-
480	COMPUTER HARDWARE	-	1,568	-	-
400	Supplies and Materials	67	1,638	-	-
	Function Total	19,645	8,121	-	-
7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	1,132,562	1,043,151	-	-
800	Other Uses of Funds	1,132,562	1,043,151	-	-
	Function Total	1,132,562	1,043,151	-	-
	Fund Total	4,342,960	4,798,455	4,349,002	5,772,413

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$16 million. The table below represents the total pension bond indebtedness as of June 30, 2024 and debt service payments for the 2024-25 fiscal year.

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

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
Total	\$ 12,225,000	\$ 1,593,624	\$13,818,624

Estimated Savings from issuing PERS Bonds:



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

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

		ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
Acct	Account Title	2021-22	2022-23	2023-24	Proposed
REVENUE BUDGET					
R1510	INTEREST ON INVESTMENT	12,253	69,863	15,000	45,000
R1970	SERVICES PROVIDED OTHER FUNDS	3,280,161	3,439,045	3,596,300	3,747,283
	Local Revenue	3,292,414	3,508,908	3,611,300	3,792,283
R5400	BEG FUND BALANCE	498,864	502,914	200,000	200,000
	Other Revenue	498,864	502,914	200,000	200,000
	Fund Total	3,791,278	4,011,822	3,811,300	3,992,283
EXPENDITURE BUDGET					
5110	LONG TERM DEBT SERVICE				
610	BOND PRINCIPAL				
	Issue date 10/31/2002	1,215,000	1,370,000	1,535,000	1,720,000
	Issue date 02/19/2004	985,000	1,110,000	1,245,000	1,395,000
	Total Bond Principal	2,200,000	2,480,000	2,780,000	3,115,000
620	BOND INTEREST				
	Issue date 10/31/2002	601,613	535,031	459,818	374,625
	Issue date 02/19/2004	486,751	432,842	371,482	302,658
	Total Bond Interest	1,088,364	967,873	831,300	677,283
	Function Total	3,288,364	3,447,873	3,611,300	3,792,283
7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	502,914	563,949	200,000	200,000
800	Other Uses of Funds	502,914	563,949	200,000	200,000
	Function Total	502,914	563,949	200,000	200,000
	Fund Total	3,791,278	4,011,822	3,811,300	3,992,283

Debt Service Fund (310)

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

As of June 30, 2024, outstanding general obligation (GO) bonds will total \$94,450,000. GO bonds represent 12% of the district's legal debt limit of \$787.6 million.

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

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

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

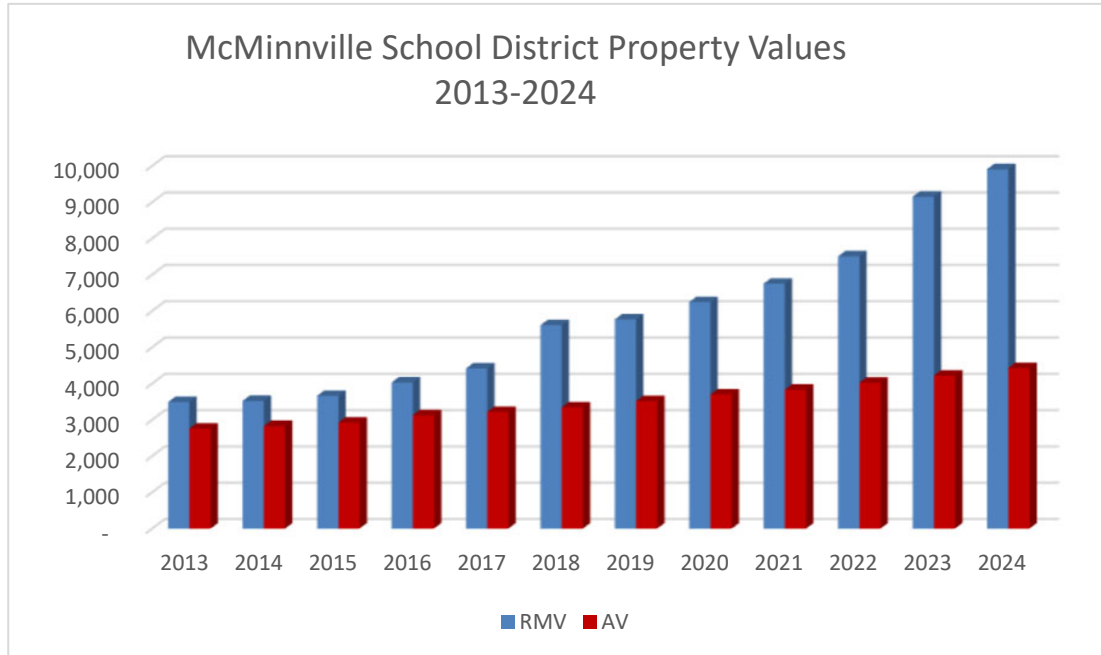
Current General Obligation Debt Capacity:

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

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

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

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



Year	Real Market Value	Growth Rate	Assessed Value	Growth Rate	Bond Debt Levy	Bond Levy Rate
2012-13	3,488,131,424	-1.67%	2,758,766,493	2.67%	7,800,000	\$ 2.83
2013-14	3,518,402,639	0.87%	2,825,967,489	2.44%	7,700,000	\$ 2.72
2014-15	3,658,832,392	3.99%	2,919,096,264	3.30%	8,150,000	\$ 2.79
2015-16	4,026,645,831	10.05%	3,125,215,903	7.06%	8,500,000	\$ 2.72
2016-17	4,413,034,916	9.60%	3,213,672,561	2.83%	8,800,000	\$ 2.74
2017-18	5,604,828,529	27.01%	3,340,402,939	3.94%	8,700,000	\$ 2.60
2018-19	5,764,553,363	2.85%	3,511,134,037	5.11%	9,100,000	\$ 2.59
2019-20	6,244,712,129	8.33%	3,694,499,464	5.22%	9,600,000	\$ 2.60
2020-21	6,753,005,664	8.14%	3,826,948,768	3.59%	9,900,000	\$ 2.59
2021-22	7,505,548,152	11.14%	4,019,973,801	5.04%	10,300,000	\$ 2.56
2022-23	9,147,726,695	21.88%	4,214,180,897	4.83%	10,570,000	\$ 2.51
2023-24	9,906,832,439	8.30%	4,426,366,389	5.04%	10,787,000	\$ 2.44

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

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

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

Capital Projects Fund (400)

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

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

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

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

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



NOTICE OF BOND ELECTION

MCMINNVILLE SCHOOL DISTRICT NO. 40 YAMHILL COUNTY, OREGON

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

CAPTION:

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

QUESTION:

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

SUMMARY:

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

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
R1510	INTEREST ON INVESTMENT	21,601	112,589	-	-
R1990	MISCELLANEOUS	-	-	110,000	-
R1992	E-RATE	-	108,831	-	110,000
1000	Local Revenues	21,601	221,420	110,000	110,000
R5400	BEG FUND BALANCE	3,759,999	2,212,686	-	-
5000	Other Sources	3,759,999	2,212,686	-	-
	TOTAL RESOURCES	3,781,600	2,434,106	110,000	110,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
		2021-22	2022-23	2023-24	Proposed
4150	BUILDING ACQUISITION & IMPROVEMENT				
320	PROPERTY SERVICES	407,528	-	-	-
383	ARCHITECT/ENGINEER SERVICE	999,119	-	-	-
389	OTHER PROFESSIONAL SERVCS	1,149	-	-	-
300	Purchased Services	1,407,795	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	93,081	2,393,312	-	-
500	Capital Outlay	93,081	2,393,312	-	-
	Function Total	1,500,876	2,393,312	-	-
4180	OTHER CAPITAL ITEMS				
470	COMPUTER SOFTWARE	65,722	63,060	25,000	25,000
480	COMPUTER HARDWARE	2,315	70,584	85,000	85,000
400	Supplies and Materials	68,037	133,644	110,000	110,000
	Function Total	68,037	133,644	110,000	110,000
7770	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	2,212,687	(92,850)	-	-
800	Reserves	2,212,687	(92,850)	-	-
	Function Total	2,212,687	(92,850)	-	-
	TOTAL EXPENDITURES	3,781,600	2,434,106	110,000	110,000

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

RESOURCES	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	2024-25 Proposed	Total
Bond Par Amount	88,400,000	-	-	-	1,092,837	-	-	-	-	89,492,837
Bond Premium	13,381,979	-	-	-	-	-	-	-	-	13,381,979
Bond Interest Income	499,646	807,246	890,740	158,543	24,238	21,601	29,500	-	-	2,431,514
OSCM State Matching Grant	4,244,699	2,900,734	-	-	-	-	-	-	-	7,145,433
State Seismic Grants	-	2,026,167	-	-	-	-	2,660,000	-	-	4,686,167
Erate - Wired/Wireless Upgrade	567,722	-	34,765	-	-	-	-	-	-	602,487
Miscellaneous	10,830	2,962	18,617	2,372	-	-	-	-	-	34,781
Beginning Fund Balance	-	85,869,953	56,052,272	12,492,813	3,189,005	3,759,987	3,429,667	-	-	-
TOTAL RESOURCES	107,104,876	91,607,062	56,996,394	12,653,728	4,306,080	3,781,588	6,119,167	-	-	117,775,198

EXPENDITURES BY PROJECT	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	2024-25 Proposed	Total
McMinnville High School	7,579,463	17,071,905	42,018,588	9,417,077	257,958	-	-	-	-	76,344,991
Adams Campus	496,444	4,465,064	792	-	-	-	-	-	-	4,962,300
Buel Elementary	64,839	112,905	-	-	-	-	-	-	-	177,744
Columbus Elementary	208,486	254,762	60,022	-	-	-	-	-	-	523,270
Cook School	4,735,639	376,696	-	-	-	-	-	-	-	5,112,335
Duniway Middle School	562,740	1,646,551	581,930	-	142,741	-	-	-	-	2,933,962
Evans Street Learning Center	16,563	23,041	39,339	-	-	-	-	-	-	78,943
Grandhaven Elementary	137,936	281,944	-	-	-	-	-	-	-	419,880
Memorial Elementary	334,816	1,231,812	-	-	-	-	-	-	-	1,566,628
Newby Elementary	1,378,383	3,943,935	-	-	-	-	-	-	-	5,322,318
Patton Middle School	858,315	3,212,951	8,730	-	30,297	1,500,876	5,203,713	-	-	10,814,882
Wascher Elementary	315,977	695,828	-	-	-	-	-	-	-	1,011,805
Safety & Security	933,946	1,049,190	573,196	47,646	115,097	-	-	-	-	2,719,075
HVAC Controls Replacement	-	-	257,000	-	-	-	-	-	-	257,000
MSD Facility Dept Bldg	2,571,174	934,402	-	-	-	-	-	-	-	3,505,576
Playgrounds	32,656	28,126	720,030	-	-	-	-	-	-	780,812
Bond Issuance & Program Costs	1,007,546	225,678	243,954	-	-	-	-	-	-	1,477,178
Projects (TBD)	-	-	-	-	-	-	915,454	-	-	915,454
Total Expenditures	21,234,923	35,554,790	44,503,581	9,464,723	546,093	1,500,876	6,119,167	-	-	118,924,153
Ending Fund Balance	85,869,953	56,052,272	12,492,813	3,189,005	3,759,987	2,280,711	-	-	-	

Scholarship Fund (700)

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

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

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



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

		ACTUAL (AUDITED)		CURRENT BUDGET	2024-25 BUDGET
Acct	Account Title	2021-22	2022-23	2023-24	Proposed
REVENUE BUDGET					
R1510	INTEREST ON INVESTMENT	885	4,659	3,000	3,000
R1920	DONATIONS PRIVATE SOURCE	20,400	11,575	15,000	15,000
	Local Revenue	21,285	16,234	18,000	18,000
R5400	BEG FUND BALANCE	157,057	163,693	160,000	160,000
	Other Revenue	157,057	163,693	160,000	160,000
	Fund Total	178,343	179,928	178,000	178,000
EXPENDITURE BUDGET					
3390	OTHER COMMUNITY SERVICES				
374	OTHER TUITION PAYMENTS	14,650	21,750	58,000	58,000
300	Purchased Services	14,650	21,750	58,000	58,000
	Function Total	14,650	21,750	58,000	58,000
6000	PLANNED RESERVE (CONTINGENCY)				
810	PLANNED RESERVE	-	-	20,000	20,000
800	Other Uses of Funds	-	-	20,000	20,000
	Function Total	-	-	20,000	20,000
7000	UNAPPROP ENDING FUND BAL				
820	RESERVED FOR NEXT YEAR	163,693	158,178	100,000	100,000
800	Other Uses of Funds	163,693	158,178	100,000	100,000
	Function Total	163,693	158,178	100,000	100,000
	Fund Total	178,343	179,928	178,000	178,000



McMinnville
School District No. 40

INFORMATIONAL

BUDGET PROCESS

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

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

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

The School Board may make changes to the next school year approved budget before or after it is adopted, but no later than June 30 of current budget year. There are two limitations which

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

SUPPLEMENTAL BUDGETS

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

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

District Profile

McMinnville School District was formed around 1876, the year that the District levied a tax to build a public school house. Today the District is responsible for the education of approximately 6,400 children in six elementary schools, two middle schools and one high school.

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

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County within its boundaries. The District extends beyond the City of McMinnville's urban growth boundary and encompasses 140 square miles. The District has an estimated population of 46,037.

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

Under Oregon law, the District is subject to supervision by the State. The Oregon legislature created the State board of Education in 1951 to oversee the state's schools and community

colleges. The board sets educational policies and standards for Oregon's 197 public school districts, 17 community college districts, and 19 educational service districts. The Oregon State Board of Education is comprised of seven members appointed by the Governor and confirmed by the State Senate. The administrative functions of the State Board of Education are handled through the Oregon Department of Education, whose executive head is the Superintendent of Public Instruction. The superintendent is elected by the people of the State to a four-year term.

Oregon State Public School Funding

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

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

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

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

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

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

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

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

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

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

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

State Reserve Funds

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

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

amount deposited to the Oregon Rainy Day Fund is capped at 7.5 percent of General Fund revenues for a biennium.

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

Property Taxes

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

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

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

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

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

Property used for charitable, religious, fraternal and governmental purposes is exempt from taxation. Special assessments that provide a reduction in the taxable Real Market Value may be granted (upon application) for veterans' homesteads, farm and forest land, open space and historic buildings. The Real Market Value of specially assessed properties is often called the

“Taxable Real Market Value” or “Measure 5 Real Market Value”. The assessment roll, a listing of all taxable property, is prepared as of January 1 of each year.

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

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

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

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

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

Corporate Activity Tax

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

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

Federal Funding

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

Construction Excise Tax

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

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



McMinnville
School District No. 40

APPENDIX

ACRONYMS

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

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

GLOSSARY

Accounting System

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

Accrual Basis

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

Accrue

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

Adopted Budget

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

Ad Valorem Tax

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

Appropriation

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

Appropriation Level

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

Approved Budget

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

Assessed Value

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

Assets

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

Advancement via Individual Determination (AVID)

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

ADM

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

ADMr

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

ADMw

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

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

Balanced Budget

Projected resources equal projected requirements within each fund.

Beginning Fund Balance

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

Board of School Directors

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

Bond or Bond Issue

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

Budget

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

Budget Committee

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Officer

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

Budgetary Expenditures

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

Capital Assets

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

Classified Employees

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

Contingency

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

Contracted Services

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

County School Fund

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

Current Resources

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

Debt

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

Debt Service

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

Debt Service Fund

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

Deficit

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

Education Stability Fund

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

Elementary and Secondary Education Act (ESEA)

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

Every Student Succeeds Act (ESSA)

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

Encumbrance

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

Ending Fund Balance

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

English Language Learner

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

Enterprise Funds

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

Equalization

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

Equipment

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

Estimated Revenue

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

Expenditures

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

Extra-curricular

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

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

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

Fixed Assets

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

Function

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

Function Classification

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

FTE

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

Fund

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

Fund Balance

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

General Fund

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

General Obligation Bonds

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

Generally Accepted Accounting Principals (GAAP)

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

Grants

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

High Cost Disability Grant

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

IDEA

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

Individualized Education Program (IEP)

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

Indirect Cost

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

Instruction

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

Internal Service Fund

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

Levy (Verb)

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

Liabilities

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

Licensed Employees

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

Local Government

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

Location

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

Measure 5

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

Measure 47

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

Measure 50

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

Measure 98

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

Modified Accrual Basis

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

Non-consumable Supplies

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

Object

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

Payroll Costs

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

Examples are:

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

Program

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

Program Budget

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

Property Taxes

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

Proposed Budget

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

Purchase Order

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

Quality Education Model (QEM)

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

Rainy Day Fund

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

Rate Limit

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

Real Market Value (RMV)

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

Requirements

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

Reserve Fund

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

Resolution

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

Resources

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

Revenues

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

Special Revenue Fund

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

Staffing Ratio

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

State School Fund

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

STEM

Science, Technology, Engineering, and Mathematics curriculum.

Supplemental Budget

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

TAG

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

Tax Base

The total property and resources subject to taxation.

Tax Levy

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

Taxes

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

TOSA

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

Transfers

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

Trust and Agency Fund

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

Unappropriated Ending Fund Balance

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