MORROW COUNTY
SCHOOL DISTRICT #1

2019-2020
Approved Budget Document
June 10, 2019

Dirk Dirksen
Superintendent/Budget Officer

MORROW COUNTY SCHOOL DISTRICT
ADOPTED BUDGET - MAJOR FUNCTION SUMMARY
2019-2020

GENERAL FUND - APPROPRIATIONS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	13,540,534	14,439,995	16,667,240	16,991,985	16,991,985	0
2000: SUPPORT SERVICES	8,981,175	9,696,297	10,683,256	11,323,645	11,323,645	0
5000: TRANSFERS/FUND TO FUND	1,949,024	772,202	1,367,900	2,451,900	2,451,900	0
6000: CONTINGENCIES	0	0	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	**$ 24,470,733**	**$ 24,908,494**	**$ 28,718,396**	**$ 30,767,530**	**$ 30,767,530**	**$ -**
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,509,346	3,827,776	0	1,000,000	1,000,000	0
TOTAL GENERAL FUND	**$ 27,980,079**	**$ 28,736,270**	**$ 28,718,396**	**$ 31,767,530**	**$ 31,767,530**	**$ -**

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

GENERAL FUND - RESOURCES	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL RESOURCES (except property taxes)	19,811,582	21,746,682	21,106,396	24,155,530	24,155,530	-
PROPERTY TAXES TO BE RECEIVED	8,168,497	6,989,588	7,612,000	7,612,000	7,612,000	-
TOTAL RESOURCES - GENERAL FUND	**$ 27,980,079**	**$ 28,736,270**	**$ 28,718,396**	**$ 31,767,530**	**$ 31,767,530**	**$ -**

SPECIAL REVENUE FUNDS - APPROPRIATIONS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	2,541,501	2,496,447	3,207,236	3,753,641	3,753,641	-
2000: SUPPORT SERVICES	949,935	968,458	1,263,889	1,337,117	1,337,117	-
3000: COMMUNITY SERVICES	1,073,701	1,134,979	1,213,487	1,242,274	1,242,274	-
5000: TRANSFERS FUND TO FUND	0	0	0	0	0	-
6000: CONTINGENCIES	0	0	1,448,889	2,448,889	2,448,889	-
7000: UNAPPROPRIATED or ENDING FUND BALANCE	2,403,099	2,540,057	0	0	0	-
TOTAL SPECIAL REVENUE FUNDS	**$ 6,968,236**	**$ 7,139,941**	**$ 7,133,501**	**$ 8,781,921**	**$ 8,781,921**	**$ -**

SPECIAL REVENUE FUNDS - RESOURCES	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL RESOURCES (except property taxes)	6,968,236	7,139,941	7,133,501	8,781,921	8,781,921	-
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	-
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	**$ 6,968,236**	**$ 7,139,941**	**$ 7,133,501**	**$ 8,781,921**	**$ 8,781,921**	**$ -**

MORROW COUNTY SCHOOL DISTRICT
ADOPTED BUDGET - MAJOR FUNCTION SUMMARY
2019-2020

DEBT SERVICE FUND - APPROPRIATIONS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
5000: BOND PAYMENT	3,546,056	2,633,417	2,715,591	2,780,692	2,780,692	-
7000: UNAPPROPRIATED or ENDING FUND BALANCE	434,239	272,957	215,555	167,000	167,000	-
TOTAL DEBT SERVICE FUND	**$ 3,980,295**	**$ 2,906,374**	**$ 2,931,146**	**$ 2,947,692**	**$ 2,947,692**	**$ -**

DEBT SERVICE FUND - RESOURCES	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL RESOURCES (except property taxes)	3,560,070	1,076,770	981,146	1,247,692	1,247,692	-
PROPERTY TAXES TO BE RECEIVED	420,225	1,829,604	1,950,000	1,700,000	1,700,000	-
TOTAL RESOURCES - DEBT SERVICE FUND	**$ 3,980,295**	**$ 2,906,374**	**$ 2,931,146**	**$ 2,947,692**	**$ 2,947,692**	**$ -**

CAPITAL PROJECTS FUND - APPROPRIATIONS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
2000: SUPPORT SERVICES	584,971	330,618	750,000	850,000	850,000	-
4000: FACILITIES ACQUISITION	213,523	645,461	750,000	750,000	750,000	-
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,516,102	947,596	0	0	0	-
TOTAL CAPITAL PROJECTS FUND	**$ 2,314,596**	**$ 1,923,675**	**$ 1,500,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**

CAPITAL PROJECT FUND - RESOURCES	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
TOTAL RESOURCES (except property taxes)	2,314,596	1,923,675	1,500,000	1,600,000	1,600,000	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - CAPITAL PROJECT FUND	**$ 2,314,596**	**$ 1,923,675**	**$ 1,500,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**

TOTAL - APPROPRIATIONS	$ 33,380,420	$ 33,117,874	$ 40,067,488	$ 43,930,143	$ 43,930,143	-
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	7,862,786	7,588,386	215,555	1,167,000	1,167,000	-
GRAND TOTAL - APPROPRIATIONS	**$ 41,243,206**	**$ 40,706,260**	**$ 40,283,043**	**$ 45,097,143**	**$ 45,097,143**	**$ -**
GRAND TOTAL - RESOURCES	**$ 41,243,206**	**$ 40,706,260**	**$ 40,283,043**	**$ 45,097,143**	**$ 45,097,143**	**$ -**

MORROW COUNTY SCHOOL DISTRICT
GENERAL FUND
PROPOSED BUDGET

2019-2020

AS PROPOSED MAY 13, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	FTE	2019/2020 Proposed	FTE	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	13,540,534	14,439,995	16,667,240	197.85	16,991,985	198.35	16,991,985	-
2000: SUPPORT SERVICES	8,981,175	9,696,297	10,683,256	67.79	11,323,645	70.22	11,323,645	-
3000: ENTERPRISE & COMMUNITY	0	0	0	0.00	0	0.00	0	-
4000: FACILITIES ACQUISITION	0	0	0	0.00	0	0.00	0	-
5000: DEBT PAYMENTS/TRANSFERS/FUND TO FUND	1,949,024	772,202	1,367,900	0.00	2,451,900	0.00	2,451,900	-
6000: CONTINGENCIES	0	0	0	0.00	0	0.00	0	-
TOTAL GENERAL FUND APPROPRIATIONS	**$ 24,470,733**	**$ 24,908,494**	**$ 28,718,396**	**265.64**	**$ 30,767,530**	**268.57**	**$ 30,767,530**	**$ -**
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,509,346	3,827,776	-		1,000,000		1,000,000	-
TOTAL REQUIREMENTS	**$ 27,980,079**	**$ 28,736,270**	**$ 28,718,396**	**265.64**	**$ 31,767,530**	**268.57**	**31,767,530**	**$ -**
							-	
TOTAL RESOURCES (except property taxes)	19,811,582	21,746,682	21,106,396		24,155,530		24,155,530	-
PROPERTY TAXES TO BE RECEIVED	8,168,497	6,989,588	7,612,000		7,612,000		7,612,000	-
TOTAL RESOURCES	**$ 27,980,079**	**$ 28,736,270**	**$ 28,718,396**		**$ 31,767,530**		**31,767,530**	**$ -**

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is <u>not</u> appropriated.

MORROW COUNTY SCHOOL DISTRICT
GENERAL FUND
PROPOSED BUDGET

2019-2020

AS PROPOSED MAY 13, 2019

BUILDING DETAIL	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	FTE	2019/2020 Proposed	FTE	2019/2020 Approved	2019/2020 Adopted
Center 001: District Office	3,577,465	2,578,112	3,766,318	6.50	4,958,613	8.75	4,958,613	-
Center 001: District Office: Contingency & Ending Fund Balance	0	3827776	0	0.00	1,000,000.00	0.00	1,000,000.00	-
Center 002: Transportation	798,579	894,792	1,035,900	0.00	1,079,650	0.00	1,079,650	-
Center 003: Maintenance	1,165,669	1,231,242	1,280,521	4.50	1,409,647	4.50	1,409,647	-
Center 004: Special Education	2,440,712	2,956,903	3,808,528	40.95	3,749,189	42.09	3,749,189	-
Center 103: Irrigon Elementary School	1,460,689	1,705,580	1,853,472	20.01	1,965,962	21.20	1,965,962	-
Center 104: A.C. Houghton Elementary School	2,124,335	2,129,915	2,332,010	28.29	2,395,409	26.84	2,395,409	-
Center 105: Windy River Elementary School	1,584,728	1,739,621	1,912,005	24.35	2,088,378	23.80	2,088,378	-
Center 108: Sam Boardman Elementary School	2,491,393	2,552,185	2,869,226	35.55	2,869,420	32.55	2,869,420	-
Center 110: Heppner Elementary School	1,309,092	1,341,226	1,476,710	16.60	1,657,668	17.60	1,657,668	-
Center 150: Irrigon Jr/Sr High School	2,662,586	2,750,930	2,920,672	33.06	2,944,288	32.20	2,944,288	-
Center 604: Heppner Jr/Sr High School	1,718,744	1,769,667	1,975,736	19.43	2,016,782	20.21	2,016,782	-
Center 612: Riverside Jr/Sr High School	3,136,741	3,258,321	3,487,298	36.40	3,632,524	38.83	3,632,524	-
GENERAL FUND	**$24,470,733**	**$ 28,736,270**	**$28,718,396**	265.64	**$ 31,767,530**	268.57	**$ 31,767,530**	**$ -**

OBJECT DESCRIPTION	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	FTE	2019/2020 Proposed	FTE	2019/2020 Approved	2019/2020 Adopted
100: Salaries	11,663,706	12,132,798	13,478,953	265.64	13,810,188	268.57	13,810,188	-
200: Benefits	6,573,299	7,291,547	8,266,834	0.00	8,615,848	0.00	8,615,848	-
300: Purchased Services	3,171,182	3,629,999	4,078,134	0.00	4,228,835	0.00	4,228,835	-
400: Supplies	881,864	850,540	1,233,145	0.00	1,376,789	0.00	1,376,789	-
500: Capital Outlay	-	-	-	0.00	-	0.00	-	-
600: Principal/Interest/Dues/Fees	372,558	289,108	471,330	0.00	894,870	0.00	894,870	-
700: Transfers to Other Funds	1,808,124	714,502	1,190,000	0.00	1,841,000	0.00	1,841,000	-
800: Unappropriated Ending Fund	-	3,827,776	-	0.00	1,000,000	0.00	1,000,000	-
GENERAL FUND	**$24,470,733**	**$ 28,736,270**	**$28,718,396**	265.64	**$ 31,767,530**	268.57	**$ 31,767,530**	**$ -**

MORROW COUNTY SCHOOL DISTRICT
SUMMARY BY FUND

Special Revenue Funds 201-299
Debt Service Funds 301-302
Capital Projects Fund 450

2019-2020
PROPOSED BUDGET

AS PROPOSED MAY 13, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
Fund 201: Title 1 A	468,649	464,645	611,000	486,650	486,650	-
Fund 202: Title 1 C Migrant Education	45,293	29,461	90,000	95,000	95,000	-
Fund 203: Title III English Language Acquisition	70,800	68,312	87,744	90,000	90,000	-
Fund 204: IDEA	177,920	170,236	219,312	500,000	500,000	-
Fund 205: CTE Revitalization Grant	236,679	-	-	-	-	-
Fund 206: Title IV Grant				40,000	40,000	-
Fund 208: GEAR UP Grant	104,709	94,528	135,500	175,000	175,000	-
Fund 209: Title VI Rural Schools	63,413	25,948	45,000	49,500	49,500	-
Fund 210: RTI: Response to Intevention	498	4,316	-	-	-	-
Fund 212: Miscellaneous Grants	211,627	191,366	290,000	451,500	451,500	-
Fund 214: Star PSI	-	832	-	-	-	-
Fund 215: M99 Outdoor School	-	-	37,500	71,890	71,890	-
Fund 216: ESSA Grant				117,343	117,343	-
Fund 217: Title II A Teacher Quality	44,420	69,324	135,500	100,000	100,000	-
Fund 219: Measure 98	-	351,243	371,735	371,735	371,735	-
Fund 223: Food Service	1,073,301	1,133,578	1,212,056	1,241,414	1,241,414	-
Fund 230: Co-Cirricular Activities	868,863	901,478	1,051,000	1,036,000	1,036,000	-
Fund 235: Student Body Funds	535,153	495,362	852,000	852,000	852,000	-
Fund 240: Early Retiree Benefits	341,535	323,318	355,000	355,000	355,000	-
Fund 260: Technology Fund	322,277	275,937	370,000	300,000	300,000	-
Fund 299: PERS Reserve	-	-	1,448,889	2,448,889	2,448,889	-
Audited Ending Fund Balance	2,403,099	2,540,057	-	-	-	-
SUBTOTAL Special Revenue Funds 201-299	**6,968,236**	**7,139,941**	**7,312,236**	**8,781,921**	**8,781,921**	**-**
Fund 301: Debt Service (2nd Bond Levy)	2,403,364	1,955,725	2,218,355	2,200,000	2,200,000	-
Fund 302: Debt Service (PERS Bond)	1,142,692	677,692	712,791	747,692	747,692	-
Audited Ending Fund Balance	434,239	272,957	-	0	0	-
SUBTOTAL Debt Service Funds 301-302	**3,980,295**	**2,906,374**	**2,931,146**	**2,947,692**	**2,947,692**	**-**
Fund 450: Capital Outlay/Operations	798,494	976,079	1,500,000	1,600,000	1,600,000	-
Audited Ending Fund Balance	1,516,102	947,596	-	-	-	-
SUBTOTAL Capital Outlay/Operations 450	**2,314,596**	**1,923,675**	**1,500,000**	**1,600,000**	**1,600,000**	**-**
GRAND TOTAL OTHER FUNDS	**13,263,127**	**11,969,990**	**11,743,382**	**13,329,613**	**13,329,613**	**-**

MORROW COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
PROPOSED BUDGET

2019-2020

AS PROPOSED MAY 13, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	2,541,501	2,496,447	3,207,236	3,753,641	3,753,641	0
2000: SUPPORT SERVICES	949,935	968,458	1,263,889	1,337,117	1,337,117	0
3000: ENTERPRISE & COMMUNITY	1,073,701	1,134,979	1,213,487	1,242,274	1,242,274	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND	0	0	0	0	0	0
6000: CONTINGENCIES	0	0	1,448,889	2,448,889	2,448,889	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	2,403,099	2,540,057	0	0	0	0
TOTAL REQUIREMENTS	**$ 6,968,236**	**$ 7,139,941**	**$ 7,133,501**	**$ 8,781,921**	**$8,781,921**	**$ -**
TOTAL RESOURCES (except property taxes)	**$ 6,968,236**	**$ 7,139,941**	**$ 7,133,501**	**$ 8,781,921**	**$8,781,921**	**$ -**

Funds Included	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
Fund 201: Title 1 A	468,649	464,645	546,000	486,650	486,650	-
Fund 202: Title 1 C Migrant Education	45,293	29,461	65,000	95,000	95,000	-
Fund 203: Title III English Language Acquisition	70,800	68,312	60,744	90,000	90,000	-
Fund 204: IDEA	177,920	170,236	219,312	500,000	500,000	-
Fund 205: CTE Revitalization Grant	236,679	-	-	-	-	-
Fund 206: Title 4	-	-	-	40,000	40,000	-
Fund 208: GEAR UP Grant	104,709	94,528	135,500	175,000	175,000	-
Fund 209: Title VI Rural Schools	63,413	25,948	45,000	49,500	49,500	-
Fund 210: RTI: Response to Intevention	498	4,316	-	-	-	-
Fund 212: Miscellaneous Grants	211,627	191,366	290,000	451,500	451,500	-
Fund 214: Star PSI	-	832	-	-	-	-
Fund 215: M99 Outdoor School	-	-	37,500	71,890	71,890	-
Fund 216: ESSA	-	-	-	117,343	117,343	-
Fund 217: Title II A Teacher Quality	44,420	69,324	75,500	100,000	100,000	-
Fund 219: Measure 98	-	351,243	370,000	371,735	371,735	-
Fund 223: Food Service	1,073,301	1,133,578	1,212,056	1,241,414	1,241,414	-
Fund 230: Co-Cirricular Activities	868,863	901,478	1,051,000	1,036,000	1,036,000	-
Fund 235: Student Body Funds	535,153	495,362	852,000	852,000	852,000	-
Fund 240: Early Retiree Benefits	341,535	323,318	355,000	355,000	355,000	-
Fund 260: Technology Fund	322,277	275,937	370,000	300,000	300,000	-
Fund 299: PERS Reserve Fund	-	-	1,448,889	2,448,889	2,448,889	-
Audited Ending Fund Balance	2,403,099	2,540,057	-	-	-	-
Special Revenue Funds 201-299	**$ 6,968,236**	**$ 7,139,941**	**$ 7,133,501**	**$ 8,781,921**	**$8,781,921**	**$ -**

MORROW COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND
PROPOSED BUDGET

2019-2020

AS PROPOSED MAY 13, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	0	0	0	-
2000: SUPPORT SERVICES	0	0	0	0	0	-
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	-
4000: FACILITIES ACQUISITION	0	0	0	0	0	-
5000: TRANSFERS/FUND TO FUND/DEBT SERVICE	3,546,056	2,633,417	2,715,591	2,780,692	2,780,692	-
6000: CONTINGENCIES	0	0	0	0	0	-
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	434,239	272,957	215,555	167,000	167000	-
TOTAL REQUIREMENTS	**$ 3,980,295**	**$ 2,906,374**	**$ 2,931,146**	**$ 2,947,692**	**$ 2,947,692**	**$ -**
TOTAL RESOURCES (except property taxes)	3,560,070	1,076,770	981,146	1,247,692	1,247,692	-
PROPERTY TAXES TO BE RECEIVED	420,225	1,829,604	1,950,000	1,700,000	1,700,000	-
TOTAL RESOURCES	**$ 3,980,295**	**$ 2,906,374**	**$ 2,931,146**	**$ 2,947,692**	**$ 2,947,692**	**$ -**

Funds Included	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
Fund 301: Debt Service (2nd Bond Levy)	2,403,364	1,955,725	2,218,355	2,200,000	2,200,000	-
Fund 302: Debt Service (PERS Bond)	1,142,692	677,692	712,791	747,692	747,692	-
Ending Fund Balance	434,239	272,957	0	0	0	-
TOTAL Debt Service Funds 301-302	**3,980,295**	**2,906,374**	**2,931,146**	**2,947,692**	**2,947,692**	**-**

MORROW COUNTY SCHOOL DISTRICT
CAPITAL PROJECT FUNDS
PROPOSED BUDGET

2019-2020

AS PROPOSED MAY 13, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	0	0	0	-
2000: SUPPORT SERVICES	584,971	330,618	750,000	850,000	850,000	-
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	-
4000: FACILITIES ACQUISITION	213,523	645,461	750,000	750,000	750,000	-
5000: TRANSFERS/FUND TO FUND	0	0	0	0	0	-
6000: CONTINGENCIES	0	0	0	0	0	-
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	1,516,102	947,596	0	0	0	-
TOTAL REQUIREMENTS	**$ 2,314,596**	**$ 1,923,675**	**$ 1,500,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**
TOTAL RESOURCES (except property taxes)	**$ 2,314,596**	**$ 1,923,675**	**$ 1,500,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**

Funds Included	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
Fund 450: Capital Project Fund	798,494	976,079	1,500,000	1,600,000	1,600,000	-
Ending Fund Balance	1,516,102	947,596	0	0	0	-
Capital Project Fund 450	**2,314,596**	**1,923,675 -**	**1,500,000 -**	**1,600,000**	**1,600,000**	**-**