

**MORROW COUNTY SCHOOL DISTRICT
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2022-2023**

GENERAL FUND - APPROPRIATIONS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	16,683,115	16,897,250	18,220,316	20,822,994	20,822,994	0
2000: SUPPORT SERVICES	10,907,086	10,890,442	12,232,746	13,294,973	13,294,973	0
5000: TRANSFERS/FUND TO FUND	956,994	167,748	734,000	868,000	868,000	0
6000: CONTINGENCIES	0	0	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 28,547,195	\$ 27,955,440	\$ 31,187,062	\$ 34,985,967	\$ 34,985,967	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,397,953	4,508,248	1,000,000	1,000,000	1,000,000	0
TOTAL GENERAL FUND	\$ 31,945,148	\$ 32,463,688	\$ 32,187,062	\$ 35,985,967	\$ 35,985,967	\$ -

*** 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	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	23,362,682	23,245,039	22,487,284	25,833,467	25,833,467	0
PROPERTY TAXES TO BE RECEIVED	8,582,466	9,218,649	9,699,778	10,152,500	10,152,500	0
TOTAL RESOURCES - GENERAL FUND	\$ 31,945,148	\$ 32,463,688	\$ 32,187,062	\$ 35,985,967	\$ 35,985,967	\$ -

SPECIAL REVENUE FUNDS - APPROPRIATIONS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	2,725,768	2,865,991	8,020,438	10,729,252	10,729,252	0
2000: SUPPORT SERVICES	1,044,085	1,665,735	5,342,543	3,195,100	3,195,100	0
3000: COMMUNITY SERVICES	1,362,807	1,285,579	1,618,470	1,744,202	1,744,202	0
4000: FACILITIES ACQUISITION	0	0	0	3,113,288	3,113,288	0
5000: TRANSFERS FUND TO FUND	0	0	596,756	320,000	320,000	0
6000: CONTINGENCIES	0	0	1,277,758	1,448,889	1,448,889	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	3,111,348	4,242,107	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 8,244,008	\$ 10,059,412	\$ 16,855,965	\$ 20,550,731	\$ 20,550,731	\$ -

SPECIAL REVENUE FUNDS - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	8,244,008	10,059,412	19,617,421	20,550,731	20,550,731	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	\$ 8,244,008	\$ 10,059,412	\$ 19,617,421	\$ 20,550,731	\$ 20,550,731	\$ -

**MORROW COUNTY SCHOOL DISTRICT
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2022-2023**

DEBT SERVICE FUND - APPROPRIATIONS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
5000: BOND PAYMENT	2,780,692	2,875,217	26,731,855	2,129,525	2,129,525	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	132,506	305,863	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 2,913,198	\$ 3,181,080	\$ 26,731,855	\$ 2,129,525	\$ 2,129,525	\$ -

DEBT SERVICE FUND - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	1,275,689	986,264	26,731,855	2,129,525	2,129,525	0
PROPERTY TAXES TO BE RECEIVED	1,637,509	2,194,816	0	0	0	0
TOTAL RESOURCES - DEBT SERVICE FUND	\$ 2,913,198	\$ 3,181,080	\$ 26,731,855	\$ 2,129,525	\$ 2,129,525	\$ -

CAPITAL PROJECTS FUND - APPROPRIATIONS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	31,326	0	425,000	700,000	700,000	-
4000: FACILITIES ACQUISITION	331,160	176,386	575,000	3,125,000	3,125,000	-
7000: UNAPPROPRIATED or ENDING FUND BALANCE	620,917	557,538	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	\$ 983,403	\$ 733,924	\$ 1,000,000	\$ 3,825,000	\$ 3,825,000	\$ -

CAPITAL PROJECT FUND - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	983,403	733,924	1,000,000	3,825,000	3,825,000	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - CAPITAL PROJECT FUND	\$ 983,403	\$ 733,924	\$ 1,000,000	\$ 3,825,000	\$ 3,825,000	\$ -

TOTAL - APPROPRIATIONS	\$ 36,823,033	\$ 36,824,348	\$ 75,774,882	\$ 61,491,223	\$ 61,491,223	\$ -
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	7,262,724	9,613,756	1,000,000	1,000,000	1,000,000	0
GRAND TOTAL - APPROPRIATIONS	\$ 44,085,757	\$ 46,438,104	\$ 76,774,882	\$ 62,491,223	\$ 62,491,223	\$ -
GRAND TOTAL - RESOURCES	\$ 44,085,757	\$ 46,438,104	\$ 79,536,338	\$ 62,491,223	\$ 62,491,223	\$ -

**MORROW COUNTY SCHOOL DISTRICT
GENERAL FUND
Approved
2022-2023**

AS Approved	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	FTE	2022/2023 Proposed	FTE	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	16,683,115	16,897,250	18,220,316	191.08	20,822,994	206.60	20,822,994	0
2000: SUPPORT SERVICES	10,907,086	10,890,442	12,232,746	76.04	13,294,973	75.79	13,294,973	0
3000: ENTERPRISE & COMMUNITY	0	0	0	0.00	0	0.00	0	0
4000: FACILITIES ACQUISITION	0	0	0	0.00	0	0.00	0	0
5000: DEBT PAYMENTS/TRANSFERS/FUND TO FUND	956,994	167,748	734,000	0.00	868,000	0.00	868,000	0
6000: CONTINGENCIES	0	0	0	0.00	0	0.00	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 28,547,195	\$ 27,955,440	\$ 31,187,062	267.12	\$ 34,985,967	282.39	\$ 34,985,967	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,397,953	4,508,248	1,000,000		1,000,000		1,000,000	-
TOTAL REQUIREMENTS	\$ 31,945,148	\$ 32,463,688	\$ 32,187,062	267.12	\$ 35,985,967	282.39	\$ 35,985,967	\$ -
TOTAL RESOURCES (except property taxes)	23,362,682	23,245,039	22,487,284		25,833,467		25,833,467	-
PROPERTY TAXES TO BE RECEIVED	8,582,466	9,218,649	9,699,778		10,152,500		10,152,500	-
TOTAL RESOURCES	\$ 31,945,148	\$ 32,463,688	\$ 32,187,062		\$ 35,985,967		\$ 35,985,967	\$ -

*** 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.

**MORROW COUNTY SCHOOL DISTRICT
GENERAL FUND
Approved
2022-2023**

AS Approved

BUILDING DETAIL	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	FTE	2022/2023 Proposed	FTE	2022/2023 Approved	2022/2023 Adopted
Center 001: District Office	3,510,067	2,640,351	3,311,943	8.69	3,918,556	9.69	3,918,556	-
Center 001: District Office: Contingency & Ending Fund Balance	3,397,953	4,508,248	1,000,000	0.00	1,000,000	0.00	1,000,000	-
Center 002: Transportation	924,196	1,002,490	1,178,115	0.00	1,253,115	0.00	1,253,115	-
Center 003: Maintenance	1,359,084	1,382,601	1,418,191	4.39	1,609,922	3.48	1,609,922	-
Center 004: Special Education	1,184,502	990,349	1,365,333	4.60	1,540,619	6.56	1,540,619	-
Center 103: Irrigon Elementary School	2,107,973	2,307,066	2,558,338	27.53	2,766,988	27.32	2,766,988	-
Center 104: A.C. Houghton Elementary School	2,591,785	2,514,469	2,750,344	30.16	3,197,470	33.76	3,197,470	-
Center 105: Windy River Elementary School	2,372,851	2,599,448	2,799,465	32.07	2,834,629	32.33	2,834,629	-
Center 108: Sam Boardman Elementary School	3,326,590	3,132,030	3,417,772	39.87	4,125,431	45.85	4,125,431	-
Center 110: Heppner Elementary School	1,905,660	2,042,408	2,105,987	20.77	2,200,145	20.28	2,200,145	-
Center 150: Irrigon Jr/Sr High School	3,276,511	3,284,596	3,570,973	36.29	4,102,896	40.22	4,102,896	-
Center 604: Heppner Jr/Sr High School	2,088,299	2,131,933	2,282,497	19.91	2,741,445	22.63	2,741,445	-
Center 612: Riverside Jr/Sr High School	3,899,677	3,927,698	4,428,104	42.85	4,694,751	40.29	4,694,751	-
GENERAL FUND	\$31,945,148	\$ 32,463,687	\$ 32,187,062	267.13	\$ 35,985,967	282.41	\$ 35,985,967	\$ -

OBJECT DESCRIPTION	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	FTE	2022/2023 Proposed	FTE	2022/2023 Approved	2022/2023 Adopted
100: Salaries	13,488,321	13,678,590	14,787,716	267.13	16,647,301	282.40	16,647,301	-
200: Benefits	8,988,352	9,057,004	9,621,677		10,624,559		10,624,559	-
300: Purchased Services	3,643,604	3,598,673	4,327,425		4,479,389		4,479,389	-
400: Supplies	1,059,928	1,081,491	1,414,224		1,766,983		1,766,983	-
500: Capital Outlay	130,641	44,558	18,870		250,685		250,685	-
600: Principal/Interest/Dues/Fees	842,055	359,825	401,150		401,050		401,050	-
700: Transfers to Other Funds	394,294	135,298	616,000		816,000		816,000	-
800: Unappropriated Ending Fund/Contingency	3,397,953	4,508,248	1,000,000		1,000,000		1,000,000	-
GENERAL FUND	\$31,945,148	\$ 32,463,687	\$ 32,187,062	267.13	\$ 35,985,967	282.40	\$ 35,985,967	\$ -

MORROW COUNTY SCHOOL DISTRICT
SUMMARY BY FUND

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

2022-2023
Approved

AS Approved	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
Fund 201: Title 1 A	488,080	465,200	688,050	656,745	656,745	-
Fund 202: Title 1 C Migrant Education	91,099	86,741	120,781	125,442	125,442	-
Fund 203: Title III English Language Acquisition	40,022	45,779	98,959	109,564	109,564	-
Fund 204: IDEA	171,243	183,600	254,346	254,346	254,346	-
Fund 206: Title IV Grant	51,781	35,557	40,000	47,000	47,000	-
Fund 208: GEAR UP Grant	113,540	266,263	150,000	147,000	147,000	-
Fund 209: Title VI Rural Schools	30,148	-	-	-	-	-
Fund 210: RTI: Response to InteRvention	-	-	-	-	-	-
Fund 212: Miscellaneous Grants	214,609	565,708	355,547	450,000	450,000	-
Fund 213: Youth in Transition	30,827	-	-	-	-	-
Fund 214: Star PSI	-	-	-	-	-	-
Fund 215: Summer Program	36,379	130,707	832,041	765,500	765,500	-
Fund 216: ESSA Grant	205,547	144,422	-	166,142	166,142	-
Fund 217: Title II A Teacher Quality	29,444	143,083	147,909	61,027	61,027	-
Fund 218: Career Pathways	25,404	7,783	30,225	30,225	30,225	-
Fund 219: Measure 98	561,989	683,108	628,913	650,063	650,063	-
Fund 220: Irrigon JRSHS - Donations/Mini-grants	5,250	500	25,000	25,000	25,000	-
Fund 221: Heppner JRSHS - Donations/Mini-grants	9,924	19,566	25,000	25,000	25,000	-
Fund 222: Riverside JRSHS - Donations/Mini-grants	75,919	36,232	100,000	60,000	60,000	-
Fund 223: Food Service	1,362,691	1,903,533	1,606,256	1,732,203	1,732,203	-
Fund 226: ESSER 2 & 3	-	223,932	6,308,168	5,100,000	5,100,000	-
Fund 230: Co-Cirricular Activities	845,210	955,187	1,509,853	1,182,468	1,182,468	-
Fund 235: Student Body Funds	321,098	493,068	852,000	852,000	852,000	-
Fund 240: Early Retiree Benefits	289,234	234,964	365,000	365,000	365,000	-
Fund 251: Student Investment Act	-	680,090	1,730,080	2,156,365	2,156,365	-
Fund 255: Morrow Education Foundation	-	608,916	856,916	2,358,332	2,358,332	-
Fund 256: WheatRidge STEAM/STEM Grant	-	-	868,488	1,207,420	1,207,420	-
Fund 260: Technology Fund	133,222	696,584	575,000	575,000	575,000	-
Fund 299: PERS Reserve	-	1,448,889	1,448,889	1,448,889	1,448,889	-
Audited Ending Fund Balance	3,111,348	4,242,108				
SUBTOTAL Special Revenue Funds 201-299	8,244,008	14,301,520	19,617,421	20,550,731	20,550,731	-
Fund 301: Debt Service (2nd Bond Levy)	2,033,000	2,347,251	-	-	-	-
Fund 302: Debt Service (PERS Bond)	747,692	833,829	26,731,855	2,129,525	2,129,525	-
Audited Ending Fund Balance	132,506	305,863	-	-	-	-
SUBTOTAL Debt Service Funds 301-302	2,913,198	3,486,943	26,731,855	2,129,525	2,129,525	-
Fund 450: Capital Outlay/Operations	362,486	176,386	1,000,000	3,825,000	3,825,000	-
Audited Ending Fund Balance	620,917	557,538	-	-	-	-
SUBTOTAL Capital Outlay/Operations Fund 450	983,403	733,924	1,000,000	3,825,000	3,825,000	-
GRAND TOTAL OTHER FUNDS	12,140,609	18,522,387	47,349,276	26,505,256	26,505,256	-

MORROW COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
Approved
2022-2023

AS Approved	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	2,725,768	2,865,991	8,020,438	10,729,252	10,729,252	0
2000: SUPPORT SERVICES	1,044,085	1,665,735	5,342,543	3,195,100	3,195,100	0
3000: ENTERPRISE & COMMUNITY	1,362,807	1,285,579	1,618,470	1,744,202	1,744,202	0
4000: FACILITIES ACQUISITION	0	0	2,761,456	3,113,288	3,113,288	0
5000: TRANSFERS/FUND TO FUND	0	0	596,756	320,000	320,000	0
6000: CONTINGENCIES	0	0	1,277,758	1,448,889	1,448,889	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	3,111,348	4,242,107	0	0	0	0
TOTAL REQUIREMENTS	\$ 8,244,008	\$ 10,059,412	\$ 19,617,421	\$ 20,550,731	\$ 20,550,731	\$ -
TOTAL RESOURCES (except property taxes)	\$ 8,244,008	\$ 10,059,412	\$ 19,617,421	\$ 20,550,731	\$ 20,550,731	\$ -

Funds Included	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
Fund 201: Title 1 A	488,080	465,200	688,050	656,745	656,745	-
Fund 202: Title 1 C Migrant Education	91,099	86,741	120,781	125,442	125,442	-
Fund 203: Title III English Language Acquisition	40,022	45,779	98,959	109,564	109,564	-
Fund 204: IDEA	171,243	183,600	254,346	254,346	254,346	-
Fund 206: Title 4	51,781	35,557	40,000	47,000	47,000	-
Fund 208: GEAR UP Grant	113,540	266,263	150,000	147,000	147,000	-
Fund 209: Title VI Rural Schools	30,148	0	-	-	-	-
Fund 210: RTI: Response to Intervention	-	-	-	-	-	-
Fund 212: Miscellaneous Grants	214,609	565,708	355,547	450,000	450,000	-
Fund 213: Youth in Transition	30,827	-	-	-	-	-
Fund 214: Star PSI	-	-	-	-	-	-
Fund 215: Summer Program	36,379	130,707	832,041	765,500	765,500	-
Fund 216: ESSA	205,547	144,422	-	166,142	166,142	-
Fund 217: Title II A Teacher Quality	29,444	143,083	147,909	61,027	61,027	-
Fund 218: Career Pathways	25,404	7,783	30,225	30,225	30,225	-
Fund 219: Measure 98	561,989	683,108	628,913	650,063	650,063	-
Fund 220: Irrigation JRSHS - Donations/Mini-grants	5,250	500	25,000	25,000	25,000	-
Fund 221: Heppner JRSHS - Donations/Mini-grants	9,924	19,566	25,000	25,000	25,000	-
Fund 222: Riverside JRSHS - Donations/Mini-grants	75,919	36,232	100,000	60,000	60,000	-
Fund 223: Food Service	1,362,691	1,903,533	1,606,256	1,732,203	1,732,203	-
Fund 226: ESSER 2 & 3	-	223,932	6,308,168	5,100,000	5,100,000	-
Fund 230: Co-Cirricular Activities	845,210	955,187	1,509,853	1,182,468	1,182,468	-
Fund 235: Student Body Funds	321,098	493,068	852,000	852,000	852,000	-
Fund 240: Early Retiree Benefits	289,234	234,964	365,000	365,000	365,000	-
Fund 251: Student Investment Act	-	680,090	1,730,080	2,156,365	2,156,365	-
Fund 255: Morrow Education Foundation	-	608,916	856,916	2,358,332	2,358,332	-
Fund 256: WheatRidge STEAM/STEM Grant	-	-	868,488	1,207,420	1,207,420	-
Fund 260: Technology Fund	133,222	696,584	575,000	575,000	575,000	-
Fund 299: PERS Reserve Fund	-	1,448,889	1,448,889	1,448,889	1,448,889	-
Audited Ending Fund Balance	3,111,348	4,242,107				
Special Revenue Funds 201-299	8,244,008	14,301,519	\$ 19,617,421	\$ 20,550,731	\$ 20,550,731	\$ -

**MORROW COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND
Approved**

2022-2023

AS Approved	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION						
2000: SUPPORT SERVICES						
3000: ENTERPRISE & COMMUNITY						
4000: FACILITIES ACQUISITION						
5000: TRANSFERS/FUND TO FUND/DEBT SERVICE	2,780,692	2,875,217	26,731,855	2,129,525	2,129,525	0
6000: CONTINGENCIES						
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	132,506	305,863				
TOTAL REQUIREMENTS	\$ 2,913,198	\$ 3,181,080	\$ 26,731,855	\$ 2,129,525	\$ 2,129,525	\$ -
TOTAL RESOURCES (except property taxes)	1,275,689	986,264	26,731,855	2,129,525	2,129,525	-
PROPERTY TAXES TO BE RECEIVED	1,637,509	2,194,816	-	-	-	-
TOTAL RESOURCES	\$ 2,913,198	\$ 3,181,080	\$ 26,731,855	\$ 2,129,525	\$ 2,129,525	\$ -

Funds Included	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
Fund 301: Debt Service (2nd Bond Levy)	2,033,000	2,347,251	-	-	-	-
Fund 302: Debt Service (PERS Bond)	747,692	833,829	26,731,855	2,129,525	2,129,525	-
Ending Fund Balance	132,506	305,863	0	0	0	0
TOTAL Debt Service Funds 301-302	2,913,198	3,486,943	26,731,855	2,129,525	2,129,525	-

**MORROW COUNTY SCHOOL DISTRICT
CAPITAL PROJECT FUNDS
Approved**

2022-2023

AS Approved	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION		0	0	0	0	0
2000: SUPPORT SERVICES	31,326	0	425,000	700,000	700,000	0
3000: ENTERPRISE & COMMUNITY		0		0	0	0
4000: FACILITIES ACQUISITION	331,160	176,386	575,000	3,125,000	3,125,000	0
5000: TRANSFERS/FUND TO FUND		0	0	0	0	0
6000: CONTINGENCIES		0	0	0	0	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	620,917	557,538	0	0	0	0
TOTAL REQUIREMENTS	\$ 983,403	\$ 733,924	\$ 1,000,000	\$ 3,825,000	\$ 3,825,000	\$ -
TOTAL RESOURCES (except property taxes)	\$ 983,403	\$ 733,924	\$ 1,000,000	\$ 3,825,000	\$ 3,825,000	\$ -
Funds Included	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
Fund 450: Capital Project Fund	362,486	176,386	1,000,000	3,825,000	3,825,000	-
Ending Fund Balance	620,917	557,538	0	0	0	0
Capital Project Fund 450	983,403	733,924	1,000,000	3,825,000	3,825,000	-