

McMinnville School District

2021-22 Adopted Budget



Table of Contents

EXECUTIVE SUMMARY

Budget Resolution	4
Budget Message	5
Budget at a Glance	13

BUDGET OVERVIEW

Budget Summary	21
Budget Summary - All Funds	28
Proposed Budget Resolution Summary	29
District Enrollment	31
State School Fund Grant Estimate	32
Staffing and Class Size	35
Staffing Plan	36
Employee Salary and Benefit Assumptions	38

ORGANIZATIONAL SECTION

Budget Calendar	40
Budget Committee	41
Organizational Chart	42
District Improvement Plan	43
Financial Management Goals and Policies	45
Chart of Accounts	51

FINANCIAL SECTION

Budget Resources - All Funds	64
Budget Expenses by Function - All Funds	65
Budget Expenses by Object - All Funds	66

GENERAL FUND

General Fund Revenues	68
General Fund Expense by Function	69
General Fund Expense by Object	70
General Fund Expense Detail	71

OTHER FUNDS

Asset Reserve Fund	89
Construction Excise Tax Fund	92
Textbook and Technology Reserve	94
Insurance Reserve Fund	96
Student Body Funds	98
Grants Fund	100
Nutrition Services Fund	116
PERS Debt Service Fund	120
Debt Service Fund	122
Capital Projects Fund	127
Scholarship Fund	132

INFORMATIONAL SECTION

Budget Process	135
District Profile	136
Oregon State Public School Funding	137

APPENDIX

Acronyms	143
Glossary	145
Legal Notices	156



McMinnville
School District No. 40

EXECUTIVE SUMMARY

**McMinnville School District #40
RESOLUTION NO. #11-2021**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2021-22 in the total of **\$136,884,599** now on file at 800 NE Lafayette Avenue, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		GRANTS FUND (210-295)	
INSTRUCTION	\$ 48,845,484	INSTRUCTION	\$ 14,899,143
SUPPORT SERVICES	26,551,634	SUPPORT SERVICES	5,893,667
COMMUNITY SERVICES	246,161	ENTERPRISE & COMMUNITY SERVICES	392,346
TRANSFERS	750,000	FACILITIES ACQUISITION & CONSTRUCTION	213,500
CONTINGENCY	500,000	TOTAL	\$ 21,398,656
TOTAL	\$ 76,893,279		
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 460,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,316,500
FACILITIES ACQUISITION & CONSTRUCTION	2,264,800	TOTAL	\$ 4,316,500
TOTAL	\$ 2,724,800		
CONSTRUCTION EXCISE TAX (202)		PERS DEBT SERVICE FUND (300)	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 1,045,000	DEBT SERVICE	\$ 3,288,364
TOTAL	\$ 1,045,000	TOTAL	\$ 3,288,364
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		DEBT SERVICE FUND (310)	
INSTRUCTION	\$ 421,000	DEBT SERVICE	\$ 10,134,850
TOTAL	\$ 421,000	TOTAL	\$ 10,134,850
INSURANCE RESERVE FUND (205)		CAPITAL PROJECTS FUND (400)	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 6,270,000
SUPPORT SERVICES	353,000	TOTAL	\$ 6,270,000
TOTAL	\$ 403,000		
STUDENT BODY (208)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 1,750,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
TOTAL	\$ 1,750,000	CONTINGENCY	20,000
		TOTAL	\$ 70,000
		TOTAL APPROPRIATIONS, ALL FUNDS	\$ 128,715,449
		UNAPPROPRIATED AMOUNTS, ALL FUNDS	8,169,150
		TOTAL ADOPTED BUDGET	\$ 136,884,599

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2021-22 upon the assessed value of all taxable property within the district:



- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of **\$10,300,000** for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

	Education Limitation	Excluded from Limitation
Permanent Rate Tax	\$4.1494 per \$1,000	
		General Obligation Debt Service 10,300,000

The above resolution statements were approved and declared adopted on this 28th day of June, 2021

School Board Chair _____ Date 6/28/21 Superintendent _____ Date 6/28/21

2021/22 Budget Message From Dr. Maryalice Russell

Introduction



As I begin this budget message, I do so with a look back to previous budget years. At the time of writing the 2019-2020 budget message, we were awaiting passage of the Student Success Act. In the 2020/21 budget message, we described the community, collaborative process that we used to determine

how the funds would best be invested to meet the needs of our students. Then, shortly thereafter, we planned and braced for the unknown impact of COVID -19, not just on our budget, but on our practice, and more greatly, on the impact of the pandemic on our entire community.

There was excitement in the idea of being able to plan for new revenue and enriched learning opportunities for our students, and also in being able to post for new staff positions based on the community's priorities. However, that excitement was immediately followed by an order for Oregon school closures, state school revenue concerns, and increased challenges to the families we serve.

Schools were open for student learning on Friday, March 13, 2020, and by the following Monday, schools were shut down for in-person learning. District staff immediately began planning for the transition to remote teaching and learning, later known as Comprehensive District Learning. All Oregon school districts were advised to have budget reduction plans in mind for possible decreases to earlier budget estimates, as related to the Student Success Act, Measure 98, and the State School Fund.

What was thought to be an order for temporary school closure through the end of the 2019/20 school year, proved to be much longer than expected.

A variety of Executive Orders from Governor Brown, along with detailed school guidance requirements, provided by the Oregon Department of Education and the Oregon Health Authority, identified the circumstances under which students could or could not be onsite for learning.

Ultimately, McMinnville School District (MSD) was able to implement a hybrid instructional delivery system: a combination of in-person, onsite learning, and comprehensive distance learning. Hybrid instruction for elementary students began in March 2021 and it began for secondary students in April 2021. We are planning for the full return of students to in-person, onsite learning in the fall.

We expect our allocation from the Student Investment Account (SIA), which is the K-12 portion of the Student Success Act, to be at 80% of MSD's projected full SIA funding level for the 2021/22 school year. We expect Measure 98 to be fully funded, and we anticipate a State School Fund appropriation of at least \$9.3 billion. Additionally, we will have Elementary and Secondary School Emergency Relief (ESSER) funds available to us, which we will spread over the next two years to address the need to compensate for learning time lost during the pandemic and to accelerate student learning upon their return to school in September.

The return of students to our schools means that we have budgeted for, and are planning for, additional staff, supplies, and equipment. By providing additional support services, as needed, and adding more staff at the k-8 level to help students during their developmental and transitional years, we believe we can support all students to thrive.

This budget also addresses many long-range achievement targets, such as increasing pre-k for four-year-old children by expanding our program sites from three schools to all six of our elementary schools, assuming enrollment warrants it. This would mean the availability of 192 pre-K slots, which doubles our current cap of 96 children.

This budget allocates more staff to the middle schools, which will result in the ability for them to operate on an eight period day. Through this structure, students will benefit from more instructional minutes per day, and staff will have more time to meet during the day for planning and professional development.

The proposed budget also adds more instructional Teachers on Special Assignment (TOSA) for the purposes of professional development and curriculum development and alignment. This budget returns support personnel to a level we could only previously afford due to a competitive grant the district received from the Teacher Incentive Fund (TIF).

The proposed budget also adds additional counselors to the middle schools, maintains elementary behavior management licensed support staff at full time, and adds learning resource center assistants at the elementary level, and also adds skill builders at schools to help young children develop self-regulation skills. These initiatives are all in recognition of the social emotional challenges some students may face and that may have been exacerbated during the past year of isolation due to COVID.

The Social/Emotional Learning (SEL) program in place at the high school will remain, in addition to counseling services available at the school-based Health Clinic. The district will continue adding staffing to the Bear Hugs program, and is increasing the length of the day for childcare, in order to meet the needs of families. These components are included in the proposed budget.

Through federal Relief funds, Math specialist positions are being returned to the elementary level in the planned budget through 2023. These positions were reduced some time ago, due to reductions in State School Funding. Full time Physical Education, Music, and Counseling positions will remain at the elementary level. An



elementary rotation of Spanish, Art, and STEM (Science, Technology, Engineering and Math) will be staffed for the upcoming school year.

District Goals

Goal area 1: School Improvement

I want to express my sincere gratitude to the members of our curriculum and instruction teams, including district and school level administrators, Teachers on Special Assignment, licensed planning teams, classified staff, and genuinely, the whole McMinnville School District.

Our focus on school improvement, when the pandemic struck, was much about shifting our teaching and learning skills and strategies to limited in-person learning and comprehensive distance learning. This resulted in trainings and meetings taking place remotely for adults, as well as for students. A family resource site and a staff resource site were established to facilitate access to remote training and informational updates. A new parent help desk was implemented, and family support training was provided.

The district provided Chromebooks and hot spots to every student who needed one or both. The IT department worked tirelessly to ensure that devices were in the hands of all our student. These shifts in our practices and daily structures were made in addition to the everyday delivery of instructional content to our students.

It can be easy to focus on what was missing from this last year. However, it is important to acknowledge many positives that will also have future applications to our practice when we return to our 'new normal'. There are new skills our teachers and students have acquired during the pandemic that will remain with us, such as how a student can communicate with their teacher from home or how a teacher can utilize technology tools to enhance instruction.

This year, School improvement also had to do with improvement of facilities, in terms of sanitation, ventilation, and access to more hand washing stations, water bottle stations, individual desks, face coverings, and plexiglass shields. School improvement required certain health and safety protocols, such as posted "blueprints" that identified contact tracing plans, student and staff health screenings, and so much more.



Goal area 2: Resources

In the context of a budget message, the superintendent talks about the dollar and cents of it all. Here, however, I want to make sure that I mention the people resources that we are gifted to have within our school district.

We were funded to provide meals to students without charge this year, and we are thankful for a federal waive that allows the district's Nutrition Services Department to feed all McMinnville students for free in the upcoming school year. It is our people, district nutrition and transportation staff, that "delivered," and will continue to deliver, meals for students, no matter the barriers placed before them.

During the pandemic, Nutrition Services prepared meals for walk up or drive-by pick up in front of our schools, they rode along with bus drivers to deliver meals in neighborhood settings, they prepared holiday boxes, and they were on the job every day.

And speaking of buses, it should not go without further notice that our partners at First Student helped clean schools in the early days of COVID. It took many people, wearing many different hats, to help make schools safe for students and staff.

Our coaches, activities, and music staff were among the first to engage with students, in terms of in-person learning. In fact, since August 2020, many coaching staff have met with small groups of student athletes for fitness training and skill building to prepare for this spring, as competitive athletics have returned.

Band staff took to the outdoors at the high school stadium, and the choir learned to create virtual concerts. Teachers at several of our schools volunteered to teach limited in-person instruction, while many others, statewide, remained distant from their students.

Our secondary custodians helped, daily, at the elementary schools to make sure areas were properly cleaned between student groups, when students returned for hybrid learning. They did so between their regular work at their assigned secondary school building.

It is also important to remember the recent creamery fire. Our maintenance team replaced filters, which had just been recently replaced, due to the smoke from the creamery fire. They followed up to further ‘flush’ our buildings, after it was found that the fire continued to burn over an extended period of time.

We are fortunate to have a 21st Century Community Learning Centers grant to fund afterschool and summer school programs. We are also fortunate that the Governor and legislature, via the Oregon Department of Education, has allocated additional money for summer programs to help address the academic and social/emotional needs children may have, due to the prolonged Comprehensive Distance Learning that resulted from the pandemic.

At the end of the day, however, it is not just about having adequate funding available. It’s also about having people who want to do the work and deliver the services and support to our children, and these include services that may be out of a staff member’s ordinary work schedule and which are subject to so many COVID specific protocols.

We remain incredibly grateful to those who are organizing, planning, and working to provide student programming during the upcoming summer months. People, are our most important McMinnville resource. They are making a difference every day—not just during the pandemic, but historically, as evidenced in our 2019 statewide assessment data as compared to the state average.

All student groups and focal groups performed above state average.

English/Language Arts (Composite of all Tested Grades)	
Student Group	% MSD Students Performed ABOVE State Average
All Students	+4.3%
White	+5.9%
Latino	+8.5%
English Learners	+0.9%
Students w/Disabilities	+0.9%
Mathematics (Composite of all Tested Grades)	
Student Group	% MSD Students Performed ABOVE State Average
All Students	+10.6%
White	+11.7%
Latino	+15.5%
English Learners	+5.8%
Students w/Disabilities	+5.2%

Our 2020 graduation rate was also above state average. Our English language learners and migrant students performed exceedingly well, as compared

2020 Four-Year Cohort Graduation Rate Comparison			
Student Focal Group	MHS	State of Oregon	% MHS is ABOVE/BELOW State
All Students	92%	83%	+9%
White	93%	84%	+9%
Latino	90%	80%	+10%
Students w/Disabilities	75%	68%	+7%
Career/Technical Education Participants	>95%	91%	+4%
Career/Technical Education Completers	>95%	95%	+1%
On time Graduation Rate	91%	80%	+11%

to state average.

Students who were English learners during high school had a graduation rate that was 20% above state average. The graduation rate among migrant students was above 95%, and ranked among the

highest of any district in the state with a similar number of migrant students.

We are about to enter a new biennium, building our school district budget on revenue estimates that have not yet been finalized by state leaders. The governor and legislature reached a conceptual agreement on Friday, May 15, 2021 to allocate \$9.3 billion into the State School Fund over the next two years. School District leaders continue to advocate for a \$9.6 billion appropriation. It is important for the state to deliver an adequate State School Fund. Without it, schools cannot grow or sustain programs over time.

Goal area 3: Relationships

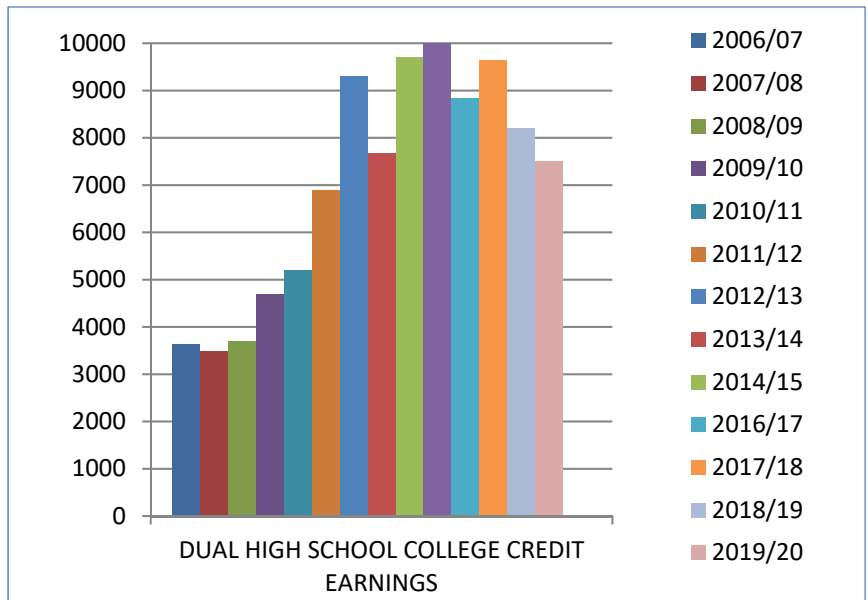
Our relationship with the Yamhill County Health Department has played a critical role and continues to be a very important partner in the battle against COVID. Their team has tirelessly worked with us and other partners like the Tualatin Valley Fire and Rescue team and Providence Health to provide onsite vaccines, first to our staff, other members of the community, and now to students starting with those 16 and older just a week ago. This week, the onsite vaccines are beginning for children age 12 and older. Vaccination programs have occurred at McMinnville High School many times, at Duniway Middle School at least twice, and will next occur at Washer Elementary School, in an effort to help our students and community members get vaccinated in the most convenient manner possible.

When we talk about the COVID partnerships the district has built, we also include partnerships with our administrative and custodian staff, who have and continue to prepare and organize the vaccination and testing centers, our communications staff who post and send out frequent notifications about vaccine clinics, and our human resources and secretarial teams who personally facilitated vaccine registration before

walk-in clinics became available.

We are looking forward to renewing our partnership with the Evergreen Aviation and Space Museum. We have begun that process through partnering with Evergreen Museum and Wings and Waves to provide our students and families with summer programming. Evergreen will assist us in providing access to space and aviation camps and water safety and survival swimming at the Wings and Waves waterpark. We are now in the process of planning, along with Evergreen, for other STEM related student experiences in the fall and beyond.

Our dual high school/college credit program remains one of the strongest performers in the state. The number of dual high school/college credits McMinnville high School (MHS) students' earned during the 2019/20 school year, in courses taught by dually accredited MHS teachers on the high school campus, saved families significant dollars in college tuition last year.



We will continue to develop our working relationship with Chemeketa Community College and other area colleges to provide advanced learning opportunities and college credit for our MHS students.

The district, and district personnel, have experienced many honors over these last nineteen

years. This year, we received the Magna Award from the National School Board Association. We were one of only five districts in the nation to be honored with such an award. It was granted for our birth to five-year-old Ready for Kindergarten program. The program has been in operation for a decade. It targets low-income, English learners, children of color, and other underserved children and families.



The program has proven highly effective, with new assessment data that shows children whose parents participated in the Ready for Kindergarten program significantly outperformed children of nonparticipating families in Marion, Polk, and Yamhill counties. The children of our Ready for Kindergarten families performed significantly (18%) above state average on the Oregon Kindergarten Assessment. The Magna award, recognizing the district's birth to five program is just one of many achievements we should all be very proud of.

It is also important to note that for the 12th consecutive year, MSD has been awarded a certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and the Association of Business Officials International. Such awards are due, in large part, to our Finance Director, Susan Escure. Susan has been leading the district Finance Services Department for 13 years. She is retiring soon. This budget represents her last for the McMinnville School District. Susan is known for doing her job to the highest level possible. She will be missed by the administrative team and I wish to

acknowledge her as one of the finest financial directors I have ever had the opportunity to work with. The McMinnville School District has truly benefitted from her work.



Susan Escure

Conclusion:

This year, the word 'conclusion' has a particularly personal meaning to me. This concludes my last budget message to you, the important members of the budget committee, our school board, our staff, and our community. Since the 2002-2003 school year, I have had the privilege to work with all of you. While I know it is the school board who hires the superintendent, I have always known that I, like our board and our staff know, that we all work on behalf of our students. Our work is for them, who we often call 'our kids.'

The financial resources, the budget appropriations, and the programs the budget funds provide a focus and vehicle for all that transpires between the people we serve, the administrators, district staff, students, and the community.

The 2021-2022 proposed budget restores and adds new positions. It addresses the need to accelerate student learning in the year ahead, due to the pandemic. It provides for an increased capacity to deal with children who may face challenges transitioning back to in-person learning.

Recognizing how critical early learning experiences are to overall child development and school success, the budget also provides more opportunities for families in need of pre-kindergarten programs and support. Such Pre-K services will be provided free of charge to families.

The 2021/22 budget also provides for increased staff development and robust and enhanced student learning opportunities.

It remains important, too, that school leaders continue to advocate for a sufficient State School Fund, in order to sustain continuity of services to children.

It is unfortunate that so many different funding sources need to be cobbled together every year to ensure a quality education for our students. The Oregon Quality Education Commission reports, over the last decade, demonstrate the need to better fund Oregon schools. An appropriation of \$9.6 billion would better suit MSD and all other districts in the state for the current biennium and succeeding ones.

Nevertheless, as I look back over the nineteen budget messages I have prepared, over these many years, I believe the district is better positioned than it has been in many bienniums. The combination of resources provided through the Student Investment Account, Measure 98, the State School Fund, ESSER funds, summer school grants, federal and state grants, and competitive grants the district has been awarded, will enable us to better address the needs of our students, accelerate their learning, and prepare them for success in post-secondary experiences.

What we are most proud of, however, are not the awards mentioned previously, though they are appreciated. What is most important is the honor of working side-by-side with the most incredible students and the best of colleagues one could ever hope for. It is the day-on-day effort to overcome adversity, celebrate successes, and witness a child's

eyes light up as they grasp a concept, displaying confidence in their individual ability to succeed.



Grandhaven students participate in Limited in-person Instruction during COVID-19. Student desks have plexiglass screens around them. Students and staff wear masks. All surfaces are cleaned then sterilized using UV light wands.

The 2021-22 school year will be a great year for students, which means it will be a great year for the McMinnville School District!

Respectfully submitted,

Superintendent, McMinnville School District



2020 Parade of Graduates



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

The 2021-22 budget for all funds is \$136,884,599, an increase of \$13.7 million or 11% from the prior year's budget. The funds with the greatest changes are the General Fund, the Grants Fund and the Capital Projects Fund.

The General Fund reflects a 1.8% increase in operating revenues and an additional \$1 million in beginning fund balance compared to the 2020-21 adopted budget.

The Grants fund includes new resources of \$6.8 million from the Federal Elementary and Secondary School Relief Fund (ESSER) and \$1.8 million from the Oregon Summer Learning grant.

The Capital Projects Fund includes a \$2.5 million seismic grant (awards to be announced May 20th) and \$1 million in proceeds from the sale of bonds.

	2020-21 Budget	2021-22 Budget	Change	
100 - General Fund	\$ 82,050,569	\$ 84,393,279	\$ 2,342,710	2.9%
201 - Asset Reserve Fund	2,080,000	2,724,800	644,800	31.0%
202- Construction Excise Tax Fund	905,000	1,045,000	140,000	15.5%
203 - Textbook & Tech Reserve Fund	276,000	421,000	145,000	52.5%
205 - Insurance Reserve Fund	450,000	403,000	(47,000)	-10.4%
208 - Student Body Fund	1,650,000	1,750,000	100,000	6.1%
210 - Grants Fund	13,850,223	21,398,656	7,548,433	54.5%
298 - Nutrition Services Fund	4,388,500	4,316,500	(72,000)	-1.6%
300 - PERS Bond Debt Service Fund	3,620,001	3,488,364	(131,637)	-3.6%
310 - Debt Service Fund	10,256,000	10,504,000	248,000	2.4%
400 - Capital Projects Fund	3,500,000	6,270,000	2,770,000	79.1%
700 - Scholarship Fund	172,000	170,000	(2,000)	-1.2%
TOTAL ALL FUNDS	\$ 123,198,293	\$ 136,884,599	\$ 13,686,306	11.1%

RESOURCES - ALL FUNDS COMBINED

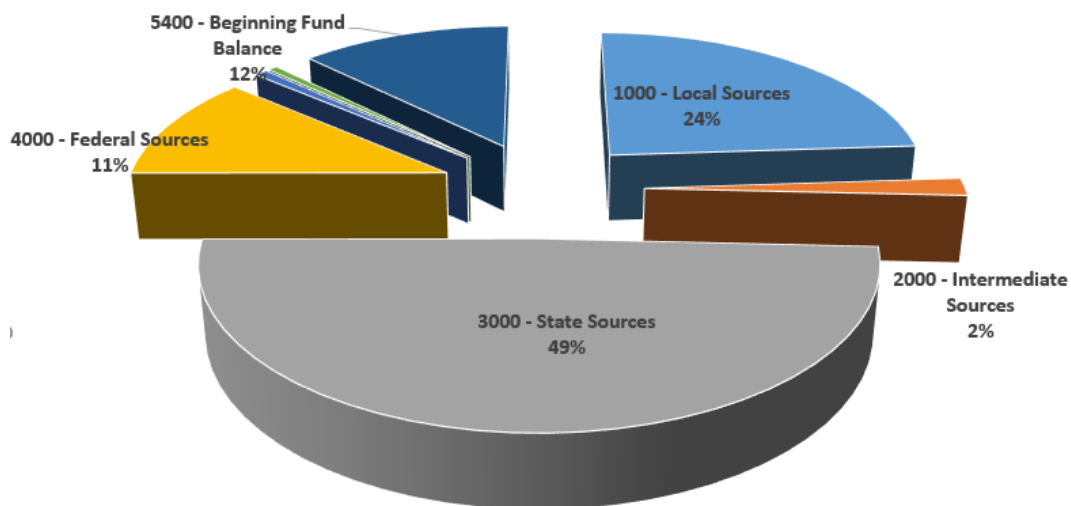
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

Local sources, primarily property taxes, are estimated to increase by 4%.

The increase in state sources is related to the new Oregon summer learning grant (\$1.8m) and an application for a state seismic grant (\$2.5m). The state school fund grant, estimated at the state-wide appropriation level of \$9.3 billion for the 2021-23 biennium, reflects an increase of \$640,000.

Federal sources are estimated to increase by \$7 million with the receipt of ESSER funds.

	2020-21 Budget	2021-22 Budget	Change	
Resources by Major Source				
1000 - Local Sources	31,586,511	32,755,196	1,168,685	4%
2000 - Intermediate Sources	2,326,685	2,484,989	158,304	7%
3000 - State Sources	63,756,797	67,381,994	3,625,197	6%
4000 - Federal Sources	8,376,450	15,377,720	7,001,270	84%
5100 - Bond Proceeds	-	1,000,000	1,000,000	
5200 - Interfund Transfers	500,000	750,000	250,000	50%
5400 - Beginning Fund Balance	16,651,850	17,134,700	482,850	3%
Total Resources	123,198,293	136,884,599	13,686,306	11%



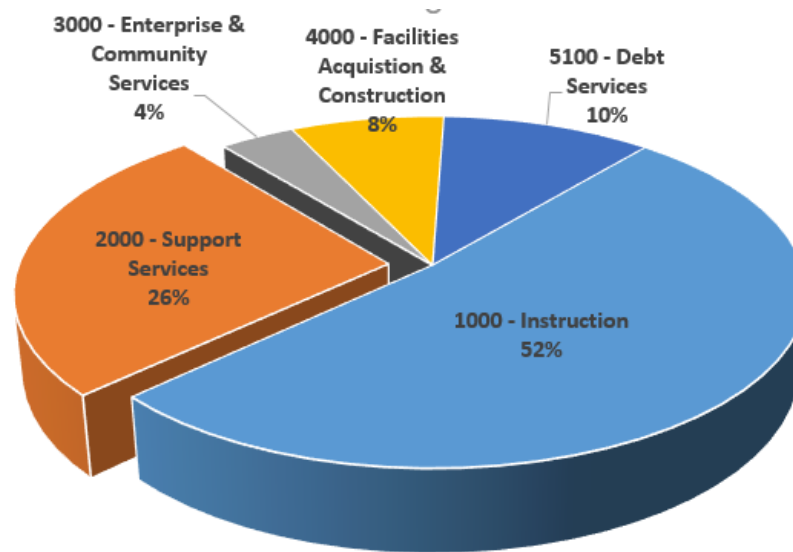
REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

The largest investment in the 2021-22 budget is for direct instruction to accelerate learning and provide social emotional supports to students. Instruction services reflect an increase of \$6.9 million, a 12% increase.

Support services include expenditures of utilities, building repairs and student transportation. These expenses are estimated to increase by 6%. The support services increase also includes investments in improvement of instruction, staff development, office of the principal and central office services.

The increase in facilities construction is largely the result of funds being set aside for a seismic project at Patton Middle School.

	2020-21 Budget	2021-22 Budget	Change	
Requirements by Function				
1000 - Instruction	59,029,619	65,965,625	6,936,006	12%
2000 - Support Services	31,244,738	33,258,303	2,013,565	6%
3000 - Enterprise & Community Ser	4,739,714	4,805,007	65,293	1%
4000 - Facilities Acquisition & Const	5,730,000	9,793,300	4,063,300	71%
5100 - Debt Services	13,002,711	13,423,214	420,503	3%
5200 - Interfund Transfers	750,000	750,000	-	0%
6000 - Contingencies	1,220,000	720,000	(500,000)	-41%
7000 - Unappropriated Ending Fund	7,481,511	8,169,150	687,639	9%
Total Requirements	123,198,293	136,884,599	13,686,306	11%

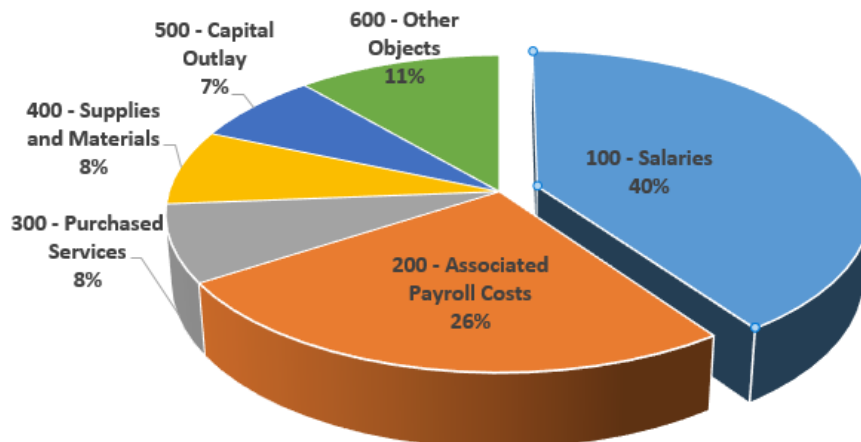


REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

Increases in salaries and benefits reflect the increase in staffing of 80 employees funded primarily from the Federal ESSER funds. Payroll costs will increase at a lesser percent than salaries with a reduction in the District’s PERS rates by 4 percentage points.

Supplies and materials increase includes setting aside \$500,000 for a large textbook adoption for language arts and additional software for teaching and learning, parent communications, and cybersecurity needs.

	2020-21 Budget	2021-22 Budget	Change	
Requirements by Object				
100 - Salaries	46,749,420	51,325,022	4,575,602	9.8%
200 - Associated Payroll Costs	30,789,445	32,592,534	1,803,089	5.9%
300 - Purchased Services	9,604,863	10,071,367	466,504	4.9%
400 - Supplies and Materials	7,624,417	9,792,620	2,168,203	28.4%
500 - Capital Outlay	5,285,000	9,227,017	3,942,017	74.6%
600 - Other Objects	13,693,637	14,436,889	743,252	5.4%
700 - Transfers	750,000	750,000	-	0.0%
800 - Planned Reserves	8,701,511	8,689,150	(12,361)	-0.1%
Total Requirements	123,198,293	136,884,599	13,686,306	11.1%

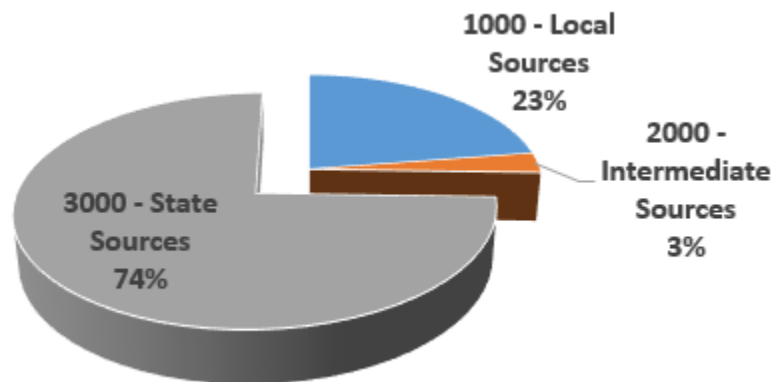


GENERAL FUND RESOURCES

The main source of revenue for the General Fund is the state school fund formula revenues which make up approximately 95% of 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 a state appropriation level of \$9.3 billion for the 21-23 biennium.

The District estimates a \$9 million beginning fund balance. The District requirement is to have 8% of revenues in reserves (\$6 million). The District plans to spend down approximately \$1 million each year over the next two years to offset the shortfall in state revenues.

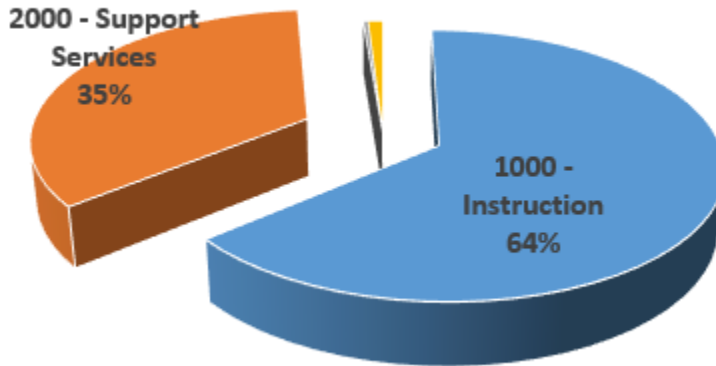
	2020-21 Budget	2021-22 Budget	Change	
Resources by Major Object				
1000 - Local Sources	16,321,000	17,011,000	690,000	4.2%
2000 - Intermediate Sources	2,175,000	2,196,500	21,500	1.0%
3000 - State Sources	55,524,569	56,165,779	641,210	1.2%
4000 - Federal Sources	30,000	20,000	(10,000)	-33.3%
Subtotal Operating Revenues	74,050,569	75,393,279	1,342,710	1.8%
5400 - Beginning Fund Balance	8,000,000	9,000,000	1,000,000	12.5%
Total Resources	82,050,569	84,393,279	2,342,710	2.9%
<i>SSF Formula Revenues</i>	<i>70,929,569</i>	<i>71,690,779</i>	<i>761,210</i>	<i>1.1%</i>



**GENERAL FUND
REQUIREMENTS BY FUNCTION**

Both instruction and support services are estimated to increase by approximately two percent compared to last year's budget mostly due to increases in staffing and cost of living increases. The District's estimates maintaining \$8 million of reserves at the end of 2021-22 with the assumption that contingencies go unused.

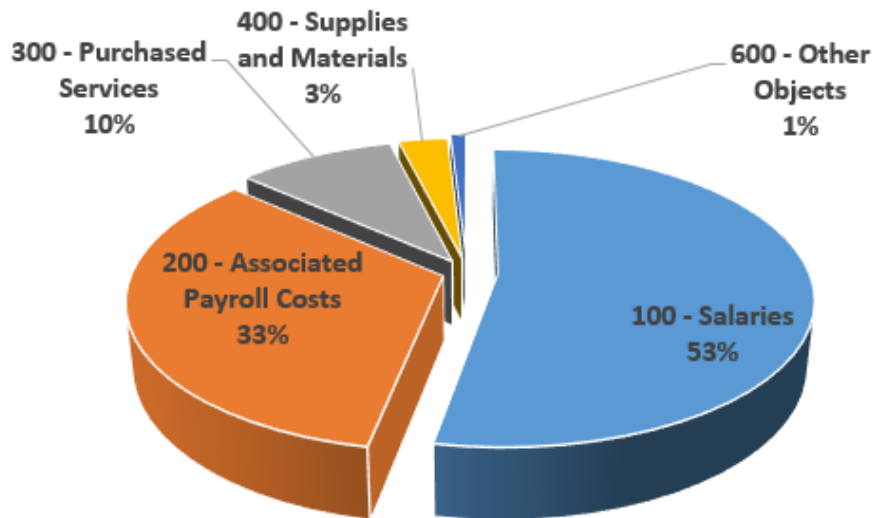
	2020-21 Budget	2021-22 Budget	Change	
Requirements by Function				
1000 - Instruction	48,087,889	48,845,484	757,595	1.6%
2000 - Support Services	25,965,817	26,551,634	585,817	2.3%
3000 - Enterprise & Community Services	240,642	246,161	5,519	2.3%
5200 - Interfund Transfers	750,000	750,000	-	0.0%
6000 - Contingencies	500,000	500,000	-	0.0%
7000 - Unappropriated Ending Fund Balance	6,506,221	7,500,000	993,779	15.3%
Total Requirements	82,050,569	84,393,279	2,342,710	2.9%



**GENERAL FUND
REQUIREMENTS BY OBJECT**

Wages and benefits account for 86% of the General Fund budget. This year increases in payroll costs are offset by a reduction in PERS costs. Other objects include property and liability insurance costs which is expected to increase significantly next year.

	2020-21	2021-22	Change	
	Budget	Budget		
Requirements by Object				
100 - Salaries	38,972,943	40,125,788	1,152,845	3%
200 - Associated Payroll Costs	25,456,168	25,311,246	(144,922)	-1%
300 - Purchased Services	7,103,872	7,247,982	144,110	2%
400 - Supplies and Materials	2,163,839	2,252,038	88,199	4%
600 - Other Objects	597,526	706,225	108,699	18%
700 - Transfers	750,000	750,000	-	0%
800 - Planned Reserves	7,006,221	8,000,000	993,779	14%
Total Requirements	82,050,569	84,393,279	2,342,710	3%





McMinnville
School District No. 40

BUDGET OVERVIEW

SUMMARY OF THE 2021-22 PROPOSED BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 95% of the District's General Fund operating revenues (\$71.7 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.

Last year at this time, the state revised their 2019-21 biennial revenue forecast down by \$2 billion due to the pandemic. As of the March 2021 forecast, state revenues have actually exceeded the 2019 estimates by over \$900 million. Thankfully, there were no reductions to the State School Fund Grant for the 2020-21 fiscal year.

The state biennial budget, which will determine state school funding for the 2021-22 and 2022-23 fiscal years, is still being decided. Currently, the forecast for the next two years is a 1.6% increase over this biennium. When you divide that over two years, the annual increase is not sufficient to keep up with rising costs. The District will need to use a portion of the Federal pandemic relief funds to offset state revenue shortfalls.

General Fund (100)

The proposed budget includes total appropriations of \$76.9 million for the General Fund. The projected SSF formula revenue is estimated at the level of a \$9.3 billion State K-12 allocation.

The District began the 2020-21 fiscal year with \$7.8 million in ending fund balance. The estimated beginning fund balance for the proposed budget is \$9 million. There have been savings in the General Fund due to distance learning in the following accounts: substitute services, wages and benefits due to vacancies, utilities, student transportation, supplies and services. The proposed budget assumes spending down \$1 million of reserves.

The savings in the General Fund would not have occurred without the receipt of Federal relief funds which offset the added costs this past year for providing comprehensive distance learning and health and safety supplies and services to allow staff and students to return to buildings.

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

During the 2020-21 fiscal year, the board made one budget resolution to the General Fund to increase the transfer to the Asset Reserve Fund by \$250,000 and reduce Support Services by \$250,000. This restored the transfer to the normal level of \$500,000 per year.

		CURRENT BUDGET	Proposed		
		2020-21	2021-22	Inc (Dec)	% Change
GENERAL FUND (100)					
1000	INSTRUCTION	48,087,889	48,845,484	757,595	1.6%
2000	SUPPORT SERVICES	25,965,817	26,551,634	585,817	2.3%
3000	COMMUNITY SERVICES	240,642	246,161	5,519	2.3%
5200	TRANSFERS OF FUNDS	750,000	750,000	-	-
6000	CONTINGENCY	500,000	500,000	-	-
Total Appropriations		75,544,348	76,893,279	1,348,931	1.8%

The following table explains significant changes made in preparing the 2021-22 General Fund proposed budget (also see changes to Grant Funds for a complete explanation):

Type of Expense	General Fund Changes	Further Descriptions
Licensed staff	Regular education classroom teachers in total remain unchanged. However, reduction of Elementary and Middle School FTE by 4.5 and increase of High School FTE by 4.5.	Enrollment decline at elementary and middle school levels. Larger cohorts moving into high school. (Also, see Grants Fund investments for classroom teachers.)
	Two elementary librarian positions were not filled in 2020-21 under our adjusted staffing plan	Three elementary specialists will be hired in the areas of STEM, Art and Spanish to provide coverage for elementary classroom prep time. One elementary librarian position will be maintained to supervise the elementary collection.
Classified Staff	Instructional Assistants working in special education self-contained classrooms increased to 7 hr/day (1.8 FTE)	Allows additional time for assistants to plan with classroom teacher.
	Fund 4.5 FTE special education assistants from ESSER grant due to budget shortfall.	Intention is for this to be a temporary two year change until state school funding recovers. No increase in staffing, only change to funding.
Confidential Supervisory Staff	Addition of Financial Analyst position.	Funded through increase in indirect costs charged to new grants with increased analysis and reporting requirements.
	Increase Communications Specialist from .75 FTE to 1.0 FTE	Restore to level prior to Great Recession.
Admin Staff	Reduce District Coordinator position by .25 FTE	Due to retirement and reorganization of duties.
	Addition of Operations, Partnership and Program Development Director	New position will oversee student transportation, nutrition services, CTE support, policy, after school, summer school and expulsion hearings.
Tuition Reimbursement	Account code for tuition reimbursement moved from a 310 account – instructional services to 200 account – employee benefits.	Per ODE chart of accounts.

GRANT FUNDS (210)

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

There is a significant increase to budgeted expenditures in this fund with the receipt of new grant monies from the Federal ESSER grants (\$6.8M) and the Oregon Summer Learning Grant (\$1.8M). These new resources are targeted to address health and safety, accelerate learning, provide social and emotional well-being of students and provide for other educational supports, technology and facility needs.

	CURRENT BUDGET	Proposed		
	2020-21	2021-22	Inc (Dec)	% Change
GRANTS FUND (210-295)				
1000 INSTRUCTION	8,965,731	14,899,143	5,933,412	66.2%
2000 SUPPORT SERVICES	4,418,920	5,893,667	1,474,747	33.4%
3000 ENTERPRISE & COMMUNITY	260,572	392,346	131,774	50.6%
4000 FACILITIES ACQUISITION & CONSTRUCTION	205,000	213,500	8,500	4.1%
Total Appropriations	13,850,223	21,398,656	7,548,433	54.5%

ESSER (Elementary and Secondary School Emergency Relief) Grants: Total appropriation \$6.8 million.

The following table highlights the plans for these funds:

Type of Expense	Description of Expenditure	FTE	Budget Estimate
Licensed staff	Elementary classroom teacher – reduce class size.	7.0	\$660,000
	Elementary specialists (STEM, Art and Spanish)	3.0	\$330,000
	Elementary math intervention	6.0	\$660,000
	Middle School academic intervention	2.0	\$220,000
	Middle School behavior intervention	2.0	\$220,000
	K-5 Online teacher	1.0	\$95,000
	Teaching & Learning TOSA	1.0	\$120,000
Classified staff	Through a combination of General Fund and ESSER grant funds, provides one - 6 hr Instructional Assistant for every grade level and one for Math intervention per elementary school.	20 FTE	\$970,000
	Special education instructional assistants	8.0 FTE	\$480,000
	Middle School academic intervention assistants (one – 7 hr assistant per school)	1.75 FTE	\$95,000
	One Pre K classroom	1.0 FTE	\$65,000
	One K-6 Online Education assistant	1.0 FTE	\$50,000
	Elementary Library Assistant positions will be increased from 3 hrs/day to 6 hrs/day.	2.2 FTE	\$120,000
	Translation Services – additional 4 hr translator	.50 FTE	\$25,000
	Additional child care to comply with health and safety guidelines	3.0 FTE	\$100,000
	School custodians for extra cleaning needs due to pandemic.	3.0 FTE	\$170,000

ESSER Grant continued

Type of Expense	Description of Expenditure	FTE	Budget Estimate
Supervisory Staff	Custodial Supervisor	1.0 FTE	\$115,000
Admin Staff	Buel Elementary Assistant Principal	1.0 FTE	\$150,000
	Middle School Assistant Principal - Academic Interventions	1.0 FTE	\$180,000
	Special Education Coordinator	1.0 FTE	\$175,000
Software	Intervention, Family Communication, Cyber Security & Zoom licenses		\$300,000
Computer Hardware	Staff & Student devices, cameras and other security equipment replacement funds		\$700,000
Textbooks	Textbook adoption		\$500,000
Furniture	Student desks and chairs		\$300,000

Measure 98 – High School Success

The High School Graduation and College and Career Readiness Act was approved by voters in 2015 (Measure 98). It requires the legislature to distribute at least \$800 per high school student each year for career and technical education programs, college-level educational opportunities and dropout prevention strategies. In the 2017-19 biennium the state partially funded this initiative. The Student Success Act of 2019 (paid for by the Corporate Activity Tax) allocates an additional \$133 million to fully fund this initiative. The following spending plan is based on preliminary funding estimates of \$1.75 million for the McMinnville School District.

Activity/Expenditure	FTE	Budget
CTE teachers, Assistant Principal and career pathway supplies and equipment.	6.00	\$740,304
College Readiness staffing, services and supplies	.40	193,338
AVID and seminar staffing, professional development, supplies	3.25	454,855
Dropout Prevention – Support Center counselor, attendance dean, data analyst and family engagement staffing and supplies	2.00	269,340
After school and summer school programs		96,390
Total	11.65	\$1,754,277

School Investment Account (SIA)

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

For 2021-22 the District’s allocation is \$4.36 million. The spending plan on the next page was developed from the activities approved in the District’s original plan from March 2020.

McMinnville School District
Student Investment Account Plan

Revised May 17, 2021		Fully Funded Plan for 2020-21	Revised 20-21 Allocation	21-22 Allocation	
Activity #	Activity Description	\$ 5,506,247	\$ 1,712,217	\$ 4,355,710	COMMENTS
Admin Costs	Administrative Indirect Cost at ODE Rate	\$ -	\$ 48,285	\$ 122,832	
1a	Increase collaboration time without reducing student instruction time. Add two days	\$ 500,000	\$ -	\$ 504,105	Additional two day for Licensed and Classified staff.
1b	Increase collaboration time at Middle School with a Block Schedule.	\$ -	\$ -	\$ 605,162	Additional 5.5 licensed classroom FTE
2	Increase special education staffing to support students with disabilities (IEPs).	\$ 267,560	\$ 84,906	\$ 347,103	Licensed mentor/coach and six instructional assistants.
3	Hire licensed and classified skill building support staff K-8 for students with lagging skills in behavior.	\$ 721,758	\$ 377,533	\$ 768,957	Two 7 hr per day skill builders per elementary and middle school.
4	Partner with community health specialists to provide school based services for mental health.	\$ 280,000	\$ 150,784	\$ 155,000	Partnerships with Yamhil County and Lutheran Family Services
5	Hire clinical social worker to facilitate behavior and family interventions and support for student success.	\$ 103,254	\$ -	\$ -	
6	Convert Student Management TOSAs from 0.5 FTE to 1.0 at every elementary school.	\$ 255,946	\$ 234,710	\$ 230,646	Added two licensed TOSAs.
7	Increase counseling support to build social emotional skills, behavior supports and drug and alcohol prevention. (Spanish language preferred)	\$ 288,565	\$ -	\$ 200,844	Adding two Middle School counseling positions.
8	Increase School Psychologists to support Multitiered Systems of Support and students with disabilities. (2 FTE)	\$ 178,258	\$ 215,133	\$ 238,656	Added 2 School Psychologists.
9	Increase Speech Pathologists to support students with communication needs. (1.5 FTE)	\$ 133,694	\$ 172,820	\$ 176,367	Added 1.5 Speech Pathologist
10	Increase Nursing services to meet student health needs.	\$ 35,652	\$ 40,593	\$ 45,659	Add .40 Nurse
11	Purchase social emotional learning curriculum to help teach social and self-regulation skills.	\$ 58,500	\$ -	\$ -	
12	Reduce class size at all levels.	\$ 1,040,000	\$ -	\$ -	
13	Increase the number of Teaching and Learning TOSAs (Teachers on Special Assignment) to support instruction, data analysis, and student management strategies to be assigned to each building. (5 FTE)	\$ 608,082	\$ 174,614	\$ 381,557	Add 3.0 Licensed TOSAs.
14	Implement AVID school-wide at middle school to enhance student success. (.33 FTE per Mid Sch)	\$ 129,801	\$ 20,000	\$ 90,300	Add .33 Licensed FTE per middle school
15	Expand early learning opportunities (PreK) to each elementary school.	\$ 199,467	\$ 6,000	\$ 195,752	3 Pre-K Leaders
16	Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs.	\$ 77,441	\$ -	\$ -	
17	Fund expanded summer programs and sustain and enrich after school learning programs.	\$ 252,484	\$ -	\$ -	
18	Increase bilingual secretarial staff to provide improved access to school for Spanish speakers.	\$ 110,785	\$ 115,513	\$ 114,257	Increased bilingual secretary hours and days so each school has one 8 hour position.
19	Hire Equity & Family Partnership TOSA to support equitable outcomes for students in focal populations through data collection, parent partnerships and extended school year learning opportunities.	\$ 151,280	\$ 18,412	\$ 111,523	1.0 FTE Equity & Family Partnership TOSA to be hired.
20	Provide after school opportunities to students for bilingual development in Spanish.	\$ 49,579	\$ -	\$ -	
21	Increase dropout prevention/family liaison for attendance, homeless and foster student support. (Spanish language preferred)	\$ 64,141	\$ 52,914	\$ 66,990	1.0 DOP FTE has been hired.

DEBT SERVICE FUNDS

Debt Service Fund (310)

This fund accounts for the District's repayment of general obligation bonds. The use of the bond proceeds for capital construction and improvements is accounted for in the Capital Projects Fund (400). The requested bond levy to fund the 2020-21 debt service payments is \$10,300,000. The estimated tax rate is \$2.60 per \$1,000 of assessed property value. When the District asked voters to approve the 2016 Bond, we estimated that the rate would be at \$2.80 per \$1,000 of AV.

The District is currently in the process of refunding the 2013 issuance to take advantage of reduced interest rates. In addition the Board has authorized the sale of the \$1 million of GO bonds from the 2016 bond measure. The District estimates that there will not be a significant change to debt service from the net results of these two transactions.

CAPITAL PROJECT FUND (400)

The Capital Project Fund accounts for the proceeds from the 2016 Bond and other resources restricted to capital improvement projects. Approximately \$2.7 million remain from bond proceeds. The District plans to add \$3.5 million in resources from the sale of \$1 million in bonds and a seismic grant application. These funds are being reserved for a seismic rehabilitation project at Patton Middle School.

OTHER FACTORS IMPACTING THE 2021-22 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. For the 2021-23 biennium, our rates are 4% lower than the prior biennium. This is approximately a \$1.5 million reduction in payroll costs over all funds.

Employee Group Contracts

The contract between the District and the Oregon School Employee Association (OSEA) continues through 2022-23. For the 2021-22 fiscal year, the contract includes a 3.5% COLA, steps for those eligible and a 6% increase in insurance benefits.

The contract between the District and the McMinnville Education Association (McEA) continues through 2023-24. For 2021-22, this includes a COLA of 2.75%, a step increase for those eligible, and a 5% increase in insurance benefits.

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

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

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

Technology Replacement and Textbook Adoptions

With the pandemic, the District deployed one to one devices to students, hotspots to those without internet connections and invested in software and training in order to provide a comprehensive distance learning program. Additionally, over the past decade, the District has made significant investments in security equipment such as cameras and door access controls. New investments are also needed to enhance cybersecurity measures. Since the Great Recession, we are challenged every year to find funding for annual technology replacement needs. For the 2021-22 school year we will rely on a combination of the General Fund and ESSER grant funds. However, by the 2023-25 biennium, the District will need to add funding for these replacements in the General Funds.

Textbook adoptions differ greatly in cost from year to year. For now we plan to build up funds in our Textbook and Technology Reserve Funds and use ESSER grant funds for textbook adoption in the next two years.

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2021-22 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	16,070,000	-	300,000	-	-	-	-	-	-	9,932,000	-	-	26,302,000
Other Local Sources	541,000	299,500	5,000	1,000	78,000	1,250,000	370,831	156,500	15,000	25,000	20,000	18,000	2,779,831
Interfund Revenues	400,000	-	-	-	-	-	-	-	3,273,364	-	-	-	3,673,364
ESD Apportionment	2,171,500	-	-	-	-	-	-	-	-	-	-	-	2,171,500
Other Intermediate Sources	25,000	-	-	-	-	-	288,489	-	-	-	-	-	313,489
State Sources	56,165,779	-	-	-	-	-	8,633,716	82,500	-	-	2,500,000	-	67,381,995
Federal Sources	20,000	-	-	-	-	-	11,780,220	3,577,500	-	-	-	-	15,377,720
Transfers In	-	500,000	-	250,000	-	-	-	-	-	-	-	-	750,000
Beginning Fund Balance	9,000,000	1,925,300	740,000	170,000	325,000	500,000	325,400	500,000	200,000	547,000	3,750,000	152,000	18,134,700
Total Resources	84,393,279	2,724,800	1,045,000	421,000	403,000	1,750,000	21,398,656	4,316,500	3,488,364	10,504,000	6,270,000	170,000	136,884,599

REQUIREMENTS	General Fund	Asset Reserve	Construction Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Capital Projects	Scholarship Fund	District Total
Instruction Services	48,845,484	-	-	421,000	50,000	1,750,000	14,899,143	-	-	-	-	-	65,965,627
Support Services	26,551,634	460,000	-	-	353,000	-	5,893,667	-	-	-	-	-	33,258,301
Enterprise & Community Services	246,161	-	-	-	-	-	392,346	4,316,500	-	-	-	50,000	5,005,007
Building Acquisition & Construction	-	2,264,800	1,045,000	-	-	-	213,500	-	-	-	6,270,000	-	9,793,300
Debt Service	-	-	-	-	-	-	-	-	3,288,364	10,134,850	-	-	13,423,214
Transfers Out	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000
Contingency	500,000	-	-	-	-	-	-	-	-	-	-	20,000	520,000
Unappropriated Fund Balance	7,500,000	-	-	-	-	-	-	-	200,000	369,150	-	100,000	8,169,150
Total Requirements	84,393,279	2,724,800	1,045,000	421,000	403,000	1,750,000	21,398,656	4,316,500	3,488,364	10,504,000	6,270,000	170,000	136,884,599

**McMINNVILLE SCHOOL DISTRICT
2021-22
BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22		
	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
GENERAL FUND (100)						
1000 INSTRUCTION	45,246,888	46,914,990	47,837,889	48,845,484	48,845,484	48,845,484
2000 SUPPORT SERVICES	22,939,603	24,503,824	26,215,817	26,551,634	26,551,634	26,551,634
3000 COMMUNITY SERVICES	-	188,412	240,642	246,161	246,161	246,161
5200 TRANSFERS OF FUNDS	850,000	850,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	500,000	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
TOTAL REQUIREMENTS	77,512,752	80,294,583	82,050,569	84,393,279	84,393,279	84,393,279
ASSET RESERVE FUND (201)						
2000 SUPPORT SERVICES	161,445	148,987	460,000	460,000	460,000	460,000
4000 FACILITIES ACQUISITION & CONSTRUCTIC	491,301	605,774	1,120,000	2,264,800	2,264,800	2,264,800
6000 CONTINGENCY	-	-	500,000	-	-	-
7000 UNAPPROP ENDING FUND BAL	2,046,481	1,912,353	-	-	-	-
TOTAL REQUIREMENTS	2,699,227	2,667,114	2,080,000	2,724,800	2,724,800	2,724,800
CONSTRUCTION EXCISE TAX (202)						
4000 FACILITIES ACQUISITION & CONSTRUCTIC	347,311	265,582	905,000	1,045,000	1,045,000	1,045,000
7000 UNAPPROP ENDING FUND BAL	307,988	705,249	-	-	-	-
TOTAL REQUIREMENTS	655,299	970,831	905,000	1,045,000	1,045,000	1,045,000
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)						
1000 INSTRUCTION	306,674	349,559	276,000	421,000	421,000	421,000
7000 UNAPPROP ENDING FUND BAL	124,765	26,793	-	-	-	-
TOTAL REQUIREMENTS	431,439	376,352	276,000	421,000	421,000	421,000
INSURANCE RESERVE FUND (205)						
1000 INSTRUCTION	199	-	50,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	138,986	197,636	400,000	353,000	353,000	353,000
7000 UNAPPROP ENDING FUND BAL	483,355	395,724	-	-	-	-
TOTAL REQUIREMENTS	622,540	593,360	450,000	403,000	403,000	403,000
STUDENT BODY FUND (208)						
1000 INSTRUCTION	1,046,905	904,737	1,650,000	1,750,000	1,750,000	1,750,000
7000 UNAPPROP ENDING FUND BAL	424,281	476,804	-	-	-	-
TOTAL REQUIREMENTS	1,471,186	1,381,541	1,650,000	1,750,000	1,750,000	1,750,000
GRANTS FUND (210-295)						
1000 INSTRUCTION	4,191,845	3,835,243	8,965,731	14,899,143	14,899,143	14,899,143
2000 SUPPORT SERVICES	1,416,097	1,383,978	4,418,920	5,893,667	5,893,667	5,893,667
3000 ENTERPRISE & COMMUNITY	92,717	80,465	260,572	392,346	392,346	392,346
4000 FACILITIES ACQUISITION & CONSTRUCTIC	-	-	205,000	213,500	213,500	213,500
7000 UNAPPROP ENDING FUND BAL	284,593	291,214	-	-	-	-
TOTAL REQUIREMENTS	5,985,252	5,590,900	13,850,223	21,398,656	21,398,656	21,398,656
NUTRITION SERVICES (298)						
3000 ENTERPRISE & COMMUNITY	3,098,515	2,942,482	4,188,500	4,316,500	4,316,500	4,316,500
6000 CONTINGENCY	-	-	200,000	-	-	-
7000 UNAPPROP ENDING FUND BAL	766,041	674,225	-	-	-	-
TOTAL REQUIREMENTS	3,864,556	3,616,707	4,388,500	4,316,500	4,316,500	4,316,500
PERS DEBT SERVICE FUND (300)						
5100 DEBT SERVICE	2,822,327	2,967,196	3,166,361	3,288,364	3,288,364	3,288,364
7000 UNAPPROP ENDING FUND BAL	507,362	515,154	453,640	200,000	200,000	200,000
TOTAL REQUIREMENTS	3,329,689	3,482,350	3,620,001	3,488,364	3,488,364	3,488,364

**McMINNVILLE SCHOOL DISTRICT
2021-22
BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22		
	2018-19	2019-20	2020-21	Proposed	Approved	Adopted
DEBT SERVICE FUND (310)						
5100 DEBT SERVICE	9,166,750	9,498,200	9,836,350	10,134,850	10,134,850	10,134,850
7000 UNAPPROP ENDING FUND BAL	689,305	653,292	419,650	369,150	369,150	369,150
TOTAL REQUIREMENTS	9,856,055	10,151,492	10,256,000	10,504,000	10,504,000	10,504,000
CAPITAL PROJECTS FUND (400)						
4000 FACILITIES ACQUISITION & CONSTRUCTIC	44,503,581	9,464,712	3,500,000	6,270,000	6,270,000	6,270,000
7000 UNAPPROP ENDING FUND BAL	12,492,813	3,189,016	-	-	-	-
TOTAL REQUIREMENTS	56,996,394	12,653,728	3,500,000	6,270,000	6,270,000	6,270,000
SCHOLARSHIP FUND (700)						
3000 ENTERPRISE & COMMUNITY	8,167	13,250	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	20,000	20,000	20,000	20,000
7000 UNAPPROP ENDING FUND BAL	160,762	156,436	102,000	100,000	100,000	100,000
TOTAL REQUIREMENTS	168,929	169,686	172,000	170,000	170,000	170,000
TOTAL APPROPRIATIONS	136,829,311	105,115,027	115,716,782	128,715,449	128,715,449	128,715,449
TOTAL UNAPPROPRIATED RESERVE	26,764,007	16,833,617	7,481,511	8,169,150	8,169,150	8,169,150
TOTAL REQUIREMENTS	163,593,318	121,948,644	123,198,293	136,884,599	136,884,599	136,884,599
TOTAL ALL FUNDS						
1000 INSTRUCTION	50,792,511	52,004,529	58,779,620	65,965,627	65,965,627	65,965,627
2000 SUPPORT SERVICES	24,656,131	26,234,425	31,494,737	33,258,301	33,258,301	33,258,301
3000 COMMUNITY SERVICES	3,199,399	3,224,609	4,739,714	5,005,007	5,005,007	5,005,007
4000 FACILITIES ACQUISITION & CONSTRUCTIC	45,342,193	10,336,068	5,730,000	9,793,300	9,793,300	9,793,300
5100 DEBT SERVICE	11,989,077	12,465,396	13,002,711	13,423,214	13,423,214	13,423,214
5200 TRANSFERS OF FUNDS	850,000	850,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	1,220,000	520,000	520,000	520,000
TOTAL APPROPRIATIONS	136,829,311	105,115,027	115,716,782	128,715,449	128,715,449	128,715,449

McMinnville School District
District Enrollment by School and by Grade

School	Enrollment as of October 1,			
	2018	2019	2020	2021 Projected
Buel	462	459	398	427
Columbus	462	489	441	493
Grandhaven	513	470	422	460
Memorial	598	581	524	548
Newby	504	491	431	458
Wascher	410	395	362	416
Elementary Totals	2,949	2,885	2,578	2,802
Duniway	762	824	840	825
Patton	845	862	813	787
Middle School Totals	1,607	1,686	1,653	1,612
McMinnville High	2,165	2,130	2,114	2,258
High School Totals	2,165	2,130	2,114	2,258
Total Enrollment	6,721	6,701	6,345	6,672

Grade	Enrollment as of October 1,			
	2018	2019	2020	2021 Projected
K	417	487	376	471
1	468	423	460	438
2	486	485	401	505
3	475	480	434	436
4	536	487	440	480
5	567	523	467	472
Elementary Totals	2,949	2,885	2,578	2,802
6	584	561	511	505
7	552	581	565	536
8	471	544	577	571
Middle School Totals	1,607	1,686	1,653	1,612
9	531	491	555	610
10	514	546	486	560
11	537	507	542	492
12	583	586	531	596
High School Totals	2,165	2,130	2,114	2,258
Total Enrollment	6,721	6,701	6,345	6,672

Average Daily Membership Weighted (ADMw)

	Final	Final	Estimate	Estimate
Extended (ADM) weighted *	7,887	7,887	7,868	7,831
State ADMw	704,553	704,654	709,082	703,000
MSD as percent of the State	1.12%	1.12%	1.11%	1.11%

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

Date: 6/24/2021
To: District Business Managers
Re: 2021-22 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,556,902,000	\$4,742,898,000	\$9,299,800,000
2021-22 Budget Appropriation for school districts & ESDs:			\$4,556,902,000
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: (\$12,500,000)
327.008(13)			English Language Learner Improvement Funds: (\$6,250,000)
327.008(12)(a)(A)			Educator Advancement Fund (EAF): (\$3,129,000)
327.008(17)			Less Small High School Grant (\$2,500,000)
327.008(3)			Less Charter School Closure Funds (\$300,000)
327.339			Less Local Option Equalization Grant: (\$2,000,000)
327.008(9)			Less Office of School Facilities: (\$4,000,000)
327.008(10)			Skilled Nursing Facilities (pediatric nursing): (\$2,577,479)
327.531			Free Lunch program: (\$1,425,188)
Transfers/Deductions			(\$55,731,667)
State Revenue for Formula			\$4,501,170,334
District Local Revenue:			\$2,133,530,702
ESD Local Revenue:			\$144,577,663
Local Rev. for Formula (District + ESD)			\$2,278,108,365
Total Revenue For Formula			\$6,779,278,698
District Share at 95.50%			\$6,474,211,157
ESD Share at 4.50%			\$305,067,541
Other Transfers/Deductions:			
327.008(8)			327.008(11) Less High Cost Disability Grants: (\$55,000,000)
327.008 (12)(a)-(B)			Less Facility Grants: (\$3,500,000)
			Less share of EAF (\$8,735,125)
Districts			(\$67,235,125)
327.008(14)			Less ESD testing contract: (\$550,000)
327.008(12)(a)-(C)			Less share of EAF (\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,406,976,032
ESDs			\$295,782,416

Sources for 2021-22 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2019-20
11% Cap Waiver Basis:	2019-20
Poverty Basis:	December 2020
School District Funding Ratio:	1.945579677
Transportation Grant:	\$251,978,267.70
Estimated ADMr:	574,000
Estimated ADMw:	703,000
District Accrual per ADMw:	\$515
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,755

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.299 Billion Budget with a 49/51 split as of 6/24/2021

Yamhill County, McMinnville SD 40 - 2256

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$16,000,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$688,903.39
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$16,713,903.39

2021-2022 Experience Adjustment

District Average Teacher Experience	=	14.44
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	2.26

2021-2022 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	=	\$3,025,000.00
Transportation per ADMr Rank		18%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant		\$2,117,500.00

2021-2022 Extended ADMw

2021-2022 ADMw 7,835.04	2020-2021 ADMw 7,538.77	Extended ADMw 7,835.04
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2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 2.26 by \$25 then add \$4500 to the result = \$4,556.50
 Then multiply \$4,556.50 by the Extended ADMw 7835.035 and then by the funding ratio 1.945579677405 = \$69,457,850.10

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$69,457,850.10 to the Transportation Grant \$2,117,500.00 = \$71,575,350.10

2021-2022 State School Fund Grant

Subtract the Local Revenue \$16,713,903.39 from the Total Formula Revenue \$71,575,350.10 = \$54,861,446.71

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,865	Total Formula Revenue per Extended ADMw = \$9,135
Charter Schools Rate(ORS 338.155) = \$8,865	

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due

2021-2022 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2021-2022		2020-2021	
ADMr:	6,565.00 X 1.00 =	6,565.00	6,306.58 X 1.00 =	6,306.58
Students in ESL programs:	680.00 X 0.50 =	340.00	677.69 X 0.50 =	338.85
Students in Pregnant and Parenting Programs:	4.00 X 1.00 =	4.00	3.00 X 1.00 =	3.00
820 IEP Students capped at 11% of District ADMr:	722.15 X 1.00 =	722.15	693.72 X 1.00 =	693.72
Students on IEP Above 11% of ADMr:	13.80 X 1.00 =	13.80	13.80 X 1.00 =	13.80
Students in Poverty:	738.34 X 0.25 =	184.59	709.28 X 0.25 =	177.32
Students in Foster Care and Neglected/Delinquent:	22.00 X 0.25 =	5.50	22.00 X 0.25 =	5.50
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
	2021-2022 ADMw	7,835.04	2020-2021 ADMw	7,538.77
	McMinnville SD 40 Extended ADMw		7,835.04	

McMinnville SD 40 Extended ADMw 7,835.04

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

	2018-19	2019-20	Adjusted Budget 2020-21	Budget 2021-22	Change from Prior Yr
GENERAL FUND					
LICENSED STAFF	394.00	398.80	391.00	390.00	(1.00)
CLASSIFIED STAFF	235.00	243.40	235.50	231.00	(4.50)
ADMINISTRATORS	24.50	25.50	25.50	25.25	(0.25)
SUPERVISORS/CONFIDENTIAL	10.25	10.75	11.75	13.00	1.25
TOTAL FTE GENERAL FUND	663.75	678.45	663.75	659.25	(4.50)
OTHER FUNDS					
LICENSED STAFF	16.00	19.20	28.25	60.25	32.00
CLASSIFIED STAFF	62.00	54.80	62.50	112.75	50.25
ADMINISTRATORS	1.50	1.50	1.50	4.50	3.00
SUPERVISORS/CONFIDENTIAL	2.00	1.70	1.70	3.70	2.00
TOTAL FTE GRANT FUND	81.50	77.20	93.95	181.20	87.25
ALL FUNDS					
Licensed	410.00	418.00	419.25	450.25	31.00
Classified	297.00	298.20	298.00	343.75	45.75
Administrators	26.00	27.00	27.00	29.75	2.75
Supervisors/Confidential	12.25	12.45	13.45	16.70	3.25
TOTAL FTE ALL FUNDS	745.25	755.65	757.70	840.45	82.75

BUDGETED AVERAGE CLASS SIZE

Grade	2018-19	2019-20	2020-21	2021-22
Kindergarten	20.00	20.00	20.00	19.00 *
Grades 1-5	23.50	23.50	23.50	22.50 *
Middle School	27.50	27.50	27.50	27.50
High School	29.00	29.00	29.00	29.00

* Note: Elementary class size reduction will be funded with ESSER grant to provide increase in health and safety and acceleration of learning.

McMINNVILLE SCHOOL DISTRICT
2021-22 STAFFING PLAN

		2021-22 Adopted Budget							
		Grant Funds							
LICENSED FTE	Adjusted 20-21	Gen Fund	ESSER	SIA	M98	Title	IDEA	Total	Inc (Dec)
Elementary Instruction	135.4	132.4	10.0	-	-	-	-	142.4	7.0
Middle School Instruction	74.5	71.0	2.0	6.2	-	-	-	79.2	4.7
High School Instruction (incl. Alt Ed)	93.5	91.0	-	-	7.0	-	-	98.0	4.5
Special Education	31.8	29.8	-	-	-	-	2.0	31.8	-
Academic Intervention Support & Title I	8.8	4.3	8.0	-	-	4.3	-	16.6	7.8
English Learners	13.7	13.7	-	-	-	-	-	13.7	-
Online Education K-12	2.0	1.0	1.0	-	-	-	-	2.0	-
Student Management/Deans	11.5	8.0	-	2.0	1.5	-	-	11.5	-
Counselors/ Student Support Positions	14.5	14.1	-	2.0	0.4	-	-	16.5	2.0
Nurse	3.0	2.6	-	0.4	-	-	-	3.0	-
School Psych, Autism and Behavior Specialists	9.0	4.0	-	2.0	-	-	3.0	9.0	-
Speech Pathologists	8.5	7.0	-	1.5	-	-	-	8.5	-
Teaching & Learning TOSAs	7.0	5.0	1.0	3.0	-	1.0	-	10.0	3.0
Equity & Family Engagement TOSA	-	-	-	1.0	-	-	-	1.0	1.0
Librarians	3.0	3.0	-	-	-	-	-	3.0	-
Other TOSAs: TAG, Spec Ed, Alt Ed, Athletics	3.0	3.0	-	1.0	-	-	-	4.0	1.0
TOTAL FTE	419.3	390.0	22.0	19.1	8.9	5.3	5.0	450.2	31.0
2020-21 Adopted Budget	444.4								

		Grant Funds								
		Gen Fund	ESSER	SIA	Other	Title I	IDEA	Nutr Serv	Total	Inc (Dec)
Ed Assistants (Reg Ed, TAG, Alt Ed, Online)	28.5	29.9	21.0	-	-	-	-	-	50.9	22.4
Skill Builders	6.0			14.0	-	-	-	-	14.0	8.0
ELL Ed Assistants	18.8	18.2		-	0.6	-	-	-	18.8	-
Title I Ed Assistants	13.0			-	-	13.6	-	-	13.6	0.6
Pre-K Leaders	2.8	1.9	0.9	2.8	-	-	-	-	5.6	2.8
LRC (Learning Resource Center) Assistants	26.5	22.0	4.5	4.5	-	-	-	-	31.0	4.5
Spec Ed Self-Contained Classroom Assts	56.7	45.4	3.9	-	-	-	10.2	-	59.5	2.8
Speech Language Assistant	1.0			-	-	-	1.0	-	1.0	-
Drop Out Prevention Specialists	3.0	2.0		1.0	-	-	-	-	3.0	-
Library Assistants	5.2	5.2	2.3	-	-	-	-	-	7.5	2.3
Student Support (Registrar, College Advisor, Data, Campus Security)	15.0	14.0		-	1.0	-	-	-	15.0	-
Principals Office (Secretaries, Bookkeepers, Reception)	24.0	22.0		2.0	-	-	-	-	24.0	-
Child Care	5.0	5.0		-	-	-	-	-	5.0	-
Technology Positions	11.0	11.0		-	-	-	-	-	11.0	-
District Office Support	7.8	7.8	0.5	-	-	-	-	-	8.3	0.5
Translation Services	1.5	1.5		-	-	-	-	-	1.5	-
Maintenance, Grounds & Custodians	45.0	45.0	3.0	-	-	-	-	-	48.0	3.0
Nutrition Services	27.0	-		-	-	-	-	26.0	26.0	(1.0)
Total FTE	297.8	230.9	36.1	24.3	1.6	13.6	11.2	26.0	343.7	45.9
2020-21 Adopted Budget	312.6									

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

McMINNVILLE SCHOOL DISTRICT
2021-22 STAFFING PLAN

ADMINISTRATIVE FTE	Adjusted 20-21	Grant Funds					Inc (Dec)
		Gen Fund	ESSER	M98	Title I	Total	
Principals	9.0	9.0				9.0	-
Assistant Principals	6.0	5.0	2.0	1.0		8.0	2.0
Student Services Director	1.0	1.0				1.0	-
Special Ed, Health and Behavior Program Coordinators	3.0	1.8	1.0			2.8	(0.3)
Curriculum, Instruction & Assessment Director	1.0	0.5			0.5	1.0	-
Professional Development, ELL and Grant Coordinators	3.0	3.0				3.0	-
Human Resource Director	1.0	1.0				1.0	-
Operations, Partnerships & Program Development Dir	-	1.0				1.0	1.0
Finance Director	1.0	1.0				1.0	-
IT Director	1.0	1.0				1.0	-
Superintendent	1.0	1.0				1.0	-
Total	27.0	25.3	3.0	1.0	0.5	29.8	2.8
2020-21 Adopted Budget	28.0						

CONFIDENTIAL & SUPERVISOR FTE	Adjusted 20-21	Grant Funds				Total	Inc (Dec)
		Gen Fund	ESSER	Other	Nut Serv		
Curriculum/Business Services Admin Asst	2.0	2.0				2.0	-
HR Admin Asst/HR Specialist	2.0	2.5				2.5	0.50
Payroll/Benefits/Tech Integration Specialist	2.0	2.5				2.5	0.50
Accounting Supervisor	1.0	1.0				1.0	-
Financial Analyst	-	1.0				1.0	1.00
Supt & Board Admin Assistant/ Office Manager	1.0	1.0				1.0	-
Communications Specialist	0.8	1.0				1.0	0.25
Facilities Manager	1.0	1.0				1.0	-
Maintenance Supervisor	1.0	1.0				1.0	-
Custodial Supervisor			1.0			1.0	1.00
Nutrition Services Manager	1.0				1.0	1.0	-
Nutrition Services Supervisor	-				1.0	1.0	1.00
Technology Client Services Manager	1.0	-				-	(1.00)
Safety Manager	0.7			0.7		0.7	-
TOTAL FTE	13.5	13.0	1.0	0.7	2.0	16.7	3.25
2020-21 Adopted Budget	13.5						

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

Compensation	2018-19	2019-20	2020-21	2021-22	2022-23
Licensed					
Salary Schedule Increase	2.00%	2.25%	3.50%	2.75%	2.75%
Step	Yes	Yes	Step	Step	Step
Column	Yes	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,491	\$ 1,536	\$ 1,536	\$ 1,613	\$ 1,661
Insurance Percent Increase	2%	3%	0%	5%	3%

Classified					
Salary Schedule Increase	1.50%	1.50%	2.00%	3.50%	2.75%
Step	Yes	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,482	\$ 1,504	\$ 1,527	\$ 1,613	\$ 1,661
Insurance Percent Increase	1%	1%	2%	6%	3%

Admin					
Salary Schedule Increase	2.00%	2.25%	3.50%	2.75%	2.75%
Step	Yes	Yes	Step	Step	Step
Insurance Contribution (per mth)	\$1,491	\$ 1,536	\$ 1,567	\$ 1,613	\$ 1,661
Insurance Percent Increase	2%	3%	2%	3%	3%

Confidential/Supervisors					
Salary Schedule Increase	1.50%	1.50%	2.00%	3.50%	2.75%
Step	Yes	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,482	\$ 1,504	\$ 1,527	\$ 1,613	\$ 1,661
Insurance Percent Increase	1%	1%	2%	6%	3%

PERS Employer Rates	2018-19	2019-20	2020-21	2021-22	2022-23
Tier 1/Tier II Employer Rate	18.3%	23.1%	23.1%	17.8%	17.8%
OPSRP Rate	13.0%	17.6%	17.6%	14.7%	14.7%
Average PERS Employer Rate with PERS Bond cost of 7%	22.5%	27.0%	27.0%	23.0%	23.0%



McMinnville
School District No. 40

ORGANIZATIONAL

McMinnville School District

2020-21 Budget Calendar

NOVEMBER

- November 19, 2020 School Board approves Budget Calendar at Regular Board Meeting

APRIL

- April 21, 2021 Budget Work Session at 7:00 p.m.
 - Review information on enrollment forecast and estimated State School Funding
 - Review latest economic forecast update

MAY

- May 19, 2021 First Formal Budget Committee Meeting 7:00 p.m.
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments

JUNE

- June 2, 2021 Second Formal Budget Committee Meeting 7:00 p.m.
 - Levels/Department Reports
 - Public input, questions, comments
 - Budget approval

JUNE

- June 28, 2021 Public Hearing before School Board Business Meeting 7:30 p.m.
 - Public Input
 - Adopt budget, make appropriations, levy the taxes

**Dates to Publish Budget Meeting Notices*

- April 30, 2021 – Publish 1st Notice of Budget Meetings
- May 7, 2021 – Publish 2nd Notice of Budget Meetings
- June 8, 2021 – Publish Notice of Budget Hearing

McMinnville School District

BUDGET COMMITTEE

CITIZEN MEMBERS

TERM

Mr. Bob Clark	June 30, 2022
Mr. Jerry Hart	June 30, 2022
Mr. Jeff Knapp	June 30, 2021
Mr. John Linder	June 30, 2023
Ms. Janice Neuschwanger	June 30, 2022
Mr. Wesley Paul *	June 30, 2021
Mr. Larry Strober *	June 30, 2021

(*2nd term)

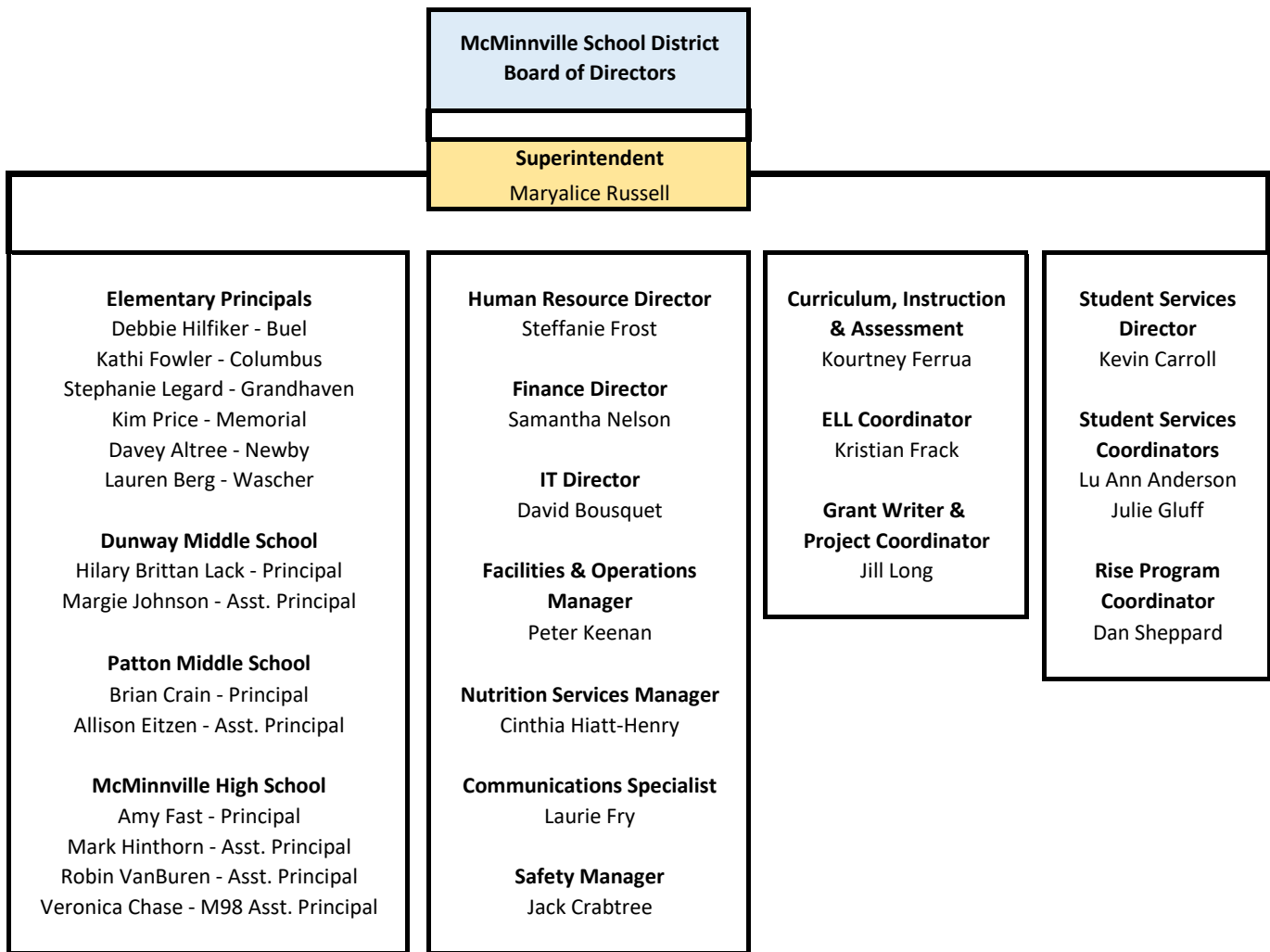
SCHOOL BOARD OF DIRECTORS:

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

ADMINISTRATION:

Maryalice Russell	Superintendent
Kourtney Ferrua	Director of Curriculum, Instruction and Assessment
Kevin Carroll	Director of Student Services
Steffanie Frost	Director of Human Resources
Samantha Nelson	Director of Finance
David Bousquet	Technology and Information Services Director

**McMINNVILLE SCHOOL DISTRICT
ORGANIZATIONAL CHART
2020-21**



**McMINNVILLE SCHOOL DISTRICT
IMPROVEMENT PLAN
2020-2021**

GOAL 1 SCHOOL IMPROVEMENT

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

OBJECTIVES

The District will:

- A. Strive for the percentage of students at all grades who meet the State benchmarks in reading, science and math to be greater than state average and not less than the percentage of students meeting or exceeding state benchmarks in the previous year. The District will strive to maximize academic growth for every student.
- B. Monitor and improve student performance in writing as measured by district writing tasks grades 3-10 and in grades 3-11 by the Smarter Balanced ELA assessment. The District will continue to focus on student writing as related to Common Core Priority Standards.
- C. Continue to improve the dropout rate from the preceding year and remain below the state dropout rate.
- D. Establish K-12 and school level data teams to decrease individual chronic absenteeism by 3% and achieve school attendance rates at or above 94% in secondary schools and 96% in elementary schools. The District will achieve a 4 year graduation rate for the class of 2021 of 95% or better and demonstrate progress in closing the achievement gap between all students and all focal populations.
- E. Increase pathway endorsement recipients (2.5/credits) in core career pathways by 5% annually at McMinnville High School. The percent of students earning pathway endorsements should represent the demographic make up of the student body. The district will strive to increase post-secondary enrollment each year.
- F. Provide staff development aligned with the District's learning objectives and priorities. Develop tools that summarize participation by number and population; purpose; application of skills learned; improved outcomes for students.
- G. Continue to improve the McMinnville School District 9-12 Alternative School and online course offerings. Establish a baseline and improve student return to campus rates to complete their high school experience.
- H. Develop a comprehensive K-12 distance learning program in response to COVID-19. Provide comprehensive distance learning professional development to staff. Provide parents with training to assist them in supporting their child as a participant in comprehensive distance learning.
- I. Develop a reporting tool for national comparisons of District outcomes for student performance.

GOAL II RESOURCES

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

OBJECTIVES

The District will:

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

GOAL III RELATIONSHIPS

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

OBJECTIVES

The District will:

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

McMinnville School District #40

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

Financial Management Goals and Policies

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

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

Financial Management Goals

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

Resource Planning and Budget Policies

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

Revenue Policies

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

Expenditure Policies

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

Reserve Funds

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

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

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

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

Fund Balance Reporting

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

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

General Fund Balance Policy

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

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

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

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

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

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

Capital Improvement Policies

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

Debt and Investment Management Policies

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

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

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

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

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

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

END OF POLICY

Legal Reference(s):

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

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

[OAR 581-023-0035](#)

CHART OF ACCOUNTS

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

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

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

REVENUE DIMENSIONS

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

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

EXPENDITURE DIMENSIONS

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

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

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

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

RESOURCES – CHART OF ACCOUNT DEFINITIONS

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

1000 Revenue From Local Sources

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

2000 Revenue From Intermediate Sources

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

3000 Revenue From State Sources

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

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

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

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

4000 Revenue From Federal Sources

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

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

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

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

5000 Other Sources

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

5400 *Resources – Beginning Fund Balance.*

REQUIREMENTS - FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

1000 Instruction

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

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

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

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

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

2000 Support Services

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

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

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

REQUIREMENTS - OBJECTS – CHART OF ACCOUNT DEFINITIONS

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

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

390 *Other General Professional and Technological Services.*

400 **Supplies and Materials**

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

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

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

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

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

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

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

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

500 **Capital Outlay**

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

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

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

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

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



McMinnville
School District No. 40

FINANCIAL SECTION

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	23,528,712	24,130,379	25,186,000	26,002,000	26,002,000	26,002,000
R1130	CONSTRUCTION EXCISE TAX	600,000	768,584	300,000	300,000	300,000	300,000
R1300	TUITION	-	255	5,000	-	-	-
R1500	INTEREST ON INVESTMENT	1,703,549	862,905	470,000	294,000	294,000	294,000
R1600	FOOD SERVICE	212,965	206,019	216,000	95,000	95,000	95,000
R1700	EXTRA-CURRICULAR ACTIVITIES	1,237,605	1,116,909	1,418,000	1,410,000	1,410,000	1,410,000
R1800	COMMUNITY SERVICE ACTIVITIES	137,487	106,284	150,000	150,000	150,000	150,000
R1910	RENTALS	66,234	83,149	71,000	88,500	88,500	88,500
R1920	DONATIONS FROM PRIVATE SOURCES	168,565	99,844	380,510	377,332	377,332	377,332
R1940	SERVICES PROVIDED OTHER DISTRICTS	39,700	40,494	40,500	41,500	41,500	41,500
R1970	SERVICES PROVIDED OTHER FUNDS	2,694,160	2,930,378	3,100,001	3,273,364	3,273,364	3,273,364
R1980	FEES CHARGED TO GRANTS	84,409	67,103	90,000	400,000	400,000	400,000
R1990	MISCELLANEOUS	253,112	234,747	159,500	323,500	323,500	323,500
	Total Local Revenues	30,726,498	30,647,050	31,586,511	32,755,196	32,755,196	32,755,196
R2101	COUNTY SCHOOL FUNDS	22,292	20,825	25,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,090,794	1,990,222	2,150,000	2,171,500	2,171,500	2,171,500
R2199	OTHER INTERMEDIATE REVENUE	52,275	47,165	151,685	288,489	288,489	288,489
	Total Intermediate Revenues	2,165,361	2,058,212	2,326,685	2,484,989	2,484,989	2,484,989
R3101	STATE SCHOOL FUND - GENERAL	51,831,839	53,422,963	54,719,690	55,476,183	55,476,183	55,476,183
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	-	24,447	-	32,500	32,500	32,500
R3103	COMMON SCHOOL FUND	743,109	673,420	837,379	689,596	689,596	689,596
R3299	STATE RESTRICTED GRANTS	1,879,460	1,792,212	8,199,728	11,183,715	11,183,715	11,183,715
	Total State Revenues	54,454,408	55,913,042	63,756,797	67,381,994	67,381,994	67,381,994
R4500	FEDERAL RESTRICTED THROUGH STATE	5,684,749	5,401,568	8,050,950	15,056,220	15,056,220	15,056,220
R4700	FEDERAL RESTRICTED THROUGH OTHER	72,540	87,736	75,000	71,000	71,000	71,000
R4900	FEDERAL COMMODITIES	247,859	227,028	250,500	250,500	250,500	250,500
	Total Federal Revenues	6,005,148	5,716,332	8,376,450	15,377,720	15,377,720	15,377,720
	SUBTOTAL OPERATING REVENUES	93,351,415	94,334,636	106,046,443	117,999,899	117,999,899	117,999,899
R5100	BOND PROCEEDS *	-	-	-	1,000,000	1,000,000	-
R5200	INTERFUND TRANSFERS	850,000	850,000	500,000	750,000	750,000	750,000
R5400	BEG FUND BALANCE	69,225,127	26,764,008	16,651,850	17,134,700	17,134,700	18,134,700
	Total Other Revenues	70,075,127	27,614,008	17,151,850	18,884,700	18,884,700	18,884,700
	TOTAL REVENUES	\$ 163,426,542	\$ 121,948,644	\$ 123,198,293	\$ 136,884,599	\$ 136,884,599	\$ 136,884,599

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	16,328,632	16,965,623	19,226,295	21,850,320	21,850,320	21,850,320
1113	ELEMENTARY EXTRACURRICULAR	3,849	1,199	113,300	100,000	100,000	100,000
1121	MIDDLE/JUNIOR HIGH PROGRAMS	8,128,303	8,841,162	9,932,264	10,802,184	10,802,184	10,802,184
1122	MIDDLE SCHOOL EXTRACURRICULAR	342,222	292,942	629,785	753,813	753,813	753,813
1131	HIGH SCHOOL PROGRAMS	10,688,351	10,630,481	11,685,572	12,258,986	12,258,986	12,258,986
1132	HIGH SCHOOL EXTRACURRICULAR	1,439,957	1,314,916	1,813,106	1,867,281	1,867,281	1,867,281
1140	PRE-K PROGRAMS	219,960	196,863	434,882	375,904	375,904	375,904
1210	TAG PROGRAMS	222,053	240,887	242,174	267,052	267,052	267,052
1220	SPECIAL EDUC SELF-CONTAINED PROGRAMS	3,173,322	3,539,619	3,995,246	4,144,381	4,144,381	4,144,381
1250	LEARNING RESOURCE CENTERS (LRC)	3,051,529	3,222,045	3,637,695	4,234,847	4,234,847	4,234,847
1270	REMEDATION AND TITLE I	1,965,296	1,769,108	2,023,065	1,763,628	1,763,628	1,763,628
1280	ALTERNATIVE ED & ONLINE PROGRAMS	1,528,996	1,714,778	1,838,082	2,080,633	2,080,633	2,080,633
1291	ELL PROGRAMS	3,143,636	2,955,221	2,930,189	3,130,933	3,130,933	3,130,933
1292	TEEN PARENT PROGRAMS	249,009	71,130	67,630	74,070	74,070	74,070
1299	OTHER PROGRAMS (TUTORING)	74,653	12,376	50,000	50,000	50,000	50,000
1400	SUMMER SCHOOL	232,743	236,179	410,334	2,211,595	2,211,595	2,211,595
1000	INSTRUCTIONAL SERVICES	50,792,511	52,004,529	59,029,619	65,965,625	65,965,625	65,965,625
2110	STUDENT SUPPORT SERVICES	2,133,642	2,406,559	3,017,601	3,016,587	3,016,587	3,016,587
2120	GUIDANCE SERVICES	1,706,752	1,809,525	2,225,599	2,223,473	2,223,473	2,223,473
2130	HEALTH SERVICES	242,459	289,597	366,957	387,585	387,585	387,585
2140	PSYCHOLOGICAL SERVICES	772,168	599,577	1,417,162	1,209,294	1,209,294	1,209,294
2150	SPEECH PATHOLOGY/AUDIOLOGY	759,960	846,462	1,035,347	1,046,876	1,046,876	1,046,876
2190	STUDENT SUPPORT SERVICES DIRECTION	422,802	522,832	575,083	745,535	745,535	745,535
2210	IMPROVEMENT OF INSTRUCTION	1,023,485	1,365,313	2,143,724	2,330,144	2,330,144	2,330,144
2220	EDUCATIONAL MEDIA SERVICES	1,347,887	1,396,924	1,421,838	1,400,805	1,400,805	1,400,805
2230	ASSESSMENT AND TESTING	9,849	12,188	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	535,920	528,379	980,755	1,546,282	1,546,282	1,546,282
2310	BOARD OF EDUCATION SERVICES	310,012	364,235	337,745	422,850	422,850	422,850
2320	EXEC ADMINISTRATIVE SERVICES	465,096	513,091	470,254	486,731	486,731	486,731
2410	OFFICE OF PRINCIPAL SERVICES	4,141,275	4,386,287	4,668,277	5,053,998	5,053,998	5,053,998
2490	OTHER ADMIN SUPPORT SERVICES	86,507	86,045	122,379	158,215	158,215	158,215
2510	BUSINESS SUPPORT SERVICES DIRECTION	169,077	164,867	240,136	341,041	341,041	341,041
2520	FISCAL SERVICES	598,270	670,156	663,794	740,504	740,504	740,504
2540	FACILITIES OPERATION & MAINTENANCE	5,542,863	5,936,344	6,708,246	7,054,223	7,054,223	7,054,223
2550	STUDENT TRANSPORTATION	2,673,211	2,488,134	2,831,324	3,018,872	3,018,872	3,018,872
2570	INTERNAL SERVICES	70,695	82,099	84,000	93,750	93,750	93,750
2610	CENTRAL SUPPORT SERVICES DIRECTION	446,626	708	-	-	-	-
2630	INFORMATION SERVICES	121,783	126,287	144,606	187,658	187,658	187,658
2640	STAFF SERVICES	44,859	455,160	550,672	621,392	621,392	621,392
2660	TECHNOLOGY SERVICES	782,678	812,788	862,729	769,212	769,212	769,212
2680	TRANSLATION SERVICES	63,710	102,192	135,510	140,274	140,274	140,274
2700	SUPPLEMENTAL RETIREMENT	184,545	268,676	222,000	244,000	244,000	244,000
2000	SUPPORT SERVICES	24,656,131	26,234,425	31,244,738	33,258,303	33,258,303	33,258,303
3100	NUTRITION SERVICES	3,098,516	2,942,482	4,188,500	4,316,500	4,316,500	4,316,500
3300	COMMUNITY SERVICES	100,883	93,715	310,573	344,522	344,522	344,522
3500	CHILD CARE SERVICES	-	188,412	240,641	343,985	343,985	343,985
3000	ENTERPRISE & COMMUNITY SERVICES	3,199,399	3,224,609	4,739,714	5,005,007	5,005,007	5,005,007
4000	FACILITIES ACQUISITION & CONSTRUCTION	45,342,193	10,336,068	5,730,000	9,793,300	9,793,300	9,793,300
5100	DEBT SERVICE	11,989,077	12,465,396	13,002,711	13,423,214	13,423,214	13,423,214
5200	TRANSFERS OF FUNDS	850,000	850,000	750,000	750,000	750,000	750,000
6000	CONTINGENCIES	-	-	1,220,000	520,000	520,000	520,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	26,764,007	16,833,617	7,481,511	8,169,150	8,169,150	8,169,150
	TOTAL REQUIREMENTS	163,593,318	121,948,644	123,198,293	136,884,599	136,884,599	136,884,599

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

Object#	Expenditure Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
111	LICENSED SALARIES	25,437,426	26,476,331	30,062,421	31,803,101	31,803,101	31,803,101
112	CLASSIFIED SALARIES	8,693,260	8,899,360	10,253,237	11,488,125	11,488,125	11,488,125
113	ADMINISTRATORS	2,799,734	3,120,949	3,230,043	3,643,954	3,643,954	3,643,954
114	CONFIDENTIAL STAFF	782,819	823,599	912,735	1,206,158	1,206,158	1,206,158
116	RETIREMENT SEVERANCE	115,800	200,550	160,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	-	627,368	715,205	758,881	758,881	758,881
120	SUBSTITUTE WAGES	1,216,484	585,134	-	-	-	-
130	ADDITIONAL WAGES	1,576,239	722,782	1,393,579	2,173,603	2,173,603	2,173,603
151	STUDENT LABOR	-	25,989	22,200	76,200	76,200	76,200
100	Salaries	40,621,762	41,482,062	46,749,420	51,325,022	51,325,022	51,325,022
210	PERs	10,851,784	12,314,907	13,024,713	12,554,739	12,554,739	12,554,739
220	FICA/MEDICARE	3,025,414	3,093,303	3,586,066	3,875,973	3,875,973	3,875,973
230	OTHER REQUIRED PAYROLL COSTS	257,215	218,582	319,739	415,573	415,573	415,573
240	CONTRACTUAL EMPLOYEE BENEFITS	11,667,626	12,173,745	13,858,927	15,616,249	15,616,249	15,616,249
200	Payroll Costs	25,802,039	27,800,537	30,789,445	32,592,534	32,592,534	32,592,534
300	SUBSTITUTE SERVICES	-	288,451	1,464,515	1,433,664	1,433,664	1,433,664
310	INSTRUCTIONAL PROFESSIONAL SERV	654,711	634,306	1,118,950	1,157,596	1,157,596	1,157,596
320	PROPERTY SERVICES	2,107,837	2,022,053	2,933,010	3,141,730	3,141,730	3,141,730
330	STUDENT TRANSPORTATION SERVICES	2,652,074	2,428,700	2,766,880	3,078,764	3,078,764	3,078,764
340	TRAVEL	109,339	64,794	130,381	110,981	110,981	110,981
350	COMMUNICATION	289,991	287,807	313,262	317,412	317,412	317,412
371	TUITION PAYMENTS TO OTH DISTRICTS	69,303	48,825	50,000	50,000	50,000	50,000
374	SCHOLARSHIPS	15,667	21,750	65,000	65,000	65,000	65,000
380	NON-INSTRUC PRO/TECHNICAL SERVICES	640,682	668,844	762,865	716,220	716,220	716,220
300	Purchased Services	6,539,604	6,465,530	9,604,863	10,071,367	10,071,367	10,071,367
410	CONSUMABLE MATERIALS/SUPPLIES	2,664,451	2,161,730	4,043,548	4,406,527	4,406,527	4,406,527
420	TEXTBOOKS	383,640	397,585	415,572	1,047,572	1,047,572	1,047,572
430	LIBRARY BOOKS	14,572	29,901	20,343	19,343	19,343	19,343
440	PERIODICALS	3,239	2,055	4,608	4,958	4,958	4,958
450	FOOD	1,085,317	995,373	1,550,500	1,470,500	1,470,500	1,470,500
460	NON-CONSUMABLE EQUIPMENT	816,145	474,647	433,627	849,761	849,761	849,761
470	COMPUTER SOFTWARE	568,737	655,606	698,925	1,056,307	1,056,307	1,056,307
480	COMPUTER HARDWARE	689,505	760,541	457,294	937,652	937,652	937,652
400	Supplies and Materials	6,225,606	5,477,438	7,624,417	9,792,620	9,792,620	9,792,620
520	BUILDING ACQUISITION/IMPROVEMENT	41,740,314	7,936,159	4,335,000	7,918,500	7,918,500	7,918,500
530	IMPROVEMENTS OTHER THAN BLDG	1,670,094	1,680,485	650,000	700,000	700,000	700,000
540	DEPRECIABLE EQUIPMENT	354,208	304,462	300,000	368,717	368,717	368,717
550	DEPRECIABLE TECHNOLOGY	476,926	-	-	239,800	239,800	239,800
500	Capital Outlay	44,241,542	9,921,106	5,285,000	9,227,017	9,227,017	9,227,017
610	REDEMPTION OF PRINCIPAL	4,891,769	5,495,721	6,895,000	7,635,000	7,635,000	7,635,000
620	INTEREST	7,097,309	6,969,674	6,107,711	5,788,214	5,788,214	5,788,214
640	DUES AND FEES	85,900	91,894	83,776	101,276	101,276	101,276
650	LIABILITY & PROPERTY INSURANCE	375,954	476,920	528,750	636,000	636,000	636,000
670	TAXES AND LICENSES	13,417	17,042	17,500	17,500	17,500	17,500
690	GRANT INDIRECT CHARGES	84,409	67,103	60,900	258,899	258,899	258,899
600	Other Objects	12,548,758	13,118,354	13,693,637	14,436,889	14,436,889	14,436,889
710	FUND TRANSFERS	850,000	850,000	750,000	750,000	750,000	750,000
700	Transfers	850,000	850,000	750,000	750,000	750,000	750,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	1,220,000	520,000	520,000	520,000
820	RESERVED FOR NEXT YEAR	26,764,007	16,833,617	7,481,511	8,169,150	8,169,150	8,169,150
800	Other Uses of Funds	26,764,007	16,833,617	8,701,511	8,689,150	8,689,150	8,689,150
TOTAL		\$ 163,593,318	\$ 121,948,644	\$ 123,198,293	\$ 136,884,599	\$ 136,884,599	\$ 136,884,599



McMinnville
School District No. 40

GENERAL FUND

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET 2020-21	2021-22 Budget		
		2018-19	2019-20		Proposed	Approved	Adopted
R1111 *	AD VALOREM TAXES LEVIED	\$ 13,877,514	\$ 14,481,154	\$ 15,000,000	\$ 15,600,000	\$ 15,600,000	\$ 15,600,000
R1112 *	PRIOR YEAR'S TAXES	591,969	310,914	500,000	400,000	400,000	400,000
R1113 *	COUNTY TAX SALES	17,909	12,362	-	-	-	-
R1190 *	PENALTIES/INTEREST TAXES	68,815	70,849	80,000	70,000	70,000	70,000
R1300	SUMMER SCHOOL TUITION	4,103	255	5,000	-	-	-
R1510	INTEREST ON INVESTMENT	532,512	487,195	300,000	200,000	200,000	200,000
R1710	ADMISSIONS	12,500	18,344	28,000	25,000	25,000	25,000
R1741	HIGH SCH ATHLETIC FEES	97,942	67,675	100,000	100,000	100,000	100,000
R1742	MID SCH ATHLETIC FEES	31,750	22,600	37,000	35,000	35,000	35,000
R1801	BEAR HUGS FEES	137,487	106,284	150,000	150,000	150,000	150,000
R1910	RENTALS	5,825	6,083	6,000	6,000	6,000	6,000
R1980	SERVICE PROVIDED OTHER FUNDS	84,409	67,103	90,000	400,000	400,000	400,000
R1990	MISCELLANEOUS	26,487	42,560	25,000	25,000	25,000	25,000
1000	TOTAL LOCAL SOURCES	15,489,222	15,693,378	16,321,000	17,011,000	17,011,000	17,011,000
R2101 *	COUNTY SCHOOL FUNDS	22,292	20,825	25,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,090,794	1,990,222	2,150,000	2,171,500	2,171,500	2,171,500
2000	TOTAL INTERMEDIATE SOURCES	2,113,086	2,011,047	2,175,000	2,196,500	2,196,500	2,196,500
R3101 *	STATE SCHOOL FUND - GENRL	51,801,065	53,422,964	54,687,190	54,976,183	54,976,183	54,976,183
R3103 *	COMMON SCHOOL FUND	743,109	673,420	637,379	689,596	689,596	689,596
R3105	SSF-RESERVE FOR GROWTH	-	-	200,000	500,000	500,000	500,000
3000	TOTAL STATE SOURCES	52,544,174	54,096,384	55,524,569	56,165,779	56,165,779	56,165,779
R4201	TRANS FEE FOSTER CHILD	10,283	17,513	30,000	20,000	20,000	20,000
4000	TOTAL FEDERAL SOURCES	10,283	17,513	30,000	20,000	20,000	20,000
	SUBTOTAL OPERATING REVENUES	70,156,765	71,818,322	74,050,569	75,393,279	75,393,279	75,393,279
R5400	BEG FUND BALANCE	7,355,987	8,476,261	8,000,000	9,000,000	9,000,000	9,000,000
5000	TOTAL OTHER SOURCES	7,355,987	8,476,261	8,000,000	9,000,000	9,000,000	9,000,000
	FUND TOTAL	\$ 77,512,752	\$ 80,294,583	\$ 82,050,569	\$ 84,393,279	\$ 84,393,279	\$ 84,393,279

<i>* State School Fund (SSF) Formula Revenues</i>	67,122,673	68,992,488	70,929,569	71,690,779	71,690,779	71,690,779
<i>Percent Increase Over Prior Year</i>	3.0%	2.8%	2.8%	1.1%		

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	16,023,902	16,660,365	16,959,758	16,844,319	16,844,319	16,844,319
1121	MIDDLE/JUNIOR HIGH PROGRAMS	7,920,355	8,607,964	8,745,692	8,711,978	8,711,978	8,711,978
1122	MIDDLE SCH CO-CURRICULAR	179,789	158,619	197,085	211,813	211,813	211,813
1131	HIGH SCHOOL PROGRAMS	9,523,512	9,592,217	9,922,881	10,464,819	10,464,819	10,464,819
1132	HIGH SCH CO-CURRICULAR	554,568	516,288	560,706	614,881	614,881	614,881
1140	PRE-K PROGRAMS	186,248	177,480	191,219	136,757	136,757	136,757
1210	TALENTED & GIFTED (TAG) PROGRAMS	222,053	240,887	242,174	267,052	267,052	267,052
1220	SPECIAL EDUC CLASSROOMS	2,768,951	3,124,262	3,507,766	3,614,948	3,614,948	3,614,948
1250	LEARNING RESOURCE CENTER (LRC)	2,852,348	3,042,050	2,936,798	2,961,562	2,961,562	2,961,562
1280	ALTERNATIVE EDUCATION	1,428,833	1,608,332	1,729,752	1,770,384	1,770,384	1,770,384
1289	ONLINE EDUCATION	99,888	106,446	108,328	114,927	114,927	114,927
1291	ELL PROGRAMS	3,099,078	2,899,465	2,855,190	3,007,974	3,007,974	3,007,974
1292	TEEN PARENT PROGRAMS	249,009	71,130	67,630	74,070	74,070	74,070
1299	OTHER PROGRAMS (TUTORING)	74,653	12,377	50,000	50,000	50,000	50,000
1400	SUMMER SCHOOL	63,701	97,108	12,910	-	-	-
1000	INSTRUCTIONAL SERVICES	45,246,888	46,914,990	48,087,889	48,845,484	48,845,484	48,845,484
2110	STUDENT SUPPORT SERVICES	1,237,800	1,479,280	1,533,058	1,437,891	1,437,891	1,437,891
2114	STUDENT DATA SERVICES	489,497	507,593	532,602	551,815	551,815	551,815
2115	STUDENT SAFETY	55,942	133,715	160,927	166,575	166,575	166,575
2120	GUIDANCE SERVICES	1,622,577	1,708,283	1,823,167	1,853,291	1,853,291	1,853,291
2130	HEALTH SERVICES	235,667	284,097	331,305	341,926	341,926	341,926
2140	PSYCHOLOGICAL SERVICES	472,279	280,412	445,955	454,802	454,802	454,802
2150	SPEECH PATHOLOGY/AUDIOL	679,759	777,239	831,213	800,228	800,228	800,228
2190	DIRECTION OF STUDENT SERVICES	399,658	522,832	575,083	571,842	571,842	571,842
2210	IMPROVEMENT OF INSTRUCTION	1,002,091	1,293,114	1,329,516	1,464,787	1,464,787	1,464,787
2220	EDUCATIONAL MEDIA SERVICES	808,143	850,079	870,916	681,445	681,445	681,445
2229	SCHOOL TECHNOLOGY SUPPORT	525,505	524,736	541,557	603,234	603,234	603,234
2230	ASSESSMENT AND TESTING	9,850	12,188	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	246,805	263,152	214,086	193,355	193,355	193,355
2310	BOARD OF EDUCATION	310,012	364,235	337,745	422,850	422,850	422,850
2320	EXECUTIVE ADMIN SERVICES	465,096	513,091	470,254	486,731	486,731	486,731
2410	OFFICE OF PRINCIPAL	4,019,227	4,240,017	4,376,417	4,437,770	4,437,770	4,437,770
2510	BUSINESS SUPPORT SERVICES	169,077	164,867	240,137	341,041	341,041	341,041
2520	FISCAL SERVICES	598,270	670,156	663,794	740,504	740,504	740,504
2540	OPER/MAINT PLANT SERVICE	5,258,010	5,585,902	5,848,246	5,917,389	5,917,389	5,917,389
2546	SECURITY SERVICES	5,113	26,593	25,000	25,000	25,000	25,000
2550	STUDENT TRANSPORTATION	2,660,013	2,482,346	2,831,323	3,018,872	3,018,872	3,018,872
2570	INTERNAL SERVICES	70,695	81,894	84,000	93,750	93,750	93,750
2610	CENTRAL SUPPORT SERVICES	445,802	-	-	-	-	-
2630	COMMUNICATIONS	121,783	126,286	144,605	187,658	187,658	187,658
2640	STAFF SERVICES	-	428,060	515,671	586,392	586,392	586,392
2660	TECHNOLOGY SERVICES	782,677	812,788	862,729	769,212	769,212	769,212
2680	TRANSLATION SERVICES	63,710	102,193	135,511	140,274	140,274	140,274
2700	SUPPLEMENTAL RETIREMENT	184,545	268,676	222,000	244,000	244,000	244,000
2000	SUPPORT SERVICES	22,939,603	24,503,824	25,965,817	26,551,634	26,551,634	26,551,634
3500	CARE OF CHILDREN SERVICES	-	188,412	240,642	246,161	246,161	246,161
5200	TRANSFERS OF FUNDS	850,000	850,000	750,000	750,000	750,000	750,000
6110	PLANNED RESERVE (CONTINGENCY)	-	-	500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
	TOTAL REQUIREMENTS	77,512,752	80,294,583	82,050,569	84,393,279	84,393,279	84,393,279

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
111	LICENSED SALARIES	24,412,823	25,273,244	26,293,217	26,963,049	26,963,049	26,963,049
112	CLASSIFIED SALARIES	7,120,184	7,432,276	7,932,290	8,022,062	8,022,062	8,022,062
113	ADMINISTRATORS	2,634,482	2,950,290	2,959,418	3,139,543	3,139,543	3,139,543
114	CONFIDENTIAL STAFF	597,342	657,146	766,928	918,474	918,474	918,474
116	RETIREMENT SEVERANCE	115,800	200,550	160,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	544,016	507,128	595,910	631,021	631,021	631,021
120	SUBSTITUTE WAGES	1,093,593	476,027	-	-	-	-
130	ADDITIONAL WAGES	338,518	315,707	253,180	234,639	234,639	234,639
151	STUDENT LABOR	8,519	10,353	12,000	42,000	42,000	42,000
100	Salaries	36,865,277	37,822,721	38,972,943	40,125,788	40,125,788	40,125,788
210	PUBLIC EMPLOYEES RETIREMENT	9,988,242	11,347,290	10,726,522	9,723,430	9,723,430	9,723,430
220	FICA/MEDICARE	2,750,592	2,823,811	2,986,676	3,048,224	3,048,224	3,048,224
231	WORKER'S COMP/UNEMPLOYMENT	204,021	169,528	232,537	244,726	244,726	244,726
240	EMPLOYEE INSURANCE BENEFITS	10,401,410	10,933,152	11,460,433	12,109,866	12,109,866	12,109,866
250	TUITION REIMBURSEMENT	-	-	-	130,000	130,000	130,000
270	POST RETIREMENT HEALTH BENEFITS	59,886	52,717	50,000	55,000	55,000	55,000
200	Payroll Costs	23,404,151	25,326,498	25,456,168	25,311,246	25,311,246	25,311,246
300	SUBSTITUTE SERVICES	-	242,589	1,293,914	1,317,544	1,317,544	1,317,544
310	INSTRUCTIONAL PROFESSIONAL SERVICES	304,620	397,617	262,550	163,250	163,250	163,250
320	PROPERTY SERVICES/UTILITIES	1,651,368	1,739,032	1,914,020	1,960,820	1,960,820	1,960,820
330	STUDENT TRANSPORTATION SERVICES	2,619,229	2,417,400	2,753,080	2,939,655	2,939,655	2,939,655
340	TRAVEL	73,249	47,144	67,181	80,581	80,581	80,581
350	COMMUNICATIONS	275,555	277,520	293,262	301,912	301,912	301,912
381	NON-INSTRUCTIONAL PROF/TECH SERVICES	371,003	513,674	519,865	484,220	484,220	484,220
300	Purchased Services	5,295,024	5,634,976	7,103,872	7,247,982	7,247,982	7,247,982
410	SUPPLIES	1,055,849	855,180	993,995	1,024,462	1,024,462	1,024,462
420	TEXTBOOKS	54,348	43,584	71,072	67,572	67,572	67,572
430	LIBRARY BOOKS	14,572	14,729	20,343	19,343	19,343	19,343
440	PERIODICALS	3,239	2,055	4,608	4,958	4,958	4,958
460	NON-CONSUMABLE EQUIPMENT	220,628	236,769	156,639	181,439	181,439	181,439
470	COMPUTER SOFTWARE	549,525	625,382	669,425	698,157	698,157	698,157
480	COMPUTER HARDWARE	270,261	507,289	247,757	256,107	256,107	256,107
400	Supplies and Materials	2,168,422	2,284,988	2,163,839	2,252,038	2,252,038	2,252,038
640	DUES AND FEES	77,663	61,123	68,776	70,225	70,225	70,225
650	INSURANCE AND JUDGEMENTS	375,954	476,920	528,750	636,000	636,000	636,000
600	Other Objects	453,617	538,043	597,526	706,225	706,225	706,225
710	FUND TRANSFERS	850,000	850,000	750,000	750,000	750,000	750,000
700	Transfers	850,000	850,000	750,000	750,000	750,000	750,000
810	CONTINGENCY	-	-	500,000	500,000	500,000	500,000
820	UNAPPROPRIATED	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
800	Other Uses of Funds	8,476,261	7,837,357	7,006,221	8,000,000	8,000,000	8,000,000
TOTAL		77,512,752	80,294,583	82,050,569	84,393,279	84,393,279	84,393,279

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	8,640,777	8,917,409	9,165,894	9,138,979	9,138,979	9,138,979
112	CLASSIFIED SALARIES	498,835	471,158	597,143	529,875	529,875	529,875
121	SUBSTITUTES-LICENSED	382,511	164,338	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	15,565	10,699	-	-	-	-
125	CURRICULUM SUB	11,765	3,020	-	-	-	-
130	ADDITIONAL WAGES	38,069	35,718	41,941	35,900	35,900	35,900
100	Salaries	9,587,522	9,602,342	9,804,978	9,704,754	9,704,754	9,704,754
210	PUB EMPLOY RETIREMENT SYS	2,706,753	3,022,707	2,804,900	2,471,218	2,471,218	2,471,218
220	FICA/MEDICARE	715,619	718,665	751,252	743,402	743,402	743,402
231	WORKERS' COMPENSATION	42,847	36,173	41,756	50,856	50,856	50,856
240	CONTRACTUAL EMPLOYEE BNFTS	2,491,662	2,554,890	2,617,974	2,910,942	2,910,942	2,910,942
200	Payroll Costs	5,956,881	6,332,435	6,215,882	6,176,418	6,176,418	6,176,418
301	SUBSTITUTE SERVICES	-	86,930	501,778	526,117	526,117	526,117
310	INSTRUC CONSULT/PROF	859	350	600	600	600	600
320	PROPERTY SERVICES	34,490	36,573	44,550	42,550	42,550	42,550
330	STDNT TRANSPORTATION SERVICES	-	200	-	-	-	-
340	TRAVEL	1,749	-	1,250	1,250	1,250	1,250
350	COMMUNICATION	43,956	36,139	52,650	53,450	53,450	53,450
300	Purchased Services	81,054	160,192	600,828	623,967	623,967	623,967
410	SUPPLIES	196,085	139,592	208,652	209,562	209,562	209,562
420	TEXTBOOKS	6,646	6,218	6,958	6,958	6,958	6,958
440	PERIODICALS	702	480	660	660	660	660
460	NON-CONSUMABLE ITEMS	58,148	89,200	39,450	39,450	39,450	39,450
470	COMPUTER SOFTWARE	4,226	12,012	1,150	1,150	1,150	1,150
480	COMPUTER HARDWARE	132,638	317,895	81,200	81,400	81,400	81,400
400	Supplies and Materials	398,445	565,397	338,070	339,180	339,180	339,180
	Function Total	16,023,902	16,660,366	16,959,758	16,844,319	16,844,319	16,844,319
1121	MIDDLE SCHOOL 6-8 INSTRUCTION						
111	LICENSED SALARIES	4,506,093	4,891,044	4,982,558	5,003,543	5,003,543	5,003,543
112	CLASSIFIED SALARIES	88,290	95,407	109,827	113,426	113,426	113,426
121	SUBSTITUTES-LICENSED	175,012	82,111	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	190	773	-	-	-	-
125	CURRICULUM SUB	13,615	6,730	-	-	-	-
130	ADDITIONAL WAGES	29,558	16,921	28,370	36,443	36,443	36,443
100	Salaries	4,812,758	5,092,986	5,120,755	5,153,412	5,153,412	5,153,412
210	PUB EMPLOY RETIREMENT SYS	1,366,139	1,570,976	1,435,937	1,316,250	1,316,250	1,316,250
220	FICA/MEDICARE	360,403	382,640	382,281	391,448	391,448	391,448
231	WORKERS' COMPENSATION	21,381	19,097	23,688	26,766	26,766	26,766
240	CONTRACTUAL EMPLOYEE BNFTS	1,125,889	1,272,391	1,326,027	1,354,214	1,354,214	1,354,214
200	Payroll Costs	2,873,812	3,245,104	3,167,933	3,088,678	3,088,678	3,088,678
301	SUBSTITUTE SERVICES	-	37,873	199,153	212,037	212,037	212,037
310	INSTRUC CONSULT/PROF	2,670	940	2,500	2,500	2,500	2,500
320	PROPERTY SERVICES	10,788	10,943	20,470	20,720	20,720	20,720
340	TRAVEL	1,040	526	794	794	794	794
350	COMMUNICATION	24,580	19,206	28,772	28,772	28,772	28,772
380	NON-INST PROF/TECH SRV	-	-	500	250	250	250
300	Purchased Services	39,078	69,488	252,189	265,073	265,073	265,073
410	SUPPLIES	78,843	55,166	89,650	88,650	88,650	88,650
420	TEXTBOOKS	1,166	11,010	6,679	6,679	6,679	6,679
440	PERIODICALS	660	-	220	220	220	220
460	NON-CONSUMABLE ITEMS	33,880	42,603	25,093	26,093	26,093	26,093
470	COMPUTER SOFTWARE	4,311	5,388	4,253	4,253	4,253	4,253

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
480	COMPUTER HARDWARE	75,797	86,222	78,615	78,615	78,615	78,615
400	Supplies and Materials	194,657	200,389	204,510	204,510	204,510	204,510
640	DUES AND FEES	50	-	305	305	305	305
600	Other Objects	50	-	305	305	305	305
	Function Total	7,920,355	8,607,967	8,745,692	8,711,978	8,711,978	8,711,978
1122	MIDDLE SCHOOL CO-CURRICULAR						
121	SUBSTITUTES-LICENSED	360	-	-	-	-	-
125	CURRICULUM SUB	3,320	1,955	-	-	-	-
130	ADDITIONAL WAGES	111,818	98,573	118,608	123,648	123,648	123,648
100	Salaries	115,498	100,528	118,608	123,648	123,648	123,648
210	PUB EMPLOY RETIREMENT SYS	20,241	22,173	27,890	35,162	35,162	35,162
220	FICA/MEDICARE	8,771	7,623	8,890	9,275	9,275	9,275
231	WORKERS' COMPENSATION	514	378	697	727	727	727
200	Payroll Costs	29,526	30,174	37,477	45,164	45,164	45,164
301	SUBSTITUTE SERVICES	-	-	3,000	3,000	3,000	3,000
310	INSTRUC CONSULT/PROF	3,157	7,388	10,000	10,000	10,000	10,000
320	PROPERTY SERVICES	5,050	5,710	-	-	-	-
340	TRAVEL	781	626	-	-	-	-
300	Purchased Services	8,207	13,098	13,000	13,000	13,000	13,000
410	SUPPLIES	26,070	14,821	28,000	30,000	30,000	30,000
460	EQUIPMENT	388	-	-	-	-	-
400	Supplies and Materials	26,458	14,821	28,000	30,000	30,000	30,000
640	DUES AND FEES	100	-	-	-	-	-
600	Other Objects	100	-	-	-	-	-
	Function Total	179,789	158,621	197,085	211,812	211,812	211,812
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	5,330,820	5,260,556	5,528,087	5,935,189	5,935,189	5,935,189
112	CLASSIFIED SALARIES	118,662	107,603	109,134	115,701	115,701	115,701
121	SUBSTITUTES-LICENSED	131,954	79,914	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	1,715	7,336	-	-	-	-
125	CURRICULUM SUB	15,850	4,222	-	-	-	-
130	ADDITIONAL WAGES	167,850	156,102	180,386	179,379	179,379	179,379
151	STUDENT LABOR	8,520	9,903	12,000	12,000	12,000	12,000
100	Salaries	5,775,371	5,625,636	5,829,607	6,242,269	6,242,269	6,242,269
210	PUB EMPLOY RETIREMENT SYS	1,626,267	1,762,423	1,694,519	1,593,780	1,593,780	1,593,780
220	FICA/MEDICARE	431,798	422,038	444,698	476,272	476,272	476,272
231	WORKERS' COMPENSATION	25,607	21,252	28,116	32,515	32,515	32,515
240	CONTRACTUAL EMPLOYEE BNFTS	1,378,208	1,353,776	1,422,791	1,557,283	1,557,283	1,557,283
200	Payroll Costs	3,461,880	3,559,489	3,590,124	3,659,850	3,659,850	3,659,850
301	SUBSTITUTE SERVICES	-	37,564	220,096	227,600	227,600	227,600
310	INSTRUC CONSULT/PROF	10,997	18,404	6,500	8,500	8,500	8,500
320	PROPERTY SERVICES	36,619	35,333	43,750	47,800	47,800	47,800
340	TRAVEL	2,067	7,705	250	250	250	250
350	COMMUNICATION	37,100	52,497	40,000	45,000	45,000	45,000
300	Purchased Services	86,783	151,503	310,596	329,150	329,150	329,150
410	SUPPLIES	80,222	69,908	81,204	97,900	97,900	97,900
420	TEXTBOOKS	5,714	2,436	7,000	7,000	7,000	7,000
460	NON-CONSUMABLE ITEMS	68,446	62,378	41,450	58,750	58,750	58,750
470	COMPUTER SOFTWARE	3,021	43,479	2,400	9,400	9,400	9,400
480	COMPUTER HARDWARE	42,075	77,177	60,000	60,000	60,000	60,000
400	Supplies and Materials	199,478	255,378	192,054	233,050	233,050	233,050

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
640	DUES AND FEES	-	211	500	500	500	500
600	Other Objects	-	211	500	500	500	500
	Function Total	9,523,512	9,592,217	9,922,881	10,464,819	10,464,819	10,464,819
1132	HIGH SCHOOL CO-CURRICULAR						
125	CURRICULUM SUB	9,500	5,254	-	-	-	-
151	STUDENT LABOR	-	450	-	-	-	-
130	ADDITIONAL WAGES	298,062	275,202	317,207	336,015	336,015	336,015
100	Salaries	307,562	280,906	317,207	336,015	336,015	336,015
210	PUB EMPLOY RETIREMENT SYS	68,882	68,734	74,655	97,444	97,444	97,444
220	FICA/MEDICARE	23,210	21,206	25,741	25,705	25,705	25,705
231	WORKERS' COMPENSATION	1,400	1,079	1,903	2,016	2,016	2,016
200	Payroll Costs	93,492	91,019	102,299	125,165	125,165	125,165
301	SUBSTITUTE SERVICES	-	3,262	6,200	6,200	6,200	6,200
310	INSTRUC CONSULT/PROF	42,018	51,016	47,500	55,000	55,000	55,000
320	PROPERTY SERVICES	15,320	13,954	10,000	15,000	15,000	15,000
340	TRAVEL	2,783	1,751	2,400	2,400	2,400	2,400
350	COMMUNICATION	-	-	1,500	1,500	1,500	1,500
300	Purchased Services	60,121	69,983	67,600	80,100	80,100	80,100
410	SUPPLIES	77,951	59,914	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	1,856	636	-	-	-	-
470	COMPUTER SOFTWARE	1,939	2,141	1,600	1,600	1,600	1,600
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	81,746	62,691	61,600	61,600	61,600	61,600
640	DUES AND FEES	11,647	11,690	12,000	12,000	12,000	12,000
600	Other Objects	11,647	11,690	12,000	12,000	12,000	12,000
	Function Total	554,568	516,289	560,706	614,880	614,880	614,880
1140	PRE-KINDERGARTEN PROGRAMS						
112	CLASSIFIED SALARIES	97,999	85,417	103,912	75,638	75,638	75,638
122	SUBSTITUTES-CLASSIFIED	1,773	7,113	-	-	-	-
130	ADDITIONAL WAGES	-	60	-	-	-	-
100	Salaries	99,772	92,590	103,912	75,638	75,638	75,638
210	PUB EMPLOY RETIREMENT SYS	21,094	21,183	21,947	7,778	7,778	7,778
220	FICA/MEDICARE	7,617	6,972	7,949	5,786	5,786	5,786
231	WORKERS' COMPENSATION	467	370	407	412	412	412
240	CONTRACTUAL EMPLOYEE BNFTS	54,477	53,156	54,214	36,143	36,143	36,143
200	Payroll Costs	83,655	81,681	84,517	50,119	50,119	50,119
301	SUBSTITUTE SERVICES	-	2,501	2,790	3,000	3,000	3,000
300	Purchased Services	-	2,501	2,790	3,000	3,000	3,000
410	SUPPLIES	2,821	708	-	8,000	8,000	8,000
400	Supplies and Materials	2,821	708	0	8,000	8,000	8,000
	Function Total	186,248	177,480	191,219	136,757	136,757	136,757
1210	TALENTED & GIFTED (TAG) PROGRAMS						
111	LICENSED SALARIES	93,021	97,779	101,451	109,865	109,865	109,865
112	CLASSIFIED SALARIES	41,291	41,560	41,753	43,138	43,138	43,138
125	CURRICULUM SUB	1,711	1,691	-	-	-	-
130	ADDITIONAL WAGES	-	24	-	-	-	-
100	Salaries	136,023	141,054	143,204	153,003	153,003	153,003
210	PUB EMPLOY RETIREMENT SYS	34,600	40,605	36,857	36,228	36,228	36,228
220	FICA/MEDICARE	9,923	10,194	10,955	11,705	11,705	11,705
231	WORKERS' COMPENSATION	619	542	547	813	813	813

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
240	CONTRACTUAL EMPLOYEE BNFTS	38,754	46,215	46,011	60,703	60,703	60,703
200	Payroll Costs	83,896	97,556	94,370	109,449	109,449	109,449
301	SUBSTITUTE SERVICES	-	-	2,500	2,500	2,500	2,500
350	COMMUNICATION	-	446	600	600	600	600
300	Purchased Services	-	446	3,100	3,100	3,100	3,100
410	SUPPLIES	2,134	1,830	1,500	1,500	1,500	1,500
400	Supplies and Materials	2,134	1,830	1,500	1,500	1,500	1,500
	Function Total	222,053	240,886	242,174	267,052	267,052	267,052
1220	SPECIAL EDUCATION CLASSROOMS						
111	LICENSED SALARIES	624,791	648,325	652,432	706,425	706,425	706,425
112	CLASSIFIED SALARIES	851,869	1,006,625	1,129,783	1,248,111	1,248,111	1,248,111
121	SUBSTITUTES-LICENSED	25,988	11,032	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	70,535	32,542	-	-	-	-
125	CURRICULUM SUB	2,566	-	-	-	-	-
130	ADDITIONAL WAGES	1,730	16	-	-	-	-
100	Salaries	1,577,479	1,698,540	1,782,215	1,954,536	1,954,536	1,954,536
210	PUB EMPLOY RETIREMENT SYS	373,202	450,706	478,474	407,733	407,733	407,733
220	FICA/MEDICARE	117,022	125,397	143,990	143,402	143,402	143,402
231	WORKERS' COMPENSATION	7,323	6,769	17,449	10,197	10,197	10,197
240	CONTRACTUAL EMPLOYEE BNFTS	681,586	818,815	987,187	995,055	995,055	995,055
200	Payroll Costs	1,179,134	1,401,687	1,627,100	1,556,387	1,556,387	1,556,387
301	SUBSTITUTE SERVICES	-	18,735	86,226	91,800	91,800	91,800
355	PRINTING AND BINDING	-	-	-	-	-	-
300	Purchased Services	-	18,735	86,226	91,800	91,800	91,800
410	SUPPLIES	12,338	4,707	8,150	8,150	8,150	8,150
420	TEXTBOOKS	-	354	4,075	4,075	4,075	4,075
460	EQUIPMENT	-	238	-	-	-	-
400	Supplies and Materials	12,338	5,299	12,225	12,225	12,225	12,225
	Function Total	2,768,951	3,124,261	3,507,766	3,614,948	3,614,948	3,614,948
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	802,956	854,849	890,419	957,207	957,207	957,207
112	CLASSIFIED SALARIES	765,420	805,574	700,511	674,202	674,202	674,202
121	SUBSTITUTES-LICENSED	24,190	15,564	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	17,426	9,046	-	-	-	-
125	CURRICULUM SUB	5,249	469	-	-	-	-
130	ADDITIONAL WAGES	14,491	7,977	18,000	18,000	18,000	18,000
100	Salaries	1,629,732	1,693,479	1,608,930	1,649,409	1,649,409	1,649,409
210	PUB EMPLOY RETIREMENT SYS	410,201	474,527	417,569	384,565	384,565	384,565
220	FICA/MEDICARE	118,893	125,223	122,903	125,071	125,071	125,071
231	WORKERS' COMPENSATION	7,566	6,649	6,285	8,773	8,773	8,773
240	CONTRACTUAL EMPLOYEE BNFTS	680,044	730,871	722,701	730,656	730,656	730,656
200	Payroll Costs	1,216,704	1,337,270	1,269,458	1,249,065	1,249,065	1,249,065
301	SUBSTITUTE SERVICES	-	8,818	52,002	55,680	55,680	55,680
300	Purchased Services	-	8,818	52,002	55,680	55,680	55,680
410	SUPPLIES	5,912	2,481	6,318	7,318	7,318	7,318
420	TEXTBOOKS	-	-	90	90	90	90
400	Supplies and Materials	5,912	2,481	6,408	7,408	7,408	7,408
	Function Total	2,852,348	3,042,048	2,936,798	2,961,562	2,961,562	2,961,562
1280	ALTERNATIVE EDUCATION PROGRAMS						
111	LICENSED SALARIES	557,565	621,838	693,353	742,833	742,833	742,833
112	CLASSIFIED SALARIES	197,809	193,499	215,537	230,009	230,009	230,009

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
113	ADMINISTRATORS	83,080	116,184	119,267	57,435	57,435	57,435
121	SUBSTITUTES-LICENSED	11,045	4,322	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	3,968	4,720	-	-	-	-
125	CURRICULUM SUB	254	94	-	-	-	-
130	ADDITIONAL WAGES	-	4,327	-	3,500	3,500	3,500
100	Salaries	853,720	944,984	1,028,157	1,033,777	1,033,777	1,033,777
210	PUB EMPLOY RETIREMENT SYS	217,463	281,110	283,096	257,045	257,045	257,045
220	FICA/MEDICARE	64,429	71,387	81,155	79,085	79,085	79,085
231	WORKERS' COMPENSATION	3,874	3,608	4,038	5,476	5,476	5,476
240	CONTRACTUAL EMPLOYEE BNFTS	285,682	292,120	294,041	353,701	353,701	353,701
200	Payroll Costs	571,447	648,225	662,330	695,307	695,307	695,307
301	SUBSTITUTE SERVICES	-	11,985	32,265	35,000	35,000	35,000
300	Purchased Services	-	11,985	32,265	35,000	35,000	35,000
410	SUPPLIES	3,566	2,856	5,100	4,400	4,400	4,400
420	TEXTBOOKS	-	-	400	400	400	400
460	NON-CONSUMABLE ITEMS	99	281	1,500	1,500	1,500	1,500
400	Supplies and Materials	3,665	3,137	7,000	6,300	6,300	6,300
	Function Total	1,428,833	1,608,331	1,729,752	1,770,384	1,770,384	1,770,384
1289	ONLINE EDUCATION						
111	LICENSED SALARIES	59,350	62,470	64,695	69,911	69,911	69,911
121	SUBSTITUTES-LICENSED	1,441	1,127	-	-	-	-
100	Salaries	60,791	63,597	64,695	69,911	69,911	69,911
210	PUB EMPLOY RETIREMENT SYS	16,446	19,270	17,545	17,632	17,632	17,632
220	FICA/MEDICARE	4,417	4,604	4,949	5,348	5,348	5,348
231	WORKERS' COMPENSATION	271	238	241	365	365	365
240	CONTRACTUAL EMPLOYEE BNFTS	17,963	18,503	18,071	18,071	18,071	18,071
200	Payroll Costs	39,097	42,615	40,806	41,416	41,416	41,416
301	SUBSTITUTE SERVICES	-	233	2,827	3,600	3,600	3,600
300	Purchased Services	-	233	2,827	3,600	3,600	3,600
	Function Total	99,888	106,445	108,328	114,927	114,927	114,927
1291	ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS						
111	LICENSED SALARIES	1,030,298	1,043,594	967,843	1,062,467	1,062,467	1,062,467
112	CLASSIFIED SALARIES	591,586	491,739	530,528	557,233	557,233	557,233
113	ADMINISTRATORS	102,208	103,473	107,434	113,121	113,121	113,121
121	SUBSTITUTES-LICENSED	43,281	14,669	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	7,931	1,653	-	-	-	-
125	CURRICULUM SUB	-	1,088	-	-	-	-
130	ADDITIONAL WAGES	9,718	8,072	5,300	7,300	7,300	7,300
100	Salaries	1,785,022	1,664,288	1,611,105	1,740,121	1,740,121	1,740,121
210	PUB EMPLOY RETIREMENT SYS	489,688	511,696	435,682	416,571	416,571	416,571
220	FICA/MEDICARE	132,491	123,948	123,823	133,119	133,119	133,119
231	WORKERS' COMPENSATION	8,143	6,382	11,219	9,266	9,266	9,266
240	CONTRACTUAL EMPLOYEE BNFTS	637,369	559,633	576,943	624,299	624,299	624,299
200	Payroll Costs	1,267,691	1,201,659	1,147,667	1,183,255	1,183,255	1,183,255
301	SUBSTITUTE SERVICES	-	10,018	61,220	49,800	49,800	49,800
310	INSTRUC CONSULT/PROF	490	-	2,700	2,700	2,700	2,700
340	TRAVEL	1,479	546	750	1,400	1,400	1,400
350	COMMUNICATION	719	671	800	1,800	1,800	1,800
380	NON-INSTRCT PROF\TECH SRV	-	-	520	520	520	520
300	Purchased Services	2,688	11,235	65,990	56,220	56,220	56,220
410	SUPPLIES	41,195	18,990	19,808	19,108	19,108	19,108
420	TEXTBOOKS	1,141	319	8,870	5,370	5,370	5,370
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
470	COMPUTER SOFTWARE	484	1,590	450	2,200	2,200	2,200
480	COMPUTER HARDWARE	857	1,385	800	1,200	1,200	1,200

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
400	Supplies and Materials	43,677	22,284	30,428	28,378	28,378	28,378
	Function Total	3,099,078	2,899,466	2,855,190	3,007,974	3,007,974	3,007,974
1292	TEEN PARENT PROGRAMS (Reclassified Daycare to Function 3500 in 2019-20)						
112	CLASSIFIED SALARIES	146,177	36,383	37,596	43,166	43,166	43,166
122	SUBSTITUTES-CLASSIFIED	2,898	754	-	-	-	-
100	Salaries	149,075	37,137	37,596	43,166	43,166	43,166
210	PUB EMPLOY RETIREMENT SYS	34,394	8,958	7,940	8,296	8,296	8,296
220	FICA/MEDICARE	11,367	2,841	2,876	3,302	3,302	3,302
231	WORKERS' COMPENSATION	712	146	147	234	234	234
240	CONTRACTUAL EMPLOYEE BNFTS	44,674	22,048	18,071	18,071	18,071	18,071
200	Payroll Costs	91,147	33,993	29,034	29,903	29,903	29,903
410	SUPPLIES	2,070	-	1,000	1,000	1,000	1,000
450	FOOD	6,717	-	-	-	-	-
400	Supplies and Materials	8,787	-	1,000.00	1,000	1,000	1,000
	Function Total	249,009	71,130	67,630	74,069	74,069	74,069
1299	OTHER PROGRAMS (TUTORING)						
130	ADDITIONAL WAGES	62,325	8,078	37,200	37,200	37,200	37,200
100	Salaries	62,325	8,078	37,200	37,200	37,200	37,200
210	PUB EMPLOY RETIREMENT SYS	7,276	351	9,830	9,830	9,830	9,830
220	FICA/MEDICARE	4,768	616	2,754	2,754	2,754	2,754
231	WORKERS' COMPENSATION	284	31	216	216	216	216
200	Payroll Costs	12,328	998	12,800	12,800	12,800	12,800
310	INSTRUC CONSULT/PROF	-	3,300	-	-	-	-
300	Purchased Services	-	3,300	0	-	-	-
	Function Total	74,653	12,376	50,000	50,000	50,000	50,000
1400	SUMMER SCHOOL PROGRAMS						
130	ADDITIONAL WAGES	47,326	72,898	9,100	-	-	-
100	Salaries	47,326	72,898	9,100	-	-	-
210	PUB EMPLOY RETIREMENT SYS	12,565	18,378	2,559	-	-	-
220	FICA/MEDICARE	3,624	5,371	696	-	-	-
231	WORKERS' COMPENSATION	187	275	55	-	-	-
200	Payroll Costs	16,375	24,024	3,310	-	-	-
410	SUPPLIES	-	186	500	-	-	-
400	Supplies and Materials	-	186	500	-	-	-
	Function Total	63,701	97,108	12,910	-	-	-
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	525,767	599,595	618,878	630,406	630,406	630,406
112	CLASSIFIED SALARIES	196,976	232,386	262,153	250,189	250,189	250,189
130	ADDITIONAL WAGES	-	-	-	3,275	3,275	3,275
122	SUBSTITUTES-CLASSIFIED	-	880	-	-	-	-
100	Salaries	722,743	832,861	881,031	883,870	883,870	883,870
210	PUB EMPLOY RETIREMENT SYS	207,904	264,829	252,747	219,132	219,132	219,132
220	FICA/MEDICARE	54,315	61,603	68,034	67,366	67,366	67,366
231	WORKERS' COMPENSATION	3,255	3,160	8,369	4,653	4,653	4,653
240	CONTRACTUAL EMPLOYEE BNFTS	233,641	273,645	274,071	252,280	252,280	252,280
200	Payroll Costs	499,114	603,237	603,221	543,431	543,431	543,431
301	SUBSTITUTE SERVICES	-	-	5,656	7,440	7,440	7,440
310	INSTRUC CONSULT/PROF	224	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
350	COMMUNICATION	907	844	1,000	1,000	1,000	1,000
380	NON-INSTRCT PROF\TECH SRV	-	36,816	40,000	-	-	-
300	Purchased Services	1,131	37,660	46,656	8,440	8,440	8,440
410	SUPPLIES	14,811	5,521	2,150	2,150	2,150	2,150
470	COMPUTER SOFTWARE	-	-	-	-	-	-
400	Supplies and Materials	14,811	5,521	2,150	2,150	2,150	2,150
	Function Total	1,237,800	1,479,279	1,533,058	1,437,891	1,437,891	1,437,891
2114	STUDENT DATA SERVICES						
112	CLASSIFIED SALARIES	116,813	125,698	133,841	148,937	148,937	148,937
100	Salaries	116,813	125,698	133,841	148,937	148,937	148,937
210	PUB EMPLOY RETIREMENT SYS	25,115	30,735	28,267	28,626	28,626	28,626
220	FICA/MEDICARE	8,668	9,353	10,239	11,394	11,394	11,394
231	WORKERS' COMPENSATION	537	483	512	791	791	791
240	CONTRACTUAL EMPLOYEE BNFTS	35,654	36,151	36,143	36,143	36,143	36,143
200	Payroll Costs	69,974	76,722	75,161	76,954	76,954	76,954
310	INSTRUC CONSULT/PROF	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	300	1,550	2,000	2,000	2,000	2,000
340	TRAVEL	1,264	631	800	800	800	800
380	NON-INSTRCT PROF\TECH SRV	347	-	-	-	-	-
300	Purchased Services	1,911	2,181	2,800	2,800	2,800	2,800
470	COMPUTER SOFTWARE	300,799	302,992	320,800	323,125	323,125	323,125
400	Supplies and Materials	300,799	302,992	320,800	323,125	323,125	323,125
	Function Total	489,497	507,593	532,602	551,816	551,816	551,816
2115	STUDENT SAFETY						
112	CLASSIFIED SALARIES	-	26,753	28,870	29,880	29,880	29,880
100	Salaries	-	26,753	28,870	29,880	29,880	29,880
210	PUB EMPLOY RETIREMENT SYS	-	4,489	6,660	6,673	6,673	6,673
220	FICA/MEDICARE	-	1,986	2,209	2,286	2,286	2,286
231	WORKERS' COMPENSATION	-	109	117	166	166	166
240	CONTRACTUAL EMPLOYEE BNFTS	-	16,609	18,071	18,071	18,071	18,071
200	Payroll Costs	-	23,193	27,057	27,196	27,196	27,196
380	NON-INSTRCT PROF\TECH SRV	55,942	80,994	105,000	109,500	109,500	109,500
300	Purchased Services	55,942	80,994	105,000	109,500	109,500	109,500
460	EQUIPMENT	-	2,776	-	-	-	-
400	Supplies and Materials	-	2,776	0	-	-	-
	Function Total	55,942	133,716	160,927	166,576	166,576	166,576
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	785,096	874,797	942,861	989,481	989,481	989,481
112	CLASSIFIED SALARIES	179,530	143,832	153,326	152,503	152,503	152,503
121	SUBSTITUTES-LICENSED	10,426	-	-	-	-	-
130	ADDITIONAL WAGES	-	-	-	-	-	-
100	Salaries	975,052	1,018,629	1,096,187	1,141,984	1,141,984	1,141,984
210	PUB EMPLOY RETIREMENT SYS	277,699	328,663	315,655	278,872	278,872	278,872
220	FICA/MEDICARE	72,320	76,552	83,858	87,362	87,362	87,362
231	WORKERS' COMPENSATION	4,390	3,849	4,112	6,011	6,011	6,011
240	CONTRACTUAL EMPLOYEE BNFTS	289,878	272,803	312,092	325,892	325,892	325,892
200	Payroll Costs	644,287	681,867	715,717	698,137	698,137	698,137
301	SUBSTITUTE SERVICES	-	4,514	6,363	6,570	6,570	6,570

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	225	-	600	600	600	600
300	Purchased Services	225	4,514	6,963	7,170	7,170	7,170
410	SUPPLIES	3,013	3,273	4,300	6,000	6,000	6,000
400	Supplies and Materials	3,013	3,273	4,300	6,000	6,000	6,000
	Function Total	1,622,577	1,708,283	1,823,167	1,853,291	1,853,291	1,853,291
2130	HEALTH SERVICES						
111	LICENSED SALARIES	104,671	133,691	172,610	164,853	164,853	164,853
112	CLASSIFIED SALARIES	31,117	31,732	33,143	34,302	34,302	34,302
121	SUBSTITUTES-LICENSED	10,481	445	-	-	-	-
130	ADDITIONAL WAGES	2,609	4,374	3,000	4,000	4,000	4,000
100	Salaries	148,878	170,242	208,753	203,155	203,155	203,155
210	PUB EMPLOY RETIREMENT SYS	32,318	45,363	41,322	49,328	49,328	49,328
220	FICA/MEDICARE	10,718	12,911	15,970	15,541	15,541	15,541
231	WORKERS' COMPENSATION	677	651	776	1,079	1,079	1,079
240	CONTRACTUAL EMPLOYEE BNFTS	43,297	49,436	54,214	64,673	64,673	64,673
200	Payroll Costs	87,010	108,361	112,282	130,621	130,621	130,621
301	SUBSTITUTE SERVICES	-	-	2,120	-	-	-
310	INSTRUC CONSULT/PROF	139	450	1,000	1,000	1,000	1,000
340	TRAVEL	412	348	600	600	600	600
350	COMMUNICATION	107	111	100	100	100	100
389	OTHER PROFESSIONAL	143	-	-	-	-	-
300	Purchased Services	801	909	3,820	1,700	1,700	1,700
410	SUPPLIES	(1,327)	3,661	6,000	6,000	6,000	6,000
460	NON-CONSUMABLE ITEMS	305	779	150	150	150	150
400	Supplies and Materials	(1,022)	4,440	6,150	6,150	6,150	6,150
640	DUES AND FEES	-	144	300	300	300	300
600	Other Objects	-	144	300	300	300	300
	Function Total	235,667	284,096	331,305	341,926	341,926	341,926
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	259,492	137,674	243,361	282,769	282,769	282,769
130	ADDITIONAL WAGES	5,624	-	-	-	-	-
100	Salaries	265,116	137,674	243,361	282,769	282,769	282,769
210	PUB EMPLOY RETIREMENT SYS	79,156	45,334	59,457	73,879	73,879	73,879
220	FICA/MEDICARE	19,939	9,969	18,617	21,632	21,632	21,632
231	WORKERS' COMPENSATION	1,176	525	5,892	1,477	1,477	1,477
240	CONTRACTUAL EMPLOYEE BNFTS	61,236	33,321	54,214	72,046	72,046	72,046
200	Payroll Costs	161,507	89,149	138,180	169,034	169,034	169,034
301	SUBSTITUTE SERVICES	-	-	1,414	-	-	-
310	INSTRUC CONSULT/PROF	39,890	-	2,500	2,500	2,500	2,500
389	OTHER PROFESSIONAL SVCS	-	53,589	60,000	-	-	-
300	Purchased Services	39,890	53,589	63,914	2,500	2,500	2,500
410	SUPPLIES	5,766	-	500	500	500	500
400	Supplies and Materials	5,766	-	500	500	500	500
	Function Total	472,279	280,412	445,955	454,803	454,803	454,803
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	390,423	405,771	499,776	491,269	491,269	491,269
130	ADDITIONAL WAGES	-	63	-	-	-	-
100	Salaries	390,423	405,834	499,776	491,269	491,269	491,269
210	PUB EMPLOY RETIREMENT SYS	109,117	114,232	156,037	129,296	129,296	129,296
220	FICA/MEDICARE	28,962	29,815	38,233	37,582	37,582	37,582

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	1,739	1,514	1,848	2,566	2,566	2,566
240	CONTRACTUAL EMPLOYEE BNFTS	117,752	111,372	120,971	130,114	130,114	130,114
200	Payroll Costs	257,570	256,933	317,089	299,558	299,558	299,558
301	SUBSTITUTE SERVICES	-	-	4,948	-	-	-
310	INSTRUC CONSULT/PROF	21,069	111,701	1,000	500	500	500
320	PROPERTY SERVICES	-	500	1,000	1,000	1,000	1,000
340	TRAVEL	30	108	400	400	400	400
300	Purchased Services	21,099	112,309	7,348	1,900	1,900	1,900
410	SUPPLIES	62	340	-	-	-	-
460	EQUIPMENT	8,905	640	6,000	6,000	6,000	6,000
400	Supplies and Materials	8,967	980	6,000	6,000	6,000	6,000
640	DUES AND FEES	1,700	1,181	1,500	1,500	1,500	1,500
600	Other Objects	1,700	1,181	1,500	1,500	1,500	1,500
	Function Total	679,759	777,237	831,713	800,227	800,227	800,227
2190	DIRECTION OF STUDENT SERVICES						
112	CLASSIFIED SALARIES	29,157	37,317	40,173	43,848	43,848	43,848
113	ADMINISTRATORS	212,425	285,941	291,368	303,753	303,753	303,753
122	SUBSTITUTES-CLASSIFIED	2,967	-	-	-	-	-
123	TEMPORARY-LICENSED	1,197	-	-	-	-	-
100	Salaries	245,746	323,258	331,541	347,601	347,601	347,601
210	PUB EMPLOY RETIREMENT SYS	60,616	89,064	113,813	90,962	90,962	90,962
220	FICA/MEDICARE	18,578	24,525	29,188	26,591	26,591	26,591
231	WORKERS' COMPENSATION	1,089	1,201	1,413	1,811	1,811	1,811
240	CONTRACTUAL EMPLOYEE BNFTS	51,869	56,561	67,378	65,126	65,126	65,126
200	Payroll Costs	132,152	171,351	211,792	184,490	184,490	184,490
310	INSTRUC CONSULT/PROF	-	230	1,000	1,000	1,000	1,000
320	PROPERTY SERVICES	2,387	2,288	2,750	2,750	2,750	2,750
340	TRAVEL	3,885	1,824	2,000	2,000	2,000	2,000
350	COMMUNICATION	2,442	3,746	4,000	4,000	4,000	4,000
389	NON-INSTRCT PROF\TECH SRV	-	3,375	-	8,000	8,000	8,000
300	Purchased Services	8,714	11,463	9,750	17,750	17,750	17,750
410	SUPPLIES	6,623	11,639	10,000	10,000	10,000	10,000
440	PERIODICALS	100	179	300	300	300	300
460	NON-CONSUMABLE ITEMS	349	1,427	2,400	2,400	2,400	2,400
470	COMPUTER SOFTWARE	1,499	1,366	1,800	1,800	1,800	1,800
480	COMPUTER HARDWARE	3,975	2,151	7,000	7,000	7,000	7,000
400	Supplies and Materials	12,546	16,762	21,500	21,500	21,500	21,500
640	DUES AND FEES	500	-	500	500	500	500
600	Other Objects	500	-	500	500	500	500
	Function Total	399,658	522,834	575,083	571,841	571,841	571,841
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	254,321	260,917	293,737	332,141	332,141	332,141
112	CLASSIFIED SALARIES	24,273	56,296	59,529	63,300	63,300	63,300
113	ADMINISTRATORS	170,694	329,441	287,159	336,064	336,064	336,064
114	SUPERVISORS/CONFIDENTIAL	51,223	52,191	52,910	54,768	54,768	54,768
125	CURRICULUM SUB	10,246	3,273	-	-	-	-
130	ADDITIONAL WAGES	25,321	36,147	19,500	25,500	25,500	25,500
100	Salaries	536,078	738,265	712,835	811,773	811,773	811,773
210	PUB EMPLOY RETIREMENT SYS	150,908	237,693	209,179	212,872	212,872	212,872
220	FICA/MEDICARE	40,948	55,637	55,297	61,947	61,947	61,947
231	WORKERS' COMPENSATION	2,454	2,754	2,731	4,224	4,224	4,224
240	CONTRACUAL EMPLOYEE BNFTS	109,120	138,187	144,224	173,129	173,129	173,129
200	Payroll Costs	303,430	434,271	411,431	452,172	452,172	452,172

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
301	SUBSTITUTE SERVICES	-	3,728	11,000	11,000	11,000	11,000
310	INSTRUC CONSULT/PROF	3,075	-	14,000	15,500	15,500	15,500
340	TRAVEL	6,864	5,390	10,500	10,500	10,500	10,500
350	COMMUNICATION	-	-	3,000	3,000	3,000	3,000
300	Purchased Services	9,939	9,118	38,500	40,000	40,000	40,000
410	SUPPLIES	21,573	8,210	15,000	15,000	15,000	15,000
420	TEXTBOOKS	39,820	23,247	37,000	37,000	37,000	37,000
460	EQUIPMENT	4,628	-	500	500	500	500
470	COMPUTER SOFTWARE	86,345	78,953	113,850	107,942	107,942	107,942
480	COMPUTER HARDWARE	189	1,049	-	-	-	-
400	Supplies and Materials	152,555	111,459	166,350	160,442	160,442	160,442
640	DUES AND FEES	89	-	400	400	400	400
600	Other Objects	89	-	400	400	400	400
	Function Total	1,002,091	1,293,113	1,329,516	1,464,787	1,464,787	1,464,787
2220	EDUCATIONAL MEDIA SERVICES						
111	LICENSED SALARIES	338,999	352,322	362,571	225,911	225,911	225,911
112	CLASSIFIED SALARIES	119,991	121,137	129,780	139,952	139,952	139,952
121	SUBSTITUTES-LICENSED	3,362	845	-	-	-	-
100	Salaries	462,352	474,304	492,351	365,863	365,863	365,863
210	PUB EMPLOY RETIREMENT SYS	121,450	134,088	125,436	82,585	82,585	82,585
220	FICA/MEDICARE	34,255	35,012	37,665	27,988	27,988	27,988
231	WORKERS' COMPENSATION	2,099	1,808	1,867	1,960	1,960	1,960
240	CONTRACTUAL EMPLOYEE BNFTS	149,517	173,632	160,035	156,751	156,751	156,751
200	Payroll Costs	307,321	344,540	325,003	269,284	269,284	269,284
301	SUBSTITUTE SERVICES	-	233	6,363	-	-	-
320	PROPERTY SERVICES	-	-	200	200	200	200
300	Purchased Services	-	233	6,563	200	200	200
410	SUPPLIES	12,483	4,238	10,233	10,233	10,233	10,233
430	LIBRARY BOOKS	14,572	14,729	20,343	19,343	19,343	19,343
440	PERIODICALS	1,521	1,137	2,428	2,528	2,528	2,528
460	NON-CONSUMABLE ITEMS	512	1,261	2,116	2,116	2,116	2,116
470	COMPUTER SOFTWARE	9,382	9,382	11,337	11,337	11,337	11,337
480	COMPUTER HARDWARE	-	255	542	542	542	542
400	Supplies and Materials	38,470	31,002	46,999	46,099	46,099	46,099
	Function Total	808,143	850,079	870,916	681,446	681,446	681,446
2229	SCHOOL TECHNOLOGY SUPPORT						
112	CLASSIFIED SALARIES	318,555	314,389	271,231	279,638	279,638	279,638
114	SUPERVISORS/CONFIDENTIAL	-	-	61,600	66,655	66,655	66,655
151	STUDENT LABOR	-	-	-	30,000	30,000	30,000
100	Salaries	318,555	314,389	332,831	376,293	376,293	376,293
210	PUB EMPLOY RETIREMENT SYS	71,560	76,245	73,538	72,606	72,606	72,606
220	FICA/MEDICARE	23,901	23,808	25,462	26,380	26,380	26,380
231	WORKERS' COMPENSATION	1,474	1,224	1,298	1,526	1,526	1,526
240	CONTRACTUAL EMPLOYEE BNFTS	110,015	109,069	108,428	126,428	126,428	126,428
200	Payroll Costs	206,950	210,346	208,726	226,940	226,940	226,940
	Function Total	525,505	524,735	541,557	603,233	603,233	603,233
2230	ASSESSMENT AND TESTING						
380	NON-INSTRCT PROF/TECH SRV	-	-	5,000	5,000	5,000	5,000
300	Purchased Services	-	-	5,000	5,000	5,000	5,000
410	SUPPLIES	6,483	7,446	10,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	3,367	4,742	4,000	4,000	4,000	4,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
400	Supplies and Materials	9,850	12,188	14,000	14,000	14,000	14,000
	Function Total	9,850	12,188	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
125	CURRICULUM SUB	19,474	8,960	-	-	-	-
130	ADDITIONAL WAGES	20,730	12,218	21,978	5,000	5,000	5,000
100	Salaries	40,204	21,178	21,978	5,000	5,000	5,000
210	PUB EMPLOY RETIREMENT SYS	8,123	4,496	1,510	1,510	1,510	1,510
220	FICA/MEDICARE	2,958	1,647	459	459	459	459
231	WORKERS' COMPENSATION	169	96	36	36	36	36
250	TUITION REIMBURSEMENT	-	-	-	130,000	130,000	130,000
200	Payroll Costs	11,250	6,239	2,005	132,005	132,005	132,005
301	SUBSTITUTE SERVICES	-	10,793	16,753	6,000	6,000	6,000
310	INSTRUC CONSULT/PROF	166,847	190,379	150,600	29,600	29,600	29,600
340	TRAVEL	20,125	11,648	17,000	15,000	15,000	15,000
300	Purchased Services	186,972	212,820	184,353	50,600	50,600	50,600
410	SUPPLIES	8,379	12,314	5,750	5,750	5,750	5,750
480	COMPUTER HARDWARE	-	10,602	-	-	-	-
400	Supplies and Materials	8,379	22,916	5,750	5,750	5,750	5,750
	Function Total	246,805	263,153	214,086	193,355	193,355	193,355
2310	BOARD OF EDUCATION SERVICES						
310	INSTRUC CONSULT/PROF	2,805	2,040	5,000	8,000	8,000	8,000
320	PROPERTY SERVICES	3,263	3,344	3,500	3,500	3,500	3,500
340	TRAVEL	5,786	2,898	6,000	6,000	6,000	6,000
350	COMMUNICATION	2,375	220	250	250	250	250
380	NON-INSTRCT PROF\TECH SRV	142,600	154,912	135,995	174,100	174,100	174,100
300	Purchased Services	156,829	163,414	150,745	191,850	191,850	191,850
410	SUPPLIES	19,954	23,303	15,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	200	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	20,154	23,303	16,000	21,000	21,000	21,000
640	DUES AND FEES	12,318	10,747	15,000	15,000	15,000	15,000
650	INSURANCE AND JUDGEMENTS	120,711	166,770	156,000	195,000	195,000	195,000
600	Other Objects	133,029	177,517	171,000	210,000	210,000	210,000
	Function Total	310,012	364,234	337,745	422,850	422,850	422,850
2320	EXECUTIVE ADMINISTRATION SERVICES						
112	CLASSIFIED SALARIES	39,603	39,897	41,175	42,616	42,616	42,616
113	ADMINISTRATORS	165,694	202,632	174,100	184,800	184,800	184,800
114	SUPERVISORS/CONFIDENTIAL	63,293	66,993	68,333	70,725	70,725	70,725
122	SUBSTITUTES-CLASSIFIED	1,967	1,068	-	-	-	-
123	TEMPORARY-LICENSED	-	1,180	-	-	-	-
130	ADDITIONAL WAGES	670	589	-	-	-	-
100	Salaries	271,227	312,359	283,608	298,141	298,141	298,141
210	PUB EMPLOY RETIREMENT SYS	86,552	96,903	73,906	45,802	45,802	45,802
220	FICA/MEDICARE	18,517	19,585	19,799	20,501	20,501	20,501
231	WORKERS' COMPENSATION	1,201	1,053	1,136	1,537	1,537	1,537
240	CONTRACTUAL EMPLOYEE BNFT	76,775	77,225	79,125	82,100	82,100	82,100
200	Payroll Costs	183,045	194,766	173,966	149,940	149,940	149,940
301	SUBSTITUTE SERVICES	-	60	2,480	2,400	2,400	2,400
310	INSTRUC CONSULT/PROF	690	875	1,000	2,000	2,000	2,000
340	TRAVEL	2,653	37	2,000	15,000	15,000	15,000
300	Purchased Services	3,343	972	5,480	19,400	19,400	19,400

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
410	SUPPLIES	3,211	2,997	4,000	6,000	6,000	6,000
440	PERIODICALS	-	-	-	250	250	250
460	EQUIPMENT	886	-	-	5,000	5,000	5,000
470	COMPUTER SOFTWARE	1,485	108	-	-	-	-
480	COMPUTER HARDWARE	-	-	1,000	5,000	5,000	5,000
400	Supplies and Materials	5,582	3,105	5,000	16,250	16,250	16,250
640	DUES AND FEES	1,899	1,890	2,200	3,000	3,000	3,000
600	Other Objects	1,899	1,890	2,200	3,000	3,000	3,000
	Function Total	465,096	513,092	470,254	486,731	486,731	486,731
2410	OFFICE OF PRINCIPAL SERVICES						
111	LICENSED SALARIES	108,383	110,612	112,691	119,801	119,801	119,801
112	CLASSIFIED SALARIES	728,458	804,934	890,889	901,601	901,601	901,601
113	ADMINISTRATORS	1,551,376	1,553,436	1,605,092	1,678,135	1,678,135	1,678,135
122	SUBSTITUTES-CLASSIFIED	1,261	1,521	-	-	-	-
125	CURRICULUM SUB	8,369	-	-	-	-	-
130	ADDITIONAL WAGES	126	2,998	-	-	-	-
100	Salaries	2,397,973	2,473,501	2,608,672	2,699,537	2,699,537	2,699,537
210	PUB EMPLOY RETIREMENT SYS	678,804	763,859	729,981	650,688	650,688	650,688
220	FICA/MEDICARE	178,827	183,304	199,946	202,690	202,690	202,690
231	WORKERS' COMPENSATION	10,714	9,401	9,891	14,003	14,003	14,003
240	CONTRACTUAL EMPLOYEE BNFTS	651,306	726,081	723,527	767,000	767,000	767,000
200	Payroll Costs	1,519,651	1,682,645	1,663,345	1,634,381	1,634,381	1,634,381
301	SUBSTITUTE SERVICES	-	-	11,160	10,800	10,800	10,800
310	INSTRUC CONSULT/PROF	1,386	1,317	3,000	3,000	3,000	3,000
340	PROPERTY SERVICES	-	66	-	-	-	-
340	TRAVEL	12,665	7,407	11,687	11,687	11,687	11,687
350	COMMUNICATION	9,319	17,335	7,400	7,700	7,700	7,700
300	Purchased Services	23,370	26,125	33,247	33,187	33,187	33,187
410	SUPPLIES	64,956	42,112	58,752	57,814	57,814	57,814
460	NON-CONSUMABLE ITEMS	5,292	13,067	4,480	4,480	4,480	4,480
470	COMPUTER SOFTWARE	3,819	291	500	500	500	500
480	COMPUTER HARDWARE	4,107	1,145	6,100	6,550	6,550	6,550
400	Supplies and Materials	78,174	56,615	69,832	69,344	69,344	69,344
640	DUES AND FEES	59	1,130	1,321	1,321	1,321	1,321
600	Other Objects	59	1,130	1,321	1,321	1,321	1,321
	Function Total	4,019,227	4,240,016	4,376,417	4,437,770	4,437,770	4,437,770
2510	BUSINESS SUPPORT SERVICES						
113	ADMINISTRATORS	-	-	-	65,371	65,371	65,371
114	SUPERVISORS/CONFIDENTIAL	96,874	99,344	147,480	152,648	152,648	152,648
123	TEMPORARY-LICENSED	9,233	-	-	-	-	-
130	ADDITIONAL WAGES	1,053	81	-	-	-	-
100	Salaries	107,160	99,425	147,480	218,019	218,019	218,019
210	PUB EMPLOY RETIREMENT SYS	23,841	25,157	34,032	47,528	47,528	47,528
220	FICA/MEDICARE	7,813	7,206	11,282	16,680	16,680	16,680
231	WORKERS' COMPENSATION	484	378	560	1,147	1,147	1,147
240	CONTRACTUAL EMPLOYEE BNFTS	26,740	27,113	36,143	45,527	45,527	45,527
200	Payroll Costs	58,878	59,854	82,017	110,882	110,882	110,882
310	INSTRUC CONSULT/PROF	-	-	-	500	500	500
320	PROPERTY SERVICES	-	1,814	1,800	1,800	1,800	1,800
340	TRAVEL	183	103	500	1,000	1,000	1,000
350	COMMUNICATION	-	1,618	3,840	3,840	3,840	3,840
300	Purchased Services	183	3,535	6,140	7,140	7,140	7,140
410	SUPPLIES	1,131	1,152	2,000	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	1,710	507	1,500	1,500	1,500	1,500

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
480	COMPUTER HARDWARE	-	394	1,000	1,000	1,000	1,000
400	Supplies and Materials	2,841	2,053	4,500	4,500	4,500	4,500
640	DUES AND FEES	15	-	-	500	500	500
600	Other Objects	15	-	0	500	500	500
	Function Total	169,077	164,867	240,137	341,041	341,041	341,041
2520	FISCAL SERVICES						
112	CLASSIFIED SALARIES	67,552	91,327	95,839	99,180	99,180	99,180
113	ADMINISTRATORS	124,942	125,248	130,042	133,197	133,197	133,197
114	SUPERVISORS/CONFIDENTIAL	148,428	171,100	156,722	207,349	207,349	207,349
100	Salaries	340,922	387,675	382,603	439,726	439,726	439,726
210	PUB EMPLOY RETIREMENT SYS	85,678	114,532	102,029	100,951	100,951	100,951
220	FICA/MEDICARE	25,839	29,129	29,269	33,639	33,639	33,639
231	WORKERS' COMPENSATION	1,533	1,486	1,452	2,334	2,334	2,334
240	CONTRACTUAL EMPLOYEE BNFTS	83,517	93,934	100,456	109,454	109,454	109,454
200	Payroll Costs	196,567	239,081	233,206	246,378	246,378	246,378
310	INSTRUC CONSULT/PROF	3,022	1,621	1,800	3,500	3,500	3,500
340	TRAVEL	1,582	987	1,000	1,000	1,000	1,000
350	COMMUNICATION	57	3,365	1,000	2,300	2,300	2,300
380	NON-INSTRCT PROF\TECH SRV	1,600	1,750	3,000	4,000	4,000	4,000
300	Purchased Services	6,261	7,723	6,800	10,800	10,800	10,800
410	SUPPLIES	2,410	1,879	2,400	2,400	2,400	2,400
460	NON-CONSUMABLE ITEMS	2,106	2,274	500	1,000	1,000	1,000
470	COMPUTER SOFTWARE	19,392	13,547	22,785	24,200	24,200	24,200
480	COMPUTER HARDWARE	193	1,889	500	1,000	1,000	1,000
400	Supplies and Materials	24,101	19,589	26,185	28,600	28,600	28,600
640	DUES AND FEES	30,412	16,088	15,000	15,000	15,000	15,000
600	Other Objects	30,412	16,088	15,000	15,000	15,000	15,000
	Function Total	598,263	670,156	663,794	740,504	740,504	740,504
2540	OPERATION & MAINTENANCE OF PLANT SERVICES						
112	CLASSIFIED SALARIES	1,585,875	1,636,239	1,747,505	1,796,680	1,796,680	1,796,680
114	SUPERVISORS/CONFIDENTIAL	74,865	99,162	77,171	79,872	79,872	79,872
122	SUBSTITUTES-CLASSIFIED	27,077	15,496	-	-	-	-
130	ADDITIONAL WAGES	31,039	31,514	30,000	32,000	32,000	32,000
100	Salaries	1,718,856	1,782,411	1,854,676	1,908,552	1,908,552	1,908,552
210	PUB EMPLOY RETIREMENT SYS	382,810	448,636	399,909	356,631	356,631	356,631
220	FICA/MEDICARE	129,286	133,268	139,588	143,556	143,556	143,556
231	WORKERS' COMPENSATION	46,743	33,562	50,011	45,602	45,602	45,602
240	CONTRACTUAL EMPLOYEE BNFTS	760,702	812,734	811,284	758,519	758,519	758,519
200	Payroll Costs	1,319,541	1,428,200	1,400,792	1,304,308	1,304,308	1,304,308
301	SUBSTITUTE SERVICES	-	3,628	49,400	50,000	50,000	50,000
320	PROPERTY SERVICES	1,517,801	1,597,128	1,733,500	1,773,000	1,773,000	1,773,000
340	TRAVEL	448	240	500	500	500	500
350	COMMUNICATION	5,573	3,920	4,000	4,000	4,000	4,000
380	NON-INSTRCT PROF\TECH SRV	93,356	121,558	110,000	120,000	120,000	120,000
300	Purchased Services	1,617,177	1,726,474	1,897,400	1,947,500	1,947,500	1,947,500
410	SUPPLIES	321,205	317,774	291,528	283,528	283,528	283,528
460	NON-CONSUMABLE ITEMS	17,284	12,036	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	8,160	7,732	6,600	6,600	6,600	6,600
480	COMPUTER HARDWARE	-	-	1,000	2,400	2,400	2,400
400	Supplies and Materials	346,649	337,542	321,628	315,028	315,028	315,028
640	DUES AND FEES	544	1,127	1,000	1,000	1,000	1,000
650	INSURANCE AND JUDGEMENTS	255,243	310,149	372,750	441,000	441,000	441,000
600	Other Objects	255,787	311,276	373,750	442,000	442,000	442,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
	Function Total	5,258,010	5,585,903	5,848,246	5,917,388	5,917,388	5,917,388
2546	SECURITY SERVICES						
320	PROPERTY SERVICES	3,120	13,478	25,000	25,000	25,000	25,000
380	NON-INSTRCT PROF\TECH SRV	1,295	-	-	-	-	-
389	OTHER PROFESSIONAL	1,295	-	-	-	-	-
300	Purchased Services	4,415	13,478	25,000	25,000	25,000	25,000
460	NON-CONSUMABLE ITEMS	698	1,475	-	-	-	-
470	COMPUTER SOFTWARE	-	11,640	-	-	-	-
400	Supplies and Materials	698	13,115	-	-	-	-
	Function Total	5,113	26,593	25,000	25,000	25,000	25,000
2550	STUDENT TRANSPORTATION						
112	CLASSIFIED SALARIES	24,461	39,029	45,813	47,206	47,206	47,206
130	ADDITIONAL WAGES	280	-	-	-	-	-
100	Salaries	24,741	39,029	45,813	47,206	47,206	47,206
210	PUB EMPLOY RETIREMENT SYS	5,319	9,565	9,675	9,073	9,073	9,073
220	FICA/MEDICARE	1,680	2,687	3,505	3,611	3,611	3,611
231	WORKERS' COMPENSATION	115	153	179	256	256	256
240	CONTRACTUAL EMPLOYEE BNFTS	8,913	13,568	18,071	18,071	18,071	18,071
200	Payroll Costs	16,027	25,973	31,430	31,011	31,011	31,011
330	STDNT TRANSPORT SERVICES	2,619,228	2,417,200	2,753,080	2,939,655	2,939,655	2,939,655
340	TRAVEL	37	64	500	500	500	500
300	Purchased Services	2,619,265	2,417,264	2,753,580	2,940,155	2,940,155	2,940,155
410	SUPPLIES	(20)	80	500	500	500	500
400	Supplies and Materials	(20)	80	500	500	500	500
	Function Total	2,660,013	2,482,346	2,831,323	3,018,872	3,018,872	3,018,872
2570	INTERNAL SERVICES						
320	PROPERTY SERVICES	17,912	12,427	17,500	17,500	17,500	17,500
350	COMMUNICATION	17,608	22,649	25,000	25,250	25,250	25,250
380	NON-INSTRCT PROF\TECH SRV	12,003	10,284	12,000	14,000	14,000	14,000
300	Purchased Services	47,523	45,360	54,500	56,750	56,750	56,750
410	SUPPLIES	20,210	23,439	24,000	29,000	29,000	29,000
460	NON-CONSUMABLE ITEMS	334	1,836	1,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	-	6,491	2,000	2,000	2,000	2,000
480	COMPUTER HARDWARE	1,290	3,428	1,000	2,400	2,400	2,400
400	Supplies and Materials	21,834	35,194	28,000	35,400	35,400	35,400
640	DUES AND FEES	1,338	1,340	1,500	1,600	1,600	1,600
600	Other Objects	1,338	1,340	1,500	1,600	1,600	1,600
	Function Total	70,695	81,894	84,000	93,750	93,750	93,750
2610	CENTRAL SUPPORT SERVICES (Reclassified to 2640)						
113	ADMINISTRATORS	109,819	-	-	-	-	-
114	SUPERVISORS/CONFIDENTIAL	102,446	-	-	-	-	-
123	TEMPORARY-LICENSED	5,620	-	-	-	-	-
130	ADDITIONAL WAGES	134	-	-	-	-	-
100	Salaries	218,019	-	-	-	-	-
210	PUB EMPLOY RETIREMENT SYS	57,723	-	-	-	-	-
220	FICA/MEDICARE	16,102	-	-	-	-	-
231	WORKERS' COMPENSATION	978	-	-	-	-	-
240	CONTRACTUAL EMPLOYEE BNFTS	50,578	-	-	-	-	-
200	Payroll Costs	125,381	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	922	-	-	-	-	-
340	TRAVEL	1,080	-	-	-	-	-
350	COMMUNICATION	3,011	-	-	-	-	-
380	NON-INSTRCT PROF\TECH SRV	58,439	-	-	-	-	-
300	Purchased Services	63,452	-	-	-	-	-
410	SUPPLIES	3,018	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,091	-	-	-	-	-
470	COMPUTER SOFTWARE	16,550	-	-	-	-	-
480	COMPUTER HARDWARE	1,299	-	-	-	-	-
400	Supplies and Materials	21,958	-	-	-	-	-
640	DUES AND FEES	16,992	-	-	-	-	-
600	Other Objects	16,992	-	-	-	-	-
	Function Total	445,802	-	-	-	-	-
2630	COMMUNICATIONS						
114	SUPERVISORS/CONFIDENTIAL	60,288	63,974	68,090	97,880	97,880	97,880
100	Salaries	60,288	63,974	68,090	97,880	97,880	97,880
210	PUB EMPLOY RETIREMENT SYS	12,961	15,644	14,380	18,813	18,813	18,813
220	FICA/MEDICARE	4,335	4,646	5,209	7,488	7,488	7,488
231	WORKERS' COMPENSATION	269	241	255	507	507	507
240	CONTRACTUAL EMPLOYEE BNFTS	13,389	13,574	18,071	18,071	18,071	18,071
200	Payroll Costs	30,954	34,105	37,915	44,879	44,879	44,879
310	INSTRUC CONSULT/PROF	-	525	250	250	250	250
340	TRAVEL	229	725	250	500	500	500
350	COMMUNICATION	18,975	12,967	15,850	15,850	15,850	15,850
380	NON-INSTRCT PROF\TECH SRV	1,212	3,852	9,000	15,000	15,000	15,000
300	Purchased Services	20,416	18,069	25,350	31,600	31,600	31,600
410	SUPPLIES	155	1,579	1,000	1,000	1,000	1,000
440	PERIODICALS	117	259	1,000	1,000	1,000	1,000
460	EQUIPMENT	1,394	-	-	-	-	-
470	COMPUTER SOFTWARE	8,459	8,216	10,000	10,000	10,000	10,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	10,125	10,054	13,000	13,000	13,000	13,000
640	DUES AND FEES	-	85	250	300	300	300
600	Other Objects	-	85	250	300	300	300
	Function Total	121,783	126,287	144,605	187,659	187,659	187,659
2640	STAFF SERVICES (Coded to Function 2610 prior to 2019-20)						
113	ADMINISTRATORS	-	115,659	120,787	136,926	136,926	136,926
114	SUPERVISORS/CONFIDENTIAL	-	104,382	134,622	188,576	188,576	188,576
130	ADDITIONAL WAGES	-	75	-	-	-	-
100	Salaries	-	220,116	255,409	325,502	325,502	325,502
210	PUB EMPLOY RETIREMENT SYS	-	66,157	78,711	74,531	74,531	74,531
220	FICA/MEDICARE	-	16,453	22,462	24,901	24,901	24,901
231	WORKERS' COMPENSATION	-	834	1,113	1,717	1,717	1,717
240	CONTRACTUAL EMPLOYEE BNFTS	-	52,843	72,926	72,991	72,991	72,991
200	Payroll Costs	-	136,287	175,212	174,140	174,140	174,140
310	INSTRUC CONSULT/PROF	-	945	1,500	3,500	3,500	3,500
340	TRAVEL	-	31	1,000	2,000	2,000	2,000
350	COMMUNICATION	-	1,194	3,500	3,500	3,500	3,500
380	NON-INSTRCT PROF\TECH SRV	-	34,679	29,050	24,050	24,050	24,050
300	Purchased Services	-	36,849	35,050	33,050	33,050	33,050
410	SUPPLIES	-	1,624	4,000	4,000	4,000	4,000
470	COMPUTER SOFTWARE	-	17,693	27,000	30,700	30,700	30,700
480	COMPUTER HARDWARE	-	-	2,000	2,000	2,000	2,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
400	Supplies and Materials	-	19,317	33,000	36,700	36,700	36,700
640	DUES AND FEES	-	15,490	17,000	17,000	17,000	17,000
600	Other Objects	-	15,490	17,000	17,000	17,000	17,000
	Function Total	-	428,059	515,671	586,392	586,392	586,392
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	237,624	243,769	250,852	181,071	181,071	181,071
113	ADMINISTRATORS	114,245	119,591	124,170	130,742	130,742	130,742
100	Salaries	351,869	363,360	375,022	311,813	311,813	311,813
210	PUB EMPLOY RETIREMENT SYS	96,776	111,209	103,085	74,658	74,658	74,658
220	FICA/MEDICARE	26,731	27,648	28,867	23,854	23,854	23,854
231	WORKERS' COMPENSATION	1,554	1,356	1,405	1,626	1,626	1,626
240	CONTRACTUAL EMPLOYEE BNFTS	79,335	79,756	72,950	54,912	54,912	54,912
200	Payroll Costs	204,396	219,969	206,307	155,050	155,050	155,050
310	INSTRUC CONSULT/PROF	3,836	4,585	8,000	10,500	10,500	10,500
320	PROPERTY SERVICES	5,400	6,100	10,000	10,000	10,000	10,000
340	TRAVEL	6,104	3,552	7,000	7,000	7,000	7,000
350	COMMUNICATION	108,822	107,092	100,000	100,000	100,000	100,000
380	NON-INSTRCT PROF\TECH SRV	255	-	-	-	-	-
300	Purchased Services	124,417	121,329	125,000	127,500	127,500	127,500
410	SUPPLIES	6,489	3,459	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	12,044	3,355	7,500	7,500	7,500	7,500
470	COMPUTER SOFTWARE	77,692	97,619	138,900	157,350	157,350	157,350
480	COMPUTER HARDWARE	5,770	3,698	5,000	5,000	5,000	5,000
400	Supplies and Materials	101,995	108,131	156,400	174,850	174,850	174,850
	Function Total	782,677	812,789	862,729	769,213	769,213	769,213
2680	TRANSLATION SERVICES						
112	CLASSIFIED SALARIES	22,261	42,425	58,606	60,657	60,657	60,657
124	TEMPORARY-CLASSIFIED	-	3,273	-	-	-	-
125	CURRICULUM SUB	298	396	-	-	-	-
130	ADDITIONAL WAGES	13,927	11,979	18,500	18,500	18,500	18,500
100	Salaries	36,486	58,073	77,106	79,157	79,157	79,157
210	PUB EMPLOY RETIREMENT SYS	8,602	16,157	20,649	17,682	17,682	17,682
220	FICA/MEDICARE	2,689	4,243	5,899	6,056	6,056	6,056
231	WORKERS' COMPENSATION	178	234	338	437	437	437
240	CONTRACTUAL EMPLOYEE BNFTS	11,865	18,119	21,719	27,143	27,143	27,143
200	Payroll Costs	23,334	38,753	48,605	51,318	51,318	51,318
380	NON-INSTRCT PROF\TECH SRV	3,811	5,366	9,800	9,800	9,800	9,800
300	Purchased Services	3,811	5,366	9,800	9,800	9,800	9,800
470	COMPUTER SOFTWARE	79	-	-	-	-	-
400	Supplies and Materials	79	-	-	-	-	-
	Function Total	63,710	102,192	135,511	140,275	140,275	140,275
2700	SUPPLEMENTAL RETIREMENT						
116	SUPP RETIREMNT STIPEND	115,800	200,550	160,000	175,000	175,000	175,000
100	Salaries	115,800	200,550	160,000	175,000	175,000	175,000
220	FICA/MEDICARE	8,859	15,409	12,000	14,000	14,000	14,000
270	RETIREE INSURANCE	59,886	52,717	50,000	55,000	55,000	55,000
200	Payroll Costs	68,745	68,126	62,000	69,000	69,000	69,000
	Function Total	184,545	268,676	222,000	244,000	244,000	244,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
3500	CARE OF CHILDREN SERVICES						
112	CLASSIFIED SALARIES	-	110,151	113,841	120,000	120,000	120,000
122	SUBSTITUTES-CLASSIFIED	-	2,288	-	-	-	-
130	ADDITIONAL WAGES	-	1,680	-	-	-	-
100	Salaries	-	114,119	113,841	120,000	120,000	120,000
210	PUB EMPLOY RETIREMENT SYS	-	30,442	27,145	21,200	21,200	21,200
220	FICA/MEDICARE	-	8,691	8,709	9,046	9,046	9,046
231	WORKERS' COMPENSATION	-	465	461	629	629	629
240	CONTRACTUAL EMPLOYEE BNFTS	-	24,995	72,286	76,286	76,286	76,286
200	Payroll Costs	-	64,593	108,601	107,161	107,161	107,161
301	SUBSTITUTE SERVICES	-	1,716	6,200	7,000	7,000	7,000
300	Purchased Services	-	1,716	6,200	7,000	7,000	7,000
410	SUPPLIES	-	7,983	12,000	12,000	12,000	12,000
400	Supplies and Materials	-	7,983	12,000	12,000	12,000	12,000
	Function Total	-	188,411	240,642	246,161	246,161	246,161
5200	TRANSFER OF FUNDS						
710	TRANSFER TO ASSET RESERVE	500,000	500,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCHOOL	100,000	100,000	-	-	-	-
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
700	Transfers	850,000	850,000	750,000	750,000	750,000	750,000
	Function Total	850,000	850,000	750,000	750,000	750,000	750,000
6110	CONTINGENCY						
810	PLANNED RESERVE	-	-	500,000	500,000	500,000	500,000
800	Other Uses of Funds	-	-	500,000	500,000	500,000	500,000
	Function Total	-	-	500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
800	Other Uses of Funds	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
	Function Total	8,476,261	7,837,357	6,506,221	7,500,000	7,500,000	7,500,000
	Fund Total	77,512,752	80,294,583	82,050,569	84,393,279	84,393,279	84,393,279



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET *	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	56,953	43,567	20,000	17,000	17,000	17,000
R1910	RENTALS	60,409	77,066	65,000	82,500	82,500	82,500
R1990	MISCELLANEOUS	-	-	5,000	200,000	200,000	200,000
1000	Local Revenues	117,362	120,633	90,000	299,500	299,500	299,500
R5200	INTERFUND TRANSFERS	500,000	500,000	250,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	2,081,865	2,046,481	1,740,000	1,925,300	1,925,300	1,925,300
5000	Other Revenues	2,581,865	2,546,481	1,990,000	2,425,300	2,425,300	2,425,300
	TOTAL RESOURCES	2,699,227	2,667,114	2,080,000	2,724,800	2,724,800	2,724,800

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
2540	OPERATION AND MAINTENANCE						
320	PROPERTY SERVICES	99,537	26,401	300,000	300,000	300,000	300,000
300	Purchased Services	99,537	26,401	300,000	300,000	300,000	300,000
460	NON-CONSUMABLE EQUIPMENT	1,059	19,041	60,000	60,000	60,000	60,000
400	Supplies and Materials	1,059	19,041	60,000	60,000	60,000	60,000
540	DEPRECIABLE EQUIPMENT	60,849	103,545	100,000	100,000	100,000	100,000
500	Capital Outlay	60,849	103,545	100,000	100,000	100,000	100,000
	Function Total	161,445	148,987	460,000	460,000	460,000	460,000
4120	SITE ACQUISITION & DEVELOPMENT						
382	LEGAL SERVICES	450	-	-	2,500	2,500	2,500
383	ARCHITECT/ENGINEER SERVICES	-	-	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	132,744	63,134	100,000	100,000	100,000	100,000
300	Purchased Services	133,194	63,134	125,000	127,500	127,500	127,500
410	SUPPLIES	2,095	-	-	2,500	2,500	2,500
400	Supplies and Materials	2,095	-	-	2,500	2,500	2,500
670	TAXES AND LICENSES	13,417	17,042	17,500	17,500	17,500	17,500
600	Other Expenses	13,417	17,042	17,500	17,500	17,500	17,500
	Function Total	148,706	80,176	142,500	147,500	147,500	147,500
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	30,842	132,351	202,500	402,500	402,500	402,500
383	ARCHITECT/ENGINEER SERVICES	-	-	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	4,075	54,391	50,000	50,000	50,000	50,000
300	Purchased Services	34,917	186,742	277,500	477,500	477,500	477,500
460	NON-CONSUMABLE ITEMS	11,836	-	-	-	-	-
400	Supplies and Materials	11,836	-	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	66,257	13,967	500,000	1,200,000	1,200,000	1,200,000
530	OTHER IMPROVEMENTS	200,662	324,889	200,000	200,000	200,000	200,000
540	DEPRECIABLE EQUIPMENT	28,923	-	-	-	-	-
550	DEPRECIABLE TECHNOLOGY EQUIP	-	-	-	239,800	239,800	239,800
500	Capital Outlay	295,842	338,856	700,000	1,639,800	1,639,800	1,639,800
	Function Total	342,595	525,598	977,500	2,117,300	2,117,300	2,117,300
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	500,000	-	-	-
800	Reserves	-	-	500,000	-	-	-
	Function Total	-	-	500,000	-	-	-
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	2,046,481	1,912,353	-	-	-	-
800	Reserves	2,046,481	1,912,353	-	-	-	-
	Function Total	2,046,481	1,912,353	-	-	-	-
	TOTAL EXPENDITURES	2,699,227	2,667,114	2,080,000	2,724,800	2,724,800	2,724,800

Construction Excise Tax Fund (202)

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

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1130	CONSTRUCTION EXCISE TAX	649,062	652,327	300,000	300,000	300,000	300,000
R1510	INTEREST ON INVESTMENT	5,833	10,516	5,000	5,000	5,000	5,000
1000	Local Revenues	654,895	662,843	305,000	305,000	305,000	305,000
R5400	BEG FUND BALANCE	404	307,988	600,000	740,000	740,000	740,000
5000	Other Revenues	404	307,988	600,000	740,000	740,000	740,000
	TOTAL RESOURCES	655,299	970,831	905,000	1,045,000	1,045,000	1,045,000

EXPENDITURE BUDGET

4150	BUILDING ACQUIS & IMPROVE						
389	PROFESSIONAL TECHNICAL SERVICES	7,632	5,782	25,000	10,000	10,000	10,000
300	Purchased Services	7,632	5,782	25,000	10,000	10,000	10,000
520	BUILDING ACQUIS & IMPROVEMENTS	339,679	259,489	630,000	735,000	735,000	735,000
530	OTHER IMPROVEMENTS	-	311	250,000	300,000	300,000	300,000
540	EQUIPMENT	-	-	-	-	-	-
500	Capital Outlay	339,679	259,800	880,000	1,035,000	1,035,000	1,035,000
	Function Total	347,311	265,582	905,000	1,045,000	1,045,000	1,045,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	307,988	705,249	-	-	-	-
800	Reserves	307,988	705,249	-	-	-	-
	Function Total	307,988	705,249	-	-	-	-
	TOTAL EXPENDITURES	655,299	970,831	905,000	1,045,000	1,045,000	1,045,000

Textbook and Technology Reserve (203)

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	4,898	1,587	1,000	1,000	1,000	1,000
1000	Local Revenues	4,898	1,587	1,000	1,000	1,000	1,000
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	176,541	124,765	25,000	170,000	170,000	170,000
5000	Other Revenues	426,541	374,765	275,000	420,000	420,000	420,000
	TOTAL RESOURCES	431,439	376,352	276,000	421,000	421,000	421,000
EXPENDITURE BUDGET							
1111	ELEMENTARY INSTRUCTION						
420	TEXTBOOKS	149,470	189,531	100,000	195,000	195,000	195,000
400	Supplies and Materials	149,470	189,531	100,000	195,000	195,000	195,000
	Function Total	149,470	189,531	100,000	195,000	195,000	195,000
1121	MIDDLE SCHOOL INSTRUCTION						
420	TEXTBOOKS	44,846	160,028	75,000	100,000	100,000	100,000
400	Supplies and Materials	44,846	160,028	75,000	100,000	100,000	100,000
	Function Total	44,846	160,028	75,000	100,000	100,000	100,000
1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	62,552	-	101,000	126,000	126,000	126,000
400	Supplies and Materials	112,358	-	101,000	126,000	126,000	126,000
	Function Total	112,358	-	101,000	126,000	126,000	126,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	124,765	26,793	-	-	-	-
800	Reserves	124,765	26,793	-	-	-	-
	Function Total	124,765	26,793	-	-	-	-
	TOTAL EXPENDITURES	431,439	376,352	276,000	421,000	421,000	421,000

Insurance Reserve Fund (205)

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	14,680	10,882	5,000	3,000	3,000	3,000
R1990	MISCELLANEOUS	101,338	99,123	60,000	75,000	75,000	75,000
1000	Local Revenues	116,018	110,005	65,000	78,000	78,000	78,000
R5400	BEG FUND BALANCE	506,522	483,355	385,000	325,000	325,000	325,000
5000	Other Revenues	506,522	483,355	385,000	325,000	325,000	325,000
	TOTAL RESOURCES	622,540	593,360	450,000	403,000	403,000	403,000
EXPENDITURE BUDGET							
1111	INSTRUCTION						
460	NON-CONSUMABLE ITEMS	199	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	199	-	50,000	50,000	50,000	50,000
	Function Total	199	-	50,000	50,000	50,000	50,000
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	3,655	33,300	139,990	100,000	100,000	100,000
300	Purchased Services	3,655	33,300	139,990	100,000	100,000	100,000
410	SUPPLIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	50,000	50,000	50,000	50,000
	Function Total	3,655	33,300	189,990	150,000	150,000	150,000
2546	SECURITY SERVICES						
112	CLASSIFIED SALARIES	23,102	23,626	26,220	28,299	28,299	28,299
114	MANAGERIAL SALARIES	35,350	50,233	51,237	51,321	51,321	51,321
100	Salaries	58,452	73,859	77,457	79,620	79,620	79,620
210	PUB EMPLOY RETIREMNT SYS	4,620	11,611	18,276	16,899	16,899	16,899
220	FICA/MEDICARE	4,076	5,628	5,925	6,091	6,091	6,091
231	WORKERS' COMPENSATION	273	289	309	437	437	437
240	CONTRACTUAL EMPLOYEE BNFTS	26,806	34,485	36,143	36,143	36,143	36,143
200	Payroll Costs	35,775	52,013	60,653	59,570	59,570	59,570
310	INSTRUC CONSULT/PROF	545	548	2,400	2,400	2,400	2,400
320	PROPERTY SERVICES	2,375	-	15,000	14,410	14,410	14,410
340	TRAVEL	773	1,077	1,000	1,000	1,000	1,000
380	NON-INSTRCT PROF\TECH SRV	14,370	13,325	15,000	15,000	15,000	15,000
300	Purchased Services	18,063	14,950	33,400	32,810	32,810	32,810
410	SUPPLIES	1,598	361	7,500	2,500	2,500	2,500
460	NON-CONSUMABLE ITEMS	734	-	5,000	2,500	2,500	2,500
480	COMPUTER HARDWARE	-	100	-	-	-	-
400	Supplies and Materials	2,332	461	12,500	5,000	5,000	5,000
640	DUES AND FEES	18	278	1,000	1,000	1,000	1,000
600	Other Expenses	18	278	1,000	1,000	1,000	1,000
	Function Total	114,640	141,561	185,010	178,000	178,000	178,000
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	20,691	22,775	25,000	25,000	25,000	25,000
200	Payroll Costs	20,691	22,775	25,000	25,000	25,000	25,000
	Function Total	20,691	22,775	25,000	25,000	25,000	25,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	483,355	395,724	-	-	-	-
800	Reserves	483,355	395,724	-	-	-	-
	Function Total	483,355	395,724	-	-	-	-
	TOTAL EXPENDITURES	622,540	593,360	450,000	403,000	403,000	403,000

Student Body Fund (208)

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1700	EXTRA CURRICULAR ACTIVITES	1,035,278	957,260	1,250,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	1,035,278	957,260	1,250,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	435,908	424,281	400,000	500,000	500,000	500,000
5000	Other Revenue	435,908	424,281	400,000	500,000	500,000	500,000
	TOTAL RESOURCES	1,471,186	1,381,541	1,650,000	1,750,000	1,750,000	1,750,000
EXPENDITURE BUDGET							
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	162,335	120,123	400,000	500,000	500,000	500,000
400	Supplies and Materials	162,335	120,123	400,000	500,000	500,000	500,000
	Function Total	162,335	120,123	400,000	500,000	500,000	500,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	884,570	784,614	1,250,000	1,250,000	1,250,000	1,250,000
400	Supplies and Materials	884,570	784,614	1,250,000	1,250,000	1,250,000	1,250,000
	Function Total	884,570	784,614	1,250,000	1,250,000	1,250,000	1,250,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	424,281	476,804	-	-	-	-
800	Total Reserves	424,281	476,804	-	-	-	-
	Function Total	424,281	476,804	-	-	-	-
	TOTAL EXPENDITURES	1,471,186	1,381,541	1,650,000	1,750,000	1,750,000	1,750,000

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 2021-22 school year, all district elementary schools except Memorial qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC Migrant Education** – provides funding to ensure that migrant children fully benefit from the same free public education provided to other children.
- **Title IIA Supporting Effective Instruction** - funds professional development, strong teacher leadership, transformative school leadership, induction/mentorship and meaningful evaluation and support.
- **Title III Language Instruction for Limited English Proficient and Immigrant Students** – provides funds to improve the education of English learners and immigrant children.
- **IDEA (Individuals with Disabilities Education Act)** – funds the excess costs associated with providing special education and related services to children with disabilities.
- **21st Century Community Learning Centers “STEAM AHEAD”** – This is a \$2.5 million five year competitive grant (2018-2023). Funding was approved in the amount of \$479,396 annually for the first three years and then 75% in years 4 and 5. This grant serves 1st through 12th grade students with extended learning (afterschool, Saturday Academy, and summer school) programs.
- **McKinney-Vento Homeless grant** – This is a three year (2019-2022) competitive grant, \$37,185 per year, to support students who are homeless or at risk of being homeless.

- **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 has been awarded in the amount of \$4.19 million with a term date of September 30, 2023. ESSER III has been estimated at \$9.4 million with a term date of September 30, 2024. The District is proposing to allocate these funds over the next two school budget years (2021-22, 2022-23).

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

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

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

- **Student Investment Account (SIA).** The 2019 Oregon Legislature passed the [Student Success Act](#) that when fully implemented is expected to invest \$1 billion state-wide in Oregon education every year. The McMinnville School District was initially allocated \$5.5 million for the 2020-21 school year prior to the pandemic. The District went through an extensive process involving the community and staff in developing a plan that was adopted in Spring 2020. This budget invests \$4.3 million towards most of the investments identified in the original plan.
- **ODE Summer Learning Grants (Summer 2021).** In response to the disruptive impact the pandemic has had on children, Oregon is funding a robust summer learning program this year. The purpose of the funding is specific to Summer Enrichment/Academic Programming for K-8 students and Summer Academic Support for grades 9-12 students. The grant will cover 75% of the cost of summer programming with the remainder to be funded from other sources by the District. For McMinnville, we have been allocated up to \$1,043,817 for K-8 programming and up to \$849,102 for 9-12 programming.

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

Sub-Fund	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	90,286	34,105	80,000	80,000	80,000	80,000
211	Title IC - Migrant ED Programs	72,294	85,532	75,000	71,000	71,000	71,000
212	Title 1A (Improving Education of Disadvantaged)	1,546,897	1,427,003	1,427,971	1,385,162	1,385,162	1,385,162
213	ESSER (Elementary & Secondary Education Relief)	-	-	-	6,805,542	6,805,542	6,805,542
216	IDEA Funds - Special Education	992,327	1,004,390	1,310,604	1,254,405	1,254,405	1,254,405
218	Regional Services for Autism	19,764	-	-	-	-	-
219	Title IV Student Support	98,919	13,807	-	-	-	-
220	Title IIA Improving Teacher Quality	194,339	184,932	213,375	293,276	293,276	293,276
226	Title III - English Learners	56,912	58,879	150,000	230,000	230,000	230,000
243	McKinney Homeless Grant	-	21,586	37,000	65,835	65,835	65,835
250	ODE Facilities Grant	154,050	163,730	100,000	230,358	230,358	230,358
251	School Investment Account	-	-	5,506,247	4,355,711	4,355,711	4,355,711
252	Measure 98 Program	1,170,708	1,433,071	2,121,000	1,754,227	1,754,227	1,754,227
253	Yamhill CCO	64,812	24,421	121,685	258,489	258,489	258,489
257	Outdoor School	38,303	12,519	94,500	94,500	94,500	94,500
258	MWEC (Mid Willamette Education Consortium)	32,512	47,166	30,000	30,000	30,000	30,000
259	PGE Public Purpose Grant	88,469	96,633	105,000	113,500	113,500	113,500
261	Ready for Kindergarten	2,210	19,382	7,500	15,000	15,000	15,000
264	Pathway Scholarships	28,525	33,032	15,000	15,000	15,000	15,000
265	Accelerated College Credit	13,011	-	-	-	-	-
272	CTE Revitalization	187,709	62,637	-	-	-	-
274	ODE Summer Learning Grants	-	-	-	1,892,920	1,892,920	1,892,920
275	After School Elementary (Success Now)	113,951	109,678	-	-	-	-
277	21st Century After School Grant	489,945	370,349	633,000	675,000	675,000	675,000
278	CTE Pathways	137,556	52,074	29,981	-	-	-
280	Elementary Student Body Funds	119,647	107,349	155,000	120,000	120,000	120,000
295	Reserve for New Grants	-	-	1,500,000	1,500,000	1,500,000	1,500,000
	Other Miscellaneous Grants	272,106	228,625	137,360	158,731	158,731	158,731
Total		5,985,252	5,590,900	13,850,223	21,398,656	21,398,656	21,398,656

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
R1700	FEES	60,135	51,030	3,000	-	-	-
R1920	DONATIONS PRIVATE SOURCE	146,956	79,319	370,510	362,331	362,331	362,331
R1990	MISCELLANEOUS	80,096	86,656	54,500	8,500	8,500	8,500
	Local Revenue	287,187	217,005	428,010	370,831	370,831	370,831
R2000	REVENUE FROM INTERM SOURCE	52,275	47,166	151,685	288,489	288,489	288,489
	Intermediate Revenue	52,275	47,166	151,685	288,489	288,489	288,489
R3299	STATE RESTRICTED GRANTS	1,818,128	1,758,282	8,157,728	8,633,716	8,633,716	8,633,716
	State Revenue	1,818,128	1,758,282	8,157,728	8,633,716	8,633,716	8,633,716
R4500	RESTRICTED FEDERAL REV THRU STATE	3,379,339	3,096,118	4,768,950	11,709,220	11,709,220	11,709,220
R4700	RESTRICTED FEDERAL REV THRU INTER	72,540	87,736	75,000	71,000	71,000	71,000
	Federal Revenue	3,451,879	3,183,854	4,843,950	11,780,220	11,780,220	11,780,220
R5200	INTERFUND TRANSFERS	100,000	100,000	-	-	-	-
R5400	BEG FUND BALANCE	275,783	284,593	268,850	325,400	325,400	325,400
	Other Revenue	375,783	384,593	268,850	325,400	325,400	325,400
	TOTAL RESOURCES	5,985,252	5,590,900	13,850,223	21,398,656	21,398,656	21,398,656

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
1111	Elementary Instruction	155,061	115,727	2,116,537	4,761,001	4,761,001	4,761,001
1113	Elementary Co-Curricular	3,849	1,199	113,300	100,000	100,000	100,000
1121	Middle/Junior High Programs	163,102	73,171	1,111,573	1,990,205	1,990,205	1,990,205
1122	Middle School Co-Curricular	97	14,200	32,700	42,000	42,000	42,000
1131	High School Programs	1,052,482	1,038,264	1,661,691	1,668,167	1,668,167	1,668,167
1132	High School Extra Curr	819	14,015	2,400	2,400	2,400	2,400
1140	Pre-kindergarten Programs	33,711	19,381	243,662	239,148	239,148	239,148
1220	Special Education Classrooms	330,529	360,474	432,052	473,538	473,538	473,538
1225	Out of District Programs	69,303	48,825	50,000	50,000	50,000	50,000
1227	Extended Year Program	4,539	6,058	5,430	5,895	5,895	5,895
1250	Learning Resource Center	199,181	179,995	700,897	1,273,285	1,273,285	1,273,285
1271	Extended Learning After School	546,213	460,931	775,329	516,983	516,983	516,983
1272	Title 1 Programs	1,419,083	1,308,177	1,247,736	1,246,645	1,246,645	1,246,645
1280	Alternative Ed/ Online Programs	275	-	-	195,322	195,322	195,322
1291	ELL Programs	44,558	55,755	75,000	122,959	122,959	122,959
1400	Summer School Programs	169,044	139,071	397,424	2,211,595	2,211,595	2,211,595
1000	Instructional Services	4,191,846	3,835,243	8,965,731	14,899,143	14,899,143	14,899,143
2110	Student Support Services	350,403	285,971	791,013	860,306	860,306	860,306
2120	Guidance Services	84,174	101,242	402,432	370,182	370,182	370,182
2130	Health Services	6,792	5,501	35,652	45,659	45,659	45,659
2140	Psychological Services	299,890	319,164	971,206	754,492	754,492	754,492
2150	Speech Pathology/Audiology	77,925	68,005	204,134	246,648	246,648	246,648
2160	Other Student Treatment Services	2,276	1,219	-	-	-	-
2190	Student Support Direction	23,144	-	-	173,693	173,693	173,693
2210	Improvement of Instruction	21,393	72,200	814,210	865,357	865,357	865,357
2220	Educational Media Services	14,239	22,109	9,364	116,126	116,126	116,126
2240	Instructional Staff Development	289,115	265,227	766,669	1,352,927	1,352,927	1,352,927
2410	Office of Principal Services	122,048	146,269	291,861	616,227	616,227	616,227
2490	Other Support Services/Admin	86,507	86,045	122,379	158,215	158,215	158,215
2540	Operation/Maintenance of Buildings	-	-	-	323,835	323,835	323,835
2550	Student Transportation	13,198	5,787	-	-	-	-
2570	Internal Services	-	206	-	-	-	-
2640	Staff Services	24,992	5,033	10,000	10,000	10,000	10,000
2000	Support Services	1,416,096	1,383,978	4,418,920	5,893,667	5,893,667	5,893,667
3300	Community Services/Parent Involvement	92,717	80,465	260,572	294,522	294,522	294,522
3500	Child Care Services	-	-	-	97,824	97,824	97,824
3000	Community Services	92,717	80,465	260,572	392,346	392,346	392,346
4150	Building Acquisition and Improvements	-	-	205,000	213,500	213,500	213,500
4000	Facilities Acquisition and Improvement	-	-	205,000	213,500	213,500	213,500
7000	Unapprop Ending Fund Balance	284,593	291,214	-	-	-	-
7000	Unapprop Ending Fund	284,593	291,214	-	-	-	-
	Total Requirements	5,985,252	5,590,900	13,850,223	21,398,656	21,398,656	21,398,656

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	-	-	550,000	1,081,000	1,081,000	1,081,000
112	CLASSIFIED SALARIES	-	-	371,742	760,914	760,914	760,914
130	ADDITIONAL WAGES	7,947	3,712	50,000	50,000	50,000	50,000
100	Salaries	7,947	3,712	971,742	1,891,914	1,891,914	1,891,914
210	PUB EMPLOY RETIREMNT SYS	-	514	263,964	480,327	480,327	480,327
220	FICA/MEDICARE	608	284	72,865	143,258	143,258	143,258
231	WORKERS' COMPENSATION	35	14	4,932	10,633	10,633	10,633
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	308,834	858,530	858,530	858,530
200	Payroll Costs	643	812	650,595	1,492,748	1,492,748	1,492,748
300	SUBSTITUTE SERVICES	-	233	-	30,000	30,000	30,000
310	INSTRUC CONSULT/PROF	33,917	12,519	144,500	144,500	144,500	144,500
331	REIMBRS STDNT TRANSPORT	3,256	-	-	-	-	-
340	TRAVEL	951	-	-	-	-	-
300	Purchased Services	38,124	12,752	144,500	174,500	174,500	174,500
410	SUPPLIES	47,344	22,362	241,200	210,000	210,000	210,000
420	TEXTBOOKS	-	-	58,500	500,000	500,000	500,000
460	NON-CONSUMABLE ITEMS	14,002	6,500	-	163,600	163,600	163,600
470	COMPUTER SOFTWARE	-	-	-	130,650	130,650	130,650
480	COMPUTER HARDWARE	47,001	69,589	50,000	197,589	197,589	197,589
400	Supplies and Materials	108,347	98,451	349,700	1,201,839	1,201,839	1,201,839
	Function Total	155,061	115,727	2,116,537	4,761,001	4,761,001	4,761,001
1113	ELEMENTARY CO-CURRICULAR						
410	SUPPLIES	3,849	1,199	113,300	100,000	100,000	100,000
400	Supplies and Materials	3,849	1,199	113,300	100,000	100,000	100,000
	Function Total	3,849	1,199	113,300	100,000	100,000	100,000
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	-	-	460,000	686,750	686,750	686,750
112	CLASSIFIED SALARIES	-	-	100,000	238,348	238,348	238,348
125	CURRICULUM SUB	3,062	2,819	-	-	-	-
130	ADDITIONAL WAGES	28,644	-	6,500	6,720	6,720	6,720
100	Salaries	31,706	2,819	566,500	931,818	931,818	931,818
210	PUB EMPLOY RETIREMNT SYS	6,296	498	173,945	252,927	252,927	252,927
220	FICA/MEDICARE	2,394	216	45,687	73,634	73,634	73,634
231	WORKERS' COMPENSATION	142	11	2,799	4,992	4,992	4,992
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	121,542	303,305	303,305	303,305
200	Payroll Costs	8,832	725	343,973	634,858	634,858	634,858
300	SUBSTITUTE SERVICES	-	233	-	6,200	6,200	6,200
312	CONFERENCE/WORKSHOPS	2,220	-	13,600	-	-	-
331	REIMBRS STDNT TRANSPORT	2,507	-	-	-	-	-
340	TRAVEL	244	-	20,000	-	-	-
300	Purchased Services	4,971	233	33,600	6,200	6,200	6,200
410	SUPPLIES	42,482	11,314	106,000	104,000	104,000	104,000
460	NON-CONSUMABLE ITEMS	7,481	10,836	6,500	180,740	180,740	180,740
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	67,630	47,244	55,000	132,589	132,589	132,589
400	Supplies and Materials	117,593	69,394	167,500	417,329	417,329	417,329
	Function Total	163,102	73,171	1,111,573	1,990,205	1,990,205	1,990,205
1122	MIDDLE SCHOOL CO-CURRICULAR						
125	CURRICULUM SUB	90	-	-	-	-	-
130	ADDITIONAL WAGES	-	11,035	-	-	-	-
100	Salaries	90	11,035	-	-	-	-
210	PUB EMPLOY RETIREMNT SYS	-	2,300	-	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
220	FICA/MEDICARE	7	823	-	-	-	-
231	WORKERS' COMPENSATION	-	42	-	-	-	-
200	Payroll Costs	7	3,165	-	-	-	-
410	SUPPLIES	-	-	32,700	42,000	42,000	42,000
400	Supplies and Materials	-	-	32,700	42,000	42,000	42,000
	Function Total	97	14,200	32,700	42,000	42,000	42,000
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	256,398	417,969	690,754	658,674	658,674	658,674
112	CLASSIFIED SALARIES	-	-	-	46,116	46,116	46,116
113	ADMINISTRATORS	26,505	-	-	-	-	-
121	SUBSTITUTES-LICENSED	4,295	2,799	-	-	-	-
125	CURRICULUM SUB	6,033	6,780	-	-	-	-
130	ADDITIONAL WAGES	11,068	12,527	21,600	13,440	13,440	13,440
151	STUDENT LABOR	5,249	409	-	-	-	-
100	Salaries	309,548	440,484	712,354	718,230	718,230	718,230
210	PUB EMPLOY RETIREMNT SYS	75,970	125,222	294,552	205,530	205,530	205,530
220	FICA/MEDICARE	22,923	32,758	45,588	54,946	54,946	54,946
231	WORKERS' COMPENSATION	1,345	1,644	2,759	3,806	3,806	3,806
240	CONTRACTUAL EMPLOYEE BNFTS	53,309	94,697	265,103	216,883	216,883	216,883
200	Payroll Costs	153,547	254,321	608,002	481,165	481,165	481,165
301	SUBSTITUTE SERVICES	-	4,428	12,324	6,500	6,500	6,500
310	INSTRUC CONSULT/PROF	25,657	15,710	37,000	-	-	-
312	CONFERENCE/WORKSHOPS	15,865	8,723	10,000	8,000	8,000	8,000
331	REIMBRS STDNT TRANSPORT	3,084	1,143	11,000	2,000	2,000	2,000
340	TRAVEL	17,711	5,170	18,950	12,000	12,000	12,000
350	COMMUNICATION	96	1,299	5,000	-	-	-
374	OTHER TUITION PAYMENTS	7,500	8,500	15,000	15,000	15,000	15,000
389	OTHER PROFESSIONAL SERVICES	6,000	-	-	-	-	-
300	Purchased Services	75,913	44,973	109,274	43,500	43,500	43,500
410	SUPPLIES	144,137	73,079	73,926	76,000	76,000	76,000
420	TEXTBOOKS	72,424	4,443	10,000	24,000	24,000	24,000
460	NON-CONSUMABLE ITEMS	84,140	31,492	32,098	49,092	49,092	49,092
470	COMPUTER SOFTWARE	2,586	7,556	-	-	-	-
480	COMPUTER HARDWARE	210,136	114,585	66,037	255,180	255,180	255,180
400	Supplies and Materials	513,423	231,155	182,061	404,272	404,272	404,272
540	EQUIPMENT	-	29,721	-	-	-	-
500	Capital Outlay	-	29,721	-	-	-	-
640	DUES AND FEES	-	3,339	5,000	21,000	21,000	21,000
690	GRANT INDIRECT CHARGES	51	34,271	45,000	-	-	-
600	Other Objects	51	37,610	50,000	21,000	21,000	21,000
	Function Total	1,052,482	1,038,264	1,661,691	1,668,167	1,668,167	1,668,167
1132	HIGH SCHOOL EXTRACURRICULAR						
118	EXTRA-DUTY SALARIES	-	7,431	-	-	-	-
100	Salaries	-	7,431	-	-	-	-
210	PUB EMPLOY RETIREMNT SYS	-	1,325	-	-	-	-
220	FICA/MEDICARE	-	567	-	-	-	-
231	WORKERS' COMPENSATION	-	29	-	-	-	-
200	Payroll Costs	-	1,921	-	-	-	-
410	SUPPLIES	819	3,766	2,400	2,400	2,400	2,400
480	COMPUTER HARDWARE	-	897	-	-	-	-
400	Supplies and Materials	819	4,663	2,400	2,400	2,400	2,400
	Function Total	819	14,015	2,400	2,400	2,400	2,400
1140	PRE-K PROGRAMS						
112	CLASSIFIED SALARIES	-	-	102,000	107,837	107,837	107,837

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
130	ADDITIONAL WAGES	1,900	1,125	-	-	-	-
100	Salaries	1,900	1,125	102,000	107,837	107,837	107,837
210	PUB EMPLOY RETIREMNT SYS	364	228	27,540	24,803	24,803	24,803
220	FICA/MEDICARE	142	84	7,803	8,250	8,250	8,250
231	WORKERS' COMPENSATION	11	7	612	647	647	647
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	55,512	54,216	54,216	54,216
200	Payroll Costs	517	319	91,467	87,916	87,916	87,916
410	SUPPLIES	31,294	17,937	44,195	43,395	43,395	43,395
460	EQUIPMENT	-	-	6,000	-	-	-
400	Supplies and Materials	31,294	17,937	50,195	43,395	43,395	43,395
	Function Total	33,711	19,381	243,662	239,148	239,148	239,148
1220	SPECIAL EDUCATION CLASSROOMS						
111	LICENSED SALARIES	83,789	92,576	96,627	122,574	122,574	122,574
112	CLASSIFIED SALARIES	105,609	97,707	129,432	131,917	131,917	131,917
121	SUBSTITUTES-LICENSED	-	1,998	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	6,289	-	-	-	-
100	Salaries	189,398	198,570	226,059	254,491	254,491	254,491
210	PUB EMPLOY RETIREMNT SYS	44,632	41,777	61,454	64,362	64,362	64,362
220	FICA/MEDICARE	13,943	14,860	17,294	19,468	19,468	19,468
231	WORKERS' COMPENSATION	948	793	900	1,715	1,715	1,715
240	CONTRACTUAL EMPLOYEE BNFTS	81,608	95,387	126,345	133,500	133,500	133,500
200	Payroll Costs	141,131	152,817	205,993	219,045	219,045	219,045
301	SUBSTITUTE SERVICES	-	9,087	-	-	-	-
300	Purchased Services	-	9,087	-	-	-	-
	Function Total	330,529	360,474	432,052	473,536	473,536	473,536
1225	SPEC ED - OUT OF DISTRICT PROGRAMS						
371	TUITION PMTS OTHER DISTRICTS	69,303	48,825	50,000	50,000	50,000	50,000
300	Purchased Services	69,303	48,825	50,000	50,000	50,000	50,000
	Function Total	69,303	48,825	50,000	50,000	50,000	50,000
1227	SPEC ED - EXTENDED YEAR PROGRAM						
130	ADDITIONAL WAGES	3,412	4,231	4,000	4,000	4,000	4,000
100	Salaries	3,412	4,231	4,000	4,000	4,000	4,000
210	PUB EMPLOY RETIREMNT SYS	734	1,389	800	1,545	1,545	1,545
220	FICA/MEDICARE	261	321	380	300	300	300
231	WORKERS' COMPENSATION	14	17	50	50	50	50
200	Payroll Costs	1,009	1,727	1,230	1,895	1,895	1,895
410	SUPPLIES	118	100	200	-	-	-
400	Supplies and Materials	118	100	200	-	-	-
	Function Total	4,539	6,058	5,430	5,895	5,895	5,895
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	-	183	200,000	167,000	167,000	167,000
112	CLASSIFIED SALARIES	92,572	73,412	211,378	484,356	484,356	484,356
122	SUBSTITUTES-CLASSIFIED	666	3,227	-	-	-	-
125	CURRICULUM SUB	-	181	-	-	-	-
151	STUDENT LABOR	656	587	-	-	-	-
130	ADDITIONAL WAGES	-	-	-	32,880	32,880	32,880
100	Salaries	93,894	77,590	411,378	684,236	684,236	684,236
210	PUB EMPLOY RETIREMNT SYS	16,026	13,677	101,175	160,801	160,801	160,801
220	FICA/MEDICARE	7,038	5,680	29,231	45,151	45,151	45,151
231	WORKERS' COMPENSATION	475	320	1,319	56,627	56,627	56,627
240	CONTRACTUAL EMPLOYEE BNFTS	77,524	50,362	127,794	308,182	308,182	308,182
200	Payroll Costs	101,063	70,039	259,519	570,761	570,761	570,761

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
301	SUBSTITUTE SERVICES	-	355	20,000	10,000	10,000	10,000
340	TRAVEL	-	123	-	-	-	-
300	Purchased Services	-	478	20,000	10,000	10,000	10,000
410	SUPPLIES	224	9,583	10,000	8,288	8,288	8,288
480	COMPUTER HARDWARE	4,000	-	-	-	-	-
400	Supplies and Materials	4,224	9,583	10,000	8,288	8,288	8,288
690	GRANT INDIRECT CHARGES	-	22,305	-	-	-	-
600	Other Objects	-	22,305	-	-	-	-
	Function Total	199,181	179,995	700,897	1,273,285	1,273,285	1,273,285
1271	EXTENDED LEARNING AFTER SCHOOL						
111	LICENSED SALARIES	-	-	45,000	-	-	-
118	EXTRA-DUTY SALARIES	65,278	71,417	71,226	83,890	83,890	83,890
125	CURRICULUM SUB	180	188	-	-	-	-
130	ADDITIONAL WAGES	290,245	228,410	372,990	238,830	238,830	238,830
151	STUDENT LABOR	-	506	-	-	-	-
100	Salaries	355,703	300,521	489,216	322,720	322,720	322,720
210	PUB EMPLOY RETIREMNT SYS	81,835	81,420	145,252	87,820	87,820	87,820
220	FICA/MEDICARE	26,521	22,542	49,562	24,395	24,395	24,395
231	WORKERS' COMPENSATION	1,673	1,198	2,707	5,108	5,108	5,108
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	13,878	226	226	226
200	Payroll Costs	110,029	105,160	211,399	117,549	117,549	117,549
310	INSTRUC CONSULT/PROF	40,000	27,600	40,000	40,000	40,000	40,000
331	REIMBRS STDNT TRANSPORT	1,267	323	-	-	-	-
340	TRAVEL	348	111	-	-	-	-
300	Purchased Services	41,615	28,034	40,000	40,000	40,000	40,000
410	SUPPLIES	15,619	8,811	15,214	15,214	15,214	15,214
470	COMPUTER SOFTWARE	9,000	9,000	4,500	4,500	4,500	4,500
480	COMPUTER HARDWARE	-	548	-	-	-	-
400	Supplies and Materials	24,619	18,359	19,714	19,714	19,714	19,714
690	GRANT INDIRECT CHARGES	14,247	8,857	15,000	17,000	17,000	17,000
600	Other Objects	14,247	8,857	15,000	17,000	17,000	17,000
	Function Total	546,213	460,931	775,329	516,983	516,983	516,983
1272	TITLE 1 PROGRAMS						
111	LICENSED SALARIES	348,173	327,024	299,831	325,384	325,384	325,384
112	CLASSIFIED SALARIES	415,189	383,083	352,431	385,427	385,427	385,427
121	SUBSTITUTES-LICENSED	-	3,476	-	-	-	-
100	Salaries	763,362	713,583	652,262	710,811	710,811	710,811
210	PUB EMPLOY RETIREMNT SYS	196,980	213,973	196,169	162,919	162,919	162,919
220	FICA/MEDICARE	55,375	51,498	49,898	54,377	54,377	54,377
231	WORKERS' COMPENSATION	3,620	2,804	2,546	3,846	3,846	3,846
242	HEALTH INSURANCE	357,531	317,650	320,448	301,133	301,133	301,133
244	LIFE INSURANCE	1,852	1,632	1,413	1,498	1,498	1,498
200	Payroll Costs	615,358	587,557	570,474	523,773	523,773	523,773
301	SUBSTITUTE SERVICES	-	816	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	1,920	-	-	-	-
340	TRAVEL	-	44	-	-	-	-
300	Purchased Services	-	2,780	-	-	-	-
410	SUPPLIES	4,800	4,257	25,000	-	-	-
400	Supplies and Materials	4,800	4,257	25,000	-	-	-
690	GRANT INDIRECT CHARGES	35,563	-	-	12,060	12,060	12,060
600	Other Objects	35,563	-	-	12,060	12,060	12,060

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
	Function Total	1,419,083	1,308,177	1,247,736	1,246,644	1,246,644	1,246,644
1280	ALTERNATIVE ED/ ONLINE PROGRAMS						
111	LICENSED SALARIES	-	-	-	54,828	54,828	54,828
112	CLASSIFIED SALARIES	-	-	-	49,598	49,598	49,598
100	Salaries	-	-	-	104,426	104,426	104,426
210	PUB EMPLOY RETIREMNT SYS	-	-	-	27,306	27,306	27,306
220	FICA/MEDICARE	-	-	-	7,989	7,989	7,989
231	WORKERS' COMPENSATION	-	-	-	627	627	627
242	HEALTH INSURANCE	-	-	-	53,760	53,760	53,760
244	LIFE INSURANCE	-	-	-	215	215	215
200	Payroll Costs	-	-	-	89,897	89,897	89,897
410	SUPPLIES	275	-	-	1,000	1,000	1,000
400	Supplies and Materials	275	-	-	1,000	1,000	1,000
	Function Total	275	-	-	195,323	195,323	195,323
1291	ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)						
111	LICENSED SALARIES	-	-	-	40,607	40,607	40,607
112	CLASSIFIED SALARIES	24,074	24,030	24,643	36,664	36,664	36,664
121	SUBSTITUTES-LICENSED	-	94	-	-	-	-
130	ADDITIONAL WAGES	204	3,596	15,000	-	-	-
100	Salaries	24,278	27,720	39,643	77,271	77,271	77,271
210	PUB EMPLOY RETIREMNT SYS	4,867	6,586	13,967	25,499	25,499	25,499
220	FICA/MEDICARE	1,832	2,013	3,885	5,099	5,099	5,099
231	WORKERS' COMPENSATION	116	111	199	391	391	391
240	CONTRACTUAL EMPLOYEE BNFTS	9,572	13,757	12,306	13,500	13,500	13,500
200	Payroll Costs	16,387	22,467	30,357	44,489	44,489	44,489
410	SUPPLIES	268	460	5,000	1,198	1,198	1,198
470	COMPUTER SOFTWARE	3,625	5,108	-	-	-	-
400	Supplies and Materials	3,893	5,568	5,000	1,198	1,198	1,198
	Function Total	44,558	55,755	75,000	122,958	122,958	122,958
1400	SUMMER SCHOOL PROGRAMS						
118	EXTRA-DUTY SALARIES	-	-	-	12,630	12,630	12,630
130	ADDITIONAL WAGES	108,944	95,093	304,225	1,049,560	1,049,560	1,049,560
151	STUDENT LABOR	1,215	2,472	1,200	25,200	25,200	25,200
100	Salaries	110,159	97,565	305,425	1,087,390	1,087,390	1,087,390
210	PUB EMPLOY RETIREMNT SYS	27,231	28,203	60,400	262,753	262,753	262,753
220	FICA/MEDICARE	8,058	8,309	23,051	74,339	74,339	74,339
231	WORKERS' COMPENSATION	539	424	1,048	5,883	5,883	5,883
200	Payroll Costs	35,828	36,936	84,499	342,975	342,975	342,975
310	INSTRUC CONSULT/PROF	-	-	-	230,000	230,000	230,000
332	NON-REIMBRS STDNT TRANSPORT	20	-	-	132,109	132,109	132,109
300	Purchased Services	20	-	-	362,109	362,109	362,109
410	SUPPLIES	23,037	4,570	7,500	217,787	217,787	217,787
420	TEXTBOOKS	-	-	-	35,000	35,000	35,000
460	EQUIPMENT	-	-	-	21,890	21,890	21,890
480	COMPUTER HARDWARE	-	-	-	50,000	50,000	50,000
400	Supplies and Materials	23,037	4,570	7,500	324,677	324,677	324,677
690	GRANT INDIRECT CHARGES	-	-	-	94,444	94,444	94,444
600	Other Objects	-	-	-	94,444	94,444	94,444
	Function Total	169,044	139,071	397,424	2,211,595	2,211,595	2,211,595
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	120,755	99,926	318,278	252,294	252,294	252,294
112	CLASSIFIED SALARIES	30,719	25,904	63,146	76,128	76,128	76,128
118	EXTRA-DUTY SALARIES	7,664	7,836	34,294	16,840	16,840	16,840
121	SUBSTITUTES-LICENSED	-	940	-	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
125	CURRICULUM SUB	90	-	-	-	-	-
130	ADDITIONAL WAGES	2,733	14,475	12,800	13,480	13,480	13,480
100	Salaries	161,961	149,081	428,518	358,742	358,742	358,742
210	PUB EMPLOY RETIREMNT SYS	43,197	45,032	131,314	101,259	101,259	101,259
220	FICA/MEDICARE	12,072	11,181	31,906	27,443	27,443	27,443
231	WORKERS' COMPENSATION	623	555	2,175	1,979	1,979	1,979
240	CONTRACTUAL EMPLOYEE BNFTS	41,181	30,373	90,114	87,406	87,406	87,406
200	Payroll Costs	97,073	87,141	255,509	218,087	218,087	218,087
301	SUBSTITUTE SERVICES	-	3,961	-	-	-	-
310	INSTRUC CONSULT/PROF	29,511	-	-	-	-	-
312	WORKSHOPS/CONFERENCES	-	598	1,500	-	-	-
324	RENTALS	750	-	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	-	2,800	-	-	-
340	TRAVEL	-	620	500	-	-	-
389	OTHER PROFESSIONAL SERVICES	42,223	-	-	-	-	-
300	Purchased Services	72,484	5,179	4,800	-	-	-
410	SUPPLIES	16,946	35,644	92,786	90,976	90,976	90,976
470	COMPUTER SOFTWARE	-	-	-	184,000	184,000	184,000
480	COMPUTER HARDWARE	-	8,410	8,500	8,500	8,500	8,500
400	Supplies and Materials	16,946	44,054	101,286	283,476	283,476	283,476
690	GRANT INDIRECT CHARGES	1,939	516	900	-	-	-
600	Other Objects	1,939	516	900	-	-	-
	Function Total	350,403	285,971	791,013	860,305	860,305	860,305
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	23,940	53,641	225,671	159,608	159,608	159,608
112	CLASSIFIED SALARIES	7,780	-	-	-	-	-
121	SUBSTITUTES-LICENSED	-	1,221	-	-	-	-
130	ADDITIONAL WAGES	21,330	8,815	12,000	17,440	17,440	17,440
100	Salaries	53,050	63,677	237,671	177,048	177,048	177,048
210	PUB EMPLOY RETIREMNT SYS	13,565	21,463	74,908	51,104	51,104	51,104
220	FICA/MEDICARE	3,998	4,797	17,204	13,544	13,544	13,544
231	WORKERS' COMPENSATION	235	234	1,197	1,005	1,005	1,005
240	CONTRACTUAL EMPLOYEE BNFTS	13,326	11,071	71,452	43,374	43,374	43,374
200	Payroll Costs	31,124	37,565	164,761	109,027	109,027	109,027
300	SUBSTITUTE SERVICES	-	-	-	2,420	2,420	2,420
310	INSTRUC CONSULT/PROF	-	-	-	30,000	30,000	30,000
312	WORKSHOPS/CONFERENCES	-	-	-	2,000	2,000	2,000
324	RENTALS	-	-	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	-	-	5,000	5,000	5,000
340	TRAVEL	-	-	-	5,000	5,000	5,000
355	PRINTING AND BINDING	-	-	-	5,000	5,000	5,000
300	Purchased Services	-	-	-	49,420	49,420	49,420
410	SUPPLIES	-	-	-	13,000	13,000	13,000
470	COMPUTER SOFTWARE	-	-	-	14,000	14,000	14,000
480	COMPUTER HARDWARE	-	-	-	7,687	7,687	7,687
400	Supplies and Materials	-	-	-	34,687	34,687	34,687
	Function Total	84,174	101,242	402,432	370,182	370,182	370,182
2130	HEALTH SERVICES						
111	LICENSED SALARIES	-	-	20,000	28,000	28,000	28,000
100	Salaries	-	-	20,000	28,000	28,000	28,000
210	PUB EMPLOY RETIREMNT SYS	-	-	6,600	8,120	8,120	8,120
220	FICA/MEDICARE	-	-	1,530	2,142	2,142	2,142
231	WORKERS' COMPENSATION	-	-	120	168	168	168
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	7,402	7,229	7,229	7,229
200	Payroll Costs	-	-	15,652	17,659	17,659	17,659
389	OTHER PROFESSIONAL SERVICES	5,910	5,501	-	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
300	Purchased Services	5,910	5,501	-	-	-	-
410	SUPPLIES	882	-	-	-	-	-
400	Supplies and Materials	882	-	-	-	-	-
	Function Total	6,792	5,501	35,652	45,659	45,659	45,659
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	176,314	197,060	407,855	373,365	373,365	373,365
130	ADDITIONAL WAGES	1,387	-	-	-	-	-
100	Salaries	177,701	197,060	407,855	373,365	373,365	373,365
210	PUB EMPLOY RETIREMNT SYS	43,672	60,340	133,065	105,386	105,386	105,386
220	FICA/MEDICARE	13,545	14,735	31,201	28,562	28,562	28,562
231	WORKERS' COMPENSATION	791	735	1,720	2,061	2,061	2,061
240	CONTRACTUAL EMPLOYEE BNFTS	53,121	46,294	117,365	90,118	90,118	90,118
200	Payroll Costs	111,129	122,104	283,351	226,127	226,127	226,127
310	INSTRUC CONSULT/PROF	11,060	-	280,000	155,000	155,000	155,000
300	Purchased Services	11,060	-	280,000	155,000	155,000	155,000
	Function Total	299,890	319,164	971,206	754,492	754,492	754,492
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	-	-	75,000	108,750	108,750	108,750
112	CLASSIFIED SALARIES	29,005	36,331	37,918	39,250	39,250	39,250
100	Salaries	29,005	36,331	112,918	148,000	148,000	148,000
210	PUB EMPLOY RETIREMNT SYS	7,347	10,925	36,152	41,283	41,283	41,283
220	FICA/MEDICARE	2,079	2,487	8,639	11,322	11,322	11,322
231	WORKERS' COMPENSATION	139	143	598	865	865	865
240	CONTRACTUAL EMPLOYEE BNFTS	17,855	18,119	45,827	45,179	45,179	45,179
200	Payroll Costs	27,420	31,674	91,216	98,649	98,649	98,649
310	INSTRUC CONSULT/PROF	21,500	-	-	-	-	-
300	Purchased Services	21,500	-	-	-	-	-
	Function Total	77,925	68,005	204,134	246,649	246,649	246,649
2160	OTHER STUDENT TREATMENT SERVICES						
310	INSTRUC CONSULT/PROF	2,276	1,219	-	-	-	-
300	Purchased Services	2,276	1,219	-	-	-	-
	Function Total	2,276	1,219	-	-	-	-
2190	STUDENT SERVICES DIRECTION						
113	ADMINISTRATORS	-	-	-	113,000	113,000	113,000
100	Salaries	-	-	-	113,000	113,000	113,000
210	PUB EMPLOY RETIREMNT SYS	-	-	-	32,770	32,770	32,770
220	FICA/MEDICARE	-	-	-	8,645	8,645	8,645
231	WORKERS' COMPENSATION	-	-	-	678	678	678
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	18,600	18,600	18,600
200	Payroll Costs	-	-	-	60,693	60,693	60,693
690	GRANT INDIRECT CHARGES	23,144	-	-	-	-	-
600	Other Objects	23,144	-	-	-	-	-
	Function Total	23,144	-	-	173,693	173,693	173,693
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	-	-	365,000	459,159	459,159	459,159
112	CLASSIFIED SALARIES	-	32,103	34,536	-	-	-
113	ADMINISTRATORS	-	-	94,000	-	-	-
130	ADDITIONAL WAGES	2,966	8,751	-	-	-	-
125	CURRICULUM SUB	4,682	3,382	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
100	Salaries	7,648	44,236	493,536	459,159	459,159	459,159
210	PUB EMPLOY RETIREMNT SYS	559	8,181	159,972	132,637	132,637	132,637
212	EMPLOYEE CONTRBTN, PICKUP	6	-	27,540	27,550	27,550	27,550
213	PERS BOND PAY	170	2,279	34,547	30,200	30,200	30,200
220	FICA/MEDICARE	585	3,381	37,756	35,126	35,126	35,126
231	WORKERS' COMPENSATION	35	170	2,886	2,693	2,693	2,693
240	CONTRACTUAL EMPLOYEE BNFTS	-	10,054	120,060	108,349	108,349	108,349
200	Payroll Costs	1,179	21,786	320,674	278,805	278,805	278,805
300	SUBSTITUTE SERVICES	-	699	-	-	-	-
331	REIMBRS STDNT TRANSPORT	9,515	4,046	-	-	-	-
300	Purchased Services	9,515	4,745	-	-	-	-
410	SUPPLIES	1,935	278	-	-	-	-
400	Supplies and Materials	1,935	278	-	-	-	-
690	GRANT INDIRECT CHARGES	1,116	1,155	-	127,395	127,395	127,395
600	Other Objects	1,116	1,155	-	127,395	127,395	127,395
	Function Total	21,393	72,200	814,210	865,359	865,359	865,359
2220	EDUCATIONAL MEDIA SERVICES						
112	CLASSIFIED SALARIES	-	-	-	56,922	56,922	56,922
100	Salaries	-	-	-	56,922	56,922	56,922
210	PUB EMPLOY RETIREMNT SYS	-	-	-	13,638	13,638	13,638
213	PERS BOND PAY	-	-	-	4,152	4,152	4,152
220	FICA/MEDICARE	-	-	-	4,536	4,536	4,536
231	WORKERS' COMPENSATION	-	-	-	314	314	314
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	40,716	40,716	40,716
200	Payroll Costs	-	-	-	59,204	59,204	59,204
410	SUPPLIES	14,239	6,937	9,364	-	-	-
430	LIBRARY BOOKS	-	15,172	-	-	-	-
400	Supplies and Materials	14,239	22,109	9,364	-	-	-
	Function Total	14,239	22,109	9,364	116,126	116,126	116,126
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	-	-	-	309,523	309,523	309,523
121	SUBSTITUTES-LICENSED	2,347	1,879	-	-	-	-
125	CURRICULUM SUB	55,304	30,887	-	-	-	-
130	ADDITIONAL WAGES	37,793	24,069	142,784	320,914	320,914	320,914
100	Salaries	95,444	56,835	142,784	630,437	630,437	630,437
210	PUB EMPLOY RETIREMNT SYS	15,570	10,465	33,384	130,251	130,251	130,251
212	EMPLOYEE CONTRBTN, PICKUP	1,853	1,236	1,980	19,622	19,622	19,622
213	PERS BOND PAY	4,298	2,417	3,628	27,375	27,375	27,375
220	FICA/MEDICARE	7,226	4,033	19,339	39,763	39,763	39,763
231	WORKERS' COMPENSATION	451	207	122	2,362	2,362	2,362
200	Payroll Costs	23,247	14,705	52,845	172,376	172,376	172,376
300	SUBSTITUTE SERVICES	-	22,808	102,277	25,000	25,000	25,000
310	INSTRUC CONSULT/PROF	121,298	126,826	270,400	328,588	328,588	328,588
340	TRAVEL	12,094	4,203	12,500	4,500	4,500	4,500
300	Purchased Services	133,392	153,837	385,177	358,088	358,088	358,088
410	SUPPLIES	22,069	19,467	175,863	174,025	174,025	174,025
470	COMPUTER SOFTWARE	-	8,560	-	-	-	-
480	COMPUTER HARDWARE	6,615	7,145	10,000	10,000	10,000	10,000
400	Supplies and Materials	28,684	35,172	185,863	184,025	184,025	184,025
640	DUES AND FEES	-	4,679	-	-	-	-
690	GRANT INDIRECT CHARGES	8,348	-	-	8,000	8,000	8,000
600	Other Objects	8,348	4,679	-	8,000	8,000	8,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
	Function Total	289,115	265,228	766,669	1,352,926	1,352,926	1,352,926
2410	OFFICE OF PRINCIPAL SERVICES						
112	CLASSIFIED SALARIES	-	-	60,000	65,000	65,000	65,000
113	ADMINISTRATORS	79,515	112,092	115,455	324,812	324,812	324,812
100	Salaries	79,515	112,092	175,455	389,812	389,812	389,812
210	PUB EMPLOY RETIREMNT SYS	24,912	13,117	54,300	109,401	109,401	109,401
212	EMPLOYEE CONTRBTN, PICKUP	4,771	-	6,927	19,489	19,489	19,489
213	PERS BOND PAY	5,566	187	12,282	27,287	27,287	27,287
220	FICA/MEDICARE	5,976	8,612	13,422	29,821	29,821	29,821
231	WORKERS' COMPENSATION	347	411	937	2,053	2,053	2,053
240	CONTRACTUAL EMPLOYEE BNFTS	6,268	10,656	47,747	85,140	85,140	85,140
200	Payroll Costs	37,503	32,796	116,406	226,415	226,415	226,415
350	COMMUNICATION	956	755	-	-	-	-
300	Purchased Services	956	755	-	-	-	-
410	SUPPLIES	3,314	626	-	-	-	-
480	COMPUTER HARDWARE	760	-	-	-	-	-
400	Supplies and Materials	4,074	626	-	-	-	-
	Function Total	122,048	146,269	291,861	616,227	616,227	616,227
2490	OTHER SUPPORT SERVICES/ ADMIN						
113	ADMINISTRATORS	59,232	58,567	61,170	66,598	66,598	66,598
100	Salaries	59,232	58,567	61,170	66,598	66,598	66,598
210	PUB EMPLOY RETIREMNT SYS	18,558	17,836	18,730	16,796	16,796	16,796
212	EMPLOYEE CONTRBTN, PICKUP	3,554	3,514	3,670	3,996	3,996	3,996
213	PERS BOND PAY	4,146	4,002	4,282	2,997	2,997	2,997
220	FICA/MEDICARE	4,542	4,481	4,680	5,095	5,095	5,095
231	WORKERS' COMPENSATION	257	215	224	343	343	343
240	CONTRACTUAL EMPLOYEE BNFTS	369	4,946	9,360	9,382	9,382	9,382
200	Payroll Costs	23,726	27,478	32,994	31,616	31,616	31,616
312	CONFERENCE/WORKSHOPS	2,370	-	-	-	-	-
300	Purchased Services	2,370	-	-	-	-	-
410	SUPPLIES	1,179	-	28,215	60,000	60,000	60,000
400	Supplies and Materials	1,179	-	28,215	60,000	60,000	60,000
	Function Total	86,507	86,045	122,379	158,214	158,214	158,214
2540	MAINTENANCE/CUSTODIAL						
112	CLASSIFIED SALARIES	-	-	-	87,436	87,436	87,436
114	SUPERVISORS/CONFIDENTIAL	-	-	-	73,483	73,483	73,483
100	Salaries	-	-	-	160,919	160,919	160,919
210	PUB EMPLOY RETIREMNT SYS	-	-	-	35,687	35,687	35,687
220	FICA/MEDICARE	-	-	-	12,310	12,310	12,310
231	WORKERS' COMPENSATION	-	-	-	2,630	2,630	2,630
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	72,288	72,288	72,288
200	Payroll Costs	-	-	-	122,915	122,915	122,915
410	SUPPLIES	-	-	-	40,000	40,000	40,000
400	Supplies and Materials	-	-	-	40,000	40,000	40,000
	Function Total	-	-	-	323,834	323,834	323,834
2550	STUDENT TRANSPORTATION						
330	STDNT TRANSPORT SERVICES	13,198	5,787	-	-	-	-
300	Purchased Services	13,198	5,787	-	-	-	-
	Function Total	13,198	5,787	-	-	-	-
2570	INTERNAL SERVICES						
350	COMMUNICATION	-	206	-	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
300	Purchased Services	-	206	-	-	-	-
	Function Total	-	206	-	-	-	-
2640	STAFF SERVICES						
114	SUPERVISORS/CONFIDENTIAL	12,806	-	-	-	-	-
130	ADDITIONAL WAGES	1,789	2,759	-	-	-	-
100	Salaries	14,595	2,759	-	-	-	-
210	PUB EMPLOY RETIREMNT SYS	3,678	760	-	-	-	-
220	FICA/MEDICARE	1,045	203	-	-	-	-
231	WORKERS' COMPENSATION	65	8	-	-	-	-
240	CONTRACTUAL EMPLOYEE BNFTS	4,239	-	-	-	-	-
200	Payroll Costs	9,027	971	-	-	-	-
350	COMMUNICATION	187	-	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	823	708	-	-	-	-
300	Purchased Services	1,010	708	-	-	-	-
410	SUPPLIES	360	595	10,000	10,000	10,000	10,000
400	Supplies and Materials	360	595	10,000	10,000	10,000	10,000
	Function Total	24,992	5,033	10,000	10,000	10,000	10,000
3300	COMMUNITY SERVICES						
111	LICENSED SALARIES	15,234	14,707	15,188	12,536	12,536	12,536
112	CLASSIFIED SALARIES	-	-	-	42,432	42,432	42,432
130	ADDITIONAL WAGES	7,616	4,384	56,800	50,000	50,000	50,000
100	Salaries	22,850	19,091	71,988	104,968	104,968	104,968
210	PUB EMPLOY RETIREMNT SYS	1,716	1,200	6,810	15,374	15,374	15,374
212	EMPLOYEE CONTRBTN, PICKUP	117	128	1,350	3,768	3,768	3,768
213	PERS BOND PAY	521	293	1,460	9,908	9,908	9,908
220	FICA/MEDICARE	1,734	1,458	1,662	4,297	4,297	4,297
231	WORKERS' COMPENSATION	103	73	56	337	337	337
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	3,617	2,259	2,259	2,259
200	Payroll Costs	3,553	2,731	12,145	22,267	22,267	22,267
310	INSTRUC CONSULT/PROF	38,612	37,997	51,000	47,858	47,858	47,858
312	CONFERENCE/WORKSHOPS	2,842	3,029	-	-	-	-
340	TRAVEL	628	3,670	2,500	-	-	-
300	Purchased Services	42,082	44,696	53,500	47,858	47,858	47,858
410	SUPPLIES	24,232	11,096	122,939	119,433	119,433	119,433
480	COMPUTER HARDWARE	-	2,850	-	-	-	-
400	Supplies and Materials	24,232	13,946	122,939	119,433	119,433	119,433
	Function Total	92,717	80,464	260,572	294,526	294,526	294,526
3500	CHILD CARE SERVICES						
112	CLASSIFIED SALARIES	-	-	-	46,848	46,848	46,848
100	Salaries	-	-	-	46,848	46,848	46,848
210	PUB EMPLOY RETIREMNT SYS	-	-	-	10,775	10,775	10,775
220	FICA/MEDICARE	-	-	-	3,584	3,584	3,584
231	WORKERS' COMPENSATION	-	-	-	281	281	281
230	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	36,336	36,336	36,336
200	Payroll Costs	-	-	-	50,976	50,976	50,976
	Function Total	-	-	-	97,824	97,824	97,824
4150	BUILDING ACQUISITION & IMPROVEMENTS						
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	205,000	213,500	213,500	213,500
500	Capital Outlay	-	-	205,000	213,500	213,500	213,500
	Function Total	-	-	205,000	213,500	213,500	213,500

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
7000	UNAPPROP ENDING FUND						
820	RESERVED FOR NEXT YEAR	284,593	291,214	-	-	-	-
800	Other Uses of Funds	284,593	291,214	-	-	-	-
	Function Total	284,593	291,214	-	-	-	-
	Fund Total	5,985,252	5,590,900	13,850,223	21,398,656	21,398,656	21,398,656

Nutrition Services (298)

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

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



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

Community Eligibility Provision

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

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

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

During the school closure that began March 16th, 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) announced a nationwide waiver to the Seamless Summer Option program to run through School Year 2021-22. This will enable 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.”

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
R1510	INTEREST INCOME	17,389	11,774	15,000	5,000	5,000	5,000
R1612	LUNCH	93,411	126,488	100,000	35,000	35,000	35,000
R1621	ALA CARTE SALES	8,084	5,507	7,000	5,000	5,000	5,000
R1622	ADULT MEAL SALES	9,596	3,595	9,000	5,000	5,000	5,000
R1690	CATERING	101,873	70,429	100,000	50,000	50,000	50,000
R1920	DONATIONS PRIVATE SOURCE	-	15,000	-	-	-	-
R1990	MISCELLANEOUS	43,161	2,020	5,000	5,000	5,000	5,000
R1991	REBATES	7,358	2,017	10,000	10,000	10,000	10,000
R1940	SERVICES TO OTHER DISTRICTS	-	40,494	40,500	41,500	41,500	41,500
1000	Local Revenue	280,872	277,324	286,500	156,500	156,500	156,500
R3102	STATE SCHOOL FUND MATCH	30,774	24,447	32,500	32,500	32,500	32,500
R3299	RESTRICTED STATE GRANT	61,332	33,930	42,000	50,000	50,000	50,000
3000	State Revenue	92,106	58,377	74,500	82,500	82,500	82,500
R4502	OTHER FED GRANT	56,558	49,824	52,000	52,000	52,000	52,000
R4505	FED SCHL LUNCH REIMBURSE	1,276,314	1,190,686	1,750,000	1,900,000	1,900,000	1,900,000
R4506	FED SCHL BREAKFAST	647,349	621,982	825,000	825,000	825,000	825,000
R4507	FED SCHL DINNER	259,721	329,296	295,000	400,000	400,000	400,000
R4508	RESERVE FOR GROWTH	-	-	250,000	-	-	-
R4509	SUMMER PROGRAM FED REIMBURSE	55,184	96,149	80,000	150,000	150,000	150,000
R4900	COMMODITIES	247,859	227,028	250,000	250,000	250,000	250,000
R4909	SUMMER FEEDING - COMMODITY	-	-	500	500	500	500
4000	Federal Revenue	2,542,985	2,514,965	3,502,500	3,577,500	3,577,500	3,577,500
R5400	BEG FUND BALANCE	948,593	766,041	525,000	500,000	500,000	500,000
5000	Other Revenue	948,593	766,041	525,000	500,000	500,000	500,000
	Fund Total	3,864,556	3,616,707	4,388,500	4,316,500	4,316,500	4,316,500

EXPENDITURE BUDGET

3100 NUTRITION SERVICES

112	CLASSIFIED SALARIES	799,456	754,589	807,502	782,570	782,570	782,570
114	SUPERVISORS/CONFIDENTIAL	91,671	93,041	94,570	162,880	162,880	162,880
122	SUBSTITUTES-CLASSIFIED	10,707	5,795	-	-	-	-
130	ADDITIONAL WAGES	26,196	20,476	106,700	106,700	106,700	106,700
151	STUDENT LABOR	16,756	10,963	9,000	9,000	9,000	9,000
100	Salaries	944,786	884,864	1,017,772	1,061,150	1,061,150	1,061,150
210	PUB EMPLOY RETIREMNT SYS	204,752	230,184	272,368	241,995	241,995	241,995
220	FICA/MEDICARE	66,947	63,097	77,171	80,489	80,489	80,489
231	WORKERS' COMPENSATION	19,237	15,231	30,533	31,835	31,835	31,835
240	CONTRACTUAL EMPLOYEE BENEFITS	442,946	439,378	446,231	523,916	523,916	523,916
200	Payroll Costs	733,882	747,890	826,303	878,235	878,235	878,235
301	SUBSTITUTE SERVICES	-	3,244	36,000	36,000	36,000	36,000
310	INSTRUC CONSULT/PROF	2,419	-	6,000	6,000	6,000	6,000
320	PROPERTY SERVICES	51,249	43,325	63,000	63,000	63,000	63,000
340	TRAVEL	3,190	2,572	7,000	7,000	7,000	7,000
350	COMMUNICATION	11,033	8,028	12,500	10,500	10,500	10,500
380	NON-INSTRCT PROF\TECH-SRV	-	500	3,000	3,000	3,000	3,000
300	Purchased Services	67,891	57,669	127,500	125,500	125,500	125,500
410	SUPPLIES	154,734	158,967	274,000	296,000	296,000	296,000
450	FOOD	824,688	735,427	1,300,000	1,210,000	1,210,000	1,210,000
455	COMMODITIES	247,859	227,028	225,000	225,000	225,000	225,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20		2020-21	Proposed	Approved
460	NON-CONSUMABLE ITEMS	11,237	20,638	66,890	90,000	90,000	90,000
470	COMPUTER SOFTWARE	-	-	25,000	25,000	25,000	25,000
480	COMPUTER HARDWARE	2,034	1,884	20,000	20,000	20,000	20,000
400	Supplies and Materials	1,240,552	1,143,944	1,910,890	1,866,000	1,866,000	1,866,000
540	EQUIPMENT	43,284	1,950	200,000	268,716	268,716	268,716
500	Capital Outlay	43,284	1,950	200,000	268,716	268,716	268,716
640	DUES AND FEES	8,204	22,475	9,000	9,000	9,000	9,000
600	Other Objects	8,204	22,475	9,000	9,000	9,000	9,000
	Function Total	3,038,599	2,858,792	4,091,465	4,208,601	4,208,601	4,208,601
3199	SUMMER NUTRITION PROGRAM						
112	CLASSIFIED SALARIES	-	3,155	-	-	-	-
130	ADDITIONAL WAGES	18,551	17,205	35,000	35,000	35,000	35,000
100	Salaries	18,551	21,059	35,000	35,000	35,000	35,000
210	PUB EMPLOY RETIREMNT SYS	4,261	5,444	9,450	8,050	8,050	8,050
220	FICA/MEDICARE	1,405	1,542	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	390	390	1,050	1,050	1,050	1,050
200	Payroll Costs	6,056	7,376	13,178	11,778	11,778	11,778
320	PROPERTY SERVICES	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	18	19	750	750	750	750
300	Purchased Services	18	19	1,750	1,750	1,750	1,750
410	SUPPLIES	3,075	2,161	2,250	2,150	2,150	2,150
450	FOOD	12,769	32,915	25,000	35,000	35,000	35,000
455	COMMODITIES	-	-	500	500	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
400	Supplies and Materials	15,844	35,076	28,250	38,150	38,150	38,150
	Function Total	40,469	63,530	78,178	86,678	86,678	86,678
3200	OTHER ENTERPRISE SERVICES						
130	ADDITIONAL WAGES	13,500	13,770	13,775	14,500	14,500	14,500
100	Salaries	13,500	13,770	13,775	14,500	14,500	14,500
210	PUB EMPLOY RETIREMNT SYS	3,420	4,118	3,645	3,295	3,295	3,295
220	FICA/MEDICARE	999	1,016	1,033	1,096	1,096	1,096
231	WORKERS' COMPENSATION	59	51	404	430	430	430
200	Payroll Costs	4,478	5,185	5,082	4,821	4,821	4,821
340	TRAVEL	138	32	-	150	150	150
380	NON-INSTRCT PROF\TECH-SRV	1,289	-	-	1,500	1,500	1,500
300	Purchased Services	1,427	32	-	1,650	1,650	1,650
410	SUPPLIES	27	1,173	-	200	200	200
400	Supplies and Materials	27	1,173	-	200	200	200
640	DUES AND FEES	15	-	-	50	50	50
600	TOTAL OTHER OBJECTS	15	-	-	50	50	50
	Function Total	19,447	20,160	18,857	21,221	21,221	21,221
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	200,000	-	-	-
800	Other Uses of Funds	-	-	200,000	-	-	-
	Function Total	-	-	200,000	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	766,041	674,225	-	-	-	-
800	Other Uses of Funds	766,041	674,225	-	-	-	-
	Function Total	766,041	674,225	-	-	-	-
	Fund Total	3,864,556	3,616,707	4,388,500	4,316,500	4,316,500	4,316,500

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$14 million. The table below represents the total pension bond indebtedness as of June 30, 2021 and debt service payments for the 2021-22 fiscal year.

Issue Date	Issue Amount	Interest Rates	Debt Outstanding	Principal	Interest	Total Due
10/31/2002	\$16,044,243	4.82-5.55%	\$ 10,870,000	\$ 1,215,000	\$ 601,612	\$1,816,612
02/19/2004	13,715,000	4.40-5.53%	8,815,000	985,000	486,752	1,471,752
		Total	\$ 19,685,000	\$ 2,200,000	\$ 1,088,364	\$3,288,364

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2021-22	2,200,000	1,088,364	3,288,364
2022-23	2,480,000	967,872	3,447,872
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
Total	\$ 19,685,000	\$ 4,481,160	\$24,166,160



Estimated Savings from issuing PERS Bonds:

Biennium	Average Payroll Rate without Bond	Average Payroll Rate with Bond	Average Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,846
2005-2007	15.54%	11.35%	4.19%	2,182,212
2007-2009	18.35%	11.96%	6.39%	3,783,664
2009-2011	14.50%	12.00%	2.50%	1,465,098
2011-2013	18.95%	16.59%	2.36%	1,431,728
2013-2015	22.29%	21.28%	1.01%	649,887
2015-2017	20.55%	18.50%	2.05%	1,446,056
2017-2019	24.75%	22.88%	1.87%	1,416,188
2019-2021	28.97%	27.01%	1.96%	1,582,615
Total				\$14,475,294

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	53,376	44,610	20,000	15,000	15,000	15,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,694,160	2,930,378	3,100,001	3,273,364	3,273,364	3,273,364
	Local Revenue	2,747,536	2,974,988	3,120,001	3,288,364	3,288,364	3,288,364
R5400	BEG FUND BALANCE	582,153	507,362	500,000	200,000	200,000	200,000
	Other Revenue	582,153	507,362	500,000	200,000	200,000	200,000
	Fund Total	3,329,689	3,482,350	3,620,001	3,488,364	3,488,364	3,488,364
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICE						
610	BOND PRINCIPAL						
	Issue date 10/31/2002	336,768	340,721	-	1,215,000	1,215,000	1,215,000
	Issue date 02/19/2004	660,000	760,000	865,000	985,000	985,000	985,000
	Issue date 08/11/2011	-	-	1,120,000	-	-	-
	Total Bond Principal	996,768	1,100,721	1,985,000	2,200,000	2,200,000	2,200,000
620	BOND INTEREST						
	Issue date 10/31/2002	1,169,845	1,245,891	601,613	601,612	601,612	601,612
	Issue date 02/19/2004	609,626	574,496	533,660	486,752	486,752	486,752
	Issue date 08/11/2011	46,088	46,088	46,088	-	-	-
	Total Bond Interest	1,825,559	1,866,475	1,181,361	1,088,364	1,088,364	1,088,364
	Function Total	2,822,327	2,967,196	3,166,361	3,288,364	3,288,364	3,288,364
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	507,362	515,154	453,640	200,000	200,000	200,000
800	Other Uses of Funds	507,362	515,154	453,640	200,000	200,000	200,000
	Function Total	507,362	515,154	453,640	200,000	200,000	200,000
	Fund Total	3,329,689	3,482,350	3,620,001	3,488,364	3,488,364	3,488,364

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, 2021, outstanding general obligation bonds will total \$114,425,000. GO bonds represent 21.31% of the district’s legal debt limit of \$536.9 million.

A bond levy of \$10,300,000 is recommended to fund the required 2021-22 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2021 and annual payments to be made in 2021-22 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%	\$ 1,000,000	\$ 135,000	\$ 30,000	\$ 165,000
2021 Advance Refunding of 2013 GO Bonds						
06/15/2021	\$25,850,000	.18-1.51%	\$25,850,000	\$ 500,000	\$ 269,438	\$ 769,438
2013 Advance Refunding of 2007 GO Bonds						
02/27/2013	\$42,075,000	3.00-5.00%	\$ 6,970,000	\$3,320,000	\$ 342,450	\$3,662,450
2016 GO Bonds						
08/10/2016	\$88,400,000	3.00-5.00%	\$80,605,000	\$2,115,000	\$3,355,400	\$5,470,400
		TOTAL	\$114,425,000	\$6,070,000	\$3,997,288	\$10,067,288

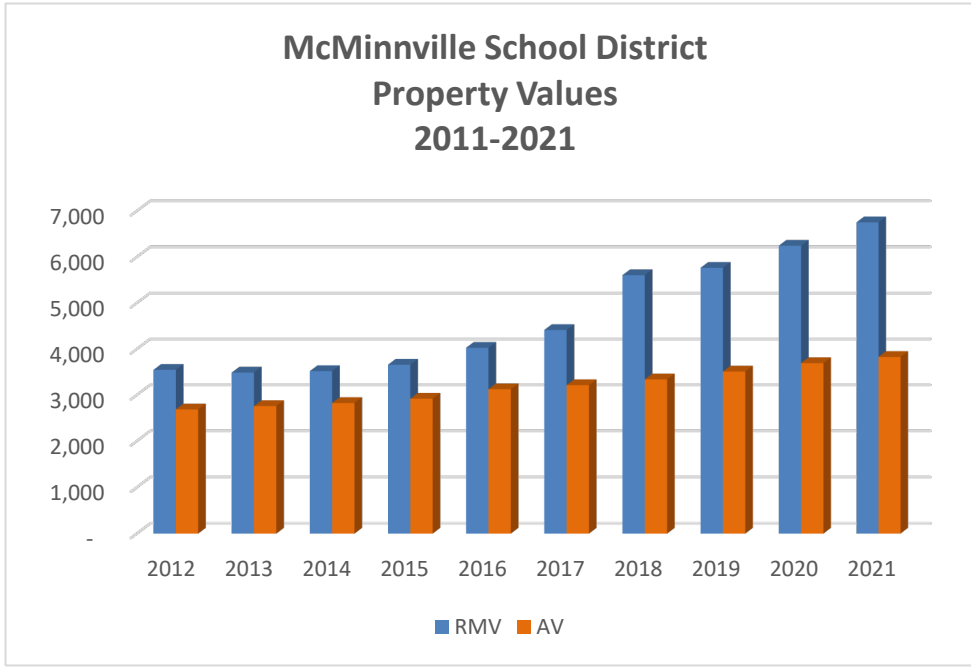
Current General Obligation Debt Capacity:

Real Market Value	\$ 6,753,005,664
Total Capacity (7.95% of RMV)	536,863,950
Less: Outstanding GO Bonds	<u>114,425,000</u>
Remaining Capacity	422,438,950
Capacity Used	21.31%

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1111	AD VALOREM TAXES LEVIED	8,639,853	9,121,035	9,306,000	9,682,000	9,682,000	9,682,000
R1112	PRIOR YEAR'S TAXES	390,017	197,010	250,000	200,000	200,000	200,000
R1113	COUNTY TAX SALES -BACK TAXES	11,450	7,904	-	-	-	-
R1190	PENALTIES/INTEREST COLLECTED	44,796	45,407	50,000	50,000	50,000	50,000
R1510	INTEREST ON INVESTMENT	123,104	90,831	50,000	25,000	25,000	25,000
	Local Revenue	9,209,220	9,462,187	9,656,000	9,957,000	9,957,000	9,957,000
R5400	BEG FUND BALANCE	646,835	689,305	600,000	547,000	547,000	547,000
	Other Sources	646,835	689,305	600,000	547,000	547,000	547,000
	Fund Total	9,856,055	10,151,492	10,256,000	10,504,000	10,504,000	10,504,000
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICES						
610	BOND PRINCIPAL						
	Issue date 06/15/2021 2021-A	-	-	-	-	-	135,000
	Issue date 06/15/2021 2021-B	-	-	-	-	-	500,000
	Issue date 02/27/2013	2,455,000	2,735,000	3,010,000	3,320,000	3,320,000	3,320,000
	Issue date 08/10/2016	1,440,000	1,660,000	1,900,000	2,115,000	2,115,000	2,115,000
	TOTAL BOND PRINCIPAL	3,895,000	4,395,000	4,910,000	5,435,000	5,435,000	6,070,000
620	BOND INTEREST						
	Savings from 6/15/2021 Refunding						67,562
	Issue date 06/15/2021 2021-A	-	-	-	-	-	30,000
	Issue date 06/15/2021 2021-B	-	-	-	-	-	269,438
	Issue date 02/27/2013	1,734,650	1,613,700	1,494,950	1,344,450	1,344,450	342,450
	Issue date 08/10/2016	3,537,100	3,489,500	3,431,400	3,355,400	3,355,400	3,355,400
	TOTAL BOND INTEREST	5,271,750	5,103,200	4,926,350	4,699,850	4,699,850	4,064,850
600	Other Objects	9,166,750	9,498,200	9,836,350	10,134,850	10,134,850	10,134,850
	Function Total	9,166,750	9,498,200	9,836,350	10,134,850	10,134,850	10,134,850
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	689,305	653,292	419,650	369,150	369,150	369,150
800	Other Uses of Funds	689,305	653,292	419,650	369,150	369,150	369,150
	Function Total	689,305	653,292	419,650	369,150	369,150	369,150
	Fund Total	9,856,055	10,151,492	10,256,000	10,504,000	10,504,000	10,504,000
	G.O. Bond Levy	\$ 9,100,000	\$ 9,600,000	\$ 9,900,000	\$ 10,300,000		
	Tax Rate per \$1,000 of AV	\$ 2.59	\$ 2.60	\$ 2.59	<i>Estimated - \$2.59</i>		

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



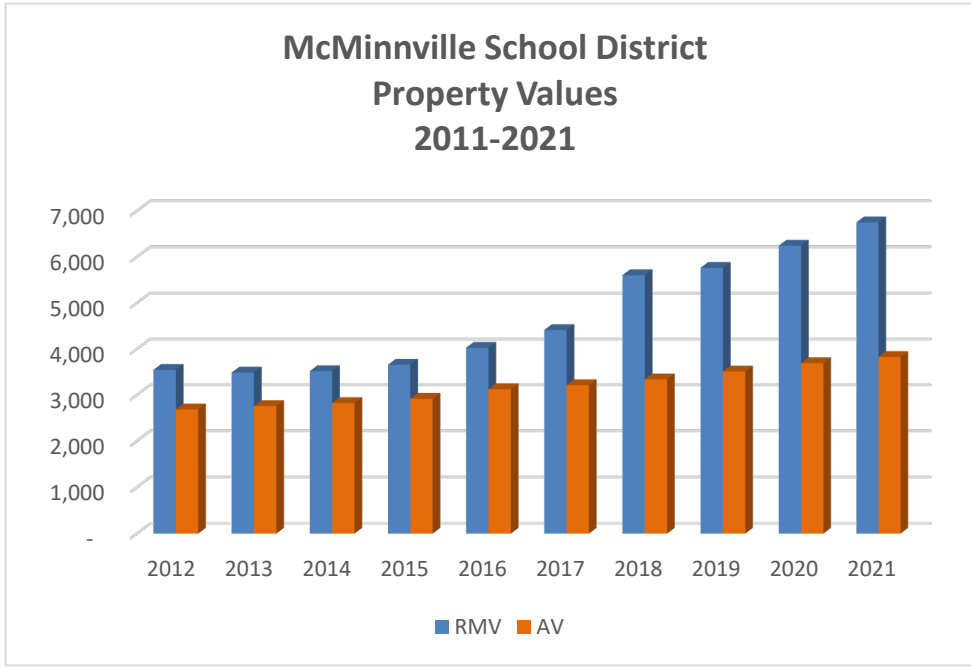
Year	Real Market Value	Growth Rate	Assessed Value	Growth Rate	Bond Debt Levy	Bond Levy Rate
2011-12	3,547,429,517	-10.44%	2,686,997,617	2.01%	7,600,000	\$ 2.83
2012-13	3,488,131,424	-1.67%	2,758,766,493	2.67%	7,800,000	\$ 2.83
2013-14	3,518,402,639	0.87%	2,825,967,489	2.44%	7,700,000	\$ 2.72
2014-15	3,658,832,392	3.99%	2,919,096,264	3.30%	8,150,000	\$ 2.79
2015-16	4,026,645,831	10.05%	3,125,215,903	7.06%	8,500,000	\$ 2.72
2016-17	4,413,034,916	9.60%	3,213,672,561	2.83%	8,800,000	\$ 2.74
2017-18	5,604,828,529	27.01%	3,340,402,939	3.94%	8,700,000	\$ 2.60
2018-19	5,764,553,363	2.85%	3,511,134,037	5.11%	9,100,000	\$ 2.59
2019-20	6,244,712,129	8.33%	3,694,499,464	5.22%	9,600,000	\$ 2.60
2020-21	6,753,005,664	8.14%	3,826,948,768	3.59%	9,900,000	\$ 2.59

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

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

Year	2013 Refunding		2016 GO Bonds		2021 Refunding		2021 GO Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2021-22	3,320,000	342,450	2,115,000	3,355,400	500,000	269,438	135,000	30,000	10,067,288
2022-23	3,650,000	182,500	2,355,000	3,249,650	505,000	268,538	135,000	25,950	10,371,638
2023-24	-	-	2,610,000	3,131,900	4,510,000	267,124	140,000	21,900	10,680,924
2024-25	-	-	2,875,000	3,001,400	4,725,000	243,221	145,000	17,700	11,007,321
2025-26	-	-	3,165,000	2,857,650	4,950,000	203,531	145,000	13,350	11,334,531
2026-27	-	-	3,470,000	2,699,400	5,200,000	150,566	150,000	9,000	11,678,966
2027-28	-	-	3,765,000	2,560,600	5,460,000	82,446	150,000	4,500	12,022,546
2028-29	-	-	4,265,000	2,410,000	-	-	-	-	6,675,000
2029-30	-	-	4,635,000	2,239,400	-	-	-	-	6,874,400
2030-31	-	-	5,030,000	2,054,000	-	-	-	-	7,084,000
2031-32	-	-	5,440,000	1,852,800	-	-	-	-	7,292,800
2032-33	-	-	5,880,000	1,635,200	-	-	-	-	7,515,200
2033-34	-	-	6,340,000	1,400,000	-	-	-	-	7,740,000
2034-35	-	-	6,825,000	1,146,400	-	-	-	-	7,971,400
2035-36	-	-	7,335,000	873,400	-	-	-	-	8,208,400
2036-37	-	-	7,875,000	580,000	-	-	-	-	8,455,000
2037-38	-	-	6,625,000	265,000	-	-	-	-	6,890,000
Total	6,970,000	524,950	80,605,000	35,312,200	25,850,000	1,484,864	1,000,000	122,400	151,869,414

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



Year	Real Market Value	Growth Rate	Assessed Value	Growth Rate	Bond Debt Levy	Bond Levy Rate
2011-12	3,547,429,517	-10.44%	2,686,997,617	2.01%	7,600,000	\$ 2.83
2012-13	3,488,131,424	-1.67%	2,758,766,493	2.67%	7,800,000	\$ 2.83
2013-14	3,518,402,639	0.87%	2,825,967,489	2.44%	7,700,000	\$ 2.72
2014-15	3,658,832,392	3.99%	2,919,096,264	3.30%	8,150,000	\$ 2.79
2015-16	4,026,645,831	10.05%	3,125,215,903	7.06%	8,500,000	\$ 2.72
2016-17	4,413,034,916	9.60%	3,213,672,561	2.83%	8,800,000	\$ 2.74
2017-18	5,604,828,529	27.01%	3,340,402,939	3.94%	8,700,000	\$ 2.60
2018-19	5,764,553,363	2.85%	3,511,134,037	5.11%	9,100,000	\$ 2.59
2019-20	6,244,712,129	8.33%	3,694,499,464	5.22%	9,600,000	\$ 2.60
2020-21	6,753,005,664	8.14%	3,826,948,768	3.59%	9,900,000	\$ 2.59

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

Capital Projects Fund (400)

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

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

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

In June 2021, the District will be selling the remaining \$1 million of bonds authorized in 2016. This bond sale will be combined with a refinancing of a prior bond issuance so that there will be 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.

In addition to selling the remaining \$1 million in bonds, the District has applied for a seismic grant for \$2.5 million. The combination of these new funds with the remaining balance of unspent bond proceeds will allow for seismic upgrades at Patton Middle School.



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	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	890,740	158,543	50,000	20,000	20,000	20,000
R1920	CONTRIBUTIONS & DONATIONS	18,617	-	-	-	-	-
R1990	MISCELLANEOUS	34,765	2,372	-	-	-	-
1000	Local Revenues	944,122	160,915	50,000	20,000	20,000	20,000
R3299	STATE RESTRICTED GRANTS	-	-	-	2,500,000	2,500,000	2,500,000
3000	State Revenues	-	-	-	2,500,000	2,500,000	2,500,000
R5100	BOND PROCEEDS	-	-	-	1,000,000	1,000,000	-
R5400	BEG FUND BALANCE	56,052,272	12,492,813	3,450,000	2,750,000	2,750,000	3,750,000
5000	Other Sources	56,052,272	12,492,813	3,450,000	3,750,000	3,750,000	3,750,000
	TOTAL RESOURCES	56,996,394	12,653,728	3,500,000	6,270,000	6,270,000	6,270,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2021-22 BUDGET		
		2018-19	2019-20	2020-21	Proposed	Approved	Adopted
4110	SERVICE AREA DIRECTION						
112	CLASSIFIED SALARIES	45,574	13,144	-	-	-	-
114	SUPERVISOR/CONFIDENTIAL SALARIES	45,651	23,179	-	-	-	-
123	TEMPORARY HRLY WAGES	35,434	-	-	-	-	-
130	ADDITIONAL WAGES	2,139	3,347	-	-	-	-
100	Salaries	128,798	39,670	-	-	-	-
210	PERS	18,777	9,836	-	-	-	-
220	FICA/MEDICARE	9,492	2,884	-	-	-	-
231	WORKERS COMPENSATION	581	151	-	-	-	-
240	CONTRACTUAL EMPLOYEE BNFTS	18,823	9,016	-	-	-	-
200	Benefits	47,673	21,887	-	-	-	-
320	PROPERTY SERVICES	10,413	-	-	-	-	-
340	TRAVEL	15	7	-	-	-	-
350	COMMUNICATION	2,162	-	-	-	-	-
380	NON-INSTRCT PROF/TECH SRV	14,573	5,699	-	-	-	-
390	OTHER PROFESSIONAL/TECH	39,590	6,129	-	-	-	-
300	Purchased Services	66,753	11,835	-	-	-	-
410	Supplies and Materials	730	7,067	-	-	-	-
400	Supplies and Materials	730	7,067	-	-	-	-
	Function Total	243,954	80,459	-	-	-	-
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	257,649	47,646	300,000	300,000	300,000	300,000
390	OTHER PROFESSIONAL/TECH	-	-	-	-	-	-
300	Purchased Services	257,649	47,646	300,000	300,000	300,000	300,000
460	FURNITURE, FIXTURES & EQUIPMENT	464,829	149,373	-	-	-	-
480	COMPUTER HARDWARE	35,262	-	-	-	-	-
400	Supplies and Materials	500,091	149,373	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	41,334,377	7,662,704	3,000,000	5,770,000	5,770,000	5,770,000
530	SITE IMPROVEMENTS	1,469,433	1,355,285	200,000	200,000	200,000	200,000
540	EQUIPMENT	221,151	169,245	-	-	-	-
550	TECHNOLOGY CAPITAL OUTLAY	476,926	-	-	-	-	-
500	Capital Outlay	43,501,887	9,187,234	3,200,000	5,970,000	5,970,000	5,970,000
	Function Total	44,259,627	9,384,253	3,500,000	6,270,000	6,270,000	6,270,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	12,492,813	-	-	-	-	-
800	Reserves	12,492,813	-	-	-	-	-
	Function Total	12,492,813	-	-	-	-	-
	TOTAL EXPENDITURES	56,996,394	9,464,712	3,500,000	6,270,000	6,270,000	6,270,000

**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 Budget	2021-22 Proposed	Total
Bond Par Amount	88,400,000	-	-	-	-	1,000,000	89,400,000
Bond Premium	13,381,979	-	-	-	-	-	13,381,979
Bond Interest Income	499,646	807,246	890,740	158,543	50,000	20,000	2,426,175
OSCIM State Matching Grant	4,244,699	2,900,734	-	-	-	-	7,145,433
State Seismic Grants	-	2,026,167	-	-	-	2,500,000	4,526,167
Erate - Wired/Wireless Upgrade	567,722	-	34,765	-	-	-	602,487
Miscellaneous	10,830	2,962	18,617	2,372	-	-	34,781
Beginning Fund Balance	-	85,869,953	56,052,272	12,492,813	3,450,000	2,750,000	-
TOTAL RESOURCES	107,104,876	91,607,062	56,996,394	12,653,728	3,500,000	6,270,000	117,517,022

EXPENDITURES BY PROJECT	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Budget	2020-21 Budget	Total
McMinnville High School	7,579,463	17,071,905	42,018,588	9,262,042	-	-	75,931,998
Adams Campus	496,444	4,465,064	792	25,505	190,000	-	5,177,805
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	13,809	150,000	-	2,955,030
Evans Street Learning Center	16,563	23,041	39,339	-	-	-	78,943
Grandhaven Elementary	137,936	281,944	-	-	-	-	419,880
Memorial Elementary	334,816	1,231,812	-	-	-	-	1,566,628
Newby Elementary	1,378,383	3,943,935	-	-	-	-	5,322,318
Patton Middle School	858,315	3,212,951	8,730	-	-	4,500,000	8,579,996
Wascher Elementary	315,977	695,828	-	47,646	-	-	1,059,451
Safety & Security	933,946	1,049,190	573,196	35,251	-	-	2,591,583
HVAC Controls Replacement	-	-	257,000	-	-	-	257,000
MSD Facility Dept Bldg	2,571,174	934,402	-	-	-	-	3,505,576
Playgrounds	32,656	28,126	720,030	-	-	-	780,812
Bond Issuance & Program Costs	1,007,546	225,678	243,954	80,459	-	-	1,557,637
Projects (TBD)	-	-	-	-	3,160,000	1,770,000	1,770,000
Total Expenditures	21,234,923	35,554,790	44,503,581	9,464,712	3,500,000	6,270,000	117,368,006
Ending Fund Balance	85,869,953	56,052,272	12,492,813	3,189,016	-	-	

Scholarship Fund (700)

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

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

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2021-22 BUDGET		
		2018-19	2019-20	BUDGET 2020-21	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	4,064	3,399	4,000	3,000	3,000	3,000
R1920	DONATIONS PRIVATE SOURCE	2,600	5,525	10,000	15,000	15,000	15,000
	Local Revenue	6,664	8,924	14,000	18,000	18,000	18,000
R5400	BEG FUND BALANCE	162,265	160,762	158,000	152,000	152,000	152,000
	Other Revenue	162,265	160,762	158,000	152,000	152,000	152,000
	Fund Total	168,929	169,686	172,000	170,000	170,000	170,000
EXPENDITURE BUDGET							
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	8,167	13,250	50,000	50,000	50,000	50,000
300	Purchased Services	8,167	13,250	50,000	50,000	50,000	50,000
	Function Total	8,167	13,250	50,000	50,000	50,000	50,000
6000	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	20,000	20,000	20,000	20,000
800	Other Uses of Funds	-	-	20,000	20,000	20,000	20,000
	Function Total	-	-	20,000	20,000	20,000	20,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	160,762	156,436	102,000	100,000	100,000	100,000
800	Other Uses of Funds	160,762	156,436	102,000	100,000	100,000	100,000
	Function Total	160,762	156,436	102,000	100,000	100,000	100,000
	Fund Total	168,929	169,686	172,000	170,000	170,000	170,000



McMinnville
School District No. 40

Informational

BUDGET PROCESS

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

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

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

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

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

HOW THE BUDGET IS ADOPTED

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

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

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

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

SUPPLEMENTAL BUDGETS

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

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

District Profile

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

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

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County within its boundaries. The District extends beyond the City of McMinnville's urban growth boundary and encompasses 140 square miles. The District has an estimated population of 42,766.

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

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

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

Oregon State Public School Funding

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

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

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

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

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

The high cost disability grant (\$90.0 million statewide in the 2019-21 biennium) is distributed on a pro-rata basis to all qualifying districts and is equal to the approved costs of providing special education and related services to a resident pupil with disabilities in excess of \$30,000.

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

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

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

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

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

State Reserve Funds

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

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

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

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

Property Taxes

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

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

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

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

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

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

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

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

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

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

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

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

Corporate Activity Tax

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

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

Federal Funding

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

Construction Excise Tax

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

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



McMinnville
School District No. 40

APPENDIX

ACRONYMS

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

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

GLOSSARY

Accounting System

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

Accrual Basis

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

Accrue

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

Adopted Budget

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

Ad Valorem Tax

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

Appropriation

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

Appropriation Level

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

Approved Budget

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

Assessed Value

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

Assets

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

Advancement via Individual Determination (AVID)

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

ADM

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

ADMr

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

ADMw

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

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

Balanced Budget

Projected resources equal projected requirements within each fund.

Beginning Fund Balance

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

Board of School Directors

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

Bond or Bond Issue

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

Budget

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

Budget Committee

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Officer

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

Budgetary Expenditures

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

Capital Assets

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

Classified Employees

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

Contingency

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

Contracted Services

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

County School Fund

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

Current Resources

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

Debt

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

Debt Service

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

Debt Service Fund

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

Deficit

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

Education Stability Fund

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

Elementary and Secondary Education Act (ESEA)

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

Every Student Succeeds Act (ESSA)

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

grouped together under this program name.

Encumbrance

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

Ending Fund Balance

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

English Language Learner

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

Enterprise Funds

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

Equalization

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

Equipment

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

Estimated Revenue

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

Expenditures

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

Extra-curricular

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

Fall Enrollment

Number of students enrolled in school on October 1st.

Fiscal Year

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

Fixed Assets

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

Function

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

Function Classification

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

FTE

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

Fund

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

Fund Balance

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

General Fund

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

General Obligation Bonds

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

Generally Accepted Accounting Principals (GAAP)

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

Grants

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

High Cost Disability Grant

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

IDEA

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

Individualized Education Program (IEP)

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

Indirect Cost

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

Instruction

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

Internal Service Fund

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

Levy (Verb)

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

Liabilities

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

Licensed Employees

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

Local Government

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

Location

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

Measure 5

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

Measure 47

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

Measure 50

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

Measure 98

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

Modified Accrual Basis

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

Non-consumable Supplies

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

Object

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

Payroll Costs

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

Examples are:

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

Program

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

Program Budget

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

Property Taxes

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

Proposed Budget

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

Purchase Order

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

Quality Education Model (QEM)

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

Rainy Day Fund

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

Rate Limit

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

Real Market Value (RMV)

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

Requirements

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

Reserve Fund

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

Resolution

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

Resources

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

Revenues

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

Special Revenue Fund

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

Staffing Ratio

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

State School Fund

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

STEM

Science, Technology, Engineering, and Mathematics curriculum.

Supplemental Budget

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

TAG

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

Tax Base

The total property and resources subject to taxation.

Tax Levy

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

Taxes

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

TOSA

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

Transfers

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

Trust and Agency Fund

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

Unappropriated Ending Fund Balance

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

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00 "EXHIBIT A"

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

Two public meetings of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held. These are public meetings where deliberation of the Budget Committee will take place. The first meeting will take place on May 19, 2021 at 7:00 pm. The purpose of this meeting is to receive the budget message and to review the proposed budget. The second meeting will be held on June 2, 2021, at 7:00 pm to receive comments from the public and for approval of the proposed budget.

In response to the current health emergency resulting from the COVID-19 pandemic, both meetings of the McMinnville School District Budget Committee will take place virtually. The Budget Committee meetings will be open to the public by this Zoom webinar link: <https://msd40.zoom.us/j/88568435749>

The District will accept public comment via email or mail only. Send public comment via email to budgetcommittee@msd.k12.or.us and clearly label the subject line as: "Public Comment"; or mail to: MSD Budget Committee - Public Comment, 800 NE Lafayette Ave, McMinnville, Oregon 97128. Public comment received by 5:00 pm on the day of each meeting will be published with committee materials linked on the District's website. The Budget Committee will read, review and consider all public comment.

A copy of the budget document

will be available for viewing on the District's website on or after May 19, 2021 at: www.msd.k12.or.us. NR Published April 30 May 7, 2021

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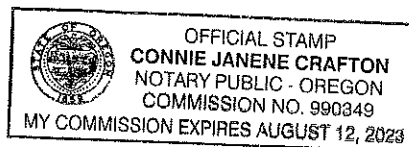
I, Bibb Haviland Moore
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that McMinnville School District - Public Notice May
19, 2021 Budget Committee Meeting-- April 30 May
7, 2021

Subscribed and sworn before me this 5/11/2021 .

Bibb Haviland Moore

Connie Janene Crafton

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



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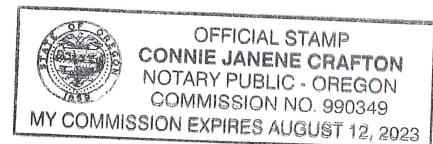
STATE OF OREGON } ss.
County of Yamhill

I, Bibb Haviland Moore
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Display Form ED-
1 - - June 18, 2021**
Subscribed and sworn before me this **6/22/2021** .

Bibb Haviland Moore

Connie Janene Crafton

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



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held virtually via Zoom on June 28, 2021 at 7:30 pm. Use the following link at <https://msd40.zoom.us/j/97721628814> or join by phone at 1-346-248-7799 Webinar ID 977 2162 8814. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the McMinnville School District No 40 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected from the budget information section of the District's website at <http://www.msd.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Citizens wishing to provide public comment on the budget for FY 2021-2022, are asked to provide comment in writing only and send your written comments via email to secure@msd.k12.or.us and clearly label the subject line as: "Public Comment on FY 2021-22 Budget" or mail to Susan Escure, Finance Director, 800 NE Lafayette Ave, McMinnville, Oregon. Public comment must be received by 5:00 pm on June 28, 2021 to allow the public comments to be forwarded to the School Board.

Contact: Susan Escure Telephone: 503-565-4019 Email: secure@msd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$26,764,008	\$16,651,850	\$17,134,700
Current Year Property Taxes, other than Local Option Taxes	24,130,379	25,186,000	26,002,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	6,516,670	6,400,511	6,753,196
Revenue from Intermediate Sources	2,058,212	2,326,685	2,484,989
Revenue from State Sources	55,913,043	63,756,797	67,381,994
Revenue from Federal Sources	5,716,332	8,376,450	15,377,720
Interfund Transfers	850,000	500,000	750,000
All Other Budget Resources			1,000,000
Total Resources	\$121,948,644	\$123,198,293	\$136,884,599

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$41,482,062	\$46,749,420	\$51,325,022
Other Associated Payroll Costs	27,800,537	30,789,445	32,592,534
Purchased Services	6,465,530	9,604,863	10,071,367
Supplies & Materials	5,477,438	7,624,417	9,792,620
Capital Outlay	9,921,106	5,285,000	9,227,017
Other Objects (except debt service & interfund transfers)	652,959	690,926	1,013,675
Debt Service*	12,465,395	13,002,711	13,423,214
Interfund Transfers*	850,000	750,000	750,000
Operating Contingency		1,220,000	520,000
Unappropriated Ending Fund Balance & Reserves	16,833,617	7,481,511	8,169,150
Total Requirements	\$121,948,644	\$123,198,293	\$136,884,599

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$52,004,529	\$59,029,619	\$65,965,625
FTE	522.00	549.00	578.20
2000 Support Services	26,234,425	31,494,738	33,258,303
FTE	201.00	218.20	229.25
3000 Enterprise & Community Service	3,224,609	4,739,714	5,005,007
FTE	32.00	31.30	33.00
4000 Facility Acquisition & Construction	10,336,068	5,730,000	9,793,300
FTE	0.50	0.00	0.00
5000 Other Uses			
5100 Debt Service*	12,465,396	13,002,711	13,423,214
5200 Interfund Transfers*	850,000	500,000	750,000
6000 Contingency		1,220,000	520,000
7000 Unappropriated Ending Fund Balance	16,833,617	7,481,511	8,169,150
Total Requirements	\$121,948,644	\$123,198,293	\$136,884,599
Total FTE	755.50	798.50	840.45

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2021-22 approved budget includes \$84.4 million for the General Fund, the main operating fund of the District. The General Fund budget is based on the State allocating \$9.3 billion to K-12 education. This level of funding only provides for a 1% increase in state school fund formula revenues to the District. It does not provide the amount needed to rollup costs for current programs. The District has budgeted to spend \$13.6 million of Federal Elementary and Secondary School Emergency Relief funds divided over the next two years to provide accelerated learning programs and additional health and safety measures needed due to the pandemic. Additional state funding is available for Summer 2021 for enhanced summer learning programs. The debt levy of \$10,300,000 is to pay for the District's General Obligation Bonds approved by the voters in 2006 and 2016. The bond debt levy rate is estimated to remain at \$2.60 per \$1,000 of assessed value, which is below the \$2.80 estimated in May 2016.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.1494 per \$1,000)	\$4.1494	\$4.1494	\$4.1494
Local Option Levy			
Levy For General Obligation Bonds	\$9,600,000	\$9,900,000	\$10,300,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$114,425,000	
Other Bonds	\$19,685,000	
Other Borrowings		
Total	\$134,110,000	

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

FORM ED-50 2021-2022

To assessor of Yamhill County

Check here if this is an amended form.

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

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

<u>800 NE Lafayette Ave.</u>	<u>McMinnville</u>	<u>OR</u>	<u>97128</u>	<u>07/12/2021</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Samantha Nelson</u>	<u>Finance Director</u>	<u>503-565-4005</u>	<u>snelson@msd.k12.or.us</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.1494		Excluded from Measure 5 Limits
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			10,300,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			10,300,000

PART II: RATE LIMIT CERTIFICATION

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

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

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

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