

McMinnville School District

Adopted Budget 2022-23



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

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McMinnville
School District No. 40

EXECUTIVE SUMMARY

**McMinnville School District #40
RESOLUTION NO. # 04-2022**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2022-23 in the total of \$141,628,908 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, 2022, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		GRANTS FUND (210-295)	
INSTRUCTION	\$ 51,001,327	INSTRUCTION	\$ 14,761,033
SUPPORT SERVICES	28,275,906	SUPPORT SERVICES	6,771,068
COMMUNITY SERVICES	205,367	ENTERPRISE & COMMUNITY SERVICES	316,675
TRANSFERS	750,000	FACILITIES ACQUISITION & CONSTRUCTION	219,500
CONTINGENCY	1,500,000	TOTAL	\$ 22,068,276
UNAPPRP ENDING FUND BALANCE	6,500,000		
TOTAL	\$ 88,232,600		
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 460,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,058,897
FACILITIES ACQUISITION & CONSTRUCTION	2,248,055	TOTAL	\$ 4,058,897
TOTAL	\$ 2,708,055		
CONSTRUCTION EXCISE TAX (202)		PERS DEBT SERVICE FUND (300)	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 1,762,600	DEBT SERVICE	\$ 3,447,872
TOTAL	\$ 1,762,600	UNAPPRP ENDING FUND BALANCE	\$ 200,000
		TOTAL	\$ 3,647,872
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		DEBT SERVICE FUND (310)	
INSTRUCTION	\$ 295,773	DEBT SERVICE	\$ 10,371,638
TOTAL	\$ 295,773	UNAPPRP ENDING FUND BALANCE	\$ 200,000
		TOTAL	\$ 10,571,638
INSURANCE RESERVE FUND (205)		CAPITAL PROJECTS FUND (400)	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 6,119,168
SUPPORT SERVICES	306,529	TOTAL	\$ 6,119,168
TOTAL	\$ 356,529		
STUDENT BODY (208)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 1,637,500	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
TOTAL	\$ 1,637,500	CONTINGENCY	20,000
		UNAPPRP ENDING FUND BALANCE	\$ 100,000
		TOTAL	\$ 170,000
		TOTAL APPROPRIATIONS, ALL FUNDS	\$ 134,628,908
		UNAPPROPRIATED AMOUNTS, ALL FUNDS	7,000,000
		TOTAL ADOPTED BUDGET	\$ 141,628,908

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2022-23 upon the assessed value of all taxable property within the district:

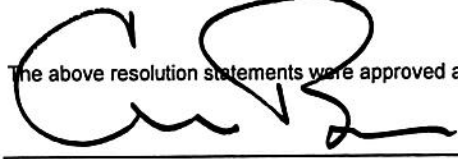
- (1) At the rate of \$4.1494 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$10,570,000 for debt service for general obligation bonds;

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	\$ 10,570,000

The above resolution statements were approved and declared adopted on this 13th day of June, 2022.



School Board Chair
McMinnville School District No. 40

Date

3



Superintendent

Date

2022-2023 Adopted Budget

SUPERINTENDENT'S BUDGET MESSAGE

2022-2023 Proposed Budget

April 27, 2022

Overview

McMinnville School District (MSD) is pleased to present the proposed budget for fiscal year 2022-2023. This document represents the collective work of all MSD departments and school leadership and is prepared in accordance with Oregon local budget law, Oregon regulations, and MSD Board of Directors policies.

As a new superintendent, writing my first budget message, I had to take the time to review the past district budgets, and it is evident that McMinnville School District has consistently employed a thoughtful approach to supporting the needs of students and employees throughout the school years. The Fiscal Year 2022-23 Proposed Budget is no different. The budget for the 2022-2023 school year proposes to use available resources in the ways that best address the District's goals, while maintaining predictability and stability in existing programs and planning for the financial security for the future of our schools.

This school year marked the first time in 18 months that students were back to full time in-person learning. It was very exciting to bring our students back into the school setting. The entire MSD staff worked, and continues to work, diligently to ensure that we minimize the lasting effects of the pandemic, on both the students' academic advancement and social-emotional growth. The intentional focus on student growth was seen in the increased staffing in the 2021-2022 Adopted Budget. These staffing additions lead to smaller class sizes, intensified focus on social emotional learning, and additional acceleration and remediation support. We are seeing very positive results from these added supports. Many of our data points are indicating that students are meeting or exceeding the State and National achievement levels this winter.

However, there are still issues that linger from the pandemic that must be addressed. We must continue to attempt to eliminate these effects by leveraging our resources to provide increased academic and emotional support to our students, while ensuring we are addressing the needs of our staff.

Funding Sources

McMinnville School District braids many different funding sources with its general funding to provide its variety of programs. Over the past several years, schools have received targeted funding to address the learning gaps from the effects of the pandemic. Specific to the pandemic, we were provided via the CARES Act/American Recovery Plan Act (ARP), Elementary and Secondary Emergency Relief Funds referred to as ESSER. The first allotment of ESSER funds, (ESSER I), were received and utilized in the 2020-2021 school year. Two additional allocations were awarded in 2021 and are available through June 30, 2024. The Fiscal Year 2021-22 Adopted Budget included a two-year plan to fully utilize the ESSER II and ESSER III funds. The plan focused on the health and safety of students and staff, addressing learning loss and accelerating learning as result of the pandemic, and the social and emotional wellbeing of students. ESSER funding provided for additional staffing, supplies, and equipment to ensure that students received the additional support necessary to thrive. This plan, developed before my

arrival as superintendent, has proven to be very effective. It has provided the necessary support to students to ensure that any gaps that developed during Comprehensive Distance Learning were mitigated upon their return to in-person instruction. The largest percentage of the plan was spent on hiring and retaining additional staff through the 2021-22 school year. In our current proposed budget for Fiscal Year 2022-23, we are proposing to maintain funding for year two of the plan as we have seen the positive impact the staff and resources have had on student achievement and social-emotional development.

The Proposed Budget for Fiscal Year 2022-23 includes full funding for the School Investment Account (SIA) grant. This is year three of the program, but only the second year of full funding. The SIA grant supports our Pre-K program; provides additional staffing to support the focal populations across grade levels; supports the learning specialists in the middle schools; funds behavior support specialists for schools; provides additional school counselors; and supports the block schedule at both middle schools to provide acceleration blocks for math and English for all students.

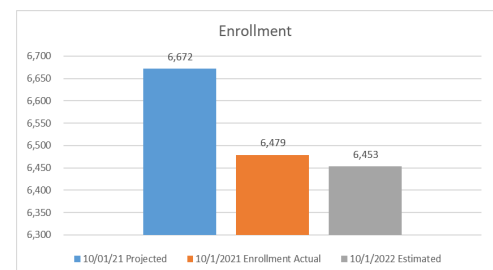
High School Success Act (Measure 98) is again proposed to be fully funded for Fiscal Year 2022-23. The programming supported by this grant includes career and technical educational pathways (CTE), college level educational opportunities and dropout prevention programs. Career and Technical programs include: visual communications, computer science, business, health services, culinary arts, criminal science, education, early childhood, protective services, engineering, fabrication, natural resources, and construction.

Enrollment and Staffing

McMinnville School District, like many districts across the State, is experiencing a steady decline in enrollment in comparison to pre-pandemic levels. On October 1, 2019, MSD enrollment was 6,708 and on October 1, 2021 MSD enrollment was 6,429.

At the beginning of the 2021-2022 school year, we found ourselves 193 students below projections for the year. In a normal school year, we would have reduced staffing in October and moved students accordingly. However, we chose not to disrupt any learning for students because they were just returning to in-person instruction. To not disrupt students, we maintained our FY 2021-22 Adopted Budget staffing levels and funded the difference out of our ESSER funds. This not only allowed for continuous learning for students but also provided for even smaller class sizes for students allowing for more individualized instruction and decreased workload for teachers.

In 2022, Flo Analytics conducted a full enrollment study for MSD and provided projected enrollment numbers through 2031. The proposed budget for 2022-23, uses Flo-Analytics “medium” enrollment numbers for the school year. This projects enrollment to be at 6,453. As this number continues to be a decline in enrollment, working in collaboration with school leadership, we developed a plan to adjust our classroom staffing back into alignment with the projected enrollment numbers. This results in a decrease in licensed



FTEs at several elementary and both middle schools. In reviewing the impacts of these changes in the post-pandemic era, some exceptions were made, as we determined that we wanted to avoid having elementary teachers teaching two different grade levels (combined grade level classes). Adjusting staffing levels based on enrollment is a normal practice for all school districts; however, we want to ensure we can continue to address academic gaps that were brought forward by the pandemic and believe that the use of ESSER funds for an additional year to support these exceptions and not reducing FTE in these specific areas to be essential.

District Goals

Goal 1: School Improvement

Our first goal is to ensure continued improvement of students learning, and due to the hard work and commitment of the incredible 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, we have been successful in this goal.

Transitioning back into the building setting from comprehensive distance learning was difficult, both physically and emotionally for all. In the face of these challenges, our staff did an outstanding job ensuring that we not only supported our students emotionally but we supported them academically. Teachers and students continued to utilize the new skills they acquired during the pandemic, leading to improved instruction.

There has always been a strong focus on equity in MSD and the Proposed Budget for 2022-23 continues this work. With our focus on equity, areas of instructional inequities were identified, with many being amplified during the pandemic, and we know we must address them in a planned, systematic way. Therefore, the 2022-23 Proposed Budget includes adding a Director of Equity, Diversity, and Inclusion. The person in this position will use the district equity policy as a guide and lead the District's equity efforts designed to accelerate its advancement toward the goal of eliminating academic and opportunity gaps at all levels. Additionally, as part of the equity focus, the District opened the Family Resource Center in Fiscal Year 2021-22. This is a place families can come and access a variety of supports including access to technology and informational programming sessions for families on a wide variety of topics to assist families and students. The proposed budget for 2022-23 includes an additional full time employee titled Student and Family Engagement Manager. The person in this position will be charged with aligning outreach programs pk-12 to engage students and families as members of the school community.

McMinnville School District continues to strive academically. The high school continues its steady climb in graduation rates, which have inched higher nearly every year for the past several years. Last year Mac High notched its highest rate with nearly 93 percent, which is more than 12 points above state average. The District's ongoing successes with student achievement at all levels has been chronicled in the Oregonian, with stories every year since 2017 that outline the instructional strategies that have led to our high graduation rate and student achievement, particularly among our low-income and Latino students. This year's story, "Portland could look to McMinnville for ways to help students of color soar in math" noted the MSD focus on teacher

training and its district-wide approach to improvement. Moreover, various students, teams and CTE programs were also recognized for excellence this year. Accolades include middle school students heading off to nationals and international competitions in the Geography Bee to high school art students headed to New York for the national Scholastic Art competition finals to Culinary Arts students winning state championships and the Mac High cheer team, winning nationals with Coach Tracy Brandt winning Oregon Girls Spirit Coach of the Year.

Goal II: Resources

Our second goal is to assure a high quality operation of the District to support the achievement of excellence in education. This goal many times addresses the financial resources, which are very important but I feel it is important, in this budget message, to recognize how resources encompass many things throughout the school community. As the different waves of the pandemic spread this school year, our entire staff had to work together to support the schools. We had district office staff and school leaders filling in as substitutes; teachers volunteering to give up their daily planning time to cover classes for their colleagues; students assisting the custodial staff to ensure our schools were clean; classified staff working beyond their normal hours; and, community members become substitute teachers and bus drivers to fill large gaps in employment positions that serve students. All this teamwork led to us being able to keep every school building open for the entire school year!

We are very fortunate the State of Oregon has again allocated funding for K-8 Summer Learning & Enrichment and High School Summer Academic Support. These funds will allow our district to provide a strong 2022 summer school program. The staff that is working to organize and plan for summer school is ensuring they maintain an unwavering focus on the students that were most negatively impacted by the pandemic and we are so very appreciative of their work in this area.

Here at McMinnville School District we know that our greatest resources are the people that continue to provide support and services to our students. It has been a very difficult few years, but our staff have remained focused on the needs of our students and we will be forever grateful for every one of them.

Goal III: Relationships

Our third goal is to engage in staff and community relations, which enhance understanding and active participation of the entire community. As a new superintendent, I could not be more thankful to our many community partners that reached out and supported the district this school year. One of the first partnerships that I developed when entering the district was with Yamhill County Health Department. They guided and supported us as we moved through the many different changes and challenges faced due to the pandemic. Their willingness to provide onsite vaccines to our students and staff ensured that our communities had easy access to this health resource and allowed for those that were willing and able, to get vaccinated and boosted.

We have also strengthened our partnership with Evergreen Aviation and Space Museum. They provided our students and families with summer programming last summer and have made a commitment to provide programming again this summer. Additionally, they provide us learning and meeting space for our district Robotic teams each week and they host the Lego robotics science experiences for our students.

We have built a solid relationship with McMinnville Economic Development Partnership and are working in collaboration with Chemeketa Community College and business owners to develop both internship and apprenticeship opportunities for the MSD students. They are very motivated to work alongside the district to help our students experience the many different career opportunities that are available to them within our community and State.

McMinnville School District has once again received the Certificate of Achievement for Excellence in Financial Reporting. This can be contributed to our excellent Director of Finance, Samantha Nelson. This is her first full year in this position in our district but she has brought a depth of knowledge from her previous experiences and we are fortunate to have her managing our district finances.

Conclusion:

The 2022-2023 proposed budget continues to support the new positions added last year, while focusing on the need to align our general funding to student enrollment. It addresses the need to continue to accelerate student learning and minimize the lasting effects the pandemic has on our students, pre-K through grade 12. It also continues to provide increased capacity to support children that face the various challenges that were brought forward or amplified by the pandemic. This includes increased focus on equity to ensure every child, no matter their diversity, receives the support and guidance they need to be successful and resources to support the families. There is also an emphasis on staff development, with laser focus on assuring our classified staff alongside our licensed staff, receive quality professional development to ensure all staff can accelerate the learning of all students.

As we continue to use our remaining ESSER funds in Fiscal Year 2022-23 to support the much needed staffing for the upcoming school year, we have to be cognizant of the high potential for our inability to maintain these staffing ratios into the 2023-2024 school year without additional support from the State.

With that said, although we are aware of funding challenges we may face as we enter the next biennium, the Proposed Budget for 2022-23 was developed with a lens of “what is best for kids” and continues the programs and supports that were initiated in 2021-22 and that are having such great success. We are proposing the addition of staff to support the Districts’ equity focus and work with staff, families, students, and community to continue to grow to best serve students. Overall, the proposed budget continues to move McMinnville School District students and staff forward.

In closing, I want to thank every staff, student, parent, and community member that has made for a smooth transition into the McMinnville School District, and I look forward to our continued work together.



McMinnville
School District No. 40

BUDGET AT A GLANCE

BUDGET SUMMARY BY FUND

The 2022-23 budget for all funds is \$141,628,908, an increase of \$4.74 million or 3.5% from the prior year's budget. The funds with the greatest changes are the General Fund, the Construction Excise Tax Fund, the Grants Fund and the Nutrition Services Fund.

The General Fund reflects a 4.5% increase in operating revenues which is due to increases in state school funding as part of FY 2022-23 being the second half of the biennium as well as an increase in the per student funding level by the state.

The Construction Excise Tax Fund is increased due to carry over from 2021-22, due to projects pending the use of these funds.

The Grants fund includes \$6.8 million from the Federal Elementary and Secondary School Relief Fund (ESSER), \$1.1 million from the Oregon Summer Learning grant and other increases in Student Investment Act (SIA) and High School Success (Measure 98) funding.

The Nutrition Services Fund is anticipating a decline in participation resulting in decline in revenue as result of the terming of the national waiver for the Seamless Summer Option program. This program allowed for all students in the District to eat for free.

	2021-22 Budget	2022-23 Budget	Change	
100 - General Fund	\$ 84,393,279	\$ 88,232,600	\$ 3,839,321	4.5%
201 - Asset Reserve Fund	2,724,800	2,708,055	(16,745)	-0.6%
202- Construction Excise Tax Fund	1,045,000	1,762,600	717,600	68.7%
203 - Textbook & Tech Reserve Fund	421,000	295,773	(125,227)	-29.7%
205 - Insurance Reserve Fund	403,000	356,529	(46,471)	-11.5%
208 - Student Body Fund	1,750,000	1,637,500	(112,500)	-6.4%
210 - Grants Fund	21,398,656	22,068,276	669,620	3.1%
298 - Nutrition Services Fund	4,316,500	4,058,897	(257,603)	-6.0%
300 - PERS Bond Debt Service Fund	3,488,364	3,647,872	159,508	4.6%
310 - Debt Service Fund	10,504,000	10,571,638	67,638	0.6%
400 - Capital Projects Fund	6,270,000	6,119,168	(150,832)	-2.4%
700 - Scholarship Fund	170,000	170,000	-	0.0%
TOTAL ALL FUNDS	\$ 136,884,599	\$ 141,628,908	\$ 4,744,309	3.5%

RESOURCES - ALL FUNDS COMBINED

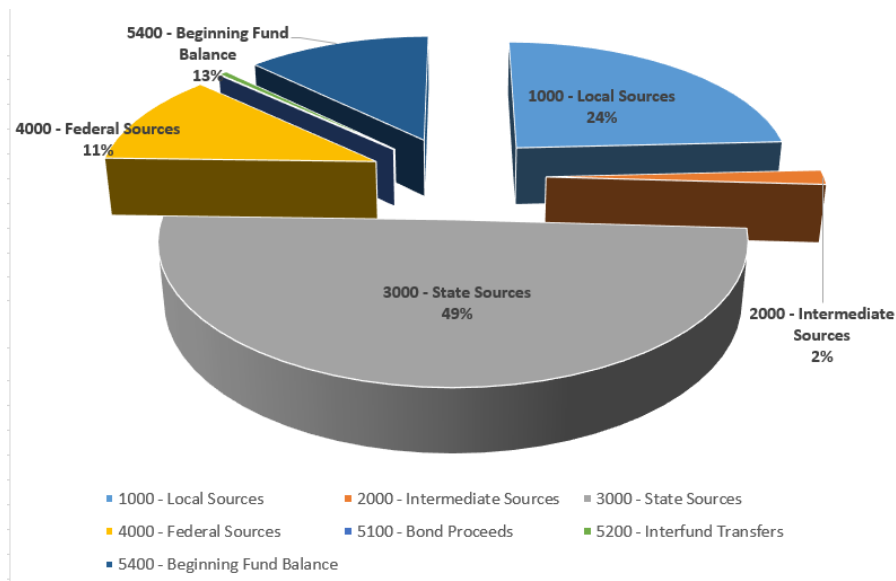
This table represents estimated total resources for the District (all funds) by major source compared to the prior year's budget.

Local sources, primarily property taxes, are estimated to increase by 5%. This is primarily due to increases in property values as well as new development being subject to taxes for the FY 2022-23.

The increase in state sources of 4% is related the state school fund grant increase in the second year of the biennium as well as increase in the Student Investment Act funding (SIA) for the year.

Federal sources are estimated to increase by 5% or \$795,375 which is primarily related to 2021-22 unspent eligible federal grant funds carrying over into FY 2022-23.

	2021-22 Budget	2022-23 Budget	Change	
Resources by Major Source				
1000 - Local Sources	32,755,196	34,249,044	1,493,848	5%
2000 - Intermediate Sources	2,484,989	2,464,089	(20,900)	-1%
3000 - State Sources	67,381,994	70,137,304	2,755,310	4%
4000 - Federal Sources	15,377,720	16,173,095	795,375	5%
5100 - Bond Proceeds	1,000,000	-	(1,000,000)	
5200 - Interfund Transfers	750,000	750,000	-	0%
5400 - Beginning Fund Balance	17,134,700	17,855,376	720,676	4%
Total Resources	136,884,599	141,628,908	4,744,309	3%



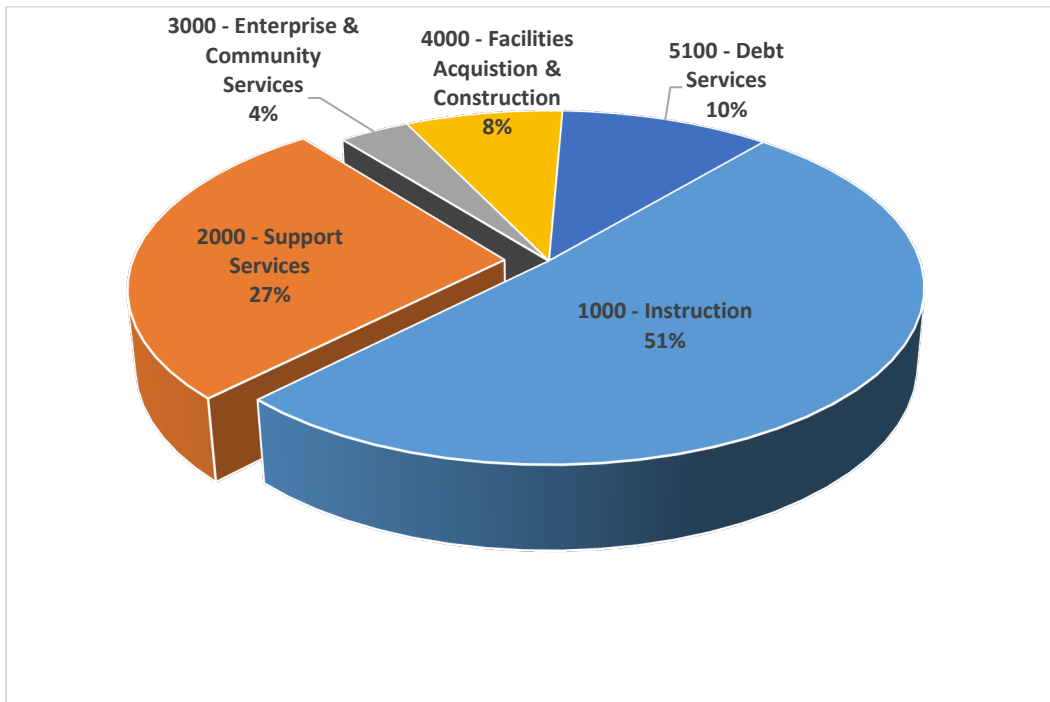
REQUIREMENTS BY MAJOR FUNCTION - ALL FUNDS COMBINED

The largest investment in the 2022-23 budget, continues to be in providing direct instruction to accelerate learning and provide social emotional supports to students. The instruction services increase of \$1.78, a 3% increase is directly tied to contractual salary and wage increases. ESSER funds utilized to fund additional staffing in FY 2021-22 are continuing to be utilized for FY 2022-23.

Support services include expenditures of utilities, building repairs and student transportation. These expenses are estimated to increase by 8%. The support services increase also includes investments in improvement of instruction, staff development, and office of the principal and central office services.

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

	2021-22 Budget	2022-23 Budget	Change	
Requirements by Function				
1000 - Instruction	65,965,625	67,745,633	1,780,008	3%
2000 - Support Services	33,258,303	35,813,503	2,555,200	8%
3000 - Enterprise & Community Services	4,805,007	4,630,939	(174,068)	-4%
4000 - Facilities Acquisition & Construction	9,793,300	10,349,323	556,023	6%
5100 - Debt Services	13,423,214	13,819,510	396,296	3%
5200 - Interfund Transfers	750,000	750,000	-	0%
6000 - Contingencies	720,000	1,520,000	800,000	111%
7000 - Unappropriated Ending Fund Balance	8,169,150	7,000,000	(1,169,150)	-14%
Total Requirements	136,884,599	141,628,908	4,744,309	3%

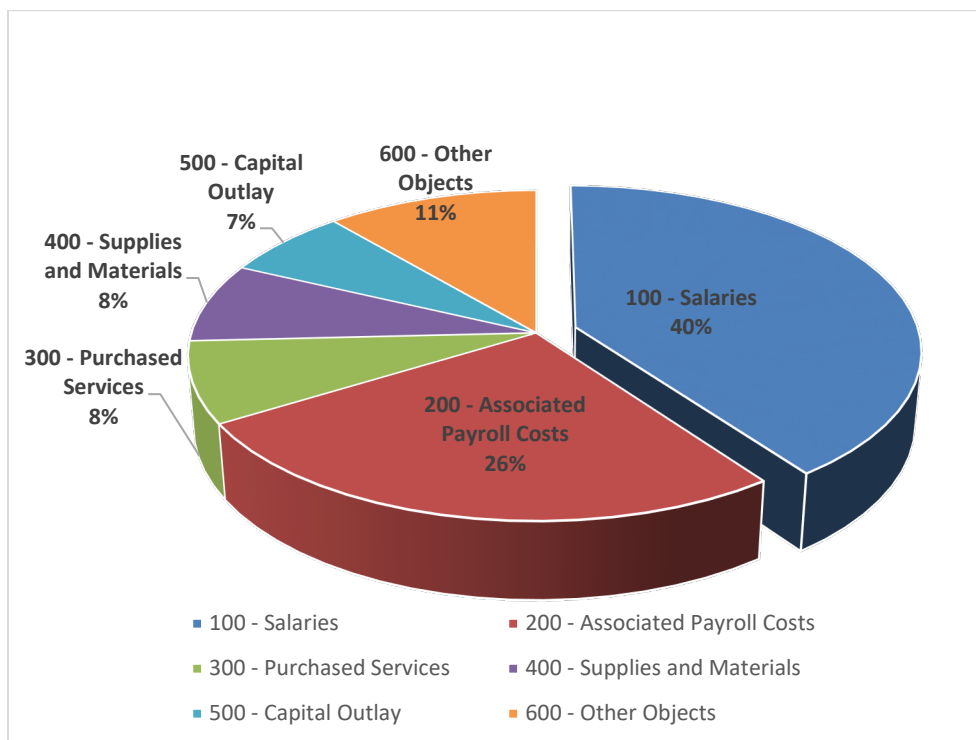


REQUIREMENTS BY OBJECT - ALL FUNDS COMBINED

Increases in salaries and benefits reflect contractual increases as required by labor agreements. The increase in staffing of 80 employees funded primarily from the Federal ESSER funds continues into FY 2022-23.

Supplies and materials increase includes setting aside \$1.2 million for large textbook adoptions for math and ELA as well as continued funding for software for teaching and learning, parent communications, and cybersecurity needs.

	2021-22 Budget	2022-23 Budget	Change	
Requirements by Object				
100 - Salaries	51,325,022	53,006,637	1,681,615	3.3%
200 - Associated Payroll Costs	32,592,534	34,697,640	2,105,106	6.5%
300 - Purchased Services	10,071,367	10,540,875	469,508	4.7%
400 - Supplies and Materials	9,792,620	10,295,675	503,055	5.1%
500 - Capital Outlay	9,227,017	8,935,540	(291,477)	-3.2%
600 - Other Objects	14,436,889	14,882,541	445,652	3.1%
700 - Transfers	750,000	750,000	-	0.0%
800 - Planned Reserves	8,689,150	8,520,000	(169,150)	-1.9%
Total Requirements	136,884,599	141,628,908	4,744,309	3.5%

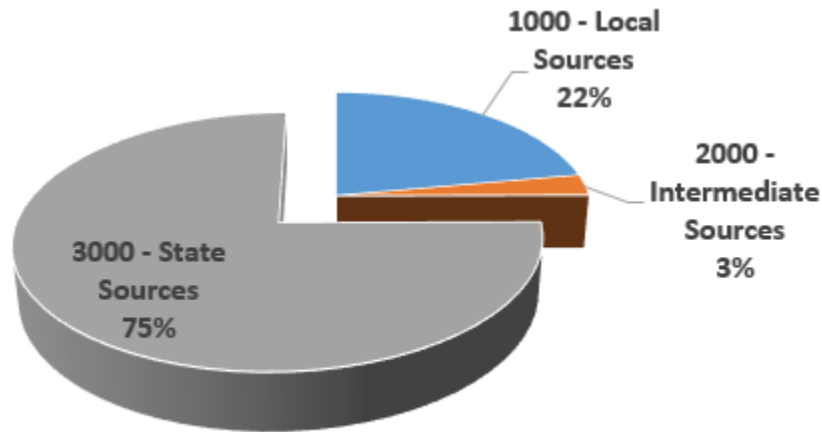


GENERAL FUND RESOURCES

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 the 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 no less than 8% (\$6.3 million) of total resources, net of beginning fund balance, in reserves. The Superintendent is encouraged to develop a budget with reserves greater than 8% when possible due to the unpredictability of state school funding. The District plans to spend down approximately \$1 million each year over the next two years due to the loss of ESSER grant funding and state school funding shortfalls.

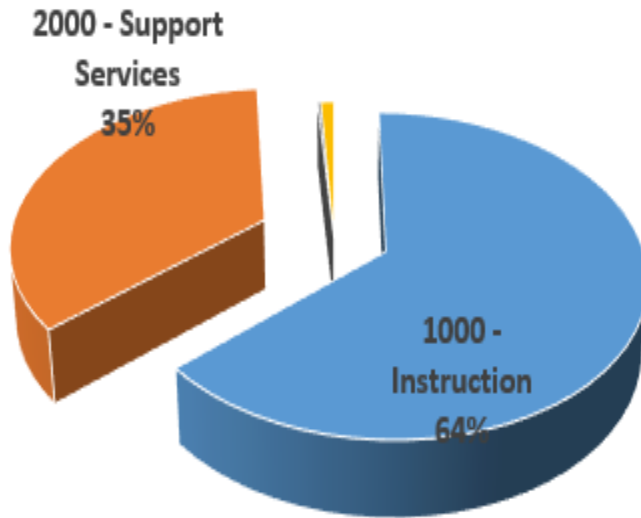
	2021-22 Budget	2022-23 Budget	Change	
Resources by Major Object				
1000 - Local Sources	17,011,000	17,527,000	516,000	3.0%
2000 - Intermediate Sources	2,196,500	2,200,600	4,100	0.2%
3000 - State Sources	56,165,779	59,490,000	3,324,221	5.9%
4000 - Federal Sources	20,000	15,000		
Subtotal Operating Revenues	75,393,279	79,232,600	3,839,321	5.1%
5400 - Beginning Fund Balance	9,000,000	9,000,000	-	0.0%
Total Resources	84,393,279	88,232,600	7,683,642	9.1%
<i>SSF Formula Revenues</i>	<i>71,690,779</i>	<i>73,528,485</i>	<i>1,837,706</i>	<i>2.6%</i>



**GENERAL FUND
REQUIREMENTS BY FUNCTION**

Both instruction and support services are estimated to increase due contractual increases related to wages and health care benefits. Inflation and rising gas prices are also factors in increasing cost for goods and services. The District’s estimates maintaining \$8 million of reserves at the end of 2022-23 with the assumption that contingencies go unused.

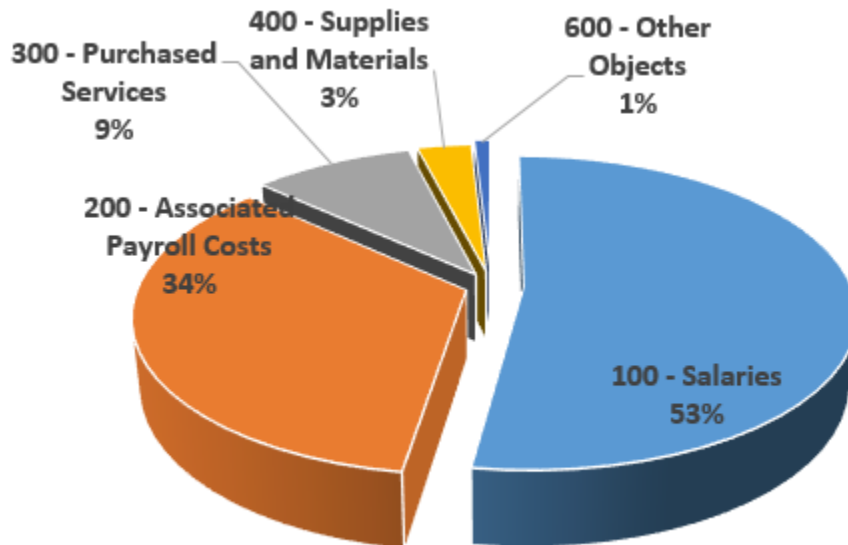
	2021-22 Budget	2022-23 Budget	Change	
Requirements by Function				
1000 - Instruction	48,845,484	51,001,325	2,155,841	4.4%
2000 - Support Services	26,551,634	28,275,907	1,724,273	6.5%
3000 - Enterprise & Community Services	246,161	205,368	(40,793)	-16.6%
5200 - Interfund Transfers	750,000	750,000	-	0.0%
6000 - Contingencies	500,000	1,500,000	1,000,000	200.0%
7000 - Unappropriated Ending Fund Balance	7,500,000	6,500,000	(1,000,000)	-13.3%
Total Requirements	84,393,279	88,232,600	3,839,321	4.5%



**GENERAL FUND
REQUIREMENTS BY OBJECT**

Wages and benefits account for 86% of the General Fund operating budget. Other expenses include student transportation, facility maintenance and services, utilities, supplies and services.

	2021-22	2022-23	Change	
	Budget	Budget		
Requirements by Object				
100 - Salaries	40,125,788	41,652,814	1,527,026	4%
200 - Associated Payroll Costs	25,311,246	27,278,230	1,966,984	8%
300 - Purchased Services	7,247,982	7,365,822	117,840	2%
400 - Supplies and Materials	2,252,038	2,468,708	216,670	10%
600 - Other Objects	706,225	717,026	10,801	2%
700 - Transfers	750,000	750,000	-	0%
800 - Planned Reserves	8,000,000	8,000,000	-	0%
Total Requirements	84,393,279	88,232,600	3,839,321	5%





McMinnville
School District No. 40

BUDGET OVERVIEW

SUMMARY OF THE 2022-23 PROPOSED BUDGET

Economic Climate

The State School Fund (SSF) formula revenues make up 95% of the District’s General Fund operating revenues (\$75.6 million). These revenues include property taxes, the Common School Fund, and the Oregon State K-12 budget allocation. Every two years, Oregon adopts a biennial budget that determines the state allocation based on economic forecasts.

The 2022-23 school year is the second year of the state’s 2021-23 biennial budget. The state allocated \$9.3 billion for the biennium with allocations distributed on a 49% in year one and 51% in year two split. The District will need to continue to use Federal pandemic relief funds (ESSER- Elementary and Secondary School Emergency Relief Funds) to offset state revenue shortfalls.

General Fund (100)

The proposed budget includes total appropriations of \$81.7 million for the General Fund with an additional \$6.5 million unappropriated (reserved for next year). The projected SSF formula revenue is estimated with an enrollment of 6,453 students.

The District began the 2021-22 fiscal year with \$9.5 million in ending fund balance. The estimated beginning fund balance for the proposed 2022-23 budget is \$9 million. The proposed budget assumes spending down \$2 million of reserves.

Federal relief funds (ESSER) continue to offset the added costs this past year for providing learning acceleration, care and connection, health and safety supplies and services, and other student and staff supports for staff and students to return and remain full time in 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 student transportation is estimated to increase by only 1% due to route efficiencies. Supply cost are estimated to increase by 9% due to inflation and rising fuel costs.

	2021-22 Budget	2022-23 Budget	Change	
Requirements by Function				
1000 - Instruction	48,845,484	51,001,325	2,155,841	4.4%
2000 - Support Services	26,551,634	28,275,907	1,724,273	6.5%
3000 - Enterprise & Community Services	246,161	205,368	(40,793)	-16.6%
5200 - Interfund Transfers	750,000	750,000	-	0.0%
6000 - Contingencies	500,000	1,500,000	1,000,000	200.0%
7000 - Unappropriated Ending Fund Balance	7,500,000	6,500,000	(1,000,000)	-13.3%
Total Requirements	84,393,279	88,232,600	3,839,321	4.5%

No significant changes were made in preparing the 2022-23 General Fund Proposed Budget. Majority of the changes initiated in the 2021-22 budget were carried forward into 2022-23. The following table explains the few changes made in preparing the 2022-23 General Fund proposed budget (also see changes to Grant Funds for a complete explanation):

Type of Expense	General Fund Changes	Further Descriptions
Licensed staff	Licensed teacher in total reduced by 2.9 FTE. Middle school reduced FTE by 3.5 and High School increased High School FTE by 3.	Enrollment decline at middle school levels. Larger cohorts moving into high school. Elementary staffing adjusted for building enrollment. (Also, see Grants Fund investments for classroom teachers.)
Classified Staff	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. This is the second year of this change. No increase in staffing, only change to funding.
Admin Staff	Increase District Coordinator position by .25 FTE	Position was reduced for one year only (2021-22).

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 continues to be a significant increase to budgeted expenditures in this fund with the receipt of grant monies from the Federal ESSER grants (\$6.8M) and the Oregon Summer Learning Grant (\$1.18M). These 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. The Federal ESSER funds are budgeted to be fully expended by June 30, 2023.

	2021-22 Budget	2022-23 Budget	Change	
Requirements by Function				
1000 - Instruction	14,899,143	14,761,033	(138,110)	-0.9%
2000 - Support Services	5,893,667	6,771,068	877,401	14.9%
3000 - Enterprise & Community Services	392,346	316,675	(75,671)	-19.3%
4000- FACILITIES ACQUISITION & CONSTRUCTION	213,500	219,500	6,000	2.8%
Total Requirements	21,398,656	22,068,276	669,620	3.1%

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 “split” classrooms	4.0	\$500,000
	Elementary specialists (STEM, Art and Spanish)	3.0	\$360,000
	Elementary math intervention	6.0	\$774,000
	Middle School academic intervention	3.0	\$425,000
	Middle School behavior intervention	2.0	\$185,000
	Teaching & Learning TOSA	1.0	\$140,000
Classified staff	Instructional Assistants for elementary grade level and one for Math intervention per elementary school.	21 FTE	\$1,100,000
	Special education instructional assistants	8.0 FTE	\$495,000
	Middle School academic intervention assistants	1.75 FTE	\$101,000
	Retain increased Elementary Library Assistant positions (6 hrs/day)	2.2 FTE	\$120,000
	Translation Services	.50 FTE	\$25,000
	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	\$123,000
Admin Staff	Buel Elementary Assistant Principal	1.0 FTE	\$180,000
	Academic Interventions/Student Support Admin	1.0 FTE	\$185,000
	Special Education Coordinator	1.0 FTE	\$180,000
Software	Intervention, Family Communication, & Cyber Security		\$316,000
Computer Hardware/ Equipment	Staff & Student devices, cameras and other security equipment replacement funds		\$610,000
Textbooks	Textbook adoption		\$810,000

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) allocated an additional \$133 million to fully fund this initiative. The following spending plan is based on preliminary funding estimates of \$1.8 million for the McMinnville School District.

Activity/Expenditure	FTE	Budget
CTE teachers, Assistant Principal and career pathway supplies and equipment.	6.00	\$846,000
College Readiness staffing, services and supplies	.40	\$173,000
AVID and seminar staffing, professional development, supplies	3.25	\$511,000
Dropout Prevention – Support Center counselor, attendance dean, data analyst and family engagement staffing and supplies	2.00	\$214,000
After school and summer school programs		\$96,866
Total	11.65	\$1,840,866

School Investment Account (SIA)

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

For 2021-22 the District’s allocation was \$4.36 million. For 2022-23, the District estimated allocation is \$5.2 million. The spending plan on the next page was developed from the activities approved in the District’s original plan from March 2020.

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 2021-22 debt service payments is \$10,612,000. The estimated tax rate is \$2.56 per \$1,000 of assessed property value. When the District asked voters to approve the 2016 Bond, we estimated that the rate would be at \$2.80 per \$1,000 of AV.

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

CAPITAL PROJECT FUND (400)

The Capital Project Fund accounts for the proceeds from the 2016 Bond, the 2021 Bond, and other resources restricted to capital improvement projects. Approximately \$2.6 million remains from bond proceeds. The District plans to utilize these funds to address a seismic rehabilitation project at Patton Middle School.

OTHER FACTORS IMPACTING THE 2022-23 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.

Employee Group Contracts

The contract between the District and the Oregon School Employee Association (OSEA) continues through 2022-23. For the 2022-23 fiscal year, the contract includes a 2.75% COLA, steps for those eligible and a 3% increase in insurance benefits.

The contract between the District and the McMinnville Education Association (McEA) continues through 2023-24. For 2022-23, this includes a COLA of 2.75%, a step increase for those eligible, and a 3% 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 operating budget, will continue to rise through a combination of employee step movements, licensed

staff column movements, cost of living increases, and increases in employer contributions toward Public Employee Retirement System (PERS) benefits. As salaries and benefits make up the largest percentage of the District's operating expenditures, they 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 2022-23 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. Planned adoptions for 2022-23, include math and ELA. These are large adoptions and we are budgeting to use a combination of General Fund transfer and grant funds.

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2022-23 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	16,671,000	-	400,000	-	-	-	-	-	-	10,306,638	-	-	27,377,638
Other Local Sources	506,000	299,500	5,000	1,000	78,000	1,250,000	376,034	285,500	15,000	65,000	189,500	18,000	3,088,534
Interfund Revenues	350,000	-	-	-	-	-	-	-	3,432,872	-	-	-	3,782,872
ESD Apportionment	2,180,600	-	-	-	-	-	-	-	-	-	-	-	2,180,600
Other Intermediate Sources	20,000	-	-	-	-	-	263,489	-	-	-	-	-	283,489
State Sources	59,490,000	-	-	-	-	-	8,047,303	100,000	-	-	2,500,000	-	70,137,303
Federal Sources	15,000	-	-	-	-	-	13,047,595	3,110,500	-	-	-	-	16,173,095
Transfers In	-	500,000	-	250,000	-	-	-	-	-	-	-	-	750,000
Beginning Fund Balance	9,000,000	1,908,555	1,357,600	44,773	278,529	387,500	333,855	562,897	200,000	200,000	3,429,668	152,000	17,855,377
Total Resources	88,232,600	2,708,055	1,762,600	295,773	356,529	1,637,500	22,068,276	4,058,897	3,647,872	10,571,638	6,119,168	170,000	141,628,908

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	51,001,327	-	-	295,773	50,000	1,637,500	14,761,033	-	-	-	-	-	67,745,633
Support Services	28,275,906	460,000	-	-	306,529	-	6,771,068	-	-	-	-	-	35,813,503
Enterprise & Community Services	205,367	-	-	-	-	-	316,675	4,058,897	-	-	-	50,000	4,630,939
Building Acquisition & Construction	-	2,248,055	1,762,600	-	-	-	219,500	-	-	-	6,119,168	-	10,349,323
Debt Service	-	-	-	-	-	-	-	-	3,447,872	10,371,638	-	-	13,819,510
Transfers Out	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000
Contingency	1,500,000	-	-	-	-	-	-	-	-	-	-	20,000	1,520,000
Unappropriated Fund Balance	6,500,000	-	-	-	-	-	-	-	200,000	200,000	-	100,000	7,000,000
Total Requirements	88,232,600	2,708,055	1,762,600	295,773	356,529	1,637,500	22,068,276	4,058,897	3,647,872	10,571,638	6,119,168	170,000	141,628,908

**McMINNVILLE SCHOOL DISTRICT
2022-23
BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23		
	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
GENERAL FUND (100)						
1000 INSTRUCTION	46,914,990	47,347,668	48,845,484	51,001,327	51,001,327	51,001,327
2000 SUPPORT SERVICES	24,503,824	23,721,638	26,551,634	28,275,906	28,275,906	28,275,906
3000 COMMUNITY SERVICES	188,412	232,987	246,161	205,367	205,367	205,367
4000 FACILITIES ACQUISITION & CONSTRUCTIC	-	-	-	-	-	-
5200 TRANSFERS OF FUNDS	850,000	750,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	500,000	500,000	500,000	1,500,000
7000 UNAPPROP ENDING FUND BAL	7,837,357	9,998,276	7,500,000	7,500,000	7,500,000	6,500,000
TOTAL REQUIREMENTS	80,294,583	82,050,569	84,393,279	88,232,600	88,232,600	88,232,600
ASSET RESERVE FUND (201)						
2000 SUPPORT SERVICES	148,987	213,685	460,000	460,000	460,000	460,000
4000 FACILITIES ACQUISITION & CONSTRUCTIC	605,774	425,328	2,264,800	2,248,055	2,248,055	2,248,055
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	1,912,353	1,440,987	-	-	-	-
TOTAL REQUIREMENTS	2,667,114	2,080,000	2,724,800	2,708,055	2,708,055	2,708,055
CONSTRUCTION EXCISE TAX (202)						
4000 FACILITIES ACQUISITION & CONSTRUCTIC	265,582	127,855	1,045,000	1,762,600	1,762,600	1,762,600
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	705,249	777,145	-	-	-	-
TOTAL REQUIREMENTS	970,831	905,000	1,045,000	1,762,600	1,762,600	1,762,600
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)						
1000 INSTRUCTION	349,559	107,089	421,000	295,773	295,773	295,773
7000 UNAPPROP ENDING FUND BAL	26,793	168,911	-	-	-	-
TOTAL REQUIREMENTS	376,352	276,000	421,000	295,773	295,773	295,773
INSURANCE RESERVE FUND (205)						
1000 INSTRUCTION	-	6,798	50,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	197,636	161,008	353,000	306,529	306,529	306,529
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	395,724	282,194	-	-	-	-
TOTAL REQUIREMENTS	593,360	450,000	403,000	356,529	356,529	356,529
STUDENT BODY FUND (208)						
1000 INSTRUCTION	904,737	269,746	1,750,000	1,637,500	1,637,500	1,637,500
7000 UNAPPROP ENDING FUND BAL	476,804	1,380,254	-	-	-	-
TOTAL REQUIREMENTS	1,381,541	1,650,000	1,750,000	1,637,500	1,637,500	1,637,500
GRANTS FUND (210-295)						
1000 INSTRUCTION	3,835,243	5,756,400	14,899,143	14,761,033	14,761,033	14,761,033
2000 SUPPORT SERVICES	1,383,978	3,380,683	5,893,667	6,771,068	6,771,068	6,771,068
3000 ENTERPRISE & COMMUNITY	80,465	146,027	392,346	316,675	316,675	316,675
4000 FACILITIES ACQUISITION & CONSTRUCTIC	-	-	213,500	219,500	219,500	219,500
7000 UNAPPROP ENDING FUND BAL	291,214	4,567,113	-	-	-	-
TOTAL REQUIREMENTS	5,590,900	13,850,223	21,398,656	22,068,276	22,068,276	22,068,276
NUTRITION SERVICES (298)						
3000 ENTERPRISE & COMMUNITY	2,942,482	2,511,541	4,316,500	4,058,897	4,058,897	4,058,897
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	674,225	1,876,958	-	-	-	-
TOTAL REQUIREMENTS	3,616,707	4,388,499	4,316,500	4,058,897	4,058,897	4,058,897
PERS DEBT SERVICE FUND (300)						
5100 DEBT SERVICE	2,967,196	3,166,361	3,288,364	3,447,872	3,447,872	3,447,872

**McMINNVILLE SCHOOL DISTRICT
2022-23
BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23		
	2019-20	2020-21	2021-22	Proposed	Approved	Adopted
7000 UNAPPROP ENDING FUND BAL	515,154	453,640	200,000	200,000	200,000	200,000
TOTAL REQUIREMENTS	3,482,350	3,620,001	3,488,364	3,647,872	3,647,872	3,647,872
DEBT SERVICE FUND (310)						
5100 DEBT SERVICE	9,498,200	35,681,475	10,134,850	10,371,638	10,371,638	10,371,638
7000 UNAPPROP ENDING FUND BAL	653,292	(25,425,475)	369,150	200,000	200,000	200,000
TOTAL REQUIREMENTS	10,151,492	10,256,000	10,504,000	10,571,638	10,571,638	10,571,638
CAPITAL PROJECTS FUND (400)						
4000 FACILITIES ACQUISITION & CONSTRUCTIC	9,464,712	546,093	6,270,000	6,119,168	6,119,168	6,119,168
7000 UNAPPROP ENDING FUND BAL	3,189,016	2,953,907			-	-
TOTAL REQUIREMENTS	12,653,728	3,500,000	6,270,000	6,119,168	6,119,168	6,119,168
BOND CONSTRUCTION EARNINGS						
4000 BUILDING ACQUISITION	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	-	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	-	-	-	-
SCHOLARSHIP FUND (700)						
3000 ENTERPRISE & COMMUNITY	13,250	15,900	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	20,000	20,000	20,000	20,000
7000 UNAPPROP ENDING FUND BAL	156,436	156,100	100,000	100,000	100,000	100,000
TOTAL REQUIREMENTS	169,686	172,000	170,000	170,000	170,000	170,000
TOTAL APPROPRIATIONS	105,115,027	124,568,282	128,715,449	133,628,908	133,628,908	134,628,908
TOTAL UNAPPROPRIATED RESERVE	16,833,617	(1,369,990)	8,169,150	8,000,000	8,000,000	7,000,000
TOTAL REQUIREMENTS	121,948,644	123,198,292	136,884,599	141,628,908	141,628,908	141,628,908
TOTAL ALL FUNDS						
1000 INSTRUCTION	52,004,529	53,487,701	65,965,627	67,745,633	67,745,633	67,745,633
2000 SUPPORT SERVICES	26,234,425	27,477,014	33,258,301	35,813,503	35,813,503	35,813,503
3000 COMMUNITY SERVICES	3,224,609	2,906,455	5,005,007	4,630,939	4,630,939	4,630,939
4000 FACILITIES ACQUISITION & CONSTRUCTIC	10,336,068	1,099,276	9,793,300	10,349,323	10,349,323	10,349,323
5100 DEBT SERVICE	12,465,396	38,847,836	13,423,214	13,819,510	13,819,510	13,819,510
5200 TRANSFERS OF FUNDS	850,000	750,000	750,000	750,000	750,000	750,000
6000 CONTINGENCY	-	-	520,000	520,000	520,000	1,520,000
TOTAL APPROPRIATIONS	105,115,027	124,568,282	128,715,449	133,628,908	133,628,908	134,628,908

McMinnville School District
District Enrollment by School and by Grade

School	Enrollment as of October 1,				
	2018	2019	2020	2021	2022 Projected
Buel	462	459	398	393	394
Columbus	462	489	441	435	433
Grandhaven	513	470	422	504	506
Memorial	598	581	524	553	537
Newby	504	491	431	408	455
Wascher	410	395	362	348	369
Elementary Totals	2,949	2,885	2,578	2,641	2,694
Duniway	762	824	840	809	773
Patton	845	862	813	753	690
Middle School Totals	1,607	1,686	1,653	1,562	1,463
McMinnville High	2,165	2,130	2,114	2,226	2,296
High School Totals	2,165	2,130	2,114	2,226	2,296
Total Enrollment	6,721	6,701	6,345	6,429	6,453

Grade	Enrollment as of October 1,				
	2018	2019	2020	2021	2022 Projected
K	417	487	376	414	411
1	468	423	460	423	440
2	486	485	401	476	451
3	475	480	434	412	492
4	536	487	440	467	420
5	567	523	467	449	480
Elementary Totals	2,949	2,885	2,578	2,641	2,694
6	584	561	511	476	464
7	552	581	565	518	484
8	471	544	577	568	515
Middle School Totals	1,607	1,686	1,653	1,562	1,463
9	531	491	555	599	601
10	514	546	486	566	624
11	537	507	542	481	559
12	583	586	531	580	512
High School Totals	2,165	2,130	2,114	2,226	2,296
Total Enrollment	6,721	6,701	6,345	6,429	6,453

Average Daily Membership Weighted (ADMw)

	Final	Final	Estimate	Estimate	Estimate
Extended (ADM) weighted *	7,887	7,868	7,539	7,713	7,752
State ADMw	704,553	704,654	709,082	678,877	681,216
MSD as percent of the State	1.12%	1.12%	1.06%	1.14%	1.14%

* 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: 5/19/2022
To: District Business Managers
Re: 2022-23 State School Fund Estimates

	2021 - 22	2022 - 23	2021-23 Biennium
	\$4,555,040,000	\$4,740,960,000	\$9,296,000,000
2021-22 Budget Appropriation for school districts & ESDs:			\$4,740,960,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(15,16)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)		Educator Advancement Fund (EAF):	(\$3,129,000)
327.008(17)		Less Small High School Grant	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)		Less Office of School Facilities:	(\$6,000,000)
327.008(10)		Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
327.531		Free Lunch program:	(\$1,425,188)
		Menstrual Hygiene HB 3294	(\$2,853,450)
Transfers/Deductions			(\$62,585,117)
State Revenue for Formula			\$4,678,374,884
District Local Revenue:			\$2,234,882,382
ESD Local Revenue:			\$151,907,372
Local Rev. for Formula (District + ESD)			\$2,386,789,754
Total Revenue For Formula			\$7,065,164,638
District Share at 95.50%			\$6,747,232,229
ESD Share at 4.50%			\$317,932,409
Other Transfers/Deductions:		327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008(8)		Less Facility Grants:	(\$1,500,000)
327.008 (12)(a)-(B)		Less share of EAF	(\$8,735,125)
Districts			(\$65,235,125)
327.008(14)		Less ESD testing contract:	(\$550,000)
327.008(12)(a)-(C)		Less share of EAF	(\$8,735,125)
ESDs			(\$9,285,125)
Formula Revenue for Distribution			
School Districts			\$6,681,997,104
ESDs			\$308,647,284

Sources for 2022-23 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2021-22
11% Cap Waiver Basis:	2020-21
Poverty Basis:	December 2021
School District Funding Ratio:	2.090676
Transportation Grant:	\$269,042,474.10
Estimated ADMr:	551,470
Estimated ADMw:	681,569
District Accrual per ADMw:	\$553
ESD Accrual per ADMw:	\$20
YCEP/JDEP amount per ADMw:	\$9,408

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

STATE SCHOOL FUND GRANT

2022-2023

Based on \$9.299 Billion Budget with a 49/51 split as of 5/19/2022

Yamhill County, McMinnville SD 40 - 2256

2022-2023 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$16,800,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$847,511.82
County School Fund	=	\$19,000.00
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	=	\$17,666,511.82

2022-2023 Experience Adjustment

District Average Teacher Experience	=	13.78
State Average Teacher Experience	=	12.30
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.48

2022-2023 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	=	\$3,037,338.00
Transportation per ADMr Rank		17%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$2,126,136.60

2022-2023 Extended ADMw

2022-2023 ADMw 7,725.10	2021-2022 ADMw 7,712.22	Extended ADMw 7,725.10
--------------------------------	--------------------------------	-------------------------------

2022-2023 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.48 by \$25 then add \$4500 to the result = \$4,537.00
 Then multiply \$4,537.00 by the Extended ADMw 7725.1025 and then by the funding ratio 2.090675999769 = \$73,275,664.16

2022-2023 Total Formula Revenue

Add the General Purpose Grant \$73,275,664.16 to the Transportation Grant \$2,126,136.60 = \$75,401,800.76

2022-2023 State School Fund Grant

Subtract the Local Revenue \$17,666,511.82 from the Total Formula Revenue \$75,401,800.76 = \$57,735,288.95

2022-2023 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,485	Total Formula Revenue per Extended ADMw = \$9,761
Charter Schools Rate(ORS 338.155) = \$9,485	

Payments

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

2022-2023 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2022-2023		2021-2022	
ADMr:	6,453.00 X 1.00 =	6,453.00	6,429.41 X 1.00 =	6,429.41
Students in ESL programs:	750.00 X 0.50 =	375.00	775.89 X 0.50 =	387.95
Students in Pregnant and Parenting Programs:	3.00 X 1.00 =	3.00	0.79 X 1.00 =	0.79
800 IEP Students capped at 11% of District ADMr:	709.83 X 1.00 =	709.83	707.24 X 1.00 =	707.24
Students on IEP Above 11% of ADMr:	13.70 X 1.00 =	13.70	13.70 X 1.00 =	13.70
Students in Poverty:	666.29 X 0.25 =	166.57	676.54 X 0.25 =	169.14
Students in Foster Care and Neglected/Delinquent:	16.00 X 0.25 =	4.00	16.00 X 0.25 =	4.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2022-2023 ADMw	7,725.10	2021-2022 ADMw	7,712.22
	McMinnville SD 40 Extended ADMw		7,725.10	

McMinnville SD 40 Extended ADMw 7,725.10

McMinnville School District Staffing Summary and Class Size

STAFFING SUMMARY

	2018-19	2019-20	Adjusted Budget 2020-21	2021-22	Budget 2022-23	Change from Prior Yr
GENERAL FUND						
LICENSED STAFF	394.00	398.80	391.00	390.00	387.10	(2.90)
CLASSIFIED STAFF	235.00	243.40	235.50	231.00	263.50	32.50
ADMINISTRATORS	24.50	25.50	25.50	25.25	25.50	0.25
SUPERVISORS/CONFIDENTIAL	10.25	10.75	11.75	13.00	13.00	-
TOTAL FTE GENERAL FUND	663.75	678.45	663.75	659.25	689.10	29.85
OTHER FUNDS						
LICENSED STAFF	16.00	19.20	28.25	60.25	57.00	(3.25)
CLASSIFIED STAFF	62.00	54.80	62.50	112.75	83.70	(29.05)
ADMINISTRATORS	1.50	1.50	1.50	4.50	5.50	1.00
SUPERVISORS/CONFIDENTIAL	2.00	1.70	1.70	3.70	3.70	-
TOTAL FTE GRANT FUND	81.50	77.20	93.95	181.20	149.90	(31.30)
ALL FUNDS						
Licensed	410.00	418.00	419.25	450.25	444.10	(6.15)
Classified	297.00	298.20	298.00	343.75	347.20	3.45
Administrators	26.00	27.00	27.00	29.75	31.00	1.25
Supervisors/Confidential	12.25	12.45	13.45	16.70	16.70	-
TOTAL FTE ALL FUNDS	745.25	755.65	757.70	840.45	839.00	(1.45)

BUDGETED AVERAGE CLASS SIZE

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	20.00	20.00	20.00	19.00	19.00 *
Grades 1-5	23.50	23.50	23.50	22.50	22.50 *
Middle School	27.50	27.50	27.50	27.50	27.50
High School	29.00	29.00	29.00	29.00	29.00

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

McMINNVILLE SCHOOL DISTRICT
2022-23 STAFFING PLAN

		2022-23 Adopted Budget									
		Grant Funds									
	LICENSED FTE	2021-22	Gen Fund	ESSER	SIA	Other	M98	Title	IDEA	Total	Inc (Dec)
1	Elementary Instruction	142.4	131.6	13.0	-	-	-	-	-	144.6	2.2
2	Middle School Instruction	79.2	66.5	5.0	4.2	-	-	-	-	75.7	(3.5)
3	High School Instruction (incl. Alt Ed)	98.0	95.3	-	-	-	8.8	-	-	104.0	6.0
4	Special Education	31.8	24.7	-	1.0	-	-	-	2.0	27.7	(4.2)
5	Academic Intervention Support & Title I	16.6	4.3	-	-	-	-	4.3	-	8.6	(8.0)
6	English Learners	13.7	14.1	-	-	-	-	-	-	14.1	0.4
7	Online Education K-12	2.0	1.0	-	-	-	-	-	-	1.0	(1.0)
8	Student Management/Deans	11.5	8.0	-	2.0	-	-	-	-	10.0	(1.5)
9	Counselors/ Student Support Positions	16.5	14.1	-	2.0	-	1.9	-	-	18.0	1.5
10	Nurse	3.0	3.6	-	0.4	-	-	-	-	4.0	1.0
11	School Psych, Autism and Behavior Specialists	9.0	4.0	-	2.0	-	-	-	3.0	9.0	-
12	Speech Pathologists	8.5	7.0	-	1.5	-	-	-	-	8.5	-
13	Teaching & Learning TOSAs	10.0	4.0	1.0	5.0	-	-	-	-	10.0	-
14	Equity & Family Engagement TOSA	1.0	-	-	-	-	-	-	-	-	(1.0)
15	Librarians	3.0	3.0	-	-	-	-	-	-	3.0	-
16	Other TOSAs: TAG, Spec Ed, Alt Ed, Athletics	4.0	6.0	-	-	-	-	-	-	6.0	2.0
	TOTAL FTE	450.2	387.1	19.0	18.1	-	10.7	4.3	5.0	444.1	(6.1)

		2022-23 Adopted Budget									
		Grant Funds									
	CLASSIFIED FTE	2021-22	Gen Fund	ESSER	SIA	Other	Title I	IDEA	Nutr Serv	Total	Inc (Dec)
1	Ed Assistants (Reg Ed, TAG, Alt Ed, Online)	50.9	32.7	21.1						53.8	2.8
2	Skill Builders	14.0			14.0					14.0	-
3	ELL Ed Assistants	18.8	18.3			0.8				19.1	0.330
4	Title I Ed Assistants	13.6					13.4			13.4	(0.2)
5	Pre-K Leaders	5.6	1.9		2.8					4.7	(0.9)
6	LRC (Learning Resource Center) Assistants	31.0	22.3	4.5	4.5			3.9		35.3	4.3
7	Spec Ed Self-Contained Classroom Assts	59.5	44.5	0.9				7.1		52.5	(7.0)
8	Speech Language Assistant	1.0							1.0	1.0	-
9	Drop Out Prevention Specialists	3.0	2.0		1.0					3.0	-
10	Library Assistants	7.5	7.5	-						7.5	0.0
11	Student Support (Registrar, College Advisor, Data, Campus Security)	15.0	11.3	2.0		-				13.3	(1.75)
12	Principals Office (Secretaries, Bookkeepers, Reception)	24.0	26.6		3.2					29.8	5.8
13	Child Care	5.0	5.0							5.0	-
14	Technology Positions	11.0	10.6				0.5			11.1	0.1
15	District Office Support	8.3	5.7		-					5.7	(2.6)
16	Translation Services	1.5	1.5							1.5	-
17	Maintenance, Grounds & Custodians	48.0	45.0	3.0						48.0	-
18	Nutrition Services	26.0	28.7							28.7	2.7
	Total FTE	343.7	263.5	31.4	25.5	0.8	13.9	11.0	1.0	347.2	3.5

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

McMINNVILLE SCHOOL DISTRICT
2022-23 STAFFING PLAN

		2022-23 Adopted Budget						
		Grant Funds						
ADMINISTRATIVE FTE	2021-22	Gen Fund	ESSER	M98	SIA	Title I	Total	Inc (Dec)
Principals	9.0	9.0	-	-	-	-	9.0	-
Assistant Principals	8.0	5.0	2.0	1.0	-	-	8.0	-
Student Services Director	1.0	1.0	-	-	-	-	1.0	-
Special Ed, Health and Behavior Program Coordinators	2.8	2.0	1.0	-	-	-	3.0	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	-
Equity and Inclusion Director	-	-	-	-	1.0	-	1.0	1.0
Human Resource Director	1.0	1.0	-	-	-	-	1.0	-
Director of Operations and Facilities	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	29.8	25.5	3.0	1.0		0.5	31.0	1.3

		Grant Funds						
CONFIDENTIAL & SUPERVISOR FTE	2021-22	Gen Fund	ESSER	Other	SIA	Nut Serv	Total	Inc (Dec)
Curriculum/Business Services Admin Asst	2.0	2.0	-	-	-	-	2.0	-
HR Admin Asst/HR Specialist	2.5	4.0	-	-	-	-	4.0	1.50
Payroll/Benefits	2.5	1.0	-	-	-	-	1.0	(1.50)
Accounting Supervisor	1.0	1.0	-	-	-	-	1.0	-
Financial Analyst	1.0	1.0	-	-	-	-	1.0	-
Supt & Board Admin Assistant	1.0	1.0	-	-	-	-	1.0	-
Communications Specialist	1.0	1.0	-	-	-	-	1.0	-
Facilities Manager	1.0	1.0	-	-	-	-	1.0	-
Maintenance Supervisor	1.0	1.0	-	-	-	-	1.0	-
Custodial Supervisor	1.0	-	1.0	-	-	-	1.0	-
Nutrition Services Manager	1.0	-	-	-	-	1.0	1.0	-
Nutrition Services Supervisor	1.0	-	-	-	-	1.0	1.0	-
Safety Manager	0.7	-	-	0.7	-	-	0.7	-
TOTAL FTE	16.7	13.0	1.0	0.7		2.0	16.7	-
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	<i>Yes</i>	<i>Yes</i>	<i>Step</i>	<i>Step</i>	<i>Step</i>
Column	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>
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	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>
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	<i>Yes</i>	<i>Yes</i>	<i>Step</i>	<i>Step</i>	<i>Step</i>
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	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>
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
Student Investment Account Plan**

Revised May 17, 2021		Fully Funded Plan for 2020-21	Revised 20-21 Allocation	21-22 Allocation	22-23 Allocation
Activity #	Activity Description	\$ 5,506,247	\$ 1,712,217	\$ 4,995,942	\$ 5,205,937
Admin Costs	Administrative Indirect Cost at ODE Rate	\$ -	\$ 48,285	\$ 139,887	\$ 140,560
1a	Increase collaboration time without reducing student instruction time. Add two days	\$ 500,000	\$ -	\$ 504,105	\$ 361,344
1b	Increase collaboration time at Middle School with a Block Schedule.	\$ -	\$ -	\$ 680,163	\$ 548,419
2	Increase special education staffing to support students with disabilities (IEPs).	\$ 267,560	\$ 84,906	\$ 350,103	\$ 605,437
3	Hire licensed and classified skill building support staff K-8 for students with lagging skills in behavior.	\$ 721,758	\$ 377,533	\$ 783,957	\$ 785,754
4	Partner with community health specialists to provide school based services for mental health.	\$ 280,000	\$ 150,784	\$ 155,000	\$ 155,000
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	\$ 230,647	\$ 235,317
7	Increase counseling support to build social emotional skills, behavior supports and drug and alcohol prevention. (Spanish language preferred)	\$ 288,565	\$ -	\$ 205,844	\$ 207,844
8	Increase School Psychologists to support Multitiered Systems of Support and students with disabilities. (2 FTE)	\$ 178,258	\$ 215,133	\$ 243,657	\$ 220,013
9	Increase Speech Pathologists to support students with communication needs. (1.5 FTE)	\$ 133,694	\$ 172,820	\$ 181,367	\$ 183,956
10	Increase Nursing services to meet student health needs.	\$ 35,652	\$ 40,593	\$ 162,306	\$ 59,056
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	\$ 528,743	\$ 645,071
14	Implement AVID school-wide at middle school to enhance student success. (.33 FTE per Mid Sch)	\$ 129,801	\$ 20,000	\$ 176,200	\$ 151,733
15	Expand transitional learning opportunities to each elementary school.	\$ 199,467	\$ 6,000	\$ 195,753	\$ 201,415
16	Hire Summer Learning and Afterschool TOSA to enhance opportunities and equity of programs.	\$ 77,441	\$ -	\$ -	\$ -

McMinnville School District
Student Investment Account Plan

Revised May 17, 2021		Fully Funded Plan for 2020-21	Revised 20-21 Allocation	21-22 Allocation	22-23 Allocation
Activity #	Activity Description	\$ 5,506,247	\$ 1,712,217	\$ 4,995,942	\$ 5,205,937
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	\$ 205,197
19	Hire Equity & Inclusion Admin and Family Partnership staff to support equitable outcomes for students in focal populations through data collection, parent partnerships and extended school year learning opportunities.	\$ 151,280	\$ 18,412	\$ 227,962	\$ 418,974
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	\$ 71,990	\$ 80,847
22	Provide students with additional activities and instructional time outside the standard school day.	\$ -	\$ -	\$ 44,001	\$ -



McMinnville
School District No. 40

ORGANIZATIONAL



McMinnville

School District No. 40

800 NE Lafayette Avenue McMinnville, OR 97128 Phone: 503.565.4000 Fax: 503.565.4030

2021-22 Budget Calendar

NOVEMBER

- November 8, 2021 School Board approves Budget Calendar at Regular Board Meeting

APRIL

- April 13, 2022 Budget Work Session at 7:00 pm
 - Review information on enrollment forecast and Estimated State School Funding
- April 27, 2022 First Formal Budget Committee Meeting at 7:00 p.m.
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments

MAY

- May 4, 2022 Second Formal Budget Committee Meeting at 7:00 p.m.
 - Presentations/Reports
 - Public Input, questions, comments
 - Budget Approval

JUNE

- June 13, 2022 Public Hearing before School Board Business Meeting at 7:30 pm
 - Public Input (Public Hearing)
 - Adopt Budget, make appropriations, levy the taxes

**Publication Dates for Budget Meeting Notices*

- April 8, 2021 – Publish 1st Notice of Budget Committee Meetings
- April 22, 2021- Publish 2nd Notice of Budget Committee Meetings
- May 27, 2021- Publish Notice of Budget Hearing

McMinnville School District

BUDGET COMMITTEE

CITIZEN BUDGET COMMITTEE MEMBERS

TERM

Mr. Bob Clark	June 30, 2022
Mr. Andy Davies	June 30, 2024
Mr. Jerry Hart	June 30, 2022
Mr. Jeff Knapp*	June 30, 2024
Mr. John Linder	June 30, 2023
Ms. Janice Neuschwanger	June 30, 2022
Mr. Sal Peralta	June 30, 2024

(*2nd term)

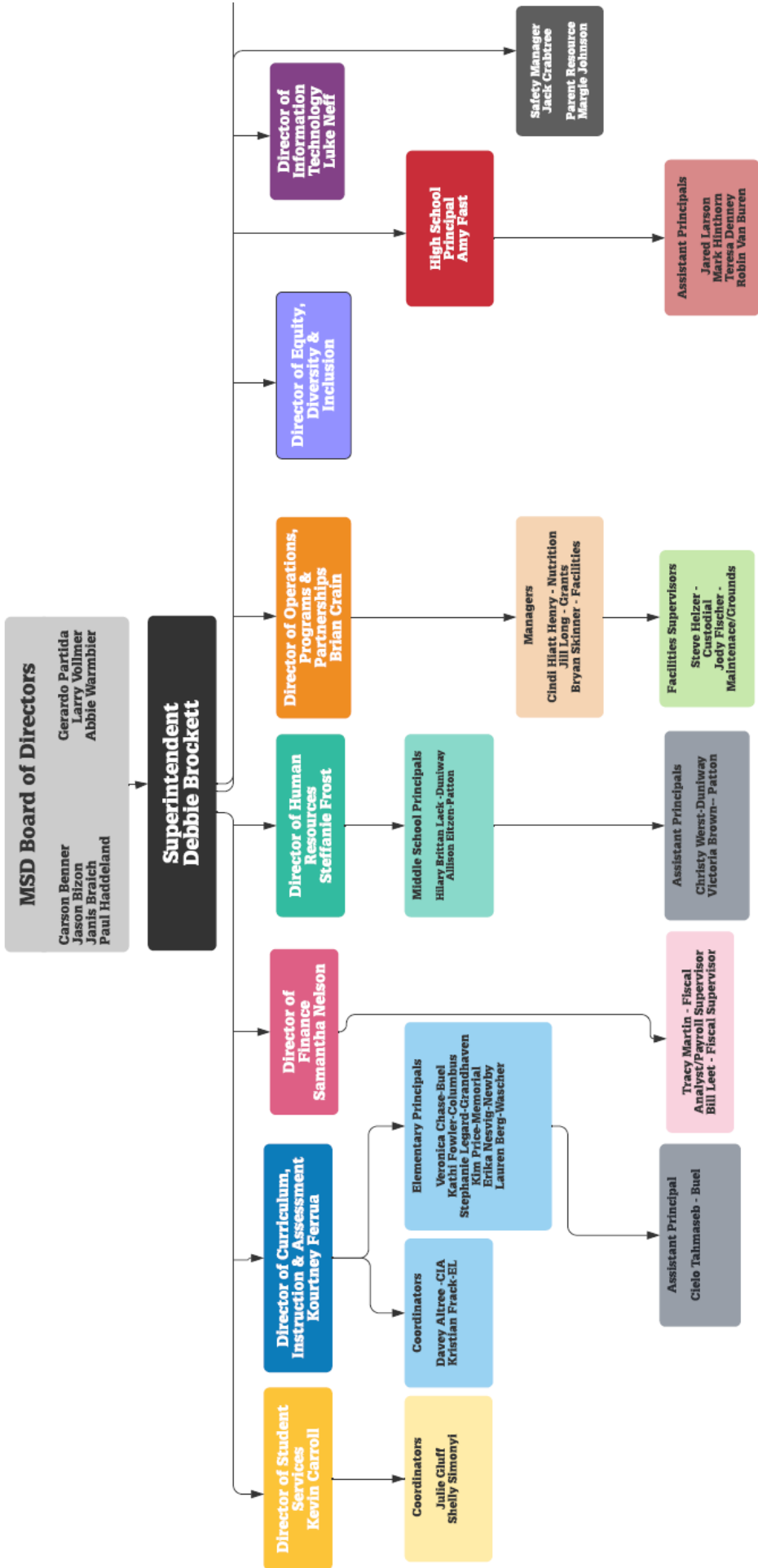
SCHOOL BOARD BUDGET COMMITTEE MEMBERS

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

ADMINISTRATION:

Debbie Brockett	Superintendent
Kourtney Ferrua	Director of Curriculum, Instruction and Assessment
Kevin Carroll	Director of Student Services
Steffanie Frost	Director of Human Resources
Samantha Nelson	Director of Finance
Luke Neff	Technology and Information Services Director
Brian Crain	Operations Director

**McMinnville School District #40
Organizational Leadership Chart
2022-2023**



**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 by 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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	24,130,379	25,084,587	26,002,000	27,022,638	27,022,638	27,022,638
R1130	CONSTRUCTION EXCISE TAX	768,584	340,920	300,000	400,000	400,000	400,000
R1300	TUITION	255	-	-	-	-	-
R1500	INTEREST ON INVESTMENT	862,905	295,507	294,000	288,500	288,500	288,500
R1600	FOOD SERVICE	206,019	17,948	95,000	224,000	224,000	224,000
R1700	EXTRA-CURRICULAR ACTIVITIES	1,116,909	242,069	1,410,000	1,400,000	1,400,000	1,400,000
R1800	COMMUNITY SERVICE ACTIVITIES	106,284	84,949	150,000	140,000	140,000	140,000
R1910	RENTALS	83,149	82,536	88,500	88,500	88,500	88,500
R1920	DONATIONS FROM PRIVATE SOURCES	99,844	94,587	377,332	380,774	380,774	380,774
R1940	SERVICES PROVIDED OTHER DISTRICTS	40,494	40,899	41,500	41,500	41,500	41,500
R1960	RECOVERY OF PRIOR YEARS' EXPENDITURES	-	49,737	-	-	-	-
R1970	SERVICES PROVIDED OTHER FUNDS	2,930,378	3,133,250	3,273,364	3,432,872	3,432,872	3,432,872
R1980	FEES CHARGED TO GRANTS	67,103	140,823	400,000	350,000	350,000	350,000
R1990	MISCELLANEOUS	234,747	168,268	323,500	480,260	480,260	480,260
	Total Local Revenues	30,647,050	29,776,080	32,755,196	34,249,044	34,249,044	34,249,044
R2101	COUNTY SCHOOL FUNDS	20,825	19,375	25,000	20,000	20,000	20,000
R2102	ESD APPORTIONMENT	1,990,222	2,212,386	2,171,500	2,180,600	2,180,600	2,180,600
R2199	OTHER INTERMEDIATE REVENUE	47,165	252,995	288,489	263,489	263,489	263,489
	Total Intermediate Revenues	2,058,212	2,484,756	2,484,989	2,464,089	2,464,089	2,464,089
R3101	STATE SCHOOL FUND - GENERAL	53,422,963	54,829,724	55,476,183	58,720,000	58,720,000	58,720,000
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	24,447	24,447	32,500	35,000	35,000	35,000
R3103	COMMON SCHOOL FUND	673,420	762,046	689,596	770,000	770,000	770,000
R3299	STATE RESTRICTED GRANTS	1,792,212	4,063,686	11,183,715	10,612,303	10,612,303	10,612,303
	Total State Revenues	55,913,042	59,679,903	67,381,994	70,137,303	70,137,303	70,137,303
R4200	FEDERAL UNRESTRICTED THROUGH STATE	-	2,508	-	15,000	15,000	15,000
R4500	FEDERAL RESTRICTED THROUGH STATE	5,401,568	7,060,973	15,056,220	15,842,595	15,842,595	15,842,595
R4700	FEDERAL RESTRICTED THROUGH OTHER	87,736	52,708	71,000	65,000	65,000	65,000
R4900	FEDERAL COMMODITIES	227,028	175,592	250,500	250,500	250,500	250,500
	Total Federal Revenues	5,716,332	7,291,781	15,377,720	16,173,095	16,173,095	16,173,095
	SUBTOTAL OPERATING REVENUES	94,334,636	99,232,520	117,999,899	123,023,531	123,023,531	123,023,531
R5100	BOND PROCEEDS *	-	26,942,837	1,000,000	-	-	-
R5200	INTERFUND TRANSFERS	850,000	750,000	750,000	750,000	750,000	750,000
R5400	BEG FUND BALANCE	26,764,008	16,833,618	17,134,700	17,855,377	17,855,377	18,855,377
	Total Other Revenues	27,614,008	44,526,455	18,884,700	18,605,377	18,605,377	19,605,377
	TOTAL REVENUES	\$ 121,948,644	\$ 143,758,975	\$ 136,884,599	\$ 141,628,908	\$ 141,628,908	\$ 142,628,908

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

Function	Account Title	ACTUAL		CURRENT	2022-23 BUDGET		
		(AUDITED)		BUDGET	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22			
1111	ELEMENTARY PROGRAMS	16,965,623	18,213,501	21,850,320	22,746,414	22,746,414	22,746,414
1113	ELEMENTARY EXTRACURRICULAR	1,199	-	100,000	116,541	116,541	116,541
1121	MIDDLE/JUNIOR HIGH PROGRAMS	8,841,162	9,089,509	10,802,184	11,237,643	11,237,643	11,237,643
1122	MIDDLE SCHOOL EXTRACURRICULAR	292,942	59,945	753,813	739,059	739,059	739,059
1131	HIGH SCHOOL PROGRAMS	10,630,481	11,120,137	12,258,986	12,632,624	12,632,624	12,632,624
1132	HIGH SCHOOL EXTRACURRICULAR	1,314,916	737,761	1,867,281	1,808,970	1,808,970	1,808,970
1140	PRE-K PROGRAMS	196,863	201,161	375,904	382,830	382,830	382,830
1210	TAG PROGRAMS	240,887	244,137	267,052	286,734	286,734	286,734
1220	SPECIAL EDUC SELF-CONTAINED PROGRAMS	3,539,619	3,583,733	4,144,381	4,343,915	4,343,915	4,343,915
1250	LEARNING RESOURCE CENTERS (LRC)	3,222,045	3,239,473	4,234,847	4,994,684	4,994,684	4,994,684
1270	REMIEDIATION AND TITLE I	1,769,108	1,665,362	1,763,628	1,811,110	1,811,110	1,811,110
1280	ALTERNATIVE ED & ONLINE PROGRAMS	1,714,778	2,038,842	2,080,633	2,382,383	2,382,383	2,382,383
1291	ELL PROGRAMS	2,955,221	2,853,958	3,130,933	3,219,890	3,219,890	3,219,890
1292	TEEN PARENT PROGRAMS	71,130	73,960	74,070	78,302	78,302	78,302
1299	OTHER PROGRAMS (TUTORING)	12,376	5,556	50,000	55,000	55,000	55,000
1400	SUMMER SCHOOL	236,179	360,666	2,211,595	909,535	909,535	909,535
1000	INSTRUCTIONAL SERVICES	52,004,529	53,487,701	65,965,625	67,745,633	67,745,633	67,745,633
2110	STUDENT SUPPORT SERVICES	2,406,559	2,808,229	3,016,587	3,226,335	3,226,335	3,226,335
2120	GUIDANCE SERVICES	1,809,525	1,805,168	2,223,473	2,308,726	2,308,726	2,308,726
2130	HEALTH SERVICES	289,597	362,633	387,585	646,230	646,230	646,230
2140	PSYCHOLOGICAL SERVICES	599,577	980,851	1,209,294	1,217,108	1,217,108	1,217,108
2150	SPEECH PATHOLOGY/AUDIOLOGY	846,462	960,130	1,046,876	1,028,408	1,028,408	1,028,408
2190	STUDENT SUPPORT SERVICES DIRECTION	522,832	634,847	745,535	735,198	735,198	735,198
2210	IMPROVEMENT OF INSTRUCTION	1,365,313	1,505,142	2,330,144	3,194,480	3,194,480	3,194,480
2220	EDUCATIONAL MEDIA SERVICES	1,396,924	1,152,103	1,400,805	1,293,239	1,293,239	1,293,239
2230	ASSESSMENT AND TESTING	12,188	11,326	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	528,379	478,425	1,546,282	1,443,323	1,443,323	1,443,323
2310	BOARD OF EDUCATION SERVICES	364,235	367,320	422,850	445,750	445,750	445,750
2320	EXEC ADMINISTRATIVE SERVICES	513,091	532,943	486,731	561,018	561,018	561,018
2410	OFFICE OF PRINCIPAL SERVICES	4,386,287	4,643,133	5,053,998	5,553,271	5,553,271	5,553,271
2490	OTHER ADMIN SUPPORT SERVICES	86,045	93,001	158,215	84,673	84,673	84,673
2510	BUSINESS SUPPORT SERVICES DIRECTION	164,867	253,839	341,041	463,020	463,020	463,020
2520	FISCAL SERVICES	670,156	680,692	740,504	824,084	824,084	824,084
2540	FACILITIES OPERATION & MAINTENANCE	5,936,344	6,167,599	7,054,223	7,358,110	7,358,110	7,358,110
2550	STUDENT TRANSPORTATION	2,488,134	2,120,943	3,018,872	3,033,919	3,033,919	3,033,919
2570	INTERNAL SERVICES	82,099	79,895	93,750	101,600	101,600	101,600
2610	CENTRAL SUPPORT SERVICES DIRECTION	708	8,525	-	-	-	-
2630	INFORMATION SERVICES	126,287	126,573	187,658	214,982	214,982	214,982
2640	STAFF SERVICES	455,160	586,711	621,392	771,054	771,054	771,054
2660	TECHNOLOGY SERVICES	812,788	836,445	769,212	896,915	896,915	896,915
2680	TRANSLATION SERVICES	102,192	120,872	140,274	139,059	139,059	139,059
2700	SUPPLEMENTAL RETIREMENT	268,676	159,671	244,000	254,000	254,000	254,000
2000	SUPPORT SERVICES	26,234,425	27,477,014	33,258,303	35,813,503	35,813,503	35,813,503
3100	NUTRITION SERVICES	2,942,482	2,511,542	4,316,500	4,058,897	4,058,897	4,058,897
3300	COMMUNITY SERVICES	93,715	93,451	344,522	366,675	366,675	366,675
3500	CHILD CARE SERVICES	188,412	301,463	343,985	205,367	205,367	205,367
3000	ENTERPRISE & COMMUNITY SERVICES	3,224,609	2,906,455	5,005,007	4,630,939	4,630,939	4,630,939
4000	FACILITIES ACQUISITION & CONSTRUCTION	10,336,068	1,099,275	9,793,300	10,349,323	10,349,323	10,349,323
5100	DEBT SERVICE	12,465,396	38,847,836	13,423,214	13,819,510	13,819,510	13,819,510
5200	TRANSFERS OF FUNDS	850,000	750,000	750,000	750,000	750,000	750,000
6000	CONTINGENCIES	-	-	520,000	520,000	520,000	1,520,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	16,833,617	19,190,694	8,169,150	8,000,000	8,000,000	7,000,000
	TOTAL REQUIREMENTS	121,948,644	143,758,975	136,884,599	141,628,908	141,628,908	141,628,908

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

Object#	Expenditure Title	ACTUAL		CURRENT	2022-23 BUDGET		
		(AUDITED)		BUDGET	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22			
111	LICENSED SALARIES	26,476,331	28,123,251	31,803,101	32,909,580	32,909,580	32,909,580
112	CLASSIFIED SALARIES	8,899,360	9,325,104	11,488,125	12,147,040	12,147,040	12,147,040
113	ADMINISTRATORS	3,120,949	3,237,594	3,643,954	3,951,628	3,951,628	3,951,628
114	CONFIDENTIAL STAFF	823,599	955,180	1,206,158	1,303,221	1,303,221	1,303,221
116	RETIREMENT SEVERANCE	200,550	90,200	175,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	627,368	591,801	758,881	789,688	789,688	789,688
120	SUBSTITUTE WAGES	585,134	23,222	-	-	-	-
130	ADDITIONAL WAGES	722,782	818,115	2,173,603	1,665,280	1,665,280	1,665,280
151	STUDENT LABOR	25,989	28,105	76,200	65,200	65,200	65,200
100	Salaries	41,482,062	43,192,572	51,325,022	53,006,637	53,006,637	53,006,637
210	PERS	12,314,907	12,425,045	12,554,739	14,050,515	14,050,515	14,050,515
220	FICA/MEDICARE	3,093,303	3,231,218	3,875,973	3,935,973	3,935,973	3,935,973
230	OTHER REQUIRED PAYROLL COSTS	218,582	155,548	415,573	352,050	352,050	352,050
240	CONTRACTUAL EMPLOYEE BENEFITS	12,173,745	12,369,457	15,616,249	16,164,102	16,164,102	16,164,102
250	TUITION REIMBURSEMENT (Note 1)	-	-	-	130,000	130,000	130,000
270	POST RETIREMENT HEALTH BENEFITS	-	62,494	130,000	65,000	65,000	65,000
200	Payroll Costs	27,800,537	28,243,762	32,592,534	34,697,640	34,697,640	34,697,640
300	SUBSTITUTE SERVICES	288,451	470,465	1,433,664	1,345,698	1,345,698	1,345,698
310	INSTRUCTIONAL PROFESSIONAL SERV	634,306	759,786	1,157,596	3,480,519	3,480,519	3,480,519
320	PROPERTY SERVICES	2,022,053	1,986,077	3,141,730	2,825,166	2,825,166	2,825,166
330	STUDENT TRANSPORTATION SERVICES	2,428,700	2,063,697	3,078,764	3,001,955	3,001,955	3,001,955
340	TRAVEL	64,794	24,807	110,981	142,584	142,584	142,584
350	COMMUNICATION	287,807	224,914	317,412	322,903	322,903	322,903
371	TUITION PAYMENTS TO OTH DISTRICTS	48,825	40,326	50,000	50,000	50,000	50,000
374	SCHOLARSHIPS	21,750	25,207	65,000	65,000	65,000	65,000
380	NON-INSTRUC PRO/TECHNICAL SERVICES	668,844	442,383	716,220	1,787,050	1,787,050	1,787,050
300	Purchased Services	6,465,530	6,037,662	10,071,367	13,020,875	13,020,875	13,020,875
410	CONSUMABLE MATERIALS/SUPPLIES	2,161,730	1,902,104	4,406,527	4,658,873	4,658,873	4,658,873
420	TEXTBOOKS	397,585	616,482	1,047,572	1,546,345	1,546,345	1,546,345
430	LIBRARY BOOKS	29,901	12,476	19,343	34,343	34,343	34,343
440	PERIODICALS	2,055	2,977	4,958	4,958	4,958	4,958
450	FOOD	995,373	665,921	1,470,500	1,285,000	1,285,000	1,285,000
460	NON-CONSUMABLE EQUIPMENT	474,647	935,611	849,761	878,371	878,371	878,371
470	COMPUTER SOFTWARE	655,606	1,083,013	1,056,307	1,117,492	1,117,492	1,117,492
480	COMPUTER HARDWARE	760,541	625,332	937,652	770,294	770,294	770,294
400	Supplies and Materials	5,477,438	5,843,916	9,792,620	10,295,676	10,295,676	10,295,676
520	BUILDING ACQUISITION/IMPROVEMENT	7,936,159	535,619	7,918,500	7,866,689	7,866,689	7,866,689
530	IMPROVEMENTS OTHER THAN BLDG	1,680,485	144,230	700,000	460,334	460,334	460,334
540	DEPRECIABLE EQUIPMENT	304,462	69,822	368,717	368,717	368,717	368,717
550	DEPRECIABLE TECHNOLOGY	-	139,763	239,800	239,800	239,800	239,800
500	Capital Outlay	9,921,106	889,434	9,227,017	8,935,540	8,935,540	8,935,540
610	REDEMPTION OF PRINCIPAL	5,495,721	30,570,000	7,635,000	7,612,872	7,612,872	7,612,872
620	INTEREST	6,969,674	8,048,191	5,788,214	3,726,638	3,726,638	3,726,638
640	DUES AND FEES	91,894	305,545	101,276	123,076	123,076	123,076
650	LIABILITY & PROPERTY INSURANCE	476,920	528,858	636,000	643,000	643,000	643,000
670	TAXES AND LICENSES	17,042	17,518	17,500	17,500	17,500	17,500
690	GRANT INDIRECT CHARGES	67,103	140,823	258,899	279,455	279,455	279,455
600	Other Objects	13,118,354	39,610,935	14,436,889	12,402,541	12,402,541	12,402,541
710	FUND TRANSFERS	850,000	750,000	750,000	750,000	750,000	750,000
700	Transfers	850,000	750,000	750,000	750,000	750,000	750,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	520,000	520,000	520,000	1,520,000
820	RESERVED FOR NEXT YEAR	16,833,617	19,190,694	8,169,150	8,000,000	8,000,000	7,000,000
800	Other Uses of Funds	16,833,617	19,190,694	8,689,150	8,520,000	8,520,000	8,520,000
TOTAL		\$ 121,948,644	\$ 143,758,975	\$ 136,884,599	\$ 141,628,908	\$ 141,628,908	\$ 141,628,908



McMinnville
School District No. 40

GENERAL FUND

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET 2021-22	2022-23 Budget		
		2019-20	2020-21		Proposed	Approved	Adopted
R1111 *	AD VALOREM TAXES LEVIED	\$ 14,481,154	\$ 15,075,792	\$ 15,600,000	\$ 16,250,000	\$ 16,250,000	\$ 16,250,000
R1112 *	PRIOR YEAR'S TAXES	310,914	282,230	400,000	350,000	350,000	350,000
R1113 *	COUNTY TAX SALES	12,362	16,481		-	-	-
R1190 *	PENALTIES/INTEREST TAXES	70,849	61,174	70,000	71,000	71,000	71,000
R1300	SUMMER SCHOOL TUITION	255	-	-	-	-	-
R1510	INTEREST ON INVESTMENT	487,195	191,131	200,000	190,000	190,000	190,000
R1710	ADMISSIONS	18,344	-	25,000	25,000	25,000	25,000
R1741	HIGH SCH ATHLETIC FEES	67,675	-	100,000	95,000	95,000	95,000
R1742	MID SCH ATHLETIC FEES	22,600	300	35,000	30,000	30,000	30,000
R1801	BEAR HUGS FEES	106,284	84,949	150,000	140,000	140,000	140,000
R1910	RENTALS	6,083	-	6,000	6,000	6,000	6,000
R1960	RECOVERY PRIOR YEAR EXPEND	-	49,737	-	-	-	-
R1980	SERVICE PROVIDED OTHER FUNDS	67,103	140,823	400,000	350,000	350,000	350,000
R1990	MISCELLANEOUS	42,560	20,905	25,000	20,000	20,000	20,000
1000	TOTAL LOCAL SOURCES	15,693,378	15,923,520	17,011,000	17,527,000	17,527,000	17,527,000
R2101 *	COUNTY SCHOOL FUNDS	20,825	19,375	25,000	20,000	20,000	20,000
R2102	ESD APPORTIONMENT	1,990,222	2,212,386	2,171,500	2,180,600	2,180,600	2,180,600
R2199	OTHER INTERMEDIATE SOURCE	-	3,189	-			
2000	TOTAL INTERMEDIATE SOURCES	2,011,047	2,234,950	2,196,500	2,200,600	2,200,600	2,200,600
R3101 *	STATE SCHOOL FUND - GENRL	53,422,964	54,829,724	54,976,183	58,220,000	58,220,000	58,220,000
R3103 *	COMMON SCHOOL FUND	673,420	762,046	689,596	770,000	770,000	770,000
R3105	SSF-RESERVE FOR GROWTH	-	-	500,000	500,000	500,000	500,000
3000	TOTAL STATE SOURCES	54,096,384	55,591,770	56,165,779	59,490,000	59,490,000	59,490,000
R4201	TRANS FEE FOSTER CHILD	17,513	2,508	20,000	15,000	15,000	15,000
4000	TOTAL FEDERAL SOURCES	17,513	2,508	20,000	15,000	15,000	15,000
	SUBTOTAL OPERATING REVENUES	71,818,322	73,752,749	75,393,279	79,232,600	79,232,600	79,232,600
R5400	BEG FUND BALANCE	8,476,261	7,837,357	9,000,000	9,000,000	9,000,000	9,000,000
5000	TOTAL OTHER SOURCES	8,476,261	7,837,357	9,000,000	9,000,000	9,000,000	9,000,000
	FUND TOTAL	\$ 80,294,583	\$ 81,590,106	\$ 84,393,279	\$ 88,232,600	\$ 88,232,600	\$ 88,232,600

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	16,660,365	17,021,915	16,844,319	17,307,201	17,307,201	17,307,201
1121	MIDDLE/JUNIOR HIGH PROGRAMS	8,607,964	8,755,015	8,711,978	8,815,617	8,815,617	8,815,617
1122	MIDDLE SCH CO-CURRICULAR	158,619	22,459	211,813	197,058	197,058	197,058
1131	HIGH SCHOOL PROGRAMS	9,592,217	9,671,841	10,464,819	10,960,570	10,960,570	10,960,570
1132	HIGH SCH CO-CURRICULAR	516,288	505,455	614,881	669,070	669,070	669,070
1140	PRE-K PROGRAMS	177,480	172,649	136,757	153,415	153,415	153,415
1210	TALENTED & GIFTED (TAG) PROGRAMS	240,887	244,137	267,052	286,734	286,734	286,734
1220	SPECIAL EDUC CLASSROOMS	3,124,262	3,126,562	3,614,948	3,721,548	3,721,548	3,721,548
1250	LEARNING RESOURCE CENTER (LRC)	3,042,050	2,898,029	2,961,562	3,334,433	3,334,433	3,334,433
1280	ALTERNATIVE EDUCATION	1,608,332	1,723,217	1,770,384	2,128,461	2,128,461	2,128,461
1289	ONLINE EDUCATION	106,446	315,441	114,927	202,105	202,105	202,105
1291	ELL PROGRAMS	2,899,465	2,798,572	3,007,974	3,091,811	3,091,811	3,091,811
1292	TEEN PARENT PROGRAMS	71,130	73,960	74,070	78,302	78,302	78,302
1299	OTHER PROGRAMS (TUTORING)	12,377	5,556	50,000	55,000	55,000	55,000
1400	SUMMER SCHOOL	97,108	12,858	-	-	-	-
1000	INSTRUCTIONAL SERVICES	46,914,990	47,347,668	48,845,484	51,001,325	51,001,325	51,001,325
2110	STUDENT SUPPORT SERVICES	1,479,280	1,433,609	1,437,891	1,477,174	1,477,174	1,477,174
2114	STUDENT DATA SERVICES	507,593	530,388	551,815	581,919	581,919	581,919
2115	STUDENT SAFETY	133,715	74,856	166,575	221,951	221,951	221,951
2120	GUIDANCE SERVICES	1,708,283	1,751,336	1,853,291	1,977,663	1,977,663	1,977,663
2130	HEALTH SERVICES	284,097	316,416	341,926	454,282	454,282	454,282
2140	PSYCHOLOGICAL SERVICES	280,412	289,034	454,802	498,517	498,517	498,517
2150	SPEECH PATHOLOGY/AUDIOL	777,239	716,254	800,228	771,268	771,268	771,268
2190	DIRECTION OF STUDENT SERVICES	522,832	634,847	571,842	554,434	554,434	554,434
2210	IMPROVEMENT OF INSTRUCTION	1,293,114	1,019,316	1,464,787	1,463,369	1,463,369	1,463,369
2220	EDUCATIONAL MEDIA SERVICES	850,079	616,607	681,445	812,221	812,221	812,221
2229	SCHOOL TECHNOLOGY SUPPORT	524,736	533,925	603,234	471,724	471,724	471,724
2230	ASSESSMENT AND TESTING	12,188	11,326	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	263,152	169,985	193,355	289,284	289,284	289,284
2310	BOARD OF EDUCATION	364,235	367,320	422,850	445,750	445,750	445,750
2320	EXECUTIVE ADMIN SERVICES	513,091	532,943	486,731	561,019	561,019	561,019
2410	OFFICE OF PRINCIPAL	4,240,017	4,320,631	4,437,770	4,736,944	4,736,944	4,736,944
2510	BUSINESS SUPPORT SERVICES	164,867	253,839	341,041	463,020	463,020	463,020
2520	FISCAL SERVICES	670,156	680,692	740,504	824,084	824,084	824,084
2540	OPER/MAINT PLANT SERVICE	5,585,902	5,442,566	5,917,389	6,260,754	6,260,754	6,260,754
2546	SECURITY SERVICES	26,593	20,415	25,000	30,000	30,000	30,000
2550	STUDENT TRANSPORTATION	2,482,346	2,120,943	3,018,872	3,033,919	3,033,919	3,033,919
2570	INTERNAL SERVICES	81,894	79,895	93,750	101,600	101,600	101,600
2610	CENTRAL SUPPORT SERVICES	-	-	-	-	-	-
2630	COMMUNICATIONS	126,286	126,573	187,658	214,982	214,982	214,982
2640	STAFF SERVICES	428,060	570,934	586,392	721,054	721,054	721,054
2660	TECHNOLOGY SERVICES	812,788	826,445	769,212	896,915	896,915	896,915
2680	TRANSLATION SERVICES	102,193	120,872	140,274	139,060	139,060	139,060
2700	SUPPLEMENTAL RETIREMENT	268,676	159,671	244,000	254,000	254,000	254,000
2000	SUPPORT SERVICES	24,503,824	23,721,639	26,551,634	28,275,907	28,275,907	28,275,907
3500	CARE OF CHILDREN SERVICES	188,412	232,987	246,161	205,368	205,368	205,368
5200	TRANSFERS OF FUNDS	850,000	750,000	750,000	750,000	750,000	750,000
6110	PLANNED RESERVE (CONTINGENCY)	-	-	500,000	500,000	500,000	1,500,000
7770	UNAPPROP ENDING FUND BAL	7,837,357	9,537,813	7,500,000	7,500,000	7,500,000	6,500,000
	TOTAL REQUIREMENTS	80,294,583	81,590,106	84,393,279	88,232,600	88,232,600	88,232,600

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
111	LICENSED SALARIES	25,273,244	26,104,665	26,963,049	27,516,626	27,516,626	27,516,626
112	CLASSIFIED SALARIES	7,432,276	7,540,134	8,022,062	8,555,292	8,555,292	8,555,292
113	ADMINISTRATORS	2,950,290	3,040,455	3,139,543	3,325,500	3,325,500	3,325,500
114	CONFIDENTIAL STAFF	657,146	807,895	918,474	994,647	994,647	994,647
116	RETIREMENT SEVERANCE	200,550	90,200	175,000	175,000	175,000	175,000
118	EXTRA-DUTY SALARIES	507,128	463,448	631,021	649,950	649,950	649,950
120	SUBSTITUTE WAGES	476,027	14,870	-	-	-	-
130	ADDITIONAL WAGES	315,707	144,292	234,639	393,799	393,799	393,799
151	STUDENT LABOR	10,353	16,991	42,000	42,000	42,000	42,000
100	Salaries	37,822,721	38,222,950	40,125,788	41,652,814	41,652,814	41,652,814
210	PUBLIC EMPLOYEES RETIREMENT	11,347,290	11,029,532	9,723,430	11,225,738	11,225,738	11,225,738
220	FICA/MEDICARE	2,823,811	2,865,686	3,048,224	3,133,293	3,133,293	3,133,293
231	WORKER'S COMP/UNEMPLOYMENT	169,528	128,032	244,726	185,058	185,058	185,058
240	EMPLOYEE INSURANCE BENEFITS	10,933,152	10,800,268	12,109,866	12,539,141	12,539,141	12,539,141
250	TUITION REIMBURSEMENT	-	-	130,000	130,000	130,000	130,000
270	POST RETIREMENT HEALTH BENEFITS	52,717	62,494	55,000	65,000	65,000	65,000
200	Payroll Costs	25,326,498	24,886,012	25,311,246	27,278,230	27,278,230	27,278,230
300	SUBSTITUTE SERVICES	242,589	450,302	1,317,544	1,273,078	1,273,078	1,273,078
310	INSTRUCTIONAL PROFESSIONAL SERVICES	397,617	406,430	163,250	246,250	246,250	246,250
320	PROPERTY SERVICES/UTILITIES	1,739,032	1,649,424	1,960,820	1,996,505	1,996,505	1,996,505
330	STUDENT TRANSPORTATION SERVICES	2,417,400	2,043,152	2,939,655	2,944,955	2,944,955	2,944,955
340	TRAVEL	47,144	18,220	80,581	82,581	82,581	82,581
350	COMMUNICATIONS	277,520	203,804	301,912	307,403	307,403	307,403
381	NON-INSTRUCTIONAL PROF/TECH SERVICES	513,674	363,721	484,220	515,050	515,050	515,050
300	Purchased Services	5,634,976	5,135,053	7,247,982	7,365,822	7,365,822	7,365,822
410	SUPPLIES	855,180	837,911	1,024,462	1,190,947	1,190,947	1,190,947
420	TEXTBOOKS	43,584	449,393	67,572	76,572	76,572	76,572
430	LIBRARY BOOKS	14,729	12,476	19,343	34,343	34,343	34,343
440	PERIODICALS	2,055	2,977	4,958	4,958	4,958	4,958
460	NON-CONSUMABLE EQUIPMENT	236,769	167,073	181,439	186,939	186,939	186,939
470	COMPUTER SOFTWARE	625,382	730,409	698,157	718,342	718,342	718,342
480	COMPUTER HARDWARE	507,289	257,841	256,107	256,607	256,607	256,607
400	Supplies and Materials	2,284,988	2,458,080	2,252,038	2,468,708	2,468,708	2,468,708
540	EQUIPMENT	-	14,386	-	-	-	-
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	14,386	-	-	-	-
640	DUES AND FEES	61,123	56,954	70,225	74,026	74,026	74,026
650	INSURANCE AND JUDGEMENTS	476,920	528,858	636,000	643,000	643,000	643,000
600	Other Objects	538,043	585,812	706,225	717,026	717,026	717,026
710	FUND TRANSFERS	850,000	750,000	750,000	750,000	750,000	750,000
700	Transfers	850,000	750,000	750,000	750,000	750,000	750,000
810	CONTINGENCY	-	-	500,000	500,000	500,000	1,500,000
820	UNAPPROPRIATED	7,837,357	9,537,813	7,500,000	7,500,000	7,500,000	6,500,000
800	Other Uses of Funds	7,837,357	9,537,813	8,000,000	8,000,000	8,000,000	8,000,000
TOTAL		80,294,583	81,590,106	84,393,279	88,232,600	88,232,600	88,232,600

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	8,917,409	9,295,323	9,138,979	9,309,614	9,309,614	9,309,614
112	CLASSIFIED SALARIES	471,158	564,108	529,875	543,408	543,408	543,408
121	SUBSTITUTES-LICENSED	164,338	6,641	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	10,699	3,121	-	-	-	-
125	CURRICULUM SUB	3,020	-	-	-	-	-
130	ADDITIONAL WAGES	35,718	19,098	35,900	35,900	35,900	35,900
100	Salaries	9,602,342	9,888,291	9,704,754	9,888,922	9,888,922	9,888,922
210	PUB EMPLOY RETIREMENT SYS	3,022,707	2,965,702	2,471,218	2,872,710	2,872,710	2,872,710
220	FICA/MEDICARE	718,665	742,808	743,402	751,371	751,371	751,371
231	WORKERS' COMPENSATION	36,173	25,792	50,856	56,334	56,334	56,334
240	CONTRACTUAL EMPLOYEE BNFTS	2,554,890	2,592,038	2,910,942	2,795,621	2,795,621	2,795,621
200	Payroll Costs	6,332,435	6,326,340	6,176,418	6,476,036	6,476,036	6,476,036
301	SUBSTITUTE SERVICES	86,930	240,977	526,117	509,618	509,618	509,618
310	INSTRUC CONSULT/PROF	350	300	600	600	600	600
320	PROPERTY SERVICES	36,573	32,808	42,550	42,550	42,550	42,550
330	STDNT TRANSPORTATION SERVICES	200	-	-	-	-	-
340	TRAVEL	-	1,115	1,250	1,250	1,250	1,250
350	COMMUNICATION	36,139	24,444	53,450	53,450	53,450	53,450
300	Purchased Services	160,192	299,644	623,967	607,468	607,468	607,468
410	SUPPLIES	139,592	159,839	209,562	196,657	196,657	196,657
420	TEXTBOOKS	6,218	234,665	6,958	9,958	9,958	9,958
430	LIBRARY BOOKS	-	-	-	5,000	5,000	5,000
440	PERIODICALS	480	717	660	660	660	660
460	NON-CONSUMABLE ITEMS	89,200	37,277	39,450	39,950	39,950	39,950
470	COMPUTER SOFTWARE	12,012	1,614	1,150	1,150	1,150	1,150
480	COMPUTER HARDWARE	317,895	73,529	81,400	81,400	81,400	81,400
400	Supplies and Materials	565,397	507,641	339,180	334,775	334,775	334,775
	Function Total	16,660,366	17,021,915	16,844,319	17,307,201	17,307,201	17,307,201
1121	MIDDLE SCHOOL 6-8 INSTRUCTION						
111	LICENSED SALARIES	4,891,044	5,077,141	5,003,543	4,942,425	4,942,425	4,942,425
112	CLASSIFIED SALARIES	95,407	93,706	113,426	113,649	113,649	113,649
121	SUBSTITUTES-LICENSED	82,111	756	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	773	24	-	-	-	-
125	CURRICULUM SUB	6,730	-	-	-	-	-
130	ADDITIONAL WAGES	16,921	33,244	36,443	36,986	36,986	36,986
100	Salaries	5,092,986	5,204,871	5,153,412	5,093,060	5,093,060	5,093,060
210	PUB EMPLOY RETIREMENT SYS	1,570,976	1,588,533	1,316,250	1,476,199	1,476,199	1,476,199
220	FICA/MEDICARE	382,640	392,029	391,448	387,190	387,190	387,190
231	WORKERS' COMPENSATION	19,097	14,987	26,766	22,132	22,132	22,132
240	CONTRACTUAL EMPLOYEE BNFTS	1,272,391	1,245,401	1,354,214	1,381,046	1,381,046	1,381,046
200	Payroll Costs	3,245,104	3,240,950	3,088,678	3,266,567	3,266,567	3,266,567
301	SUBSTITUTE SERVICES	37,873	62,889	212,037	200,037	200,037	200,037
310	INSTRUC CONSULT/PROF	940	8,442	2,500	10,000	10,000	10,000
320	PROPERTY SERVICES	10,943	10,384	20,720	21,405	21,405	21,405
340	TRAVEL	526	28	794	794	794	794
350	COMMUNICATION	19,206	11,310	28,772	28,772	28,772	28,772
380	NON-INST PROF/TECH SRV	-	-	250	250	250	250
300	Purchased Services	69,488	93,053	265,073	261,258	261,258	261,258
410	SUPPLIES	55,166	81,178	88,650	68,565	68,565	68,565
420	TEXTBOOKS	11,010	29,984	6,679	11,679	11,679	11,679
430	LIBRARY BOOKS	-	-	-	5,000	5,000	5,000
440	PERIODICALS	-	239	220	220	220	220
460	NON-CONSUMABLE ITEMS	42,603	23,973	26,093	26,093	26,093	26,093

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	5,388	6,018	4,253	4,255	4,255	4,255
480	COMPUTER HARDWARE	86,222	74,748	78,615	78,615	78,615	78,615
400	Supplies and Materials	200,389	216,140	204,510	194,427	194,427	194,427
640	DUES AND FEES	-	-	305	305	305	305
600	Other Objects	-	-	305	305	305	305
	Function Total	8,607,967	8,755,015	8,711,978	8,815,617	8,815,617	8,815,617
1122	MIDDLE SCHOOL CO-CURRICULAR						
125	CURRICULUM SUB	1,955	-	-	-	-	-
130	ADDITIONAL WAGES	98,573	9,371	123,648	127,285	127,285	127,285
100	Salaries	100,528	9,371	123,648	127,285	127,285	127,285
210	PUB EMPLOY RETIREMENT SYS	22,173	1,464	35,162	17,465	17,465	17,465
220	FICA/MEDICARE	7,623	717	9,275	9,275	9,275	9,275
231	WORKERS' COMPENSATION	378	33	727	33	33	33
200	Payroll Costs	30,174	2,214	45,164	26,773	26,773	26,773
301	SUBSTITUTE SERVICES	-	-	3,000	3,000	3,000	3,000
310	INSTRUC CONSULT/PROF	7,388	-	10,000	10,000	10,000	10,000
320	PROPERTY SERVICES	5,710	3,459	-	-	-	-
340	TRAVEL	626	-	-	-	-	-
300	Purchased Services	13,098	3,459	13,000	13,000	13,000	13,000
410	SUPPLIES	14,821	7,413	30,000	30,000	30,000	30,000
400	Supplies and Materials	14,821	7,413	30,000	30,000	30,000	30,000
	Function Total	158,621	22,459	211,812	197,058	197,058	197,058
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	5,260,556	5,406,071	5,935,189	6,085,455	6,085,455	6,085,455
112	CLASSIFIED SALARIES	107,603	127,788	115,701	93,072	93,072	93,072
121	SUBSTITUTES-LICENSED	79,914	1,099	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	7,336	1,643	-	-	-	-
125	CURRICULUM SUB	4,222	-	-	-	-	-
130	ADDITIONAL WAGES	156,102	161,299	179,379	259,370	259,370	259,370
151	STUDENT LABOR	9,903	-	12,000	12,000	12,000	12,000
100	Salaries	5,625,636	5,697,900	6,242,269	6,449,897	6,449,897	6,449,897
210	PUB EMPLOY RETIREMENT SYS	1,762,423	1,698,429	1,593,780	1,810,498	1,810,498	1,810,498
220	FICA/MEDICARE	422,038	426,800	476,272	483,781	483,781	483,781
231	WORKERS' COMPENSATION	21,252	16,347	32,515	16,347	16,347	16,347
240	CONTRACTUAL EMPLOYEE BNFTS	1,353,776	1,343,939	1,557,283	1,596,077	1,596,077	1,596,077
200	Payroll Costs	3,559,489	3,485,515	3,659,850	3,906,703	3,906,703	3,906,703
301	SUBSTITUTE SERVICES	37,564	51,998	227,600	222,600	222,600	222,600
310	INSTRUC CONSULT/PROF	18,404	7,337	8,500	8,500	8,500	8,500
320	PROPERTY SERVICES	35,333	39,453	47,800	47,800	47,800	47,800
340	TRAVEL	7,705	444	250	250	250	250
350	COMMUNICATION	52,497	21,588	45,000	45,000	45,000	45,000
300	Purchased Services	151,503	120,820	329,150	324,150	324,150	324,150
410	SUPPLIES	69,908	66,133	97,900	134,170	134,170	134,170
420	TEXTBOOKS	2,436	158,071	7,000	7,000	7,000	7,000
430	LIBRARY BOOKS	-	-	-	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	62,378	50,091	58,750	63,750	63,750	63,750
470	COMPUTER SOFTWARE	43,479	2,053	9,400	9,400	9,400	9,400
480	COMPUTER HARDWARE	77,177	91,260	60,000	60,000	60,000	60,000
400	Supplies and Materials	255,378	367,608	233,050	279,320	279,320	279,320
	Function Total	9,592,217	9,671,841	10,464,819	10,960,570	10,960,570	10,960,570
1132	HIGH SCHOOL CO-CURRICULAR						

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
112	CLASSIFIED SALARIES	-	-	-	32,907	32,907	32,907
125	CURRICULUM SUB	5,254	-	-	-	-	-
151	STUDENT LABOR	450	1,575	-	-	-	-
130	ADDITIONAL WAGES	275,202	300,676	336,015	345,675	345,675	345,675
100	Salaries	280,906	302,251	336,015	378,582	378,582	378,582
210	PUB EMPLOY RETIREMENT SYS	68,734	71,933	97,444	75,036	75,036	75,036
220	FICA/MEDICARE	21,206	22,812	25,705	26,733	26,733	26,733
231	WORKERS' COMPENSATION	1,079	879	2,016	879	879	879
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	19,434	19,434	19,434
200	Payroll Costs	91,019	95,624	125,165	122,082	122,082	122,082
301	SUBSTITUTE SERVICES	3,262	1,995	6,200	6,200	6,200	6,200
310	INSTRUC CONSULT/PROF	51,016	28,175	55,000	65,000	65,000	65,000
320	PROPERTY SERVICES	13,954	8,659	15,000	15,000	15,000	15,000
340	TRAVEL	1,751	368	2,400	2,400	2,400	2,400
350	COMMUNICATION	-	850	1,500	306	306	306
300	Purchased Services	69,983	40,047	80,100	88,906	88,906	88,906
410	SUPPLIES	59,914	50,564	60,000	65,000	65,000	65,000
460	NON-CONSUMABLE ITEMS	636	7,284	-	-	-	-
470	COMPUTER SOFTWARE	2,141	5,369	1,600	2,500	2,500	2,500
400	Supplies and Materials	62,691	63,217	61,600	67,500	67,500	67,500
640	DUES AND FEES	11,690	4,314	12,000	12,000	12,000	12,000
600	Other Objects	11,690	4,314	12,000	12,000	12,000	12,000
	Function Total	516,289	505,455	614,880	669,070	669,070	669,070
1140	PRE-KINDERGARTEN PROGRAMS						
112	CLASSIFIED SALARIES	85,417	91,975	75,638	68,570	68,570	68,570
122	SUBSTITUTES-CLASSIFIED	7,113	-	-	-	-	-
130	ADDITIONAL WAGES	60	-	-	-	-	-
100	Salaries	92,590	91,975	75,638	68,570	68,570	68,570
210	PUB EMPLOY RETIREMENT SYS	21,183	17,251	7,778	15,982	15,982	15,982
220	FICA/MEDICARE	6,972	7,009	5,786	5,245	5,245	5,245
231	WORKERS' COMPENSATION	370	331	412	331	331	331
240	CONTRACTUAL EMPLOYEE BNFTS	53,156	55,847	36,143	44,087	44,087	44,087
200	Payroll Costs	81,681	80,438	50,119	65,645	65,645	65,645
301	SUBSTITUTE SERVICES	2,501	235	3,000	3,000	3,000	3,000
300	Purchased Services	2,501	235	3,000	3,000	3,000	3,000
410	SUPPLIES	708	-	8,000	16,200	16,200	16,200
400	Supplies and Materials	708	-	8,000	16,200	16,200	16,200
	Function Total	177,480	172,649	136,757	153,415	153,415	153,415
1210	TALENTED & GIFTED (TAG) PROGRAMS						
111	LICENSED SALARIES	97,779	104,095	109,865	115,051	115,051	115,051
112	CLASSIFIED SALARIES	41,560	42,244	43,138	45,000	45,000	45,000
125	CURRICULUM SUB	1,691	-	-	-	-	-
130	ADDITIONAL WAGES	24	27	-	-	-	-
100	Salaries	141,054	146,366	153,003	160,051	160,051	160,051
210	PUB EMPLOY RETIREMENT SYS	40,605	39,934	36,228	44,295	44,295	44,295
220	FICA/MEDICARE	10,194	10,907	11,705	12,246	12,246	12,246
231	WORKERS' COMPENSATION	542	508	813	508	508	508
240	CONTRACTUAL EMPLOYEE BNFTS	46,215	45,482	60,703	64,509	64,509	64,509
200	Payroll Costs	97,556	96,831	109,449	121,558	121,558	121,558
301	SUBSTITUTE SERVICES	-	-	2,500	2,500	2,500	2,500
350	COMMUNICATION	446	-	600	625	625	625
300	Purchased Services	446	-	3,100	3,125	3,125	3,125
410	SUPPLIES	1,830	939	1,500	2,000	2,000	2,000

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
400	Supplies and Materials	1,830	939	1,500	2,000	2,000	2,000
	Function Total	240,886	244,137	267,052	286,734	286,734	286,734
1220	SPECIAL EDUCATION CLASSROOMS						
111	LICENSED SALARIES	648,325	668,214	706,425	674,117	674,117	674,117
112	CLASSIFIED SALARIES	1,006,625	1,029,702	1,248,111	1,403,907	1,403,907	1,403,907
121	SUBSTITUTES-LICENSED	11,032	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	32,542	-	-	-	-	-
130	ADDITIONAL WAGES	16	22	-	-	-	-
100	Salaries	1,698,540	1,697,938	1,954,536	2,078,024	2,078,024	2,078,024
210	PUB EMPLOY RETIREMENT SYS	450,706	448,636	407,733	484,678	484,678	484,678
220	FICA/MEDICARE	125,397	124,576	143,402	152,849	152,849	152,849
231	WORKERS' COMPENSATION	6,769	6,158	10,197	7,843	7,843	7,843
240	CONTRACTUAL EMPLOYEE BNFTS	818,815	821,152	995,055	904,329	904,329	904,329
200	Payroll Costs	1,401,687	1,400,522	1,556,387	1,549,699	1,549,699	1,549,699
301	SUBSTITUTE SERVICES	18,735	24,611	91,800	81,600	81,600	81,600
300	Purchased Services	18,735	24,611	91,800	81,600	81,600	81,600
410	SUPPLIES	4,707	3,200	8,150	8,150	8,150	8,150
420	TEXTBOOKS	354	80	4,075	4,075	4,075	4,075
460	EQUIPMENT	238	-	-	-	-	-
480	COMPUTER SOFTWARE	-	212	-	-	-	-
400	Supplies and Materials	5,299	3,492	12,225	12,225	12,225	12,225
	Function Total	3,124,261	3,126,562	3,614,948	3,721,548	3,721,548	3,721,548
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	854,849	882,950	957,207	1,035,279	1,035,279	1,035,279
112	CLASSIFIED SALARIES	805,574	683,842	674,202	811,476	811,476	811,476
121	SUBSTITUTES-LICENSED	15,564	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	9,046	-	-	-	-	-
125	CURRICULUM SUB	469	-	-	-	-	-
130	ADDITIONAL WAGES	7,977	4,731	18,000	18,000	18,000	18,000
100	Salaries	1,693,479	1,571,523	1,649,409	1,864,755	1,864,755	1,864,755
210	PUB EMPLOY RETIREMENT SYS	474,527	438,176	384,565	488,949	488,949	488,949
220	FICA/MEDICARE	125,223	117,125	125,071	141,907	141,907	141,907
231	WORKERS' COMPENSATION	6,649	5,152	8,773	8,261	8,261	8,261
240	CONTRACTUAL EMPLOYEE BNFTS	730,871	664,287	730,656	767,323	767,323	767,323
200	Payroll Costs	1,337,270	1,224,740	1,249,065	1,406,440	1,406,440	1,406,440
301	SUBSTITUTE SERVICES	8,818	12,485	55,680	55,680	55,680	55,680
310	INSTRUC CONSULT/PROF	-	85,687	-	-	-	-
300	Purchased Services	8,818	98,172	55,680	55,680	55,680	55,680
410	SUPPLIES	2,481	3,592	7,318	7,468	7,468	7,468
420	TEXTBOOKS	-	-	90	90	90	90
400	Supplies and Materials	2,481	3,592	7,408	7,558	7,558	7,558
	Function Total	3,042,048	2,898,029	2,961,562	3,334,433	3,334,433	3,334,433
1280	ALTERNATIVE EDUCATION PROGRAMS						
111	LICENSED SALARIES	621,838	677,942	742,833	944,816	944,816	944,816
112	CLASSIFIED SALARIES	193,499	213,048	230,009	235,119	235,119	235,119
113	ADMINISTRATORS	116,184	123,378	57,435	116,232	116,232	116,232
121	SUBSTITUTES-LICENSED	4,322	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	4,720	-	-	-	-	-
125	CURRICULUM SUB	94	-	-	-	-	-
130	ADDITIONAL WAGES	4,327	4,863	3,500	3,500	3,500	3,500
100	Salaries	944,984	1,019,231	1,033,777	1,299,667	1,299,667	1,299,667
210	PUB EMPLOY RETIREMENT SYS	281,110	302,220	257,045	349,320	349,320	349,320
220	FICA/MEDICARE	71,387	76,993	79,085	91,231	91,231	91,231

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	3,608	2,832	5,476	4,793	4,793	4,793
240	CONTRACTUAL EMPLOYEE BNFTS	292,120	311,615	353,701	341,850	341,850	341,850
200	Payroll Costs	648,225	693,660	695,307	787,194	787,194	787,194
301	SUBSTITUTE SERVICES	11,985	7,270	35,000	35,000	35,000	35,000
340	TRAVEL	-	126	-	-	-	-
300	Purchased Services	11,985	7,396	35,000	35,000	35,000	35,000
410	SUPPLIES	2,856	2,931	4,400	4,700	4,700	4,700
420	TEXTBOOKS	-	-	400	400	400	400
460	NON-CONSUMABLE ITEMS	281	-	1,500	1,500	1,500	1,500
400	Supplies and Materials	3,137	2,931	6,300	6,600	6,600	6,600
	Function Total	1,608,331	1,723,218	1,770,384	2,128,461	2,128,461	2,128,461
1289	ONLINE EDUCATION						
111	LICENSED SALARIES	62,470	188,660	69,911	74,450	74,450	74,450
112	CLASSIFIED SALARIES	-	-	-	26,915	26,915	26,915
121	SUBSTITUTES-LICENSED	1,127	-	-	-	-	-
100	Salaries	63,597	188,660	69,911	101,365	101,365	101,365
210	PUB EMPLOY RETIREMENT SYS	19,270	38,911	17,632	31,201	31,201	31,201
220	FICA/MEDICARE	4,604	14,216	5,348	7,754	7,754	7,754
231	WORKERS' COMPENSATION	238	657	365	608	608	608
240	CONTRACTUAL EMPLOYEE BNFTS	18,503	58,903	18,071	57,577	57,577	57,577
200	Payroll Costs	42,615	112,687	41,416	97,140	97,140	97,140
301	SUBSTITUTE SERVICES	233	4,395	3,600	3,600	3,600	3,600
300	Purchased Services	233	4,395	3,600	3,600	3,600	3,600
470	COMPUTER SOFTWARE	-	6,281	-	-	-	-
480	COMPUTER HARDWARE	-	3,418	-	-	-	-
400	Supplies and Materials	-	9,699	-	-	-	-
	Function Total	106,445	315,441	114,927	202,105	202,105	202,105
1291	ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS						
111	LICENSED SALARIES	1,043,594	986,898	1,062,467	1,088,855	1,088,855	1,088,855
112	CLASSIFIED SALARIES	491,739	501,137	557,233	567,588	567,588	567,588
113	ADMINISTRATORS	103,473	111,195	113,121	116,232	116,232	116,232
121	SUBSTITUTES-LICENSED	14,669	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	1,653	-	-	-	-	-
125	CURRICULUM SUB	1,088	-	-	-	-	-
130	ADDITIONAL WAGES	8,072	8,298	7,300	7,300	7,300	7,300
100	Salaries	1,664,288	1,607,528	1,740,121	1,779,975	1,779,975	1,779,975
210	PUB EMPLOY RETIREMENT SYS	511,696	472,902	416,571	479,494	479,494	479,494
220	FICA/MEDICARE	123,948	120,670	133,119	136,168	136,168	136,168
231	WORKERS' COMPENSATION	6,382	5,560	9,266	9,250	9,250	9,250
240	CONTRACTUAL EMPLOYEE BNFTS	559,633	535,929	624,299	598,496	598,496	598,496
200	Payroll Costs	1,201,659	1,135,061	1,183,255	1,223,408	1,223,408	1,223,408
301	SUBSTITUTE SERVICES	10,018	28,532	49,800	49,800	49,800	49,800
310	INSTRUC CONSULT/PROF	-	2,334	2,700	2,700	2,700	2,700
340	TRAVEL	546	7	1,400	1,400	1,400	1,400
350	COMMUNICATION	671	711	1,800	1,850	1,850	1,850
380	NON-INSTRCT PROF/TECH SRV	-	-	520	-	-	-
300	Purchased Services	11,235	31,584	56,220	55,750	55,750	55,750
410	SUPPLIES	18,990	21,308	19,108	23,108	23,108	23,108
420	TEXTBOOKS	319	2,002	5,370	5,370	5,370	5,370
460	NON-CONSUMABLE ITEMS	-	711	500	500	500	500
470	COMPUTER SOFTWARE	1,590	309	2,200	2,200	2,200	2,200
480	COMPUTER HARDWARE	1,385	69	1,200	1,500	1,500	1,500
400	Supplies and Materials	22,284	24,399	28,378	32,678	32,678	32,678
	Function Total	2,899,466	2,798,572	3,007,974	3,091,811	3,091,811	3,091,811

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1292	TEEN PARENT PROGRAMS (Reclassified Daycare to Function 3500 in 2019-20)						
112	CLASSIFIED SALARIES	36,383	37,921	43,166	39,982	39,982	39,982
122	SUBSTITUTES-CLASSIFIED	754	-	-	-	-	-
100	Salaries	37,137	37,921	43,166	39,982	39,982	39,982
210	PUB EMPLOY RETIREMENT SYS	8,958	8,767	8,296	9,391	9,391	9,391
220	FICA/MEDICARE	2,841	2,901	3,302	3,059	3,059	3,059
231	WORKERS' COMPENSATION	146	135	234	135	135	135
240	CONTRACTUAL EMPLOYEE BNFTS	22,048	21,118	18,071	24,735	24,735	24,735
200	Payroll Costs	33,993	32,921	29,903	37,320	37,320	37,320
301	SUBSTITUTE SERVICES	-	1,303	-	-	-	-
300	Purchased Services	-	1,303	-	-	-	-
410	SUPPLIES	-	1,816	1,000	1,000	1,000	1,000
400	Supplies and Materials	-	1,816	1,000	1,000	1,000	1,000
	Function Total	71,130	73,960	74,069	78,302	78,302	78,302
1299	OTHER PROGRAMS (TUTORING)						
130	ADDITIONAL WAGES	8,078	3,984	37,200	42,200	42,200	42,200
100	Salaries	8,078	3,984	37,200	42,200	42,200	42,200
210	PUB EMPLOY RETIREMENT SYS	351	1,260	9,830	9,830	9,830	9,830
220	FICA/MEDICARE	616	300	2,754	2,754	2,754	2,754
231	WORKERS' COMPENSATION	31	13	216	216	216	216
200	Payroll Costs	998	1,573	12,800	12,800	12,800	12,800
310	INSTRUC CONSULT/PROF	3,300	-	-	-	-	-
300	Purchased Services	3,300	-	-	-	-	-
	Function Total	12,376	5,556	50,000	55,000	55,000	55,000
1400	SUMMER SCHOOL PROGRAMS						
130	ADDITIONAL WAGES	72,898	9,419	-	-	-	-
100	Salaries	72,898	9,419	-	-	-	-
210	PUB EMPLOY RETIREMENT SYS	18,378	2,688	-	-	-	-
220	FICA/MEDICARE	5,371	721	-	-	-	-
231	WORKERS' COMPENSATION	275	30	-	-	-	-
200	Payroll Costs	24,024	3,439	-	-	-	-
410	SUPPLIES	186	-	-	-	-	-
400	Supplies and Materials	186	-	-	-	-	-
	Function Total	97,108	12,858	-	-	-	-
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	599,595	628,554	630,406	624,805	624,805	624,805
112	CLASSIFIED SALARIES	232,386	239,398	250,189	257,509	257,509	257,509
130	ADDITIONAL WAGES	-	4,355	3,275	3,373	3,373	3,373
122	SUBSTITUTES-CLASSIFIED	880	-	-	-	-	-
100	Salaries	832,861	872,307	883,870	885,687	885,687	885,687
210	PUB EMPLOY RETIREMENT SYS	264,829	251,864	219,132	232,808	232,808	232,808
220	FICA/MEDICARE	61,603	64,682	67,366	67,497	67,497	67,497
231	WORKERS' COMPENSATION	3,160	2,644	4,653	3,940	3,940	3,940
240	CONTRACTUAL EMPLOYEE BNFTS	273,645	240,906	252,280	276,652	276,652	276,652
200	Payroll Costs	603,237	560,096	543,431	580,897	580,897	580,897
301	SUBSTITUTE SERVICES	-	-	7,440	7,440	7,440	7,440
350	COMMUNICATION	844	827	1,000	1,000	1,000	1,000
380	NON-INSTRCT PROFITECH SRV	36,816	-	-	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
300	Purchased Services	37,660	827	8,440	8,440	8,440	8,440
410	SUPPLIES	5,521	40	2,150	2,150	2,150	2,150
480	COMPUTER HARDWARE	-	339	-	-	-	-
400	Supplies and Materials	5,521	379	2,150	2,150	2,150	2,150
	Function Total	1,479,279	1,433,609	1,437,891	1,477,174	1,477,174	1,477,174
2114	STUDENT DATA SERVICES						
112	CLASSIFIED SALARIES	125,698	135,866	148,937	156,725	156,725	156,725
100	Salaries	125,698	135,866	148,937	156,725	156,725	156,725
210	PUB EMPLOY RETIREMENT SYS	30,735	31,413	28,626	36,376	36,376	36,376
220	FICA/MEDICARE	9,353	10,103	11,394	11,989	11,989	11,989
231	WORKERS' COMPENSATION	483	453	791	453	453	453
240	CONTRACTUAL EMPLOYEE BNFTS	36,151	36,699	36,143	48,576	48,576	48,576
200	Payroll Costs	76,722	78,668	76,954	97,394	97,394	97,394
310	INSTRUC CONSULT/PROF	1,550	-	2,000	2,000	2,000	2,000
340	TRAVEL	631	-	800	800	800	800
300	Purchased Services	2,181	-	2,800	2,800	2,800	2,800
470	COMPUTER SOFTWARE	302,992	315,854	323,125	325,000	325,000	325,000
400	Supplies and Materials	302,992	315,854	323,125	325,000	325,000	325,000
	Function Total	507,593	530,388	551,816	581,919	581,919	581,919
2115	STUDENT SAFETY						
112	CLASSIFIED SALARIES	26,753	28,870	29,880	54,929	54,929	54,929
100	Salaries	26,753	28,870	29,880	54,929	54,929	54,929
210	PUB EMPLOY RETIREMENT SYS	4,489	8,116	6,673	11,136	11,136	11,136
220	FICA/MEDICARE	1,986	2,132	2,286	4,202	4,202	4,202
231	WORKERS' COMPENSATION	109	107	166	107	107	107
240	CONTRACTUAL EMPLOYEE BNFTS	16,609	18,395	18,071	41,577	41,577	41,577
200	Payroll Costs	23,193	28,750	27,196	57,022	57,022	57,022
380	NON-INSTRCT PROF/TECH SRV	80,994	17,236	109,500	110,000	110,000	110,000
300	Purchased Services	80,994	17,236	109,500	110,000	110,000	110,000
460	EQUIPMENT	2,776	-	-	-	-	-
400	Supplies and Materials	2,776	-	-	-	-	-
	Function Total	133,716	74,856	166,576	221,951	221,951	221,951
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	874,797	923,782	989,481	1,057,513	1,057,513	1,057,513
112	CLASSIFIED SALARIES	143,832	144,469	152,503	156,270	156,270	156,270
130	ADDITIONAL WAGES	-	335	-	-	-	-
100	Salaries	1,018,629	1,068,586	1,141,984	1,213,783	1,213,783	1,213,783
210	PUB EMPLOY RETIREMENT SYS	328,663	317,183	278,872	342,125	342,125	342,125
220	FICA/MEDICARE	76,552	80,228	87,362	92,854	92,854	92,854
231	WORKERS' COMPENSATION	3,849	3,340	6,011	3,340	3,340	3,340
240	CONTRACTUAL EMPLOYEE BNFTS	272,803	278,282	325,892	312,391	312,391	312,391
200	Payroll Costs	681,867	679,033	698,137	750,710	750,710	750,710
301	SUBSTITUTE SERVICES	4,514	-	6,570	6,570	6,570	6,570
310	INSTRUC CONSULT/PROF	-	-	600	600	600	600
300	Purchased Services	4,514	-	7,170	7,170	7,170	7,170
410	SUPPLIES	3,273	3,717	6,000	6,000	6,000	6,000
400	Supplies and Materials	3,273	3,717	6,000	6,000	6,000	6,000

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
	Function Total	1,708,283	1,751,336	1,853,291	1,977,663	1,977,663	1,977,663
2130	HEALTH SERVICES						
111	LICENSED SALARIES	133,691	159,794	164,853	223,335	223,335	223,335
112	CLASSIFIED SALARIES	31,732	33,468	34,302	35,239	35,239	35,239
121	SUBSTITUTES-LICENSED	445	-	-	-	-	-
130	ADDITIONAL WAGES	4,374	4,544	4,000	4,000	4,000	4,000
100	Salaries	170,242	197,806	203,155	262,574	262,574	262,574
210	PUB EMPLOY RETIREMENT SYS	45,363	46,927	49,328	70,617	70,617	70,617
220	FICA/MEDICARE	12,911	15,093	15,541	20,087	20,087	20,087
231	WORKERS' COMPENSATION	651	680	1,079	680	680	680
240	CONTRACTUAL EMPLOYEE BNFTS	49,436	50,700	64,673	92,174	92,174	92,174
200	Payroll Costs	108,361	113,400	130,621	183,558	183,558	183,558
301	SUBSTITUTE SERVICES	-	-	-	-	-	-
310	INSTRUC CONSULT/PROF	450	675	1,000	1,000	1,000	1,000
340	TRAVEL	348	69	600	600	600	600
350	COMMUNICATION	111	-	100	100	100	100
300	Purchased Services	909	744	1,700	1,700	1,700	1,700
410	SUPPLIES	3,661	4,186	6,000	6,000	6,000	6,000
460	NON-CONSUMABLE ITEMS	779	-	150	150	150	150
400	Supplies and Materials	4,440	4,186	6,150	6,150	6,150	6,150
640	DUES AND FEES	144	279	300	300	300	300
600	Other Objects	144	279	300	300	300	300
	Function Total	284,096	316,416	341,926	454,282	454,282	454,282
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	137,674	177,985	282,769	302,993	302,993	302,993
100	Salaries	137,674	177,985	282,769	302,993	302,993	302,993
210	PUB EMPLOY RETIREMENT SYS	45,334	54,669	73,879	79,079	79,079	79,079
220	FICA/MEDICARE	9,969	13,874	21,632	23,179	23,179	23,179
231	WORKERS' COMPENSATION	525	629	1,477	629	629	629
240	CONTRACTUAL EMPLOYEE BNFTS	33,321	41,878	72,046	62,137	62,137	62,137
200	Payroll Costs	89,149	111,050	169,034	165,024	165,024	165,024
310	INSTRUC CONSULT/PROF	-	-	2,500	30,000	30,000	30,000
389	OTHER PROFESSIONAL SVCS	53,589	-	-	-	-	-
300	Purchased Services	53,589	-	2,500	30,000	30,000	30,000
410	SUPPLIES	-	-	500	500	500	500
400	Supplies and Materials	-	-	500	500	500	500
	Function Total	280,412	289,034	454,803	498,517	498,517	498,517
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	405,771	367,867	491,269	458,471	458,471	458,471
130	ADDITIONAL WAGES	63	-	-	-	-	-
100	Salaries	405,834	367,867	491,269	458,471	458,471	458,471
210	PUB EMPLOY RETIREMENT SYS	114,232	116,271	129,296	132,371	132,371	132,371
220	FICA/MEDICARE	29,815	30,091	37,582	35,073	35,073	35,073
231	WORKERS' COMPENSATION	1,514	1,013	2,566	1,013	1,013	1,013
240	CONTRACTUAL EMPLOYEE BNFTS	111,372	97,109	130,114	134,940	134,940	134,940
200	Payroll Costs	256,933	244,484	299,558	303,397	303,397	303,397
310	INSTRUC CONSULT/PROF	111,701	99,648	500	500	500	500
320	PROPERTY SERVICES	500	579	1,000	1,000	1,000	1,000
340	TRAVEL	108	-	400	400	400	400
300	Purchased Services	112,309	100,227	1,900	1,900	1,900	1,900
410	SUPPLIES	340	-	-	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
460	EQUIPMENT	640	2,313	6,000	6,000	6,000	6,000
400	Supplies and Materials	980	2,313	6,000	6,000	6,000	6,000
640	DUES AND FEES	1,181	1,362	1,500	1,500	1,500	1,500
600	Other Objects	1,181	1,362	1,500	1,500	1,500	1,500
	Function Total	777,237	716,254	800,227	771,268	771,268	771,268
2190	DIRECTION OF STUDENT SERVICES						
112	CLASSIFIED SALARIES	37,317	39,739	43,848	42,720	42,720	42,720
113	ADMINISTRATORS	285,941	360,957	303,753	256,923	256,923	256,923
100	Salaries	323,258	400,696	347,601	299,643	299,643	299,643
210	PUB EMPLOY RETIREMENT SYS	89,064	117,992	90,962	84,324	84,324	84,324
220	FICA/MEDICARE	24,525	30,612	26,591	22,923	22,923	22,923
231	WORKERS' COMPENSATION	1,201	971	1,811	971	971	971
240	CONTRACTUAL EMPLOYEE BNFTS	56,561	65,819	65,126	75,623	75,623	75,623
200	Payroll Costs	171,351	215,394	184,490	183,841	183,841	183,841
310	INSTRUC CONSULT/PROF	230	-	1,000	32,000	32,000	32,000
320	PROPERTY SERVICES	2,288	2,662	2,750	2,750	2,750	2,750
340	TRAVEL	1,824	133	2,000	2,000	2,000	2,000
350	COMMUNICATION	3,746	640	4,000	4,000	4,000	4,000
389	NON-INSTRCT PROFITECH SRV	3,375	4,231	8,000	8,000	8,000	8,000
300	Purchased Services	11,463	7,666	17,750	48,750	48,750	48,750
410	SUPPLIES	11,639	3,498	10,000	10,000	10,000	10,000
440	PERIODICALS	179	754	300	300	300	300
460	NON-CONSUMABLE ITEMS	1,427	1,267	2,400	2,400	2,400	2,400
470	COMPUTER SOFTWARE	1,366	2,002	1,800	2,000	2,000	2,000
480	COMPUTER HARDWARE	2,151	2,499	7,000	7,000	7,000	7,000
400	Supplies and Materials	16,762	10,020	21,500	21,700	21,700	21,700
640	DUES AND FEES	-	1,069	500	500	500	500
600	Other Objects	-	1,069	500	500	500	500
	Function Total	522,834	634,847	571,841	554,434	554,434	554,434
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	260,917	223,776	332,141	317,312	317,312	317,312
112	CLASSIFIED SALARIES	56,296	59,453	63,300	66,965	66,965	66,965
113	ADMINISTRATORS	329,441	183,191	336,064	345,262	345,262	345,262
114	SUPERVISORS/CONFIDENTIAL	52,191	53,235	54,768	56,272	56,272	56,272
125	CURRICULUM SUB	3,273	-	-	-	-	-
130	ADDITIONAL WAGES	36,147	13,274	25,500	25,500	25,500	25,500
100	Salaries	738,265	532,929	811,773	811,311	811,311	811,311
210	PUB EMPLOY RETIREMENT SYS	237,693	167,788	212,872	231,561	231,561	231,561
220	FICA/MEDICARE	55,637	40,028	61,947	61,913	61,913	61,913
231	WORKERS' COMPENSATION	2,754	1,382	4,224	1,382	1,382	1,382
240	CONTRACUAL EMPLOYEE BNFTS	138,187	101,567	173,129	154,902	154,902	154,902
200	Payroll Costs	434,271	310,765	452,172	449,758	449,758	449,758
301	SUBSTITUTE SERVICES	3,728	-	11,000	11,000	11,000	11,000
310	INSTRUC CONSULT/PROF	-	-	15,500	15,500	15,500	15,500
340	TRAVEL	5,390	11	10,500	10,500	10,500	10,500
350	COMMUNICATION	-	156	3,000	3,100	3,100	3,100
300	Purchased Services	9,118	167	40,000	40,100	40,100	40,100
410	SUPPLIES	8,210	7,653	15,000	15,000	15,000	15,000
420	TEXTBOOKS	23,247	24,591	37,000	38,000	38,000	38,000
460	EQUIPMENT	-	895	500	500	500	500
470	COMPUTER SOFTWARE	78,953	137,621	107,942	108,000	108,000	108,000
480	COMPUTER HARDWARE	1,049	3,428	-	-	-	-
400	Supplies and Materials	111,459	174,188	160,442	161,500	161,500	161,500

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
640	DUES AND FEES	-	1,266	400	700	700	700
600	Other Objects	-	1,266	400	700	700	700
	Function Total	1,293,113	1,019,316	1,464,787	1,463,369	1,463,369	1,463,369
2220	EDUCATIONAL MEDIA SERVICES						
111	LICENSED SALARIES	352,322	218,073	225,911	218,377	218,377	218,377
112	CLASSIFIED SALARIES	121,137	126,053	139,952	207,583	207,583	207,583
121	SUBSTITUTES-LICENSED	845	728	-	-	-	-
100	Salaries	474,304	344,854	365,863	425,960	425,960	425,960
210	PUB EMPLOY RETIREMENT SYS	134,088	92,277	82,585	107,050	107,050	107,050
220	FICA/MEDICARE	35,012	25,473	27,988	32,588	32,588	32,588
231	WORKERS' COMPENSATION	1,808	1,210	1,960	1,822	1,822	1,822
240	CONTRACTUAL EMPLOYEE BNFTS	173,632	116,622	156,751	198,502	198,502	198,502
200	Payroll Costs	344,540	235,582	269,284	339,962	339,962	339,962
301	SUBSTITUTE SERVICES	233	-	-	-	-	-
320	PROPERTY SERVICES	-	-	200	200	200	200
300	Purchased Services	233	-	200	200	200	200
410	SUPPLIES	4,238	7,045	10,233	10,233	10,233	10,233
430	LIBRARY BOOKS	14,729	12,476	19,343	19,343	19,343	19,343
440	PERIODICALS	1,137	934	2,528	2,528	2,528	2,528
460	NON-CONSUMABLE ITEMS	1,261	6,243	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	31,002	36,080	46,099	46,099	46,099	46,099
640	DUES AND FEES	-	90	-	-	-	-
600	Other Objects	-	90	-	-	-	-
	Function Total	850,079	616,607	681,446	812,221	812,221	812,221
2229	SCHOOL TECHNOLOGY SUPPORT						
112	CLASSIFIED SALARIES	314,389	252,219	279,638	262,931	262,931	262,931
114	SUPERVISORS/CONFIDENTIAL	-	61,925	66,655	-	-	-
151	STUDENT LABOR	-	15,416	30,000	30,000	30,000	30,000
100	Salaries	314,389	329,560	376,293	292,931	292,931	292,931
210	PUB EMPLOY RETIREMENT SYS	76,245	73,738	72,606	59,797	59,797	59,797
220	FICA/MEDICARE	23,808	23,798	26,380	20,114	20,114	20,114
231	WORKERS' COMPENSATION	1,224	865	1,526	865	865	865
240	CONTRACTUAL EMPLOYEE BNFTS	109,069	105,965	126,428	98,017	98,017	98,017
200	Payroll Costs	210,346	204,366	226,940	178,793	178,793	178,793
	Function Total	524,735	533,925	603,233	471,724	471,724	471,724
2230	ASSESSMENT AND TESTING						
380	NON-INSTRCT PROF/TECH SRV	-	250	5,000	5,000	5,000	5,000
300	Purchased Services	-	250	5,000	5,000	5,000	5,000
410	SUPPLIES	7,446	2,335	10,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	4,742	8,741	4,000	4,000	4,000	4,000
400	Supplies and Materials	12,188	11,076	14,000	14,000	14,000	14,000
	Function Total	12,188	11,326	19,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
125	CURRICULUM SUB	8,960	-	-	-	-	-
130	ADDITIONAL WAGES	12,218	4,977	5,000	84,160	84,160	84,160
100	Salaries	21,178	4,977	5,000	84,160	84,160	84,160
210	PUB EMPLOY RETIREMENT SYS	4,496	1,413	1,510	8,861	8,861	8,861

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		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
220	FICA/MEDICARE	1,647	377	459	2,690	2,690	2,690
231	WORKERS' COMPENSATION	96	15	36	223	223	223
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	-	-	-	-
250	TUITION REIMBURSEMENT	-	-	130,000	130,000	130,000	130,000
200	Payroll Costs	6,239	1,805	132,005	141,774	141,774	141,774
301	SUBSTITUTE SERVICES	10,793	-	6,000	6,000	6,000	6,000
310	INSTRUC CONSULT/PROF	190,379	160,249	29,600	36,600	36,600	36,600
340	TRAVEL	11,648	307	15,000	15,000	15,000	15,000
300	Purchased Services	212,820	160,556	50,600	57,600	57,600	57,600
410	SUPPLIES	12,314	2,646	5,750	5,750	5,750	5,750
480	COMPUTER HARDWARE	10,602	-	-	-	-	-
400	Supplies and Materials	22,916	2,646	5,750	5,750	5,750	5,750
	Function Total	263,153	169,985	193,355	289,284	289,284	289,284
2310	BOARD OF EDUCATION SERVICES						
310	INSTRUC CONSULT/PROF	2,040	2,650	8,000	8,000	8,000	8,000
320	PROPERTY SERVICES	3,344	-	3,500	3,500	3,500	3,500
340	TRAVEL	2,898	686	6,000	6,000	6,000	6,000
350	COMMUNICATION	220	-	250	250	250	250
380	NON-INSTRCT PROFITECH SRV	154,912	180,809	174,100	197,000	197,000	197,000
300	Purchased Services	163,414	184,145	191,850	214,750	214,750	214,750
410	SUPPLIES	23,303	10,972	20,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	23,303	10,972	21,000	21,000	21,000	21,000
640	DUES AND FEES	10,747	10,747	15,000	15,000	15,000	15,000
650	INSURANCE AND JUDGEMENTS	166,770	161,456	195,000	195,000	195,000	195,000
600	Other Objects	177,517	172,203	210,000	210,000	210,000	210,000
	Function Total	364,234	367,320	422,850	445,750	445,750	445,750
2320	EXECUTIVE ADMINISTRATION SERVICES						
112	CLASSIFIED SALARIES	39,897	41,036	42,616	43,785	43,785	43,785
113	ADMINISTRATORS	202,632	216,642	184,800	194,320	194,320	194,320
114	SUPERVISORS/CONFIDENTIAL	66,993	68,658	70,725	74,442	74,442	74,442
122	SUBSTITUTES-CLASSIFIED	1,068	858	-	-	-	-
123	TEMPORARY-LICENSED	1,180	-	-	-	-	-
130	ADDITIONAL WAGES	589	785	-	-	-	-
100	Salaries	312,359	327,979	298,141	312,547	312,547	312,547
210	PUB EMPLOY RETIREMENT SYS	96,903	80,707	45,802	61,836	61,836	61,836
220	FICA/MEDICARE	19,585	22,576	20,501	23,910	23,910	23,910
231	WORKERS' COMPENSATION	1,053	919	1,537	919	919	919
240	CONTRACTUAL EMPLOYEE BNFT	77,225	81,941	82,100	123,157	123,157	123,157
200	Payroll Costs	194,766	186,143	149,940	209,822	209,822	209,822
301	SUBSTITUTE SERVICES	60	2,575	2,400	2,400	2,400	2,400
310	INSTRUC CONSULT/PROF	875	2,913	2,000	2,000	2,000	2,000
340	TRAVEL	37	7,675	15,000	15,000	15,000	15,000
300	Purchased Services	972	13,163	19,400	19,400	19,400	19,400
410	SUPPLIES	2,997	3,613	6,000	6,000	6,000	6,000
440	PERIODICALS	-	-	250	250	250	250
460	EQUIPMENT	-	-	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	108	-	-	-	-	-
480	COMPUTER HARDWARE	-	394	5,000	5,000	5,000	5,000
400	Supplies and Materials	3,105	4,007	16,250	16,250	16,250	16,250
640	DUES AND FEES	1,890	1,650	3,000	3,000	3,000	3,000
600	Other Objects	1,890	1,650	3,000	3,000	3,000	3,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
	Function Total	513,092	532,943	486,731	561,019	561,019	561,019
2410	OFFICE OF PRINCIPAL SERVICES						
111	LICENSED SALARIES	110,612	117,541	119,801	43,758	43,758	43,758
112	CLASSIFIED SALARIES	804,934	835,496	901,601	834,692	834,692	834,692
113	ADMINISTRATORS	1,553,436	1,596,420	1,678,135	1,733,767	1,733,767	1,733,767
114	SUPERVISORS/CONFIDENTIAL	-	-	-	72,670	72,670	72,670
122	SUBSTITUTES-CLASSIFIED	1,521	-	-	-	-	-
130	ADDITIONAL WAGES	2,998	3,325	-	-	-	-
132	NON CERTIFIED OVERTIME	-	5,317	-	-	-	-
100	Salaries	2,473,501	2,558,099	2,699,537	2,684,887	2,684,887	2,684,887
210	PUB EMPLOY RETIREMENT SYS	763,859	749,023	650,688	706,497	706,497	706,497
220	FICA/MEDICARE	183,304	190,889	202,690	196,009	196,009	196,009
231	WORKERS' COMPENSATION	9,401	7,284	14,003	7,284	7,284	7,284
240	CONTRACTUAL EMPLOYEE BNFTS	726,081	697,343	767,000	931,661	931,661	931,661
200	Payroll Costs	1,682,645	1,644,539	1,634,381	1,841,451	1,841,451	1,841,451
301	SUBSTITUTE SERVICES	-	1,531	10,800	10,800	10,800	10,800
310	INSTRUC CONSULT/PROF	1,317	513	3,000	3,000	3,000	3,000
320	PROPERTY SERVICES	66	-	-	-	-	-
340	TRAVEL	7,407	3,416	11,687	13,687	13,687	13,687
350	COMMUNICATION	17,335	20,527	7,700	7,700	7,700	7,700
300	Purchased Services	26,125	25,987	33,187	35,187	35,187	35,187
410	SUPPLIES	42,112	72,346	57,814	162,568	162,568	162,568
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	13,067	19,313	4,480	4,480	4,480	4,480
470	COMPUTER SOFTWARE	291	-	500	500	500	500
480	COMPUTER HARDWARE	1,145	79	6,550	6,550	6,550	6,550
400	Supplies and Materials	56,615	91,738	69,344	174,098	174,098	174,098
640	DUES AND FEES	1,130	267	1,321	1,321	1,321	1,321
600	Other Objects	1,130	267	1,321	1,321	1,321	1,321
	Function Total	4,240,016	4,320,631	4,437,770	4,736,944	4,736,944	4,736,944
2510	BUSINESS SUPPORT SERVICES						
113	ADMINISTRATORS	-	-	65,371	140,691	140,691	140,691
114	SUPERVISORS/CONFIDENTIAL	99,344	157,639	152,648	156,844	156,844	156,844
130	ADDITIONAL WAGES	81	-	-	-	-	-
100	Salaries	99,425	157,639	218,019	297,535	297,535	297,535
210	PUB EMPLOY RETIREMENT SYS	25,157	37,401	47,528	65,810	65,810	65,810
220	FICA/MEDICARE	7,206	11,793	16,680	22,761	22,761	22,761
231	WORKERS' COMPENSATION	378	516	1,147	516	516	516
240	CONTRACTUAL EMPLOYEE BNFTS	27,113	38,212	45,527	61,098	61,098	61,098
200	Payroll Costs	59,854	87,922	110,882	150,185	150,185	150,185
310	INSTRUC CONSULT/PROF	-	-	500	500	500	500
320	PROPERTY SERVICES	1,814	2,090	1,800	1,800	1,800	1,800
340	TRAVEL	103	47	1,000	1,000	1,000	1,000
350	COMMUNICATION	1,618	1,006	3,840	4,000	4,000	4,000
300	Purchased Services	3,535	3,143	7,140	7,300	7,300	7,300
410	SUPPLIES	1,152	4,934	2,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	507	-	1,500	1,500	1,500	1,500
470	COMPUTER SOFTWARE	-	108	-	-	-	-
480	COMPUTER HARDWARE	394	93	1,000	1,000	1,000	1,000
400	Supplies and Materials	2,053	5,135	4,500	7,500	7,500	7,500
640	DUES AND FEES	-	-	500	500	500	500
600	Other Objects	-	-	500	500	500	500
	Function Total	164,867	253,839	341,041	463,020	463,020	463,020

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2520	FISCAL SERVICES						
112	CLASSIFIED SALARIES	91,327	95,047	99,180	101,894	101,894	101,894
113	ADMINISTRATORS	125,248	185,705	133,197	140,691	140,691	140,691
114	SUPERVISORS/CONFIDENTIAL	171,100	124,222	207,349	212,840	212,840	212,840
100	Salaries	387,675	404,974	439,726	455,425	455,425	455,425
210	PUB EMPLOY RETIREMENT SYS	114,532	104,614	100,951	115,269	115,269	115,269
220	FICA/MEDICARE	29,129	30,651	33,639	34,840	34,840	34,840
231	WORKERS' COMPENSATION	1,486	1,024	2,334	1,024	1,024	1,024
240	CONTRACTUAL EMPLOYEE BNFTS	93,934	87,774	109,454	162,126	162,126	162,126
200	Payroll Costs	239,081	224,063	246,378	313,259	313,259	313,259
310	INSTRUC CONSULT/PROF	1,621	865	3,500	3,500	3,500	3,500
340	TRAVEL	987	49	1,000	1,000	1,000	1,000
350	COMMUNICATION	3,365	-	2,300	2,900	2,900	2,900
380	NON-INSTRCT PROF/TECH SRV	1,750	-	4,000	4,000	4,000	4,000
300	Purchased Services	7,723	914	10,800	11,400	11,400	11,400
410	SUPPLIES	1,879	1,622	2,400	2,500	2,500	2,500
460	NON-CONSUMABLE ITEMS	2,274	1,349	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	13,547	32,005	24,200	24,500	24,500	24,500
480	COMPUTER HARDWARE	1,889	1,506	1,000	1,000	1,000	1,000
400	Supplies and Materials	19,589	36,482	28,600	29,000	29,000	29,000
640	DUES AND FEES	16,088	14,259	15,000	15,000	15,000	15,000
600	Other Objects	16,088	14,259	15,000	15,000	15,000	15,000
	Function Total	670,156	680,692	740,504	824,084	824,084	824,084
2540	OPERATION & MAINTENANCE OF PLANT SERVICES						
112	CLASSIFIED SALARIES	1,636,239	1,646,100	1,796,680	1,882,251	1,882,251	1,882,251
114	SUPERVISORS/CONFIDENTIAL	99,162	98,205	79,872	68,938	68,938	68,938
122	SUBSTITUTES-CLASSIFIED	15,496	-	-	-	-	-
130	ADDITIONAL WAGES	31,514	1,487	32,000	32,000	32,000	32,000
100	Salaries	1,782,411	1,745,792	1,908,552	1,983,189	1,983,189	1,983,189
210	PUB EMPLOY RETIREMENT SYS	448,636	413,084	356,631	440,756	440,756	440,756
220	FICA/MEDICARE	133,268	131,685	143,556	149,266	149,266	149,266
231	WORKERS' COMPENSATION	33,562	22,761	45,602	29,364	29,364	29,364
240	CONTRACTUAL EMPLOYEE BNFTS	812,734	806,122	758,519	877,601	877,601	877,601
200	Payroll Costs	1,428,200	1,373,652	1,304,308	1,496,987	1,496,987	1,496,987
301	SUBSTITUTE SERVICES	3,628	4,253	50,000	50,000	50,000	50,000
320	PROPERTY SERVICES	1,597,128	1,512,779	1,773,000	1,803,000	1,803,000	1,803,000
340	TRAVEL	240	1,478	500	500	500	500
350	COMMUNICATION	3,920	5,236	4,000	4,550	4,550	4,550
380	NON-INSTRCT PROF/TECH SRV	121,558	100,479	120,000	120,000	120,000	120,000
300	Purchased Services	1,726,474	1,624,225	1,947,500	1,978,050	1,978,050	1,978,050
410	SUPPLIES	317,774	280,699	283,528	320,528	320,528	320,528
460	NON-CONSUMABLE ITEMS	12,036	10,932	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	7,732	21,164	6,600	7,500	7,500	7,500
480	COMPUTER HARDWARE	-	3,233	2,400	2,500	2,500	2,500
400	Supplies and Materials	337,542	316,028	315,028	353,028	353,028	353,028
540	EQUIPMENT	-	14,386	-	-	-	-
500	Capital Outlay	-	14,386	-	-	-	-
640	DUES AND FEES	1,127	1,080	1,000	1,500	1,500	1,500
650	INSURANCE AND JUDGEMENTS	310,149	367,402	441,000	448,000	448,000	448,000
600	Other Objects	311,276	368,482	442,000	449,500	449,500	449,500
	Function Total	5,585,903	5,442,566	5,917,388	6,260,754	6,260,754	6,260,754
2546	SECURITY SERVICES						
320	PROPERTY SERVICES	13,478	18,498	25,000	30,000	30,000	30,000
300	Purchased Services	13,478	18,498	25,000	30,000	30,000	30,000

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
410	SUPPLIES	-	1,715	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,475	202	-	-	-	-
470	COMPUTER SOFTWARE	11,640	-	-	-	-	-
400	Supplies and Materials	13,115	1,917	-	-	-	-
	Function Total	26,593	20,415	25,000	30,000	30,000	30,000
2550	STUDENT TRANSPORTATION						
112	CLASSIFIED SALARIES	39,029	45,608	47,206	49,849	49,849	49,849
100	Salaries	39,029	45,608	47,206	49,849	49,849	49,849
210	PUB EMPLOY RETIREMENT SYS	9,565	10,544	9,073	11,556	11,556	11,556
220	FICA/MEDICARE	2,687	3,055	3,611	3,760	3,760	3,760
231	WORKERS' COMPENSATION	153	160	256	160	160	160
240	CONTRACTUAL EMPLOYEE BNFTS	13,568	18,372	18,071	22,639	22,639	22,639
200	Payroll Costs	25,973	32,131	31,011	38,115	38,115	38,115
330	STDNT TRANSPORT SERVICES	2,417,200	2,043,152	2,939,655	2,944,955	2,944,955	2,944,955
340	TRAVEL	64	51	500	500	500	500
300	Purchased Services	2,417,264	2,043,203	2,940,155	2,945,455	2,945,455	2,945,455
410	SUPPLIES	80	-	500	500	500	500
400	Supplies and Materials	80	-	500	500	500	500
	Function Total	2,482,346	2,120,943	3,018,872	3,033,919	3,033,919	3,033,919
2570	INTERNAL SERVICES						
320	PROPERTY SERVICES	12,427	11,773	17,500	17,500	17,500	17,500
350	COMMUNICATION	22,649	28,136	25,250	30,000	30,000	30,000
380	NON-INSTRCT PROFITECH SRV	10,284	12,750	14,000	14,000	14,000	14,000
300	Purchased Services	45,360	52,659	56,750	61,500	61,500	61,500
410	SUPPLIES	23,439	12,729	29,000	29,000	29,000	29,000
460	NON-CONSUMABLE ITEMS	1,836	395	2,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	6,491	12,690	2,000	5,000	5,000	5,000
480	COMPUTER HARDWARE	3,428	734	2,400	2,500	2,500	2,500
400	Supplies and Materials	35,194	26,548	35,400	38,500	38,500	38,500
640	DUES AND FEES	1,340	688	1,600	1,600	1,600	1,600
600	Other Objects	1,340	688	1,600	1,600	1,600	1,600
	Function Total	81,894	79,894	93,750	101,600	101,600	101,600
2630	COMMUNICATIONS						
114	SUPERVISORS/CONFIDENTIAL	63,974	68,090	97,880	100,572	100,572	100,572
100	Salaries	63,974	68,090	97,880	100,572	100,572	100,572
210	PUB EMPLOY RETIREMENT SYS	15,644	15,742	18,813	23,563	23,563	23,563
220	FICA/MEDICARE	4,646	4,866	7,488	7,694	7,694	7,694
231	WORKERS' COMPENSATION	241	222	507	222	222	222
240	CONTRACTUAL EMPLOYEE BNFTS	13,574	13,779	18,071	20,381	20,381	20,381
200	Payroll Costs	34,105	34,609	44,879	51,860	51,860	51,860
310	INSTRUC CONSULT/PROF	525	-	250	250	250	250
340	TRAVEL	725	-	500	500	500	500
350	COMMUNICATION	12,967	6,457	15,850	16,300	16,300	16,300
380	NON-INSTRCT PROFITECH SRV	3,852	15,199	15,000	22,000	22,000	22,000
300	Purchased Services	18,069	21,656	31,600	39,050	39,050	39,050
410	SUPPLIES	1,579	1,121	1,000	1,200	1,200	1,200
440	PERIODICALS	259	333	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	8,216	245	10,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	-	518	1,000	1,000	1,000	1,000
400	Supplies and Materials	10,054	2,217	13,000	23,200	23,200	23,200
640	DUES AND FEES	85	-	300	300	300	300

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
600	Other Objects	85	-	300	300	300	300
	Function Total	126,287	126,573	187,659	214,982	214,982	214,982
2640	STAFF SERVICES (Coded to Function 2610 prior to 2019-20)						
113	ADMINISTRATORS	115,659	132,867	136,926	140,691	140,691	140,691
114	SUPERVISORS/CONFIDENTIAL	104,382	175,921	188,576	252,069	252,069	252,069
130	ADDITIONAL WAGES	75	-	-	-	-	-
100	Salaries	220,116	308,788	325,502	392,760	392,760	392,760
210	PUB EMPLOY RETIREMENT SYS	66,157	83,247	74,531	95,355	95,355	95,355
220	FICA/MEDICARE	16,453	22,405	24,901	30,046	30,046	30,046
231	WORKERS' COMPENSATION	834	768	1,717	768	768	768
240	CONTRACTUAL EMPLOYEE BNFTS	52,843	69,882	72,991	111,125	111,125	111,125
200	Payroll Costs	136,287	176,302	174,140	237,294	237,294	237,294
310	INSTRUC CONSULT/PROF	945	1,390	3,500	3,500	3,500	3,500
340	TRAVEL	31	-	2,000	2,000	2,000	2,000
350	COMMUNICATION	1,194	1,069	3,500	3,500	3,500	3,500
380	NON-INSTRCT PROF/TECH SRV	34,679	27,747	24,050	25,000	25,000	25,000
300	Purchased Services	36,849	30,206	33,050	34,000	34,000	34,000
410	SUPPLIES	1,624	5,955	4,000	4,000	4,000	4,000
460	EQUIPMENT	-	1,252	-	-	-	-
470	COMPUTER SOFTWARE	17,693	26,555	30,700	31,000	31,000	31,000
480	COMPUTER HARDWARE	-	1,992	2,000	2,000	2,000	2,000
400	Supplies and Materials	19,317	35,754	36,700	37,000	37,000	37,000
640	DUES AND FEES	15,490	19,882	17,000	20,000	20,000	20,000
600	Other Objects	15,490	19,882	17,000	20,000	20,000	20,000
	Function Total	428,059	570,934	586,392	721,054	721,054	721,054
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	243,769	237,816	181,071	236,988	236,988	236,988
113	ADMINISTRATORS	119,591	130,100	130,742	140,691	140,691	140,691
100	Salaries	363,360	367,916	311,813	377,679	377,679	377,679
210	PUB EMPLOY RETIREMENT SYS	111,209	108,206	74,658	96,270	96,270	96,270
220	FICA/MEDICARE	27,648	28,049	23,854	28,892	28,892	28,892
231	WORKERS' COMPENSATION	1,356	894	1,626	894	894	894
240	CONTRACTUAL EMPLOYEE BNFTS	79,756	76,404	54,912	88,180	88,180	88,180
200	Payroll Costs	219,969	213,553	155,050	214,236	214,236	214,236
310	INSTRUC CONSULT/PROF	4,585	5,250	10,500	10,500	10,500	10,500
320	PROPERTY SERVICES	6,100	6,280	10,000	10,000	10,000	10,000
340	TRAVEL	3,552	2,209	7,000	7,000	7,000	7,000
350	COMMUNICATION	107,092	80,847	100,000	100,000	100,000	100,000
300	Purchased Services	121,329	94,586	127,500	127,500	127,500	127,500
410	SUPPLIES	3,459	4,630	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	3,355	3,576	7,500	7,500	7,500	7,500
470	COMPUTER SOFTWARE	97,619	142,184	157,350	160,000	160,000	160,000
480	COMPUTER HARDWARE	3,698	-	5,000	5,000	5,000	5,000
400	Supplies and Materials	108,131	150,390	174,850	177,500	177,500	177,500
	Function Total	812,789	826,445	769,213	896,915	896,915	896,915
2680	TRANSLATION SERVICES						
112	CLASSIFIED SALARIES	42,425	58,442	60,657	62,325	62,325	62,325
124	TEMPORARY-CLASSIFIED	3,273	-	-	-	-	-
125	CURRICULUM SUB	396	-	-	-	-	-
130	ADDITIONAL WAGES	11,979	14,307	18,500	18,500	18,500	18,500
100	Salaries	58,073	72,749	79,157	80,825	80,825	80,825
210	PUB EMPLOY RETIREMENT SYS	16,157	19,070	17,682	19,241	19,241	19,241

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
220	FICA/MEDICARE	4,243	5,332	6,056	6,183	6,183	6,183
231	WORKERS' COMPENSATION	234	257	437	307	307	307
240	CONTRACTUAL EMPLOYEE BNFTS	18,119	18,444	27,143	22,704	22,704	22,704
200	Payroll Costs	38,753	43,103	51,318	48,435	48,435	48,435
380	NON-INSTRCT PROFITECH SRV	5,366	5,020	9,800	9,800	9,800	9,800
300	Purchased Services	5,366	5,020	9,800	9,800	9,800	9,800
	Function Total	102,192	120,872	140,275	139,060	139,060	139,060
2700	SUPPLEMENTAL RETIREMENT						
116	SUPP RETIREMNT STIPEND	200,550	90,200	175,000	175,000	175,000	175,000
100	Salaries	200,550	90,200	175,000	175,000	175,000	175,000
220	FICA/MEDICARE	15,409	6,977	14,000	14,000	14,000	14,000
270	RETIREE INSURANCE	52,717	62,494	55,000	65,000	65,000	65,000
200	Payroll Costs	68,126	69,471	69,000	79,000	79,000	79,000
	Function Total	268,676	159,671	244,000	254,000	254,000	254,000
3500	CARE OF CHILDREN SERVICES						
112	CLASSIFIED SALARIES	110,151	135,582	120,000	121,044	121,044	121,044
122	SUBSTITUTES-CLASSIFIED	2,288	-	-	-	-	-
130	ADDITIONAL WAGES	1,680	-	-	-	-	-
100	Salaries	114,119	135,582	120,000	121,044	121,044	121,044
210	PUB EMPLOY RETIREMENT SYS	30,442	31,429	21,200	28,432	28,432	28,432
220	FICA/MEDICARE	8,691	10,333	9,046	9,260	9,260	9,260
231	WORKERS' COMPENSATION	465	505	629	505	505	505
240	CONTRACTUAL EMPLOYEE BNFTS	24,995	42,343	76,286	27,894	27,894	27,894
200	Payroll Costs	64,593	84,610	107,161	66,091	66,091	66,091
301	SUBSTITUTE SERVICES	1,716	5,256	7,000	6,233	6,233	6,233
300	Purchased Services	1,716	5,256	7,000	6,233	6,233	6,233
410	SUPPLIES	7,983	7,539	12,000	12,000	12,000	12,000
400	Supplies and Materials	7,983	7,539	12,000	12,000	12,000	12,000
	Function Total	188,411	232,987	246,161	205,368	205,368	205,368
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	-	-	-	-	-
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
700	Transfers	850,000	750,000	750,000	750,000	750,000	750,000
	Function Total	850,000	750,000	750,000	750,000	750,000	750,000
6110	CONTINGENCY						
810	PLANNED RESERVE	-	-	500,000	500,000	500,000	1,500,000
800	Other Uses of Funds	-	-	500,000	500,000	500,000	1,500,000
	Function Total	-	-	500,000	500,000	500,000	1,500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	7,837,357	-	7,500,000	7,500,000	7,500,000	6,500,000
800	Other Uses of Funds	7,837,357	-	7,500,000	7,500,000	7,500,000	6,500,000
	Function Total	7,837,357	-	7,500,000	7,500,000	7,500,000	6,500,000
	Fund Total	80,294,583	72,052,293	84,393,279	88,232,600	88,232,600	88,232,600



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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	43,567	16,496	17,000	17,000	17,000	17,000
R1910	RENTALS	77,066	82,536	82,500	82,500	82,500	82,500
R1990	MISCELLANEOUS	-	-	200,000	200,000	200,000	200,000
1000	Local Revenues	120,633	99,032	299,500	299,500	299,500	299,500
R3299	STATE RESTRICTED GRANTS	-	25,000	-			
R5200	INTERFUND TRANSFERS	500,000	500,000	500,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	2,046,481	1,912,354	1,925,300	1,908,555	1,908,555	1,908,555
5000	Other Revenues	2,546,481	2,437,354	2,425,300	2,408,555	2,408,555	2,408,555
	TOTAL RESOURCES	2,667,114	2,536,386	2,724,800	2,708,055	2,708,055	2,708,055

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
2540	OPERATION AND MAINTENANCE						
320	PROPERTY SERVICES	26,401	141,270	300,000	300,000	300,000	300,000
300	Purchased Services	26,401	141,270	300,000	300,000	300,000	300,000
460	NON-CONSUMABLE EQUIPMENT	19,041	48,190	60,000	60,000	60,000	60,000
400	Supplies and Materials	19,041	48,190	60,000	60,000	60,000	60,000
540	DEPRECIABLE EQUIPMENT	103,545	24,225	100,000	100,000	100,000	100,000
500	Capital Outlay	103,545	24,225	100,000	100,000	100,000	100,000
	Function Total	148,987	213,685	460,000	460,000	460,000	460,000
4120	SITE ACQUISITION & DEVELOPMENT						
382	LEGAL SERVICES	-	-	2,500	2,500	2,500	2,500
383	ARCHITECT/ENGINEER SERVICES	-	-	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	63,134	20,342	100,000	100,000	100,000	100,000
300	Purchased Services	63,134	20,342	127,500	127,500	127,500	127,500
410	SUPPLIES	-	-	2,500	2,500	2,500	2,500
400	Supplies and Materials	-	-	2,500	2,500	2,500	2,500
670	TAXES AND LICENSES	17,042	17,518	17,500	17,500	17,500	17,500
600	Other Expenses	17,042	17,518	17,500	17,500	17,500	17,500
	Function Total	80,176	37,860	147,500	147,500	147,500	147,500
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	132,351	136,886	402,500	350,000	350,000	350,000
383	ARCHITECT/ENGINEER SERVICES	-	-	25,000	25,000	25,000	25,000
390	OTHER PROF TECHNICAL SERVICES	54,391	4,690	50,000	50,000	50,000	50,000
300	Purchased Services	186,742	141,576	477,500	425,000	425,000	425,000
520	BUILDINGS ACQUIS. & IMPROV	13,967	54,524	1,200,000	1,225,421	1,225,421	1,225,421
530	OTHER IMPROVEMENTS	324,889	127,004	200,000	210,334	210,334	210,334
550	DEPRECIABLE TECHNOLOGY EQUIP	-	64,364	239,800	239,800	239,800	239,800
500	Capital Outlay	338,856	245,892	1,639,800	1,675,555	1,675,555	1,675,555
	Function Total	525,598	387,468	2,117,300	2,100,555	2,100,555	2,100,555
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,912,353	1,897,373	-	-	-	-
800	Reserves	1,912,353	1,897,373	-	-	-	-
	Function Total	1,912,353	1,897,373	-	-	-	-
	TOTAL EXPENDITURES	2,667,114	2,536,386	2,724,800	2,708,055	2,708,055	2,708,055

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 \$1.41 per square feet for residential structures and \$0.70 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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1130	CONSTRUCTION EXCISE TAX	652,327	340,920	300,000	400,000	400,000	400,000
R1510	INTEREST ON INVESTMENT	10,516	7,326	5,000	5,000	5,000	5,000
1000	Local Revenues	662,843	348,246	305,000	405,000	405,000	405,000
R5400	BEG FUND BALANCE	307,988	705,249	740,000	1,357,600	1,357,600	1,357,600
5000	Other Revenues	307,988	705,249	740,000	1,357,600	1,357,600	1,357,600
	TOTAL RESOURCES	970,831	1,053,495	1,045,000	1,762,600	1,762,600	1,762,600

EXPENDITURE BUDGET

4150	BUILDING ACQUIS & IMPROVE						
383	ARCHITECT/ENTINEER SERVICE	-	12,872	-	-	-	-
389	PROFESSIONAL TECHNICAL SERVICES	5,782	151	10,000	50,000	50,000	50,000
300	Purchased Services	5,782	13,023	10,000	50,000	50,000	50,000
520	BUILDING ACQUIS & IMPROVEMENTS	259,489	39,394	735,000	1,462,600	1,462,600	1,462,600
530	OTHER IMPROVEMENTS	311	75,438	300,000	250,000	250,000	250,000
500	Capital Outlay	259,800	114,832	1,035,000	1,712,600	1,712,600	1,712,600
	Function Total	265,582	127,855	1,045,000	1,762,600	1,762,600	1,762,600
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	705,249	925,640	-	-	-	-
800	Reserves	705,249	925,640	-	-	-	-
	Function Total	705,249	925,640	-	-	-	-
	TOTAL EXPENDITURES	970,831	1,053,495	1,045,000	1,762,600	1,762,600	1,762,600

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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	1,587	897	1,000	1,000	1,000	1,000
1000	Local Revenues	1,587	897	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	124,765	26,793	170,000	44,773	44,773	44,773
5000	Other Revenues	374,765	276,793	420,000	294,773	294,773	294,773
	TOTAL RESOURCES	376,352	277,690	421,000	295,773	295,773	295,773
EXPENDITURE BUDGET							
1111 ELEMENTARY INSTRUCTION							
420	TEXTBOOKS	189,531	45,202	195,000	100,000	100,000	100,000
400	Supplies and Materials	189,531	45,202	195,000	100,000	100,000	100,000
	Function Total	189,531	45,202	195,000	100,000	100,000	100,000
1121 MIDDLE SCHOOL INSTRUCTION							
420	TEXTBOOKS	160,028	41,250	100,000	100,000	100,000	100,000
400	Supplies and Materials	160,028	41,250	100,000	100,000	100,000	100,000
	Function Total	160,028	41,250	100,000	100,000	100,000	100,000
1131 HIGH SCHOOL INSTRUCTION							
420	TEXTBOOKS	-	-	126,000	95,473	95,473	95,473
480	COMPUTER HARDWARE	-	13,750	-	-	-	-
400	Supplies and Materials	-	13,750	126,000	95,473	95,473	95,473
	Function Total	-	13,750	126,000	95,473	95,473	95,473
2660 TECHNOLOGY SERVICES							
480	COMPUTER HARDWARE	-	6,887	-	-	-	-
400	Supplies and Materials	-	6,887	-	-	-	-
	Function Total	-	6,887	-	-	-	-
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	26,793	170,601	-	300	300	300
800	Reserves	26,793	170,601	-	300	300	300
	Function Total	26,793	170,601	-	300	300	300
	TOTAL EXPENDITURES	376,352	277,690	421,000	295,773	295,773	295,773

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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	10,882	3,286	3,000	3,000	3,000	3,000
R1990	MISCELLANEOUS	99,123	79,333	75,000	75,000	75,000	75,000
1000	Local Revenues	110,005	82,619	78,000	78,000	78,000	78,000
R5400	BEG FUND BALANCE	483,355	395,724	325,000	278,529	278,529	278,529
5000	Other Revenues	483,355	395,724	325,000	278,529	278,529	278,529
	TOTAL RESOURCES	593,360	478,343	403,000	356,529	356,529	356,529
EXPENDITURE BUDGET							
1111	INSTRUCTION						
460	NON-CONSUMABLE ITEMS	-	8,802	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	8,802	50,000	50,000	50,000	50,000
	Function Total	-	8,802	50,000	50,000	50,000	50,000
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	33,300	673	100,000	100,000	100,000	100,000
300	Purchased Services	33,300	673	100,000	100,000	100,000	100,000
410	SUPPLIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	50,000	50,000	50,000	50,000
	Function Total	33,300	673	150,000	150,000	150,000	150,000
2546	SECURITY SERVICES						
112	CLASSIFIED SALARIES	23,626	26,220	28,299	-	-	-
114	MANAGERIAL SALARIES	50,233	52,390	51,321	54,489	54,489	54,489
100	Salaries	73,859	78,610	79,620	54,489	54,489	54,489
210	PUB EMPLOY RETIREMNT SYS	11,611	21,252	16,899	12,862	12,862	12,862
220	FICA/MEDICARE	5,628	6,014	6,091	4,168	4,168	4,168
231	WORKERS' COMPENSATION	289	271	437	327	327	327
240	CONTRACTUAL EMPLOYEE BNFTS	34,485	35,947	36,143	20,022	20,022	20,022
200	Payroll Costs	52,013	63,484	59,570	37,379	37,379	37,379
310	INSTRUC CONSULT/PROF	548	200	2,400	-	-	-
320	PROPERTY SERVICES	-	-	14,410	14,661	14,661	14,661
340	TRAVEL	1,077	1,292	1,000	-	-	-
380	NON-INSTRCT PROF\TECH SRV	13,325	13,366	15,000	15,000	15,000	15,000
300	Purchased Services	14,950	14,858	32,810	29,661	29,661	29,661
410	SUPPLIES	361	1,378	2,500	2,500	2,500	2,500
460	NON-CONSUMABLE ITEMS	-	-	2,500	2,500	2,500	2,500
480	COMPUTER HARDWARE	100	-	-	-	-	-
400	Supplies and Materials	461	1,378	5,000	5,000	5,000	5,000
640	DUES AND FEES	278	-	1,000	5,000	5,000	5,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
600	Other Expenses	278	-	1,000	5,000	5,000	5,000
	Function Total	141,561	158,330	178,000	131,529	131,529	131,529
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	22,775	-	25,000	25,000	25,000	25,000
200	Payroll Costs	22,775	-	25,000	25,000	25,000	25,000
	Function Total	22,775	-	25,000	25,000	25,000	25,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	395,724	310,538	-	-	-	-
800	Reserves	395,724	310,538	-	-	-	-
	Function Total	395,724	310,538	-	-	-	-
	TOTAL EXPENDITURES	593,360	478,343	403,000	356,529	356,529	356,529

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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1700	EXTRA CURRICULAR ACTIVITES	957,260	235,383	1,250,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	957,260	235,383	1,250,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	424,281	476,804	500,000	387,500	387,500	387,500
5000	Other Revenue	424,281	476,804	500,000	387,500	387,500	387,500
TOTAL RESOURCES		1,381,541	712,187	1,750,000	1,637,500	1,637,500	1,637,500

EXPENDITURE BUDGET

1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	120,123	37,486	500,000	500,000	500,000	500,000
400	Supplies and Materials	120,123	37,486	500,000	500,000	500,000	500,000
	Function Total	120,123	37,486	500,000	500,000	500,000	500,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	SUPPLIES	784,614	232,260	1,250,000	1,137,500	1,137,500	1,137,500
400	Supplies and Materials	784,614	232,260	1,250,000	1,137,500	1,137,500	1,137,500
	Function Total	784,614	232,260	1,250,000	1,137,500	1,137,500	1,137,500
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	476,804	442,441	-	-	-	-
800	Total Reserves	476,804	442,441	-	-	-	-
	Function Total	476,804	442,441	-	-	-	-
TOTAL EXPENDITURES		1,381,541	712,187	1,750,000	1,637,500	1,637,500	1,637,500

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 2022-23 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 competitive grant, to support students who are homeless or at risk of being homeless.

- **Elementary and Secondary School Emergency Relief funds (ESSER Funds)** have been granted to the District to aid in funding additional expenses related to the effects of the COVID-19 pandemic. These include, but are not limited to, addressing health and safety, facility needs, technology needs, addressing learning loss and the social and emotional well-being of students. The first grant (ESSER I) was awarded in June 2020 in the amount of \$1.1 million. ESSER II was awarded in the amount of \$4.19 million with a term date of September 30, 2023. ESSER III was awarded in the amount of \$9.4 million with a term date of September 30, 2024. The District is proposing to allocate the remaining half of these funds in the next school budget year of 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 \$5.2 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 again 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 \$778,845 for K-8 programming and up to \$405,135 for 9-12 programming.

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

Sub-Fund	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	34,105	35,126	80,000	80,000	80,000	80,000
211	Title IC - Migrant ED Programs	85,532	52,708	71,000	65,000	65,000	65,000
212	Title IA (Improving Education of Disadvantaged)	1,427,003	1,364,457	1,385,162	1,395,160	1,395,160	1,395,160
213	ESSER (Elementary & Secondary Education Relief)	-	1,512,622	6,805,542	7,805,542	7,805,542	7,805,542
215	FEMA	-	65,579	-	24,036	24,036	24,036
216	IDEA Funds - Special Education	1,004,390	1,103,384	1,254,405	1,459,857	1,459,857	1,459,857
219	Title IV Student Support	13,807	-	-	-	-	-
220	Title IIA Improving Teacher Quality	184,932	135,480	293,276	295,000	295,000	295,000
225	Comp Distance Learning	-	190,754	-	-	-	-
226	Title III - English Learners	58,879	39,998	230,000	195,000	195,000	195,000
243	McKinney Homeless Grant	21,586	38,507	65,835	133,001	133,001	133,001
250	ODE Facilities Grant	163,730	44,985	230,358	-	-	-
251	School Investment Account	-	1,648,536.00	4,355,711	5,205,937	5,205,937	5,205,937
252	Measure 98 Program	1,433,071	-	1,754,227	1,840,866	1,840,866	1,840,866
253	Yamhill CCO	24,421	230,863	258,489	258,489	258,489	258,489
254	Vision Screening	-	5,437	-	-	-	-
256	Educator Health/Wellness	-	-	-	15,000	15,000	15,000
257	Outdoor School	12,519	10,176	94,500	94,500	94,500	94,500
258	MWEC (Mid Willamette Education Consortium)	47,166	16,905	30,000	5,000	5,000	5,000
259	PGE Public Purpose Grant	96,633	-	113,500	119,500	119,500	119,500
261	Ready for Kindergarten	19,382	7,690	15,000	8,000	8,000	8,000
264	Pathway Scholarships	33,032	9,307	15,000	15,000	15,000	15,000
268	GED Wraparound - HECC	-	3,524	-	-	-	-
270	Measure 98 Program	-	1,918,378	-	-	-	-
272	CTE Revitalization	62,637	-	-	-	-	-
274	ODE Summer Learning Grants	-	220,943	1,892,920	600,000	600,000	600,000
275	After School Elementary (Success Now)	109,678	-	-	-	-	-
277	21st Century After School Grant	370,349	442,458	675,000	675,000	675,000	675,000
278	CTE Pathways	52,074	93,892	-	64,105	64,105	64,105
280	Elementary Student Body Funds	107,349	19,742	120,000	120,000	120,000	120,000
295	Reserve for New Grants	-	-	1,500,000	1,435,420	1,435,420	1,435,420
	Other Miscellaneous Grants	228,625	64,408	158,731	158,863	158,863	158,863
Total		5,590,900	9,275,859	21,398,656	22,068,276	22,068,276	22,068,276

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
R1700	FEES	51,030	6,386	-	-	-	-
R1920	DONATIONS PRIVATE SOURCE	79,319	61,292	362,331	365,775	365,775	365,775
R1990	MISCELLANEOUS	86,656	66,775	8,500	10,260	10,260	10,260
	Local Revenue	217,005	134,453	370,831	376,035	376,035	376,035
R2000	REVENUE FROM INTERM SOURCE	47,166	247,768	288,489	263,489	263,489	263,489
	Intermediate Revenue	47,166	247,768	288,489	263,489	263,489	263,489
R3299	STATE RESTRICTED GRANTS	1,758,282	3,970,785	8,633,716	8,047,303	8,047,303	8,047,303
	State Revenue	1,758,282	3,970,785	8,633,716	8,047,303	8,047,303	8,047,303
R4500	RESTRICTED FEDERAL REV THRU STATE	3,096,118	4,893,237	11,709,220	12,982,595	12,982,595	12,982,595
R4700	RESTRICTED FEDERAL REV THRU INTER	87,736	52,708	71,000	65,000	65,000	65,000
	Federal Revenue	3,183,854	4,945,945	11,780,220	13,047,595	13,047,595	13,047,595
R5200	INTERFUND TRANSFERS	100,000	-	-	-	-	-
R5400	BEG FUND BALANCE	284,593	291,214	325,400	333,854	333,854	333,854
	Other Revenue	384,593	291,214	325,400	333,854	333,854	333,854
	TOTAL RESOURCES	5,590,900	9,590,165	21,398,656	22,068,276	22,068,276	22,068,276

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1111	Elementary Instruction	115,727	1,098,336	4,761,001	5,289,213	5,289,213	5,289,213
1113	Elementary Co-Curricular	1,199	-	100,000	116,541	116,541	116,541
1121	Middle/Junior High Programs	73,171	320,744	1,990,205	2,322,025	2,322,025	2,322,025
1122	Middle School Co-Curricular	14,200	-	42,000	42,000	42,000	42,000
1131	High School Programs	1,038,264	1,441,409	1,668,167	1,576,280	1,576,280	1,576,280
1132	High School Extra Curr	14,015	46	2,400	2,400	2,400	2,400
1140	Pre-kindergarten Programs	19,381	28,511	239,148	229,415	229,415	229,415
1220	Special Education Classrooms	360,474	411,163	473,538	566,472	566,472	566,472
1225	Out of District Programs	48,825	40,326	50,000	50,000	50,000	50,000
1227	Extended Year Program	6,058	5,681	5,895	5,895	5,895	5,895
1250	Learning Resource Center	179,995	341,443	1,273,285	1,660,252	1,660,252	1,660,252
1271	Extended Learning After School	460,931	417,925	516,983	516,983	516,983	516,983
1272	Title 1 Programs	1,308,177	1,247,438	1,246,645	1,294,126	1,294,126	1,294,126
1280	Alternative Ed/ Online Programs	-	183	195,322	51,817	51,817	51,817
1291	ELL Programs	55,755	55,386	122,959	128,079	128,079	128,079
1400	Summer School Programs	139,071	347,809	2,211,595	909,535	909,535	909,535
1000	Instructional Services	3,835,243	5,756,400	14,899,143	14,761,033	14,761,033	14,761,033
2110	Student Support Services	285,971	777,372	860,306	945,292	945,292	945,292
2120	Guidance Services	101,242	53,832	370,182	331,063	331,063	331,063
2130	Health Services	5,501	46,216	45,659	191,948	191,948	191,948
2140	Psychological Services	319,164	691,816	754,492	718,591	718,591	718,591
2150	Speech Pathology/Audiology	68,005	243,876	246,648	257,140	257,140	257,140
2160	Other Student Treatment Services	1,219	-	-	-	-	-
2190	Student Support Direction	-	-	173,693	180,764	180,764	180,764
2210	Improvement of Instruction	72,200	485,825	865,357	1,731,110	1,731,110	1,731,110
2220	Educational Media Services	22,109	1,571	116,126	9,294	9,294	9,294
2240	Instructional Staff Development	265,227	308,441	1,352,927	1,154,040	1,154,040	1,154,040
2410	Office of Principal Services	146,269	322,502	616,227	816,327	816,327	816,327
2490	Other Support Services/Admin	86,045	93,001	158,215	84,673	84,673	84,673
2540	Operation/Maintenance of Buildings	-	331,929	323,835	325,826	325,826	325,826
2550	Student Transportation	5,787	-	-	-	-	-
2570	Internal Services	206	-	-	-	-	-
2610	Central Support Services	-	8,525	-	-	-	-
2640	Staff Services	5,033	15,777	10,000	25,000	25,000	25,000
2000	Support Services	1,383,978	3,380,683	5,893,667	6,771,068	6,771,068	6,771,068
3300	Community Services/Parent Involvement	80,465	77,551	294,522	316,675	316,675	316,675
3500	Child Care Services	-	68,476	97,824	-	-	-
3000	Community Services	80,465	146,027	392,346	316,675	316,675	316,675
4150	Building Acquisition and Improvements	-	-	213,500	219,500	219,500	219,500
4000	Facilities Acquisition and Improvement	-	-	213,500	219,500	219,500	219,500
7000	Unapprop Ending Fund Balance	291,214	-	-	-	-	-
7000	Unapprop Ending Fund	291,214	-	-	-	-	-
	Total Requirements	5,590,900	9,283,110	21,398,656	22,068,276	22,068,276	22,068,276

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	-	-	1,081,000	1,250,640	1,250,640	1,250,640
112	CLASSIFIED SALARIES	-	175,888	760,914	759,632	759,632	759,632
121	SUBSTITUTES-LICENSED	-	152	-	-	-	-
123	TEMPORARY-LICENSED	-	8,201	-	-	-	-
130	ADDITIONAL WAGES	3,712	68,126	50,000	50,000	50,000	50,000
131	CLASS. ADDITIONAL WAGES	-	5,970	-	-	-	-
132	NON CERTIFIED OVERTIME	-	198	-	-	-	-
100	Salaries	3,712	258,535	1,891,914	2,060,272	2,060,272	2,060,272
210	PUB EMPLOY RETIREMNT SYS	514	50,933	480,327	480,748	480,748	480,748
220	FICA/MEDICARE	284	19,528	143,258	140,836	140,836	140,836
231	WORKERS' COMPENSATION	14	928	10,633	10,260	10,260	10,260
240	CONTRACTUAL EMPLOYEE BNFTS	-	110,138	858,530	840,978	840,978	840,978
200	Payroll Costs	812	181,527	1,492,748	1,472,822	1,472,822	1,472,822
300	SUBSTITUTE SERVICES	233	5,864	30,000	30,000	30,000	30,000
310	INSTRUC CONSULT/PROF	12,519	10,176	144,500	144,500	144,500	144,500
324	RENTALS	-	3,471	-	-	-	-
359	OTHER COMMUNICTN SERVICES	-	232	-	-	-	-
389	OTHER PROFESSIONAL SRVCS	-	32,851	-	-	-	-
300	Purchased Services	12,752	52,594	174,500	174,500	174,500	174,500
410	SUPPLIES	22,362	181,714	210,000	147,369	147,369	147,369
420	TEXTBOOKS	-	56,150	500,000	1,000,000	1,000,000	1,000,000
460	NON-CONSUMABLE ITEMS	6,500	201,508	163,600	163,600	163,600	163,600
470	COMPUTER SOFTWARE	-	104,346	130,650	130,650	130,650	130,650
480	COMPUTER HARDWARE	69,589	61,961	197,589	140,000	140,000	140,000
400	Supplies and Materials	98,451	605,679	1,201,839	1,581,619	1,581,619	1,581,619
	Function Total	115,727	1,098,335	4,761,001	5,289,213	5,289,213	5,289,213
1113	ELEMENTARY CO-CURRICULAR						
410	SUPPLIES	1,199	-	100,000	116,541	116,541	116,541
400	Supplies and Materials	1,199	-	100,000	116,541	116,541	116,541
	Function Total	1,199	-	100,000	116,541	116,541	116,541
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	-	124,091	686,750	931,458	931,458	931,458
112	CLASSIFIED SALARIES	-	-	238,348	248,491	248,491	248,491
125	CURRICULUM SUB	2,819	-	-	-	-	-
130	ADDITIONAL WAGES	-	-	6,720	6,720	6,720	6,720
100	Salaries	2,819	124,091	931,818	1,186,669	1,186,669	1,186,669
210	PUB EMPLOY RETIREMNT SYS	498	39,404	252,927	271,793	271,793	271,793
220	FICA/MEDICARE	216	9,475	73,634	77,367	77,367	77,367
231	WORKERS' COMPENSATION	11	422	4,992	5,282	5,282	5,282
240	CONTRACTUAL EMPLOYEE BNFTS	-	30,948	303,305	340,974	340,974	340,974
200	Payroll Costs	725	80,249	634,858	695,416	695,416	695,416
300	SUBSTITUTE SERVICES	233	-	6,200	6,200	6,200	6,200
312	CONFERENCE/WORKSHOPS	-	-	-	20,000	20,000	20,000
340	TRAVEL	-	-	-	20,000	20,000	20,000
300	Purchased Services	233	-	6,200	46,200	46,200	46,200
410	SUPPLIES	11,314	13,261	104,000	124,000	124,000	124,000
460	NON-CONSUMABLE ITEMS	10,836	20,031	180,740	180,740	180,740	180,740

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	-	19,900	-	-	-	-
480	COMPUTER HARDWARE	47,244	63,211	132,589	75,000	75,000	75,000
400	Supplies and Materials	69,394	116,403	417,329	379,740	379,740	379,740
640	DUES AND FEES	-	-	-	14,000	14,000	14,000
600	Other Objects	-	-	-	14,000	14,000	14,000
	Function Total	73,171	320,743	1,990,205	2,322,025	2,322,025	2,322,025
1122	MIDDLE SCHOOL CO-CURRICULAR						
130	ADDITIONAL WAGES	11,035	-	-	-	-	-
100	Salaries	11,035	-	-	-	-	-
210	PUB EMPLOY RETIREMNT SYS	2,300	-	-	-	-	-
220	FICA/MEDICARE	823	-	-	-	-	-
231	WORKERS' COMPENSATION	42	-	-	-	-	-
200	Payroll Costs	3,165	-	-	-	-	-
410	SUPPLIES	-	-	42,000	42,000	42,000	42,000
400	Supplies and Materials	-	-	42,000	42,000	42,000	42,000
	Function Total	14,200	-	42,000	42,000	42,000	42,000
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	417,969	531,593	658,674	774,820	774,820	774,820
112	CLASSIFIED SALARIES	-	-	46,116	-	-	-
121	SUBSTITUTES-LICENSED	2,799	-	-	-	-	-
125	CURRICULUM SUB	6,780	-	-	-	-	-
130	ADDITIONAL WAGES	12,527	35,339	13,440	13,440	13,440	13,440
151	STUDENT LABOR	409	-	-	-	-	-
100	Salaries	440,484	566,932	718,230	788,260	788,260	788,260
210	PUB EMPLOY RETIREMNT SYS	125,222	160,043	205,530	170,182	170,182	170,182
220	FICA/MEDICARE	32,758	41,826	54,946	43,978	43,978	43,978
231	WORKERS' COMPENSATION	1,644	1,926	3,806	3,449	3,449	3,449
240	CONTRACTUAL EMPLOYEE BNFTS	94,697	135,284	216,883	152,714	152,714	152,714
200	Payroll Costs	254,321	339,079	481,165	370,323	370,323	370,323
301	SUBSTITUTE SERVICES	4,428	2,772	6,500	6,500	6,500	6,500
310	INSTRUC CONSULT/PROF	15,710	8,744	-	-	-	-
312	CONFERENCE/WORKSHOPS	8,723	1,574	8,000	8,000	8,000	8,000
331	REIMBRS STDNT TRANSPORT	1,143	426	2,000	2,000	2,000	2,000
340	TRAVEL	5,170	5,000	12,000	12,603	12,603	12,603
350	COMMUNICATION	1,299	7,616	-	-	-	-
374	OTHER TUITION PAYMENTS	8,500	9,307	15,000	15,000	15,000	15,000
300	Purchased Services	44,973	35,439	43,500	44,103	44,103	44,103
410	SUPPLIES	73,079	130,871	76,000	139,502	139,502	139,502
420	TEXTBOOKS	4,443	23,653	24,000	24,000	24,000	24,000
460	NON-CONSUMABLE ITEMS	31,492	94,663	49,092	49,092	49,092	49,092
470	COMPUTER SOFTWARE	7,556	39,104	-	-	-	-
480	COMPUTER HARDWARE	114,585	158,984	255,180	140,000	140,000	140,000
400	Supplies and Materials	231,155	447,275	404,272	352,594	352,594	352,594
540	EQUIPMENT	29,721	-	-	-	-	-
500	Capital Outlay	29,721	-	-	-	-	-
640	DUES AND FEES	3,339	-	21,000	21,000	21,000	21,000
690	GRANT INDIRECT CHARGES	34,271	52,684	-	-	-	-

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
600	Other Objects	37,610	52,684	21,000	21,000	21,000	21,000
	Function Total	1,038,264	1,441,409	1,668,167	1,576,280	1,576,280	1,576,280
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	3,766	46	2,400	2,400	2,400	2,400
480	COMPUTER HARDWARE	897	-	-	-	-	-
400	Supplies and Materials	4,663	46	2,400	2,400	2,400	2,400
	Function Total	14,015	46	2,400	2,400	2,400	2,400
1140	PRE-K PROGRAMS						
112	CLASSIFIED SALARIES	-	-	107,837	99,657	99,657	99,657
130	ADDITIONAL WAGES	1,125	-	-	-	-	-
100	Salaries	1,125	-	107,837	99,657	99,657	99,657
210	PUB EMPLOY RETIREMNT SYS	228	-	24,803	23,524	23,524	23,524
220	FICA/MEDICARE	84	-	8,250	7,623	7,623	7,623
231	WORKERS' COMPENSATION	7	-	647	599	599	599
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	54,216	60,012	60,012	60,012
200	Payroll Costs	319	-	87,916	91,758	91,758	91,758
410	SUPPLIES	17,937	22,816	43,395	33,000	33,000	33,000
460	EQUIPMENT	-	5,695	-	5,000	5,000	5,000
400	Supplies and Materials	17,937	28,511	43,395	38,000	38,000	38,000
	Function Total	19,381	28,511	239,148	229,415	229,415	229,415
1220	SPECIAL EDUCATION CLASSROOMS						
111	LICENSED SALARIES	92,576	114,374	122,574	129,650	129,650	129,650
112	CLASSIFIED SALARIES	97,707	121,978	131,917	178,213	178,213	178,213
121	SUBSTITUTES-LICENSED	1,998	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	6,289	-	-	-	-	-
100	Salaries	198,570	236,352	254,491	307,863	307,863	307,863
210	PUB EMPLOY RETIREMNT SYS	41,777	60,294	64,362	80,451	80,451	80,451
220	FICA/MEDICARE	14,860	17,852	19,468	23,552	23,552	23,552
231	WORKERS' COMPENSATION	793	863	1,715	1,847	1,847	1,847
240	CONTRACTUAL EMPLOYEE BNFTS	95,387	95,165	133,500	152,759	152,759	152,759
200	Payroll Costs	152,817	174,174	219,045	258,609	258,609	258,609
301	SUBSTITUTE SERVICES	9,087	637	-	-	-	-
301	LICENSED SUBS	6,669	235	-	-	-	-
302	CLASSIFIED SUBS	2,418	402	-	-	-	-
300	Purchased Services	9,087	637	-	-	-	-
	Function Total	360,474	411,163	473,536	566,472	566,472	566,472
1225	SPEC ED - OUT OF DISTRICT PROGRAMS						
371	TUITION PMTS OTHER DISTRICTS	48,825	40,326	50,000	50,000	50,000	50,000

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
300	Purchased Services	48,825	40,326	50,000	50,000	50,000	50,000
	Function Total	48,825	40,326	50,000	50,000	50,000	50,000
1227	SPEC ED - EXTENDED YEAR PROGRAM						
130	ADDITIONAL WAGES	4,231	3,949	4,000	4,000	4,000	4,000
100	Salaries	4,231	3,949	4,000	4,000	4,000	4,000
210	PUB EMPLOY RETIREMNT SYS	1,389	1,424	1,545	1,545	1,545	1,545
220	FICA/MEDICARE	321	296	300	300	300	300
231	WORKERS' COMPENSATION	17	12	50	50	50	50
200	Payroll Costs	1,727	1,732	1,895	1,895	1,895	1,895
410	SUPPLIES	100	-	-	-	-	-
400	Supplies and Materials	100	-	-	-	-	-
	Function Total	6,058	5,681	5,895	5,895	5,895	5,895
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	183	-	167,000	187,515	187,515	187,515
112	CLASSIFIED SALARIES	73,412	134,155	484,356	580,939	580,939	580,939
122	SUBSTITUTES-CLASSIFIED	3,227	-	-	-	-	-
125	CURRICULUM SUB	181	-	-	-	-	-
151	STUDENT LABOR	587	-	-	-	-	-
130	ADDITIONAL WAGES	-	1,128	32,880	-	-	-
100	Salaries	77,590	135,283	684,236	768,454	768,454	768,454
210	PUB EMPLOY RETIREMNT SYS	13,677	33,731	160,801	183,026	183,026	183,026
220	FICA/MEDICARE	5,680	9,911	45,151	51,592	51,592	51,592
231	WORKERS' COMPENSATION	320	452	56,627	57,170	57,170	57,170
240	CONTRACTUAL EMPLOYEE BNFTS	50,362	95,104	308,182	390,792	390,792	390,792
200	Payroll Costs	70,039	139,198	570,761	682,580	682,580	682,580
301	SUBSTITUTE SERVICES	355	561	10,000	10,000	10,000	10,000
340	TRAVEL	123	-	-	-	-	-
300	Purchased Services	478	561	10,000	10,000	10,000	10,000
410	SUPPLIES	9,583	1,676	8,288	10,048	10,048	10,048
420	TEXTBOOKS	-	-	-	150,000	150,000	150,000
470	COMPUTER SOFTWARE	-	24,093	-	-	-	-
480	COMPUTER HARDWARE	-	11,507	-	-	-	-
400	Supplies and Materials	9,583	37,276	8,288	160,048	160,048	160,048
690	GRANT INDIRECT CHARGES	22,305	29,127	-	39,170	39,170	39,170
600	Other Objects	22,305	29,127	-	39,170	39,170	39,170
	Function Total	179,995	341,445	1,273,285	1,660,252	1,660,252	1,660,252
1271	EXTENDED LEARNING AFTER SCHOOL						
118	EXTRA-DUTY SALARIES	71,417	75,262	83,890	83,890	83,890	83,890
125	CURRICULUM SUB	188	-	-	-	-	-
130	ADDITIONAL WAGES	228,410	156,897	238,830	238,830	238,830	238,830
131	CLASS. ADDITIONAL WAGES	-	40,698	-	-	-	-
132	NON CERTIFIED OVERTIME	-	616	-	-	-	-
151	STUDENT LABOR	506	-	-	-	-	-
100	Salaries	300,521	273,473	322,720	322,720	322,720	322,720
210	PUB EMPLOY RETIREMNT SYS	81,420	81,319	87,820	87,820	87,820	87,820
220	FICA/MEDICARE	22,542	20,468	24,395	24,395	24,395	24,395

McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	1,198	942	5,108	5,108	5,108	5,108
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	226	226	226	226
244	LIFE INSURANCE	-	-	-	-	-	-
200	Payroll Costs	105,160	102,729	117,549	117,549	117,549	117,549
310	INSTRUC CONSULT/PROF	27,600	-	40,000	40,000	40,000	40,000
331	REIMBRS STDNT TRANSPORT	323	-	-	-	-	-
340	TRAVEL	111	-	-	-	-	-
355	PRINTING AND BINDING	-	2,015	-	-	-	-
300	Purchased Services	28,034	2,015	40,000	40,000	40,000	40,000
410	SUPPLIES	8,811	18,572	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	18,359	27,572	19,714	19,714	19,714	19,714
690	GRANT INDIRECT CHARGES	8,857	12,135	17,000	17,000	17,000	17,000
600	Other Objects	8,857	12,135	17,000	17,000	17,000	17,000
	Function Total	460,931	417,924	516,983	516,983	516,983	516,983
1272	TITLE 1 PROGRAMS						
111	LICENSED SALARIES	327,024	340,059	325,384	341,037	341,037	341,037
112	CLASSIFIED SALARIES	383,083	351,113	385,427	373,161	373,161	373,161
121	SUBSTITUTES-LICENSED	3,476	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	68	-	-	-	-
100	Salaries	713,583	691,240	710,811	714,198	714,198	714,198
210	PUB EMPLOY RETIREMNT SYS	213,973	204,596	162,919	189,049	189,049	189,049
220	FICA/MEDICARE	51,498	50,941	54,377	54,366	54,366	54,366
231	WORKERS' COMPENSATION	2,804	2,437	3,846	13,916	13,916	13,916
242	HEALTH INSURANCE	317,650	288,275	301,133	321,484	321,484	321,484
244	LIFE INSURANCE	1,632	1,451	1,498	1,013	1,013	1,013
200	Payroll Costs	587,557	547,700	523,773	579,828	579,828	579,828
301	SUBSTITUTE SERVICES	816	-	-	-	-	-
301	LICENSED SUBS	699	-	-	-	-	-
305	CURRICULUM SUBS	117	-	-	-	-	-
312	CONFERENCE/WORKSHOPS	1,920	-	-	-	-	-
340	TRAVEL	44	-	-	-	-	-
300	Purchased Services	2,780	-	-	-	-	-
410	SUPPLIES	4,257	8,499	-	100	100	100
400	Supplies and Materials	4,257	8,499	-	100	100	100
690	GRANT INDIRECT CHARGES	-	-	12,060	-	-	-
600	Other Objects	-	-	12,060	-	-	-
	Function Total	1,308,177	1,247,439	1,246,644	1,294,126	1,294,126	1,294,126
1280	ALTERNATIVE ED/ ONLINE PROGRAMS						
111	LICENSED SALARIES	-	-	54,828	-	-	-
112	CLASSIFIED SALARIES	-	-	49,598	25,108	25,108	25,108
100	Salaries	-	-	104,426	25,108	25,108	25,108
210	PUB EMPLOY RETIREMNT SYS	-	-	27,306	5,926	5,926	5,926
220	FICA/MEDICARE	-	-	7,989	1,921	1,921	1,921
231	WORKERS' COMPENSATION	-	-	627	151	151	151

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
242	HEALTH INSURANCE	-	-	53,760	17,441	17,441	17,441
244	LIFE INSURANCE	-	-	215	72	72	72
200	Payroll Costs	-	-	89,897	25,511	25,511	25,511
410	SUPPLIES	-	183	1,000	1,198	1,198	1,198
400	Supplies and Materials	-	183	1,000	1,198	1,198	1,198
	Function Total	-	183	195,323	51,817	51,817	51,817
1291	ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)						
111	LICENSED SALARIES	-	-	40,607	40,607	40,607	40,607
112	CLASSIFIED SALARIES	24,030	24,912	36,664	37,369	37,369	37,369
121	SUBSTITUTES-LICENSED	94	-	-	-	-	-
130	ADDITIONAL WAGES	3,596	584	-	-	-	-
100	Salaries	27,720	25,496	77,271	77,976	77,976	77,976
210	PUB EMPLOY RETIREMNT SYS	6,586	6,323	25,499	26,784	26,784	26,784
220	FICA/MEDICARE	2,013	1,836	5,099	5,153	5,153	5,153
231	WORKERS' COMPENSATION	111	94	391	407	407	407
240	CONTRACTUAL EMPLOYEE BNFTS	13,757	13,079	13,500	16,561	16,561	16,561
200	Payroll Costs	22,467	21,332	44,489	48,905	48,905	48,905
410	SUPPLIES	460	7,598	1,198	1,198	1,198	1,198
470	COMPUTER SOFTWARE	5,108	960	-	-	-	-
400	Supplies and Materials	5,568	8,558	1,198	1,198	1,198	1,198
	Function Total	55,755	55,386	122,958	128,079	128,079	128,079
1400	SUMMER SCHOOL PROGRAMS						
118	EXTRA-DUTY SALARIES	-	-	12,630	12,630	12,630	12,630
130	ADDITIONAL WAGES	95,093	119,275	1,049,560	422,945	422,945	422,945
131	CLASS. ADDITIONAL WAGES	-	37,952	-	118,712	118,712	118,712
151	STUDENT LABOR	2,472	10,076	25,200	13,200	13,200	13,200
100	Salaries	97,565	167,303	1,087,390	567,487	567,487	567,487
210	PUB EMPLOY RETIREMNT SYS	28,203	42,759	262,753	154,414	154,414	154,414
220	FICA/MEDICARE	8,309	12,737	74,339	43,292	43,292	43,292
231	WORKERS' COMPENSATION	424	612	5,883	3,376	3,376	3,376
200	Payroll Costs	36,936	56,108	342,975	201,082	201,082	201,082
310	INSTRUC CONSULT/PROF	-	-	230,000	-	-	-
332	NON-REIMBRS STDNT TRANSPORT	-	20,118	132,109	50,000	50,000	50,000
353	POSTAGE	-	5,710	-	-	-	-
300	Purchased Services	-	25,828	362,109	50,000	50,000	50,000
410	SUPPLIES	4,570	62,815	217,787	54,766	54,766	54,766
420	TEXTBOOKS	-	34,697	35,000	-	-	-
460	EQUIPMENT	-	-	21,890	20,000	20,000	20,000
480	COMPUTER HARDWARE	-	1,056	50,000	-	-	-
400	Supplies and Materials	4,570	98,568	324,677	74,766	74,766	74,766
690	GRANT INDIRECT CHARGES	-	-	94,444	16,200	16,200	16,200
600	Other Objects	-	-	94,444	16,200	16,200	16,200
	Function Total	139,071	347,807	2,211,595	909,535	909,535	909,535
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	99,926	243,842	252,294	260,556	260,556	260,556
112	CLASSIFIED SALARIES	25,904	56,853	76,128	42,352	42,352	42,352
118	EXTRA-DUTY SALARIES	7,836	15,946	16,840	25,260	25,260	25,260
121	SUBSTITUTES-LICENSED	940	-	-	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
130	ADDITIONAL WAGES	14,475	29,151	13,480	13,480	13,480	13,480
100	Salaries	149,081	353,958	358,742	341,648	341,648	341,648
210	PUB EMPLOY RETIREMNT SYS	45,032	108,244	101,259	94,881	94,881	94,881
220	FICA/MEDICARE	11,181	26,932	27,443	25,104	25,104	25,104
231	WORKERS' COMPENSATION	555	1,216	1,979	1,957	1,957	1,957
240	CONTRACTUAL EMPLOYEE BNFTS	30,373	87,720	87,406	82,844	82,844	82,844
200	Payroll Costs	87,141	224,112	218,087	204,786	204,786	204,786
301	SUBSTITUTE SERVICES	3,961	-	-	-	-	-
301	LICENSED SUBS	466	-	-	-	-	-
305	CURRICULUM SUBS	3,495	-	-	-	-	-
312	WORKSHOPS/CONFERENCES	598	-	-	-	-	-
340	TRAVEL	620	257	-	-	-	-
300	Purchased Services	5,179	257	-	-	-	-
410	SUPPLIES	35,644	71,250	90,976	202,768	202,768	202,768
460	EQUIPMENT	-	65,579	-	-	-	-
470	COMPUTER SOFTWARE	-	61,159	184,000	184,000	184,000	184,000
480	COMPUTER HARDWARE	8,410	-	8,500	8,500	8,500	8,500
400	Supplies and Materials	44,054	197,988	283,476	395,268	395,268	395,268
690	GRANT INDIRECT CHARGES	516	1,056	-	3,591	3,591	3,591
600	Other Objects	516	1,056	-	3,591	3,591	3,591
	Function Total	285,971	777,371	860,305	945,293	945,293	945,293
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	53,641	23,291	159,608	130,212	130,212	130,212
121	SUBSTITUTES-LICENSED	1,221	-	-	-	-	-
130	ADDITIONAL WAGES	8,815	10,059	17,440	17,440	17,440	17,440
100	Salaries	63,677	33,350	177,048	147,652	147,652	147,652
210	PUB EMPLOY RETIREMNT SYS	21,463	10,426	51,104	38,550	38,550	38,550
220	FICA/MEDICARE	4,797	2,546	13,544	9,961	9,961	9,961
231	WORKERS' COMPENSATION	234	109	1,005	782	782	782
240	CONTRACTUAL EMPLOYEE BNFTS	11,071	7,402	43,374	48,012	48,012	48,012
200	Payroll Costs	37,565	20,483	109,027	97,305	97,305	97,305
300	SUBSTITUTE SERVICES	-	-	2,420	2,420	2,420	2,420
310	INSTRUC CONSULT/PROF	-	-	30,000	30,000	30,000	30,000
312	WORKSHOPS/CONFERENCES	-	-	2,000	2,000	2,000	2,000
331	REIMBRS STDNT TRANSPORT	-	-	5,000	5,000	5,000	5,000
340	TRAVEL	-	-	5,000	5,000	5,000	5,000
355	PRINTING AND BINDING	-	-	5,000	5,000	5,000	5,000
300	Purchased Services	-	-	49,420	49,420	49,420	49,420
410	SUPPLIES	-	-	13,000	15,000	15,000	15,000
470	COMPUTER SOFTWARE	-	-	14,000	14,000	14,000	14,000
480	COMPUTER HARDWARE	-	-	7,687	7,687	7,687	7,687
400	Supplies and Materials	-	-	34,687	36,687	36,687	36,687
	Function Total	101,242	53,833	370,182	331,064	331,064	331,064
2130	HEALTH SERVICES						
111	LICENSED SALARIES	-	26,718	28,000	29,780	29,780	29,780
112	CLASSIFIED SALARIES	-	-	-	70,477	70,477	70,477
130	LIC. ADDITIONAL WAGES	-	22	-	-	-	-
100	Salaries	-	26,740	28,000	100,257	100,257	100,257

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
210	PUB EMPLOY RETIREMNT SYS	-	8,188	8,120	25,453	25,453	25,453
220	FICA/MEDICARE	-	2,046	2,142	7,670	7,670	7,670
231	WORKERS' COMPENSATION	-	91	168	602	602	602
240	CONTRACTUAL EMPLOYEE BNFTS	-	3,715	7,229	47,966	47,966	47,966
200	Payroll Costs	-	14,040	17,659	81,691	81,691	81,691
389	OTHER PROFESSIONAL SERVICES	5,501	5,437	-	-	-	-
300	Purchased Services	5,501	5,437	-	-	-	-
410	SUPPLIES	-	-	-	10,000	10,000	10,000
400	Supplies and Materials	-	-	-	10,000	10,000	10,000
	Function Total	5,501	46,217	45,659	191,948	191,948	191,948
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	197,060	346,152	373,365	336,276	336,276	336,276
100	Salaries	197,060	346,152	373,365	336,276	336,276	336,276
210	PUB EMPLOY RETIREMNT SYS	60,340	105,992	105,386	99,555	99,555	99,555
220	FICA/MEDICARE	14,735	24,807	28,562	25,725	25,725	25,725
231	WORKERS' COMPENSATION	735	1,141	2,061	2,017	2,017	2,017
240	CONTRACTUAL EMPLOYEE BNFTS	46,294	81,277	90,118	100,018	100,018	100,018
200	Payroll Costs	122,104	213,217	226,127	227,315	227,315	227,315
310	INSTRUC CONSULT/PROF	-	132,448	155,000	155,000	155,000	155,000
300	Purchased Services	-	132,448	155,000	155,000	155,000	155,000
	Function Total	319,164	691,817	754,492	718,591	718,591	718,591
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	-	106,452	108,750	111,675	111,675	111,675
112	CLASSIFIED SALARIES	36,331	38,243	39,250	40,333	40,333	40,333
132	NON CERTIFIED OVERTIME	-	291	-	-	-	-
100	Salaries	36,331	144,986	148,000	152,008	152,008	152,008
210	PUB EMPLOY RETIREMNT SYS	10,925	44,183	41,283	42,582	42,582	42,582
220	FICA/MEDICARE	2,487	7,670	11,322	11,628	11,628	11,628
231	WORKERS' COMPENSATION	143	412	865	912	912	912
240	CONTRACTUAL EMPLOYEE BNFTS	18,119	46,626	45,179	50,009	50,009	50,009
200	Payroll Costs	31,674	98,891	98,649	105,131	105,131	105,131
	Function Total	68,005	243,877	246,649	257,139	257,139	257,139
2160	OTHER STUDENT TREATMENT SERVICES						
310	INSTRUC CONSULT/PROF	1,219	-	-	-	-	-
300	Purchased Services	1,219	-	-	-	-	-
	Function Total	1,219	-	-	-	-	-
2190	STUDENT SERVICES DIRECTION						
113	ADMINISTRATORS	-	-	113,000	116,232	116,232	116,232
100	Salaries	-	-	113,000	116,232	116,232	116,232
210	PUB EMPLOY RETIREMNT SYS	-	-	32,770	34,411	34,411	34,411
220	FICA/MEDICARE	-	-	8,645	8,892	8,892	8,892
231	WORKERS' COMPENSATION	-	-	678	697	697	697
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	18,600	20,532	20,532	20,532
200	Payroll Costs	-	-	60,693	64,532	64,532	64,532

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
	Function Total	-	-	173,693	180,764	180,764	180,764
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	-	154,212	459,159	628,822	628,822	628,822
112	CLASSIFIED SALARIES	32,103	34,328	-	45,059	45,059	45,059
113	ADMINISTRATORS	-	-	-	140,396	140,396	140,396
118	EXTRA-DUTY SALARIES	-	17,998	-	3,457	3,457	3,457
130	ADDITIONAL WAGES	8,751	24,947	-	2,500	2,500	2,500
125	CURRICULUM SUB	3,382	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	23,564	-	2,500	2,500	2,500
131	CLASS. ADDITIONAL WAGES	-	1,354	-	-	-	-
132	NON CERTIFIED OVERTIME	-	29	-	-	-	-
100	Salaries	44,236	231,485	459,159	820,234	820,234	820,234
210	PUB EMPLOY RETIREMNT SYS	8,181	69,889	132,637	233,626	233,626	233,626
220	FICA/MEDICARE	3,381	17,562	35,126	61,192	61,192	61,192
231	WORKERS' COMPENSATION	170	797	2,693	4,985	4,985	4,985
240	CONTRACTUAL EMPLOYEE BNFTS	10,054	41,117	108,349	199,811	199,811	199,811
200	Payroll Costs	21,786	129,365	278,805	499,614	499,614	499,614
300	SUBSTITUTE SERVICES	699	-	-	-	-	-
331	REIMBRS STDNT TRANSPORT	4,046	-	-	-	-	-
300	Purchased Services	4,745	-	-	-	-	-
410	SUPPLIES	278	-	-	250,437	250,437	250,437
420	TEXTBOOKS	-	7,386	-	-	-	-
460	EQUIPMENT	-	-	-	15,000	15,000	15,000
470	COMPUTER SOFTWARE	-	71,767	-	-	-	-
400	Supplies and Materials	278	79,153	-	265,437	265,437	265,437
690	GRANT INDIRECT CHARGES	1,155	45,821	127,395	145,825	145,825	145,825
600	Other Objects	1,155	45,821	127,395	145,825	145,825	145,825
	Function Total	72,200	485,824	865,359	1,731,110	1,731,110	1,731,110
2220	EDUCATIONAL MEDIA SERVICES						
112	CLASSIFIED SALARIES	-	-	56,922	-	-	-
100	Salaries	-	-	56,922	-	-	-
210	PUB EMPLOY RETIREMNT SYS	-	-	13,638	-	-	-
220	FICA/MEDICARE	-	-	4,536	-	-	-
231	WORKERS' COMPENSATION	-	-	314	-	-	-
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	40,716	-	-	-
200	Payroll Costs	-	-	59,204	-	-	-
410	SUPPLIES	6,937	1,571	-	9,294	9,294	9,294
430	LIBRARY BOOKS	15,172	-	-	-	-	-
400	Supplies and Materials	22,109	1,571	-	9,294	9,294	9,294
	Function Total	22,109	1,571	116,126	9,294	9,294	9,294
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	-	-	309,523	218,762	218,762	218,762
121	SUBSTITUTES-LICENSED	1,879	-	-	-	-	-
125	CURRICULUM SUB	30,887	-	-	-	-	-
130	ADDITIONAL WAGES	24,069	68,137	320,914	258,914	258,914	258,914
131	CLASS. ADDITIONAL WAGES	-	10,479	-	-	-	-
132	CLASS. ADDITIONAL WAGES	-	61	-	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
100	Salaries	56,835	78,677	630,437	477,676	477,676	477,676
210	PUB EMPLOY RETIREMNT SYS	10,465	23,558	130,251	130,251	130,251	130,251
220	FICA/MEDICARE	4,033	6,000	39,763	39,763	39,763	39,763
231	WORKERS' COMPENSATION	207	266	2,362	2,362	2,362	2,362
200	Payroll Costs	14,705	29,824	172,376	172,376	172,376	172,376
300	SUBSTITUTE SERVICES	22,808	1,878	25,000	7,500	7,500	7,500
310	INSTRUC CONSULT/PROF	126,826	161,703	328,588	300,311	300,311	300,311
310	INSTRUC CONSULT/PROF	113,050	136,200	321,017	292,740	292,740	292,740
312	CONFERENCE/WORKSHOPS	13,776	25,503	7,571	7,571	7,571	7,571
340	TRAVEL	4,203	-	4,500	14,500	14,500	14,500
300	Purchased Services	153,837	163,581	358,088	322,311	322,311	322,311
410	SUPPLIES	19,467	24,488	174,025	171,211	171,211	171,211
460	EQUIPMENT	-	3,382	-	-	-	-
470	COMPUTER SOFTWARE	8,560	-	-	-	-	-
480	COMPUTER HARDWARE	7,145	8,490	10,000	2,500	2,500	2,500
400	Supplies and Materials	35,172	36,360	184,025	173,711	173,711	173,711
640	DUES AND FEES	4,679	-	-	-	-	-
690	GRANT INDIRECT CHARGES	-	-	8,000	7,965	7,965	7,965
600	Other Objects	4,679	-	8,000	7,965	7,965	7,965
	Function Total	265,228	308,442	1,352,926	1,154,039	1,154,039	1,154,039
2410	OFFICE OF PRINCIPAL SERVICES						
112	CLASSIFIED SALARIES	-	62,147	65,000	147,439	147,439	147,439
113	ADMINISTRATORS	112,092	133,674	324,812	328,566	328,566	328,566
118	EXTRA-DUTY SALARIES	-	2,491	-	-	-	-
100	Salaries	112,092	198,312	389,812	476,005	476,005	476,005
210	PUB EMPLOY RETIREMNT SYS	13,117	57,399	109,401	122,536	122,536	122,536
220	FICA/MEDICARE	8,612	15,031	29,821	33,327	33,327	33,327
231	WORKERS' COMPENSATION	411	665	2,053	2,616	2,616	2,616
240	CONTRACTUAL EMPLOYEE BNFTS	10,656	50,308	85,140	126,041	126,041	126,041
200	Payroll Costs	32,796	123,403	226,415	284,520	284,520	284,520
350	COMMUNICATION	755	710	-	-	-	-
300	Purchased Services	755	710	-	-	-	-
410	SUPPLIES	626	77	-	6,099	6,099	6,099
400	Supplies and Materials	626	77	-	6,099	6,099	6,099
690	GRANT INDIRECT CHARGES	-	-	-	49,703	49,703	49,703
600	Other Objects	-	-	-	49,703	49,703	49,703
	Function Total	146,269	322,502	616,227	816,327	816,327	816,327
2490	OTHER SUPPORT SERVICES/ ADMIN						
113	ADMINISTRATORS	58,567	63,465	66,598	40,934	40,934	40,934
100	Salaries	58,567	63,465	66,598	40,934	40,934	40,934
210	PUB EMPLOY RETIREMNT SYS	17,836	19,434	16,796	10,412	10,412	10,412
220	FICA/MEDICARE	4,481	4,841	5,095	2,691	2,691	2,691
231	WORKERS' COMPENSATION	215	202	343	211	211	211
240	CONTRACTUAL EMPLOYEE BNFTS	4,946	5,060	9,382	5,365	5,365	5,365
200	Payroll Costs	27,478	29,537	31,616	18,679	18,679	18,679
410	SUPPLIES	-	-	60,000	25,060	25,060	25,060

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
400	Supplies and Materials	-	-	60,000	25,060	25,060	25,060
	Function Total	86,045	93,002	158,214	84,673	84,673	84,673
2540	MAINTENANCE/CUSTODIAL						
112	CLASSIFIED SALARIES	-	-	87,436	77,302	77,302	77,302
114	SUPERVISORS/CONFIDENTIAL	-	-	73,483	78,786	78,786	78,786
100	Salaries	-	-	160,919	156,088	156,088	156,088
210	PUB EMPLOY RETIREMNT SYS	-	-	35,687	36,844	36,844	36,844
220	FICA/MEDICARE	-	-	12,310	11,941	11,941	11,941
231	WORKERS' COMPENSATION	-	-	2,630	937	937	937
240	CONTRACTUAL EMPLOYEE BNFTS	-	-	72,288	80,016	80,016	80,016
200	Payroll Costs	-	-	122,915	129,738	129,738	129,738
410	SUPPLIES	-	90,719	40,000	40,000	40,000	40,000
460	NON-CONSUMABLE ITEMS	-	241,210	-	-	-	-
400	Supplies and Materials	-	331,929	40,000	40,000	40,000	40,000
	Function Total	-	331,929	323,834	325,826	325,826	325,826
2550	STUDENT TRANSPORTATION						
330	STDNT TRANSPORT SERVICES	5,787	-	-	-	-	-
300	Purchased Services	5,787	-	-	-	-	-
	Function Total	5,787	-	-	-	-	-
2570	INTERNAL SERVICES						
350	COMMUNICATION	206	-	-	-	-	-
300	Purchased Services	206	-	-	-	-	-
	Function Total	206	-	-	-	-	-
2610	CENTRAL SUPPORT SERVICES						
305	CURRICULUM SUB	-	8,451	-	-	-	-
350	COMMUNICATION	206	-	-	-	-	-
389	OTHER PROFESSIONAL SERVICES	-	73	-	-	-	-
300	Purchased Services	206	8,524	-	-	-	-
	Function Total	206	8,524	-	-	-	-
130	ADDITIONAL WAGES	2,759	1,021	-	7,000	7,000	7,000
100	Salaries	2,759	1,021	-	7,000	7,000	7,000
210	PUB EMPLOY RETIREMNT SYS	760	260	-	1,400	1,400	1,400
220	FICA/MEDICARE	203	76	-	560	560	560
231	WORKERS' COMPENSATION	8	3	-	100	100	100
200	Payroll Costs	971	339	-	2,060	2,060	2,060
389	OT NON-INSTRCT PROF\TECH	708	-	-	-	-	-
300	Purchased Services	708	-	-	-	-	-
410	SUPPLIES	595	8,000	10,000	15,940	15,940	15,940
470	COMPUTER SOFTWARE	-	6,416	-	-	-	-
400	Supplies and Materials	595	14,416	10,000	15,940	15,940	15,940
	Function Total	5,033	15,776	10,000	25,000	25,000	25,000
3300	COMMUNITY SERVICES						

McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
BUDGET ESTIMATES - EXPENDITURES

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2022-23 BUDGET		
		2019-20	2020-21	BUDGET 2021-22	Proposed	Approved	Adopted
111	LICENSED SALARIES	14,707	7,801	12,536	21,144	21,144	21,144
112	CLASSIFIED SALARIES	-	3,735	42,432	42,432	42,432	42,432
118	EXTRA-DUTY SALARIES	-	2,747	-	-	-	-
130	ADDITIONAL WAGES	4,384	1,377	50,000	50,000	50,000	50,000
131	CLASS. ADDITIONAL WAGES	-	233	-	-	-	-
132	NON CERTIFIED OVERTIME	-	205	-	-	-	-
100	Salaries	19,091	16,098	104,968	113,576	113,576	113,576
210	PUB EMPLOY RETIREMNT SYS	1,200	4,028	15,374	17,358	17,358	17,358
220	FICA/MEDICARE	1,458	1,131	4,297	4,955	4,955	4,955
231	WORKERS' COMPENSATION	73	82	337	395	395	395
240	CONTRACTUAL EMPLOYEE BNFTS	-	1,861	2,259	2,002	2,002	2,002
200	Payroll Costs	2,731	7,102	22,267	24,710	24,710	24,710
310	INSTRUC CONSULT/PROF	37,997	38,512	47,858	48,458	48,458	48,458
312	CONFERENCE/WORKSHOPS	3,029	-	-	-	-	-
320	REPAIRS AND MAINTENANCE	-	-	-	10,000	10,000	10,000
340	TRAVEL	3,670	-	-	-	-	-
300	Purchased Services	44,696	38,512	47,858	58,458	58,458	58,458
410	SUPPLIES	11,096	15,838	119,433	113,931	113,931	113,931
460	NON-CONSUMABLE ITEMS	-	-	-	5,000	5,000	5,000
470	COMPUTER SOFTWARE	-	-	-	1,000	1,000	1,000
480	COMPUTER HARDWARE	2,850	-	-	-	-	-
400	Supplies and Materials	13,946	15,838	119,433	119,931	119,931	119,931
	Function Total	80,464	77,550	294,526	316,675	316,675	316,675
3500	CHILD CARE SERVICES						
112	CLASSIFIED SALARIES	-	32,459	46,848	-	-	-
100	Salaries	-	32,459	46,848	-	-	-
210	PUB EMPLOY RETIREMNT SYS	-	6,692	10,775	-	-	-
220	FICA/MEDICARE	-	2,483	3,584	-	-	-
231	WORKERS' COMPENSATION	-	125	281	-	-	-
230	CONTRACTUAL EMPLOYEE BNFTS	-	26,718	36,336	-	-	-
200	Payroll Costs	-	36,018	50,976	-	-	-
	Function Total	-	68,477	97,824	-	-	-
4150	BUILDING ACQUISITION & IMPROVEMENTS						
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	213,500	219,500	219,500	219,500
500	Capital Outlay	-	-	213,500	219,500	219,500	219,500
	Function Total	-	-	213,500	219,500	219,500	219,500
7000	UNAPPROP ENDING FUND						
820	RESERVED FOR NEXT YEAR	291,214	-	-	-	-	-
800	Other Uses of Funds	291,214	-	-	-	-	-
	Function Total	291,214	-	-	-	-	-
	Fund Total	5,590,900	9,283,110	21,398,656	22,068,276	22,068,276	22,068,276

Nutrition Services (298)

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

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



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

Community Eligibility Provision

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

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

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

During the school closure that began March 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) approved a nationwide waiver to the Seamless Summer Option program to run through School Year 2021-22. This enabled every McMinnville School District student to receive free breakfast and lunch for the entire 2021-22 school year, regardless of grade level or building attending. As stated by USDA, “It is essential that students receive high-quality, nutritious meals that help them succeed in the classroom.”

In the 2022-23 school year, every elementary school, except Memorial, and both Middle Schools are eligible for CEP (100% free meals). Memorial elementary and High School families could be eligible for free meals if they qualify with the submission of a free lunch application based on their household income.

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
R1510	INTEREST INCOME	11,774	3,635	5,000	5,000	5,000	5,000
R1612	LUNCH	126,488	10,703	35,000	130,000	130,000	130,000
R1621	ALA CARTE SALES	5,507	-	5,000	9,000	9,000	9,000
R1622	ADULT MEAL SALES	3,595	-	5,000	10,000	10,000	10,000
R1690	CATERING	70,429	7,247	50,000	75,000	75,000	75,000
R1920	DONATIONS PRIVATE SOURCE	15,000	18,000	-	-	-	-
R1990	MISCELLANEOUS	2,020	-	5,000	5,000	5,000	5,000
R1991	REBATES	2,017	1,255	10,000	10,000	10,000	10,000
R1940	SERVICES TO OTHER DISTRICTS	40,494	40,899	41,500	41,500	41,500	41,500
1000	Local Revenue	277,324	81,739	156,500	285,500	285,500	285,500
R3102	STATE SCHOOL FUND MATCH	24,447	24,447	32,500	35,000	35,000	35,000
R3299	RESTRICTED STATE GRANT	33,930	67,901	50,000	65,000	65,000	65,000
3000	State Revenue	58,377	92,348	82,500	100,000	100,000	100,000
R4502	OTHER FED GRANT	49,824	50,282	52,000	60,000	60,000	60,000
R4505	FED SCHL LUNCH REIMBURSE	1,190,686	809,371	1,900,000	1,500,000	1,500,000	1,500,000
R4506	FED SCHL BREAKFAST	621,982	461,949	825,000	750,000	750,000	750,000
R4507	FED SCHL DINNER	329,296	653,670	400,000	400,000	400,000	400,000
R4508	RESERVE FOR GROWTH	-	-	-	-	-	-
R4509	SUMMER PROGRAM FED REIMBURSE	96,149	192,463	150,000	150,000	150,000	150,000
R4900	COMMODITIES	227,028	175,592	250,000	250,000	250,000	250,000
R4909	SUMMER FEEDING - COMMODITY	-	-	500	500	500	500
4000	Federal Revenue	2,514,965	2,343,327	3,577,500	3,110,500	3,110,500	3,110,500
R5400	BEG FUND BALANCE	766,041	674,225	500,000	562,897	562,897	562,897
5000	Other Revenue	766,041	674,225	500,000	562,897	562,897	562,897
	Fund Total	3,616,707	3,191,639	4,316,500	4,058,897	4,058,897	4,058,897

EXPENDITURE BUDGET

3100 NUTRITION SERVICES

112	CLASSIFIED SALARIES	754,589	722,940	782,570	823,784	823,784	823,784
114	SUPERVISORS/CONFIDENTIAL	93,041	94,895	162,880	175,299	175,299	175,299
122	SUBSTITUTES-CLASSIFIED	5,795	-	-	-	-	-
130	ADDITIONAL WAGES	20,476	6,202	106,700	32,500	32,500	32,500
151	STUDENT LABOR	10,963	1,038	9,000	10,000	10,000	10,000
100	Salaries	884,864	825,075	1,061,150	1,041,583	1,041,583	1,041,583
210	PUB EMPLOY RETIREMNT SYS	230,184	219,937	241,995	237,448	237,448	237,448
220	FICA/MEDICARE	63,097	59,308	80,489	76,953	76,953	76,953
231	WORKERS' COMPENSATION	15,231	12,884	31,835	20,000	20,000	20,000
240	CONTRACTUAL EMPLOYEE BENEFITS	439,378	411,996	523,916	547,298	547,298	547,298
200	Payroll Costs	747,890	704,125	878,235	881,699	881,699	881,699
301	SUBSTITUTE SERVICES	3,244	-	36,000	10,000	10,000	10,000
310	INSTRUC CONSULT/PROF	-	-	6,000	6,000	6,000	6,000
320	PROPERTY SERVICES	43,325	43,907	63,000	53,000	53,000	53,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
340	TRAVEL	2,572	38	7,000	7,000	7,000	7,000
350	COMMUNICATION	8,028	4,826	10,500	10,500	10,500	10,500
380	NON-INSTRCT PROF\TECH-SRV	500	-	3,000	3,000	3,000	3,000
300	Purchased Services	57,669	48,771	125,500	89,500	89,500	89,500
410	SUPPLIES	158,967	131,328	296,000	276,000	276,000	276,000
450	FOOD	735,427	446,943	1,210,000	1,000,000	1,000,000	1,000,000
455	COMMODITIES	227,028	175,592	225,000	249,500	249,500	249,500
460	NON-CONSUMABLE ITEMS	20,638	35,567	90,000	90,000	90,000	90,000
470	COMPUTER SOFTWARE	-	15,858	25,000	25,000	25,000	25,000
480	COMPUTER HARDWARE	1,884	394	20,000	20,000	20,000	20,000
400	Supplies and Materials	1,143,944	805,682	1,866,000	1,660,500	1,660,500	1,660,500
540	EQUIPMENT	1,950	-	268,717	268,717	268,717	268,717
500	Capital Outlay	1,950	-	268,717	268,717	268,717	268,717
640	DUES AND FEES	22,475	6,865	9,000	9,000	9,000	9,000
600	Other Objects	22,475	6,865	9,000	9,000	9,000	9,000
	Function Total	2,858,792	2,390,518	4,208,602	3,950,999	3,950,999	3,950,999
3199	SUMMER NUTRITION PROGRAM						
112	CLASSIFIED SALARIES	3,155	-	-	-	-	-
130	ADDITIONAL WAGES	17,205	42,668	35,000	35,000	35,000	35,000
151	STUDENT LABOR	699	-	-	-	-	-
100	Salaries	21,059	42,668	35,000	35,000	35,000	35,000
210	PUB EMPLOY RETIREMNT SYS	5,444	11,024	8,050	8,050	8,050	8,050
220	FICA/MEDICARE	1,542	3,217	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	390	520	1,050	1,050	1,050	1,050
200	Payroll Costs	7,376	14,761	11,778	11,778	11,778	11,778
320	PROPERTY SERVICES	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	19	-	750	750	750	750
300	Purchased Services	19	-	1,750	1,750	1,750	1,750
410	SUPPLIES	2,161	859	2,150	2,150	2,150	2,150
450	FOOD	32,915	43,386	35,000	35,000	35,000	35,000
455	COMMODITIES	-	-	500	500	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
400	Supplies and Materials	35,076	44,245	38,150	38,150	38,150	38,150
541	INITL & ADDTL EQUIP PRCHS	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
	Function Total	63,530	101,674	86,678	86,678	86,678	86,678
3200	OTHER ENTERPRISE SERVICES						
130	ADDITIONAL WAGES	13,770	13,908	14,500	14,500	14,500	14,500
100	Salaries	13,770	13,908	14,500	14,500	14,500	14,500
210	PUB EMPLOY RETIREMNT SYS	4,118	4,182	3,295	3,295	3,295	3,295
220	FICA/MEDICARE	1,016	999	1,095	1,095	1,095	1,095
231	WORKERS' COMPENSATION	51	46	430	430	430	430
200	Payroll Costs	5,185	5,227	4,820	4,820	4,820	4,820
340	TRAVEL	32	-	150	150	150	150
380	NON-INSTRCT PROF\TECH-SRV	-	-	1,500	1,500	1,500	1,500
300	Purchased Services	32	-	1,650	1,650	1,650	1,650

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
410	SUPPLIES	1,173	216	200	200	200	200
400	Supplies and Materials	1,173	216	200	200	200	200
640	DUES AND FEES	-	-	50	50	50	50
600	TOTAL OTHER OBJECTS	-	-	50	50	50	50
	Function Total	20,160	19,351	21,220	21,220	21,220	21,220
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	674,225	680,096	-	-	-	-
800	Other Uses of Funds	674,225	680,096	-	-	-	-
	Function Total	674,225	680,096	-	-	-	-
	Fund Total	3,616,707	3,191,639	4,316,500	4,058,897	4,058,897	4,058,897

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district’s unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District’s UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$14 million. The table below represents the total pension bond indebtedness as of June 30, 2022 and debt service payments for the 2022-23 fiscal year.

Issue Date	Issue Amount	Interest Rates	Debt Outstanding	Principal	Interest	Total Due
10/31/2002	\$16,044,243	4.82-5.55%	\$ 10,870,000	\$ 1,370,000	\$ 535,030	\$1,905,030
02/19/2004	13,715,000	4.40-5.53%	8,815,000	1,110,000	432,842	1,542,842
		Total	\$ 19,685,000	\$ 2,480,000	\$ 967,872	\$3,447,872

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 17,485,000	\$ 3,392,796	\$20,877,796



Estimated Savings from issuing PERS Bonds:

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	44,610	16,822	15,000	15,000	15,000	15,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,930,378	3,133,249	3,273,364	3,432,872	3,432,872	3,432,872
	Local Revenue	2,974,988	3,150,071	3,288,364	3,447,872	3,447,872	3,447,872
R5400	BEG FUND BALANCE	507,362	515,154	200,000	200,000	200,000	200,000
	Other Revenue	507,362	515,154	200,000	200,000	200,000	200,000
	Fund Total	3,482,350	3,665,225	3,488,364	3,647,872	3,647,872	3,647,872
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICE						
610	BOND PRINCIPAL						
	Issue date 10/31/2002	340,721	-	1,215,000	1,370,000	1,370,000	1,370,000
	Issue date 02/19/2004	760,000	865,000	985,000	1,110,000	1,110,000	1,110,000
	Issue date 08/11/2011	-	1,120,000	-	-	-	-
	Total Bond Principal	1,100,721	1,985,000	2,200,000	2,480,000	2,480,000	2,480,000
620	BOND INTEREST						
	Issue date 10/31/2002	1,245,891	601,613	601,612	535,030	535,030	535,030
	Issue date 02/19/2004	574,496	533,660	486,752	432,842	432,842	432,842
	Issue date 08/11/2011	46,088	46,088	-	-	-	-
	Total Bond Interest	1,866,475	1,181,361	1,088,364	967,872	967,872	967,872
	Function Total	2,967,196	3,166,361	3,288,364	3,447,872	3,447,872	3,447,872
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	515,154	498,864	200,000	200,000	200,000	200,000
800	Other Uses of Funds	515,154	498,864	200,000	200,000	200,000	200,000
	Function Total	515,154	498,864	200,000	200,000	200,000	200,000
	Fund Total	3,482,350	3,665,225	3,488,364	3,647,872	3,647,872	3,647,872

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, 2022, 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%	\$ 865,000	\$ 135,000	\$ 25,950	\$ 160,950
2021 Advance Refunding of 2013 GO Bonds						
06/15/2021	\$25,850,000	.18-1.51%	\$25,350,000	\$ 505,000	\$ 268,538	\$ 773,538
2013 Advance Refunding of 2007 GO Bonds						
02/27/2013	\$42,075,000	3.00-5.00%	\$ 3,650,000	\$3,650,000	\$ 182,500	\$3,832,500
2016 GO Bonds						
08/10/2016	\$88,400,000	3.00-5.00%	\$78,490,000	\$2,355,000	\$3,249,650	\$5,604,650
		TOTAL	\$108,355,000	\$6,645,000	\$3,726,638	\$10,371,638

Current General Obligation Debt Capacity:

Real Market Value	\$ 7,505,548,152
Total Capacity (7.95% of RMV)	+ 596,691,078
Less: Outstanding GO Bonds	<u>- 108,355,000</u>
Remaining Capacity	\$ 7,993,884,230
Capacity Used	18.16%

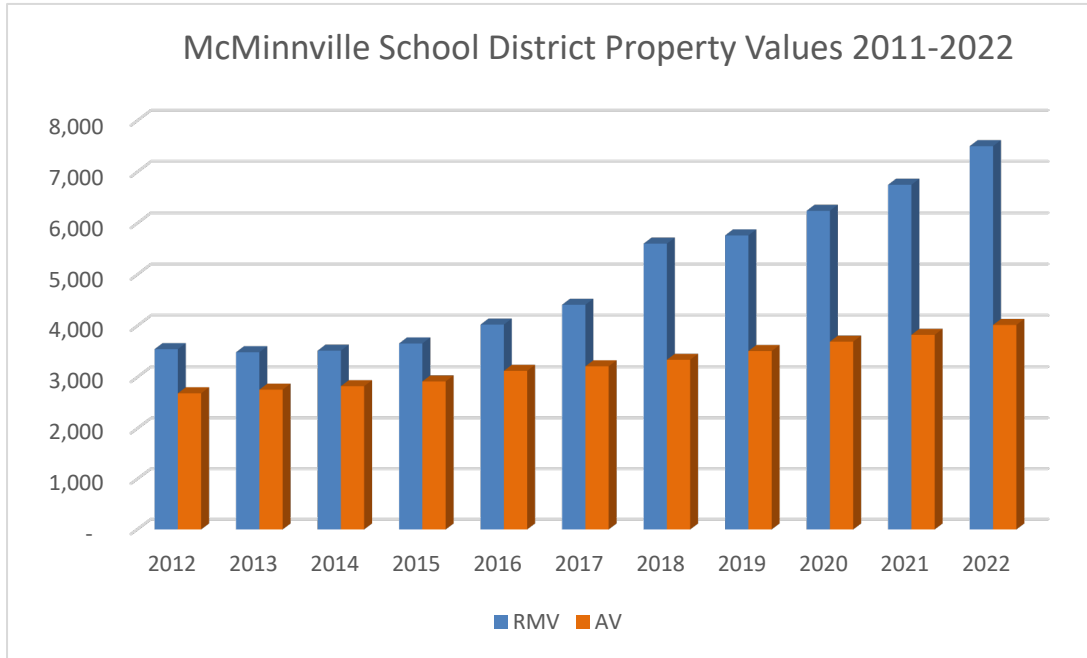
McMINNVILLE SCHOOL DISTRICT
310 - DEBT SERVICE - GENERAL OBLIGATION BONDS
BUDGET ESTIMATES - REVENUE AND EXPENDITURE

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1111	AD VALOREM TAXES LEVIED	9,121,035	9,421,702	9,682,000	10,126,638	10,126,638	10,126,638
R1112	PRIOR YEAR'S TAXES	197,010	177,986	200,000	180,000	180,000	180,000
R1113	COUNTY TAX SALES -BACK TAXES	7,904	10,537	-	-	-	-
R1190	PENALTIES/INTEREST COLLECTED	45,407	38,686	50,000	45,000	45,000	45,000
R1510	INTEREST ON INVESTMENT	90,831	30,449	25,000	20,000	20,000	20,000
	Local Revenue	9,462,187	9,679,360	9,957,000	10,371,638	10,371,638	10,371,638
R2199	OTHER INTERMEDIATE SOURCE	-	2,039	-	-	-	-
R5110	BOND PROCEEDS	-	25,850,000	-	-	-	-
R5400	BEG FUND BALANCE	689,305	653,292	547,000	200,000	200,000	200,000
	Other Sources	689,305	26,505,331	547,000	200,000	200,000	200,000
	Fund Total	10,151,492	36,184,691	10,504,000	10,571,638	10,571,638	10,571,638
EXPENDITURE BUDGET							
5110	LONG TERM DEBT SERVICES						
610	BOND PRINCIPAL						
	Issue date 06/15/2021 2021-A	-	-	135,000	135,000	135,000	135,000
	Issue date 06/15/2021 2021-B	-	-	500,000	505,000	505,000	505,000
	Issue date 02/27/2013	2,735,000	2,735,000	3,320,000	3,650,000	3,650,000	3,650,000
	Issue date 08/10/2016	1,660,000	1,660,000	2,115,000	2,355,000	2,355,000	2,355,000
	TOTAL BOND PRINCIPAL	4,395,000	4,395,000	6,070,000	6,645,000	6,645,000	6,645,000
620	BOND INTEREST						
	Savings from 6/15/2021 Refunding			67,562	-	-	-
	Issue date 06/15/2021 2021-A	-	-	30,000	25,950	25,950	25,950
	Issue date 06/15/2021 2021-B	-	-	269,438	268,538	268,538	268,538
	Issue date 02/27/2013	1,613,700	1,613,700	342,450	182,500	182,500	182,500
	Issue date 08/10/2016	3,489,500	3,489,500	3,355,400	3,249,650	3,249,650	3,249,650
	TOTAL BOND INTEREST	5,103,200	5,103,200	4,064,850	3,726,638	3,726,638	3,726,638
600	Other Objects	9,498,200	9,498,200	10,134,850	10,371,638	10,371,638	10,371,638
	Function Total	9,498,200	9,498,200	10,134,850	10,371,638	10,371,638	10,371,638
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	653,292	-	369,150	200,000	200,000	200,000
800	Other Uses of Funds	653,292	-	369,150	200,000	200,000	200,000
	Function Total	653,292	-	369,150	200,000	200,000	200,000
	Fund Total	10,151,492	9,498,200	10,504,000	10,571,638	10,571,638	10,571,638
	G.O. Bond Levy	\$ 9,600,000	\$ 9,900,000	\$ 10,300,000	\$ 10,570,000		
	Tax Rate per \$1,000 of AV	\$ 2.60	\$ 2.59	\$ 2.59	Estimated - \$2.56		

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	
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	3,650,000	182,500	78,490,000	31,956,800	25,350,000	1,215,426	865,000	92,400	141,802,126

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



Year	Real Market Value	Growth Rate	Assessed Value	Growth Rate	Bond Debt Levy	Bond Levy Rate
2011-12	3,547,429,517	-10.44%	2,686,997,617	2.01%	7,600,000	\$ 2.83
2012-13	3,488,131,424	-1.67%	2,758,766,493	2.67%	7,800,000	\$ 2.83
2013-14	3,518,402,639	0.87%	2,825,967,489	2.44%	7,700,000	\$ 2.72
2014-15	3,658,832,392	3.99%	2,919,096,264	3.30%	8,150,000	\$ 2.79
2015-16	4,026,645,831	10.05%	3,125,215,903	7.06%	8,500,000	\$ 2.72
2016-17	4,413,034,916	9.60%	3,213,672,561	2.83%	8,800,000	\$ 2.74
2017-18	5,604,828,529	27.01%	3,340,402,939	3.94%	8,700,000	\$ 2.60
2018-19	5,764,553,363	2.85%	3,511,134,037	5.11%	9,100,000	\$ 2.59
2019-20	6,244,712,129	8.33%	3,694,499,464	5.22%	9,600,000	\$ 2.60
2020-21	6,753,005,664	8.14%	3,826,948,768	3.59%	9,900,000	\$ 2.59
2021-22	7,505,548,152	11.14%	4,019,973,801	5.04%	10,300,000	\$ 2.56

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

Capital Projects Fund (400)

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

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

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

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

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	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	158,543	24,238	20,000	29,500	29,500	29,500
R1990	MISCELLANEOUS	2,372	-	-	-	-	-
1000	Local Revenues	160,915	24,238	20,000	29,500	29,500	29,500
R3299	STATE RESTRICTED GRANTS	-	-	2,500,000	2,660,000	2,660,000	2,660,000
3000	State Revenues	-	-	2,500,000	2,660,000	2,660,000	2,660,000
R5100	BOND PROCEEDS	-	1,092,837	-	-	-	-
R5400	BEG FUND BALANCE	12,492,813	3,189,016	3,750,000	3,429,668	3,429,668	3,429,668
5000	Other Sources	12,492,813	4,281,853	3,750,000	3,429,668	3,429,668	3,429,668
	TOTAL RESOURCES	12,653,728	4,306,091	6,270,000	6,119,168	6,119,168	6,119,168

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
4110	SERVICE AREA DIRECTION						
112	CLASSIFIED SALARIES	13,144	-	-	-	-	-
114	SUPERVISOR/CONFIDENTIAL SALARIES	23,179	-	-	-	-	-
130	ADDITIONAL WAGES	3,347	-	-	-	-	-
100	Salaries	39,670	-	-	-	-	-
210	PERS	9,836	-	-	-	-	-
220	FICA/MEDICARE	2,884	-	-	-	-	-
231	WORKERS COMPENSATION	151	-	-	-	-	-
240	CONTRACTUAL EMPLOYEE BNFTS	9,016	-	-	-	-	-
200	Benefits	21,887	-	-	-	-	-
340	TRAVEL	7	-	-	-	-	-
380	NON-INSTRCT PROF\TECH SRV	5,699	-	-	-	-	-
390	OTHER PROFESSIONAL/TECH	6,129	-	-	-	-	-
300	Purchased Services	11,835	-	-	-	-	-
410	Supplies and Materials	7,067	-	-	-	-	-
400	Supplies and Materials	7,067	-	-	-	-	-
	Function Total	80,459	-	-	-	-	-
4150	BUILDING ACQUISITION & IMPROVEMENT						
320	PROPERTY SERVICES	47,646	-	300,000	-	-	-
389	OTHER PROFESSIONAL SERVCS	-	-	-	1,000,000	1,000,000	1,000,000
390	OTHER PROFESSIONAL/TECH	-	-	-	-	-	-
300	Purchased Services	47,646	-	300,000	1,000,000	1,000,000	1,000,000
460	FURNITURE, FIXTURES & EQUIPMENT	149,373	40,129	-	-	-	-
400	Supplies and Materials	149,373	40,129	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	7,662,704	418,483	5,770,000	4,959,168	4,959,168	4,959,168
530	SITE IMPROVEMENTS	1,355,285	-	200,000	-	-	-
540	EQUIPMENT	169,245	-	-	-	-	-
550	TECHNOLOGY CAPITAL OUTLAY	-	75,399	-	-	-	-
500	Capital Outlay	9,187,234	493,882	5,970,000	4,959,168	4,959,168	4,959,168
650	DUES AND FEES	-	12,082	-	-	-	-
600	Other Expenses	-	12,082	-	-	-	-
	Function Total	9,384,253	546,093	6,270,000	5,959,168	5,959,168	5,959,168
4180	OTHER CAPITAL ITEMS						
470	COMPUTER SOFTWARE	-	-	-	40,000	40,000	40,000
480	COMPUTER HARDWARE	-	-	-	120,000	120,000	120,000
400	Supplies and Materials	-	-	-	160,000	160,000	160,000
	Function Total	-	-	-	160,000	160,000	160,000
	TOTAL EXPENDITURES	9,464,712	546,093	6,270,000	6,119,168	6,119,168	6,119,168

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

RESOURCES	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 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	24,238	20,000	29,500	2,429,913
OSCIM State Matching Grant	4,244,699	2,900,734	-	-	-	-	-	7,145,433
State Seismic Grants	-	2,026,167	-	-	-	2,500,000	2,660,000	7,186,167
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	318,016	3,750,000	3,429,667	-
TOTAL RESOURCES	107,104,876	91,607,062	56,996,394	12,653,728	342,254	7,270,000	6,119,167	120,180,760

EXPENDITURES BY PROJECT	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed	Total
McMinnville High School	7,579,463	17,071,905	42,018,588	9,417,077	257,957	-	-	76,344,990
Adams Campus	496,444	4,465,064	792	-	-	-	-	4,962,300
Buel Elementary	64,839	112,905	-	-	-	-	-	177,744
Columbus Elementary	208,486	254,762	60,022	-	-	-	-	523,270
Cook School	4,735,639	376,696	-	-	-	-	-	5,112,335
Duniway Middle School	562,740	1,646,551	581,930	-	142,741	-	-	2,933,962
Evans Street Learning Center	16,563	23,041	39,339	-	-	-	-	78,943
Grandhaven Elementary	137,936	281,944	-	-	-	-	-	419,880
Memorial Elementary	334,816	1,231,812	-	-	-	-	-	1,566,628
Newby Elementary	1,378,383	3,943,935	-	-	-	-	-	5,322,318
Patton Middle School	858,315	3,212,951	8,730	-	30,297	-	5,203,713	9,314,006
Wascher Elementary	315,977	695,828	-	-	-	-	-	1,011,805
Safety & Security	933,946	1,049,190	573,196	47,646	103,016	300,000	-	3,006,994
HVAC Controls Replacement	-	-	257,000	-	-	-	-	257,000
MSD Facility Dept Bldg	2,571,174	934,402	-	-	-	-	-	3,505,576
Playgrounds	32,656	28,126	720,030	-	-	-	-	780,812
Bond Issuance & Program Costs	1,007,546	225,678	243,954	-	-	-	-	1,477,178
Projects (TBD)	-	-	-	-	-	5,970,000	915,454	6,885,454
Total Expenditures	21,234,923	35,554,790	44,503,581	9,464,723	534,011	6,270,000	6,119,167	123,681,195
Ending Fund Balance	85,869,953	56,052,272	12,492,813	3,189,005	(191,757)	1,000,000	-	

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
- Hispanic PTA Scholarship
- MACA Scholarship

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2022-23 BUDGET		
		2019-20	2020-21	2021-22	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	3,399	1,227	3,000	3,000	3,000	3,000
R1920	DONATIONS PRIVATE SOURCE	5,525	15,295	15,000	15,000	15,000	15,000
	Local Revenue	8,924	16,522	18,000	18,000	18,000	18,000
R5400	BEG FUND BALANCE	160,762	156,436	152,000	152,000	152,000	152,000
	Other Revenue	160,762	156,436	152,000	152,000	152,000	152,000
	Fund Total	169,686	172,958	170,000	170,000	170,000	170,000
EXPENDITURE BUDGET							
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	13,250	15,900	50,000	50,000	50,000	50,000
300	Purchased Services	13,250	15,900	50,000	50,000	50,000	50,000
	Function Total	13,250	15,900	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	156,436	157,058	100,000	100,000	100,000	100,000
800	Other Uses of Funds	156,436	157,058	100,000	100,000	100,000	100,000
	Function Total	156,436	157,058	100,000	100,000	100,000	100,000
	Fund Total	169,686	172,958	170,000	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.



McMinnville
School District No. 40

LEGAL NOTICES

3qw 0.
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00 "EXHIBIT A"

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at 800 NE Lafayette Avenue, McMinnville, Oregon 97128 on April 27, 2021 at 7:00 p.m. Additionally, a second Budget Committee meeting is scheduled for May 4, 2022 at 7:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget documentation may be inspected or obtained on or after April 27, 2022 by calling 503-565-4000 between the hours of 8:00 a.m. and 5:00 p.m.
NR Published April 12, 19 2022

News-Register

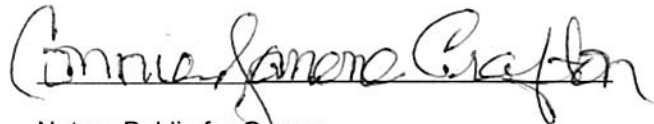
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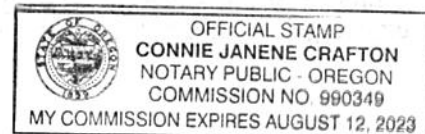
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STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt
being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Public Notice April 27, 2022 Budget Committee Meeting - April 12, 19, 2022**
Subscribed and sworn before me this 5/11/2022 .



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



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00 "EXHIBIT A"

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News-Register

KEEPING YOU CONNECTED

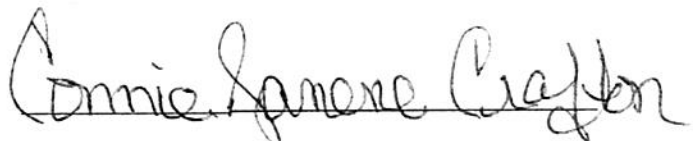
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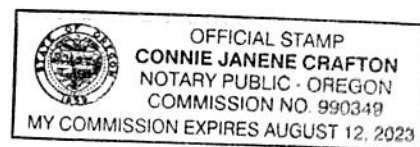
STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **McMinnville School District - Display Form ED-
1- - June 1, 2022**
Subscribed and sworn before me this **6/7/2022** .





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



**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 School Board will be held on June 13, 2022 at 7:30 pm at McMinnville School District Offices, 800 N.E. Lafayette Avenue, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.msd.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Samantha Nelson, Finance Director Telephone: 503-565-4005 Email: snelson@msd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$16,833,618	\$17,134,700	\$17,855,377
Current Year Property Taxes, other than Local Option Taxes	24,597,353	26,002,000	26,376,638
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	5,178,727	6,753,196	7,872,406
Revenue from Intermediate Sources	2,484,756	2,484,989	2,464,089
Revenue from State Sources	59,679,903	67,381,994	70,137,303
Revenue from Federal Sources	7,291,781	15,377,720	16,173,095
Interfund Transfers	750,000	750,000	750,000
All Other Budget Resources	26,942,837	1,000,000	0
Total Resources	\$143,758,975	\$136,884,599	\$141,628,908

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$43,192,573	\$51,325,022	\$53,006,637
Other Associated Payroll Costs	28,243,763	32,592,534	34,697,640
Purchased Services	6,037,661	10,071,367	10,540,875
Supplies & Materials	5,843,915	9,792,620	10,295,675
Capital Outlay	889,434	9,227,017	8,935,540
Other Objects (except debt service & interfund transfers)	992,744	1,013,675	1,063,031
Debt Service*	38,618,191	13,423,214	13,819,510
Interfund Transfers*	750,000	750,000	750,000
Operating Contingency	0	520,000	520,000
Unappropriated Ending Fund Balance & Reserves	19,190,694	8,169,150	8,000,000
Total Requirements	\$143,758,975	\$136,884,599	\$141,628,908

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$53,487,701	\$65,965,625	\$67,745,633
FTE	523.74	578.2	578
2000 Support Services	27,477,014	33,258,303	35,813,503
FTE	206.48	229.25	224
3000 Enterprise & Community Service	2,906,455	5,005,007	4,630,939
FTE	33.45	33	37
4000 Facility Acquisition & Construction	1,099,275	9,793,300	10,349,323
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	38,847,836	13,423,214	13,819,510
5200 Interfund Transfers*	750,000	750,000	750,000
6000 Contingency	0	520,000	520,000
7000 Unappropriated Ending Fund Balance	19,190,694	8,169,150	8,000,000
Total Requirements	\$143,758,975	\$136,884,599	\$141,628,908
Total FTE	763.67	840.45	839

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2022-23 Approved Budget includes \$88.2 million for the General Fund, \$1.8 million in High School Success grant funding, \$5.2 million is Student Investment Act funding. Additionally, the District has budgeted the remaining \$6.8 million in Federal Elementary and Secondary School Emergency Relief Funds to continue the added supports put in place with the 2021-22 budget. The debt levy of \$10,570,000 is to pay for the District's General Obligation Bonds approved by the voters in 2006 and 2016. The bond debt levy rate is estimated to be \$2.56 per \$1,000 of assessed value which is

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	\$9,900,000	\$10,300,000	\$10,570,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$108,355,000	\$0
Other Bonds	\$17,485,000	\$0
Other Borrowings	\$0	\$0
Total	\$125,840,000	\$0

**Notice of Property Tax and Certification of Intent to Impose a
Tax on Property for Education Districts**
To assessor of Yamhill County

**FORM OR-ED-50
2022-2023**

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

Check here if this is an amended form.

The McMinnville School District has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Yamhill County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>800 NE Lafayette Ave</u>	<u>McMinnville</u>	<u>Oregon</u>	<u>97128</u>	<u>07/06/2022</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Samantha Nelson</u>	<u>Finance Director</u>	<u>503-565-4005</u>	<u>snelson@msd.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.1494	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$10,570,000
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$10,570,000

PART II: RATE LIMIT CERTIFICATION

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

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

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

50-504-060 (Rev. 11-05-21)

(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.