

# McMinnville School District 2019-20 Adopted Budget



# Table of Contents

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## EXECUTIVE SUMMARY

Budget Resolution	4
Budget Resolution Summary	5
Budget Message	7
Financial Projection 2019-23	13
Budget At A Glance	14
Budget Summary - All Funds	21
Budget Resources - All Funds	22
Budget Expenses by Function - All Funds	23
Budget Expenses by Object - All Funds	24
State School Fund Estimate	25
Student Enrollment	27
Staffing and Class Size	28
Compensation and PERS rates	29

## ORGANIZATIONAL SECTION

Budget Calendar	31
Budget Committee	32
Administrative Organizational Chart	33
District Improvement Plan	34
Financial Management Goals and Policies	36
Chart of Accounts	43

## FINANCIAL SECTION

### General Fund

General Fund Revenues	56
General Fund Expense by Function	57
General Fund Expense by Object	58
General Fund Expense Detail	60

### Other Funds

Asset Reserve Fund	89
Construction Excise Tax Fund	92
Textbook and Technology Reserve	94
Insurance Reserve Fund	97
Student Body Funds	99
Grants Fund	101
Nutrition Services Fund	121
PERS Debt Service Fund	126
Debt Service Fund	128
Capital Projects Fund	132
Scholarship Fund	142

## INFORMATIONAL SECTION

Budget Process	145
District Profile	146
Oregon State Public School Funding	147

## APPENDIX

Acronyms	153
Glossary	156

## LEGAL NOTICES

165

**McMinnville School District #40  
RESOLUTION NO. 04-1819**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2019-20 in the total of \$126,858,708 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, 2019, and for the purposes shown below are hereby appropriated:

<b>GENERAL FUND (100)</b>		<b>GRANTS FUND (210-295)</b>	
INSTRUCTION	\$ 48,717,714	INSTRUCTION	\$ 4,879,055
SUPPORT SERVICES	24,728,216	SUPPORT SERVICES	1,877,482
COMMUNITY SERVICES	233,278	ENTERPRISE & COMMUNITY SERVICES	275,463
TRANSFERS	850,000	FACILITIES ACQUISITION & CONSTRUCTION	195,000
CONTINGENCY	500,000	<b>TOTAL</b>	<b>\$ 7,227,000</b>
<b>TOTAL</b>	<b>\$ 75,029,208</b>		
<b>ASSET RESERVE FUND (201)</b>		<b>NUTRITION SERVICES (298)</b>	
SUPPORT SERVICES	\$ 357,500	ENTERPRISE & COMMUNITY SERVICES	\$ 3,858,500
FACILITIES ACQUISITION & CONSTRUCTION	2,022,500	CONTINGENCY	200,000
CONTINGENCY	500,000	<b>TOTAL</b>	<b>\$ 4,058,500</b>
<b>TOTAL</b>	<b>\$ 2,880,000</b>		
<b>CONSTRUCTION EXCISE TAX (202)</b>		<b>PERS DEBT SERVICE FUND (300)</b>	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 655,000	DEBT SERVICE	\$ 2,967,197
<b>TOTAL</b>	<b>\$ 655,000</b>	<b>TOTAL</b>	<b>\$ 2,967,197</b>
<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND (203)</b>		<b>DEBT SERVICE FUND (310)</b>	
INSTRUCTION	\$ 428,000	DEBT SERVICE	\$ 9,498,200
<b>TOTAL</b>	<b>\$ 428,000</b>	<b>TOTAL</b>	<b>\$ 9,498,200</b>
<b>INSURANCE RESERVE FUND (205)</b>		<b>CAPITAL PROJECTS FUND (400)</b>	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,125,000
SUPPORT SERVICES	234,576	<b>TOTAL</b>	<b>\$ 15,125,000</b>
<b>TOTAL</b>	<b>\$ 284,576</b>		
<b>STUDENT BODY (208)</b>		<b>SCHOLARSHIP FUND (700)</b>	
INSTRUCTION	\$ 1,650,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
<b>TOTAL</b>	<b>\$ 1,650,000</b>	CONTINGENCY	20,000
		<b>TOTAL</b>	<b>\$ 70,000</b>
		<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$ 119,872,681</b>
		UNAPPROPRIATED AMOUNTS, ALL FUNDS	6,986,027
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 126,858,708</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2019-20 upon the assessed value of all taxable property within the district:

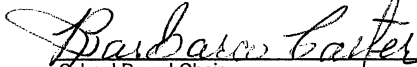

- (1) At the rate of \$4.1494 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$9,600,000 for debt service for general obligation bonds;

**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 ..... 9,600,000

The above resolution statements were approved and declared adopted on this 10th day of June, 2019.

School Board Chair \_\_\_\_\_ Date 6-10-19 Superintendent \_\_\_\_\_ Date 6-15-19

**McMINNVILLE SCHOOL DISTRICT  
2019-20 BUDGET  
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
	2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>GENERAL FUND (100)</b>						
1000 INSTRUCTION	42,293,670	44,101,226	46,861,146	48,217,714	48,717,714	48,717,714
2000 SUPPORT SERVICES	21,051,332	21,833,596	23,334,702	24,628,216	24,728,216	24,728,216
3000 COMMUNITY SERVICES	-	-	-	233,278	233,278	233,278
4000 FACILITIES ACQUISITION & CONSTRUCTION	-	-	10,000	-	-	-
5200 TRANSFERS OF FUNDS	850,000	850,000	850,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	250,000	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	6,129,550	7,355,987	4,000,000	5,850,000	5,850,000	5,850,000
<b>TOTAL REQUIREMENTS</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>80,879,208</b>	<b>80,879,208</b>
<b>ASSET RESERVE FUND (201)</b>						
2000 SUPPORT SERVICES	81,423	159,567	250,000	357,500	357,500	357,500
4000 FACILITIES ACQUISITION & CONSTRUCTION	724,316	1,213,451	1,980,000	2,022,500	2,022,500	2,022,500
6000 CONTINGENCY	-	-	250,000	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	2,820,055	2,081,865	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,625,794</b>	<b>3,454,883</b>	<b>2,480,000</b>	<b>2,880,000</b>	<b>2,880,000</b>	<b>2,880,000</b>
<b>CONSTRUCTION EXCISE TAX (202)</b>						
4000 FACILITIES ACQUISITION & CONSTRUCTION	1,826,123	751,306	350,000	655,000	655,000	655,000
7000 UNAPPROP ENDING FUND BAL	399,331	404	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>2,225,454</b>	<b>751,710</b>	<b>350,000</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>
<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND (203)</b>						
1000 INSTRUCTION	509,794	255,683	328,000	428,000	428,000	428,000
7000 UNAPPROP ENDING FUND BAL	179,300	176,541	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>689,094</b>	<b>432,224</b>	<b>328,000</b>	<b>428,000</b>	<b>428,000</b>	<b>428,000</b>
<b>INSURANCE RESERVE FUND (205)</b>						
1000 INSTRUCTION	1,861	442	50,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	185,287	139,025	289,411	234,576	234,576	234,576
7000 UNAPPROP ENDING FUND BAL	590,157	506,522	235,589	235,424	235,424	235,424
<b>TOTAL REQUIREMENTS</b>	<b>777,305</b>	<b>645,989</b>	<b>575,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>
<b>STUDENT BODY FUND (208)</b>						
1000 INSTRUCTION	1,026,915	1,097,133	1,650,000	1,650,000	1,650,000	1,650,000
5200 TRANSFERS OF FUNDS	85,585	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	417,309	435,908	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,529,809</b>	<b>1,533,041</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>
<b>GRANTS FUND (210-295)</b>						
1000 INSTRUCTION	3,309,246	3,596,749	4,852,480	4,879,055	4,879,055	4,879,055
2000 SUPPORT SERVICES	1,064,710	1,235,472	1,796,126	1,877,482	1,877,482	1,877,482
3000 ENTERPRISE & COMMUNITY	74,829	59,293	243,394	275,463	275,463	275,463
4000 FACILITIES ACQUISITION & CONSTRUCTION	-	-	185,000	195,000	195,000	195,000
7000 UNAPPROP ENDING FUND BAL	319,491	275,783	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>4,768,276</b>	<b>5,167,297</b>	<b>7,077,000</b>	<b>7,227,000</b>	<b>7,227,000</b>	<b>7,227,000</b>
<b>NUTRITION SERVICES (298)</b>						
3000 ENTERPRISE & COMMUNITY	3,230,906	3,698,261	4,154,500	3,858,500	3,858,500	3,858,500
6000 CONTINGENCY	-	-	400,000	200,000	200,000	200,000
7000 UNAPPROP ENDING FUND BAL	1,125,638	948,592	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>4,356,544</b>	<b>4,646,853</b>	<b>4,554,500</b>	<b>4,058,500</b>	<b>4,058,500</b>	<b>4,058,500</b>
<b>PERS DEBT SERVICE FUND (300)</b>						
5100 DEBT SERVICE	2,556,945	2,687,098	2,822,330	2,967,197	2,967,197	2,967,197
7000 UNAPPROP ENDING FUND BAL	563,215	582,153	393,670	382,803	382,803	382,803
<b>TOTAL REQUIREMENTS</b>	<b>3,120,160</b>	<b>3,269,251</b>	<b>3,216,000</b>	<b>3,350,000</b>	<b>3,350,000</b>	<b>3,350,000</b>

**McMINNVILLE SCHOOL DISTRICT  
2019-20 BUDGET  
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
	2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>DEBT SERVICE FUND (310)</b>						
5100 DEBT SERVICE	8,541,256	8,850,375	9,166,750	9,498,200	9,498,200	9,498,200
7000 UNAPPROP ENDING FUND BAL	955,302	646,835	308,250	415,800	415,800	415,800
<b>TOTAL REQUIREMENTS</b>	<b>9,496,558</b>	<b>9,497,210</b>	<b>9,475,000</b>	<b>9,914,000</b>	<b>9,914,000</b>	<b>9,914,000</b>
<b>CAPITAL PROJECTS FUND (400)</b>						
4000 FACILITIES ACQUISITION & CONSTRUCTION	21,065,528	35,554,790	59,500,000	15,125,000	15,125,000	15,125,000
5200 TRANSFERS OF FUNDS	169,395	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	85,869,953	56,052,272	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>107,104,876</b>	<b>91,607,062</b>	<b>59,500,000</b>	<b>15,125,000</b>	<b>15,125,000</b>	<b>15,125,000</b>
<b>SCHOLARSHIP FUND (700)</b>						
3000 ENTERPRISE & COMMUNITY	6,000	4,900	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	98,000	20,000	20,000	20,000
7000 UNAPPROP ENDING FUND BAL	124,567	162,265	-	102,000	102,000	102,000
<b>TOTAL REQUIREMENTS</b>	<b>130,567</b>	<b>167,165</b>	<b>148,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>108,655,121</b>	<b>126,088,367</b>	<b>159,721,839</b>	<b>119,272,681</b>	<b>119,872,681</b>	<b>119,872,681</b>
<b>TOTAL UNAPPROPRIATED RESERVE</b>	<b>99,493,868</b>	<b>69,225,127</b>	<b>4,937,509</b>	<b>6,986,027</b>	<b>6,986,027</b>	<b>6,986,027</b>
<b>TOTAL REQUIREMENTS</b>	<b>208,148,989</b>	<b>195,313,494</b>	<b>164,659,348</b>	<b>126,258,708</b>	<b>126,858,708</b>	<b>126,858,708</b>
<b>TOTAL ALL FUNDS</b>						
1000 INSTRUCTION	47,141,486	49,051,233	53,741,626	55,224,769	55,724,769	55,724,769
2000 SUPPORT SERVICES	22,382,752	23,367,660	25,670,239	27,097,774	27,197,774	27,197,774
3000 COMMUNITY SERVICES	3,311,735	3,762,454	4,447,894	4,417,241	4,417,241	4,417,241
4000 FACILITIES ACQUISITION & CONSTRUCTION	23,615,967	37,519,547	62,025,000	17,997,500	17,997,500	17,997,500
5100 DEBT SERVICE	11,098,201	11,537,473	11,989,080	12,465,397	12,465,397	12,465,397
5200 TRANSFERS OF FUNDS	1,104,980	850,000	850,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	998,000	1,220,000	1,220,000	1,220,000
<b>TOTAL APPROPRIATIONS</b>	<b>108,655,121</b>	<b>126,088,367</b>	<b>159,721,839</b>	<b>119,272,681</b>	<b>119,872,681</b>	<b>119,872,681</b>

## 2019/20 Budget Message

### Introduction



We are about to enter a new biennium, building school district budgets on revenue estimates that have not yet been finalized by state leaders.

The Governor presented in her budget an appropriation of \$8.97 billion for K-12 schools. The Ways and Means Committee co-chairs'

budget fell short of the Governor's budget by \$100 million, appropriating \$8.87 billion to K-12 education.

At the same time as this budget message is being developed, speculation regarding improved K-12 funding remains. The legislative Joint Committee on Student Success proposes, via HB3427, a \$2 billion add to K-12. This would mean \$1 billion in a K-12 equity-focused school improvement fund that districts would apply for; \$600 million in other statewide initiatives, including full funding of Measure 98; and \$400 million to support early learning and pre-kindergarten programs.

To pay for the Student Success Act, legislators propose generating revenue through a corporate activity tax, in combination with a .25% reduction in all personal income tax brackets except for the top earnings bracket. The Corporate Activity Tax would apply to total receipts over \$1,000,000, but would exempt grocery, utilities, gasoline, hospitals, and other sales.

It is possible that some amount of revenue could be available in spring 2020, but most revenue would come in the second year of the biennium, 2020/21, if the Student Success Act revenue package is approved by a vote of the public.

PERS (Public Employee Retirement System) remains a major cost driver for all public entities. The district's PERS costs will increase by 30% over the 2019-21 biennium. As a cost saving measure, the Governor has proposed PERS reform, including an offset account that would provide \$800 million in one-time funds. The Governor's proposal also includes an employee cost-sharing component. If implemented, this action is projected to stabilize PERS rates over the next 14 years. Slowing the rise of PERS costs on district budgets would help K-12 better meet the needs of students, as more dollars could go into programs.

Measure 98, designated revenue to expand Career/Technical Education (CTE) and career-connected learning, will continue to support career pathway courses at the high school. The Governor's investment plan fully funds Measure 98 by investing another \$133 million in CTE. The high school remains positioned to expand program offerings in this area should the additional dollars become available. Measure 98 permits that up to 15% of Measure 98 funds may be used to support similar CTE work at the middle school level. This work includes STEAM (Science, Technology, Engineering, Art, and Math) focused programs, such as those we were able to initiate through our CTE Revitalization grant and our 21<sup>st</sup> Century Community Learning Center grant.

This proposed budget is based on the Governor's figure of \$8.97 billion and moves forward existing programs into the next school year.

Additionally, the budget adds the following:

- Additional time to have safety personnel on duty during student contact days
- Additional licensed support for the district behavior program
- Support for family education related to student school success.

- Support for students on Individual Education Plans
- Support for the development of social/emotional learning in students
- Middle school Spanish and drama electives
- Additional custodial staff for MHS due to increased building square footage
- Staffing for growth
- School improvement staffing if there is successful passage of the revenue package

Future district priorities include pre-K expansion, continuing Career/Technical Education and career pathway enlargement, middle school college and career bridge development, and implementation of the grow our own teachers program.

In other district news, we recently celebrated the recognition of Kourtney Ferrua as Oregon’s Elementary Principal of the Year. Memorial teacher, Molly Bousquet, will be recognized as McMinnville Distinguished Educator of the Year next week. Student successes are recognized every day, from robotics teams, to academic achievements, to athletics, to arts, and much more. For example, an MHS student recently won national honors in the Scholastic Art Awards and six MHS students qualified for nationals in Speech and Debate, the most to ever qualify.

## District Goals

The district establishes goals in three broad areas: (1) School improvement, (2) Resources, and (3) Relationships. This budget proposal continues to focus on progress in the three goal areas.

### Goal Area 1: School Improvement

#### Staffing Levels

The district continues current class size ratios in the proposed 2019/20 budget:

- 1:20.0 in Kindergarten
- 1:23.5 in 1<sup>st</sup>-5<sup>th</sup>
- 1:27.5 in 6<sup>th</sup>-8<sup>th</sup>
- 1:29.0 in 9<sup>th</sup>-12<sup>th</sup>

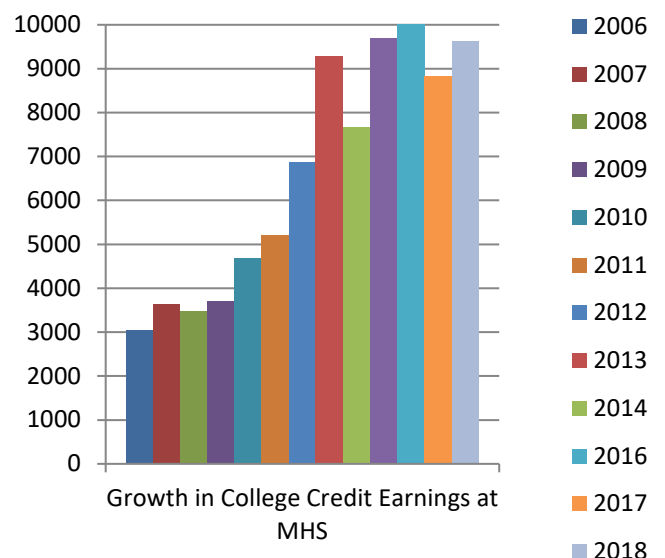
## College and Career

The creativity and commitment of district educators and support staff has enabled the district to make significant progress in ensuring every student is ready for success in college and career. The MHS graduation rate continues to increase and is among the highest in the state.

2018 Four-Year Cohort Graduation Rate			
Students	MHS	Oregon	Difference
All Students	90.64	76.68	+13.96
Hispanic Students	87.71	74.63	+13.08
English Learners	60.71	55.78	+4.93
Ever English Learner	93.44	82.48	+10.96
Students w/Disabilities	77.59	60.57	+17.02
Career/Technical Participants	94.64	88.06	+6.58
Career/Technical Concentrators	96.59	92.81	+3.78

MHS continues to be among the state leaders in dual high school/college credit earnings. The dual credit program represents substantial tuition cost savings for district students and families. Based on the average cost per credit hour, district families saved about \$1.5 million in college tuition.

The following chart documents college credit earnings over time.





One of our targets is to increase postsecondary enrollment. We have successfully improved the college enrollment rate among English Learners, increasing it by 37% since 2012.

## Goal Area 2: Resources

**School Facilities Bond** - In May 2016, voters approved an \$89.4 million capital construction bond. The projects included in the bond were identified by the Long Range Facilities Task Force, comprised of community volunteers and district staff. The task force recommended projects focused on:

- Energy efficiency upgrades
- A new Career Technical Center on the high school campus
- The addition of instructional space at the high school
- Safety and security improvements
- Repairs and renovations to all district facilities

Stage three of construction at the high school has continued all school year, with foundations and structures taking shape. New instructional spaces to be completed by fall of 2019 include classrooms for math, science, and Career Technical Education, and learning labs for Health Sciences, Engineering, Business Marketing, and Visual Arts pathways.

Older sections of McMinnville High School were demolished in order to begin construction of the new addition, which will be completed by fall 2019. The Red Gym was removed to make way for new classrooms and a 'Main Street,' which is a corridor that runs the length of the school, east to west. When fully completed, it will be about 12-14 feet in width. All other halls in the building will connect to Main Street, which will improve student traffic flow throughout the building.

Music and performing arts spaces were upgraded with expanded classrooms for choir and band, including practice rooms and instrument storage. A new 'Black Box' theatre was created for small productions. A scene shop was added adjacent to the theatre for scene construction and fabrication and to store props and costumes.

The new space for the Visual Communications pathway has an on-site video production lab, a news anchor desk, guest interview space, and a control room. The space also features a computer lab for production of the school's award-winning newspaper, The Bruin, and the MHS yearbook. Bear Hugs, the early learning center at MHS, has been expanded with new classroom space and an outdoor, fenced play area.

This past summer, the library and older classrooms in the center section of the building were remodeled for improved instructional space. An open concept library, featuring lots of natural light coming in from two-story windows, was created in what was once the Commons area. The library has comfortable seating designed to create smaller, more informal spaces in which students can work collaboratively.



**MHS Open-Concept Library**

New offices for counseling and other student services and new gym and fitness facilities will also be completed by the fall of 2019. The new gym will include improved locker rooms, fitness, and dance facilities. The new gym will also provide increased seating capacity for all-school events and assemblies.

**Nutrition Services Fund** - In 2014/15, the McMinnville School District qualified to provide 100% of students with free meals under the Community Eligibility Provision (CEP). The CEP program was enacted under the Healthy and

Hungry-Free Kids Act of 2010. It allowed the district to serve free breakfast and lunch to all students without having to collect and process free/reduced lunch applications. Eligibility to the CEP program is related to the percentage of district students from families with financial challenges that qualify them for the Supplemental Nutrition Assistance Program, the Temporary Assistance to Needy Families Program, Medicare eligible students, and students identified as homeless, migrant, or in foster care.

Since 2014, the state economy has improved and the percentage of district students who qualify for meal assistance has declined. The number of families making direct applications for state and federal assistance programs has also declined. As a result, in the 2018/19 school year, the district only provided free meals under the CEP program for elementary school students. This will continue through the 2019/20 school year for five of our six elementary schools based on criteria associated with family income level.

Secondary students may qualify, individually, for free/reduced meals through the district application process. Once qualified, secondary students will continue to receive free/reduced meals. However, secondary students from families that do not financially qualify for the free/reduced meal program have to pay regular meal charges. The district is in the process of assessing eligibility again to determine if further adjustments need to be made, relative to the CEP program.

It should be noted that the Joint Committee on Student Success proposes, within its \$600 million statewide initiative, universal free meals for K-12 students. If passed, this would allow the district to serve all students regardless of income qualifications, a practice we have found better prepares all students for learning.

The district recently received a donated bus from our transportation provider, First Student. The bus will be fitted with equipment that will allow us to expand access to summer meals in neighborhood locations.

### Goal Area III: Relationships

In June of 2018 the district negotiated a contract with the classified union, which will endure through July 2022. The current licensed contract expires in June 2020. The proposed budget ensures the district meets its negotiated agreements.



#### **A Student Demonstrates his Learning to School Board Member, Gerardo Partida**

The Bond Oversight Committee, appointed by the McMinnville School District Board following successful passage of the \$89.4 million construction bond, meets periodically. Community members Steve Macy and Kevin Chambers make up the citizen oversight team. They are joined by staff and representative board members and are tasked with reviewing expenditures and construction updates and providing input to staff regarding bond projects. The district also continues to work with the Cornerstone construction management team to facilitate ongoing construction at MHS.

Other partnership work includes the school boundaries committee and the Long Range Facilities Task Force, both of which will meet through spring 2019.

The McMinnville School District benefits from partnerships with city and county agencies and local and regional industries, businesses, and nonprofit foundations. These appreciated relationships facilitate everything from collaborative planning and permitting of district construction projects, to providing student internships and mentors, to funding district initiatives that go beyond the traditional K-12

scope. Through these ongoing relationships, the district is able to provide more vibrant and robust opportunities for students to explore their passions and realize their aspirations.

## Grants

### Entitlement Grants

- **Title I** - Currently, all district elementary schools qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These federal funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC** - This federal program provides funding for supplemental services to migrant students and families.
- **Title IIA** - This federal program supports the recruitment, preparation, and ongoing professional development of teachers and principals.
- **Title III** - This federal program provides funding to support language instruction for English Learners.
- **IDEA (Individuals with Disabilities Education Act)** - The additional costs associated with the education of students with disabilities are supported by this federal program.

### Competitive Grants

- **21<sup>st</sup> Century Community Learning Center** – K-12 expanded learning opportunities (afterschool and summer school) grant of \$2.5 million. This is a five year grant currently in year one.
- **CTE Revitalization** - An 18 month grant for \$283,711 to implement CTE Seminars in Construction Trades beginning summer 2018. This grant ends in September 2019.
- **AVID** – A \$9,200 grant to support AVID professional development in summer 2019.
- **Early Learning** - \$33,661 to support Ready for Kindergarten.
- **Accelerated College Credit** - \$35,328 to support professional development for CTE, College Credit Now, and Advanced Placement teachers.

- **Outdoor School** - \$45,000 to provide outdoor school to 5<sup>th</sup> graders at Grandhaven, Columbus, and Buel.
- **Foundation grants** – Approximately \$5,000 in county and foundation grants, most of which are focused on early learning.

### Meeting the Needs of Students

Like school districts across the country, we have experienced an increase in the number of students demonstrating behaviors that indicate they have experienced trauma. In response, the district has increased school supports focused on mental and physical health, including partnerships with community-based organizations. This year's professional development has focused on trauma-informed practices. K-12 staff met quarterly to understand the impact childhood trauma can have on a student's readiness to learn.

Another issue that affects the well-being of students is implicit bias, which is built into ourselves, as individuals, and into systems of education, government, and businesses in general. Every time we make a decision or take an action, our social background, personal and cultural values, and life experiences influence our reasoning. Raising awareness of implicit bias is beneficial for helping make district decisions that serve all students and employees equitably.

All district administrators and interested licensed and classified staff have been engaged in equity training focused on race and using the Oregon equity lens.

### Conclusion

The proposed budget balances available revenue with anticipated expenditures, moving forward programs that should be sustainable over the biennium. District staff have anticipated the possible impact of new revenue, should the Governor's investment budget or the Joint Committee on Student Success Act revenue package result in additional K-12 funding.

Children are our future. It cannot be stated enough that what we do today impacts what happens tomorrow. The McMinnville School District staff prioritizes quality educational practices every day, and this budget proposal will allow those practices to continue. Should additional revenue become a reality for K-12 schools, we will be able to make investments to expand and further improve learning experiences for our students.

The McMinnville School District administrative, licensed, and support staff remain fully committed to excellence in teaching and learning on behalf of our school children.

A handwritten signature in cursive script that reads "Marylou Russell".

Superintendent, McMinnville School District

**McMinnville School District  
Financial Forecast - General Fund  
May 15, 2019**

Ref	SSF \$8.2B 2017-19				SSF \$9B 2019-21				SSF \$9.8B ( assume 15% increase) 2021-23				
	Actual 2017-18	% Inc	Projected 2018-19	% Inc	Budgeted 2019-20	% Inc	Projected 2020-21	% Inc	Projected 2021-22	% Inc	Projected 2022-23	% Inc	
<b>State School Fund (State-wide estimate)</b>													
1	K-12 Allocation	4,100,000,000	9.5%	4,100,000,000	0.0%	4,396,280,000	7.2%	4,575,720,000	4.1%	5,054,595,000	10.5%	5,260,905,000	4.1%
2	Local Tax Revenue	1,972,158,166	4.8%	2,062,094,440	4.6%	2,123,957,273	3.0%	2,187,675,991	3.0%	2,253,306,271	3.0%	2,320,905,459	3.0%
3	Carve-outs & ESD Funding	(350,460,941)	5.3%	(374,524,072)	6.9%	(389,794,044)	4.1%	(405,385,806)	4.0%	(421,601,238)	4.0%	(438,465,288)	4.0%
4	<b>School District Formula Revenue</b>	<b>5,721,697,225</b>		<b>5,787,570,368</b>		<b>6,130,443,229</b>		<b>6,358,010,186</b>		<b>6,886,300,033</b>		<b>7,143,345,172</b>	
5	<i>Percent Change</i>	8.1%		1.2%		5.9%		3.7%		8.3%		3.7%	
6	<b>McMinnville SSF Formula Revenu</b>	<b>65,156,551</b>		<b>67,187,094</b>		<b>69,337,748</b>		<b>71,845,515</b>		<b>77,815,190</b>		<b>80,719,800</b>	
7	<i>MSD as % of Total State Formula</i>	1.14%		1.16%		1.13%		1.13%		1.13%		1.13%	
<b>McMinnville School District Projected Revenues</b>													
1	SSF Formula Revenues	65,156,551	7.3%	67,187,094	3.1%	69,337,748	3.2%	71,845,515	3.6%	77,815,190	8.3%	80,719,800	3.7%
2	Other Revenues	2,854,708	-3.2%	3,139,919	10.0%	3,091,460	-1.5%	3,153,289	2.0%	3,247,888	3.0%	3,345,325	3.0%
	Interfund Transfer	-		-		-		-		-		-	
3	<b>Total Revenues</b>	<b>68,011,259</b>		<b>70,327,013</b>		<b>72,429,208</b>		<b>74,998,804</b>		<b>81,063,078</b>		<b>84,065,125</b>	
4	<i>Percent Change</i>	6.8%		3.4%		3.0%		3.5%		8.1%		3.7%	
<b>Projected Expenditures</b>													
5	Wages & Benefits	58,781,987	4.3%	60,561,000	3.0%	65,305,544	7.8%	67,979,742	4.1%	71,404,641	5.0%	73,970,774	3.6%
6	Services, Utilities, Student Trans	4,910,989	-1.1%	5,325,000	8.4%	5,604,749	5.3%	5,822,635	3.9%	6,016,733	3.3%	6,219,970	3.4%
7	Supplies & Capital Outlay	1,828,506	13.3%	2,062,000	12.8%	2,311,364	12.1%	2,357,591	2.0%	2,357,591	0.0%	2,357,591	0.0%
8	Insurance, Dues & Fees	413,340	-1.1%	435,000	5.2%	457,551	5.2%	475,853	4.0%	494,887	4.0%	514,683	4.0%
9	Fund Transfers	850,000	0.0%	850,000	0.0%	850,000	0.0%	850,000	0.0%	850,000	0.0%	850,000	0.0%
10	<b>Total Expenditures</b>	<b>66,784,822</b>		<b>69,233,000</b>		<b>74,529,208</b>		<b>77,485,822</b>		<b>81,123,852</b>		<b>83,913,018</b>	
11	<i>Percent Change</i>	4.0%		3.7%		7.6%		4.0%		4.7%		3.4%	
12	<b>Net Revenues (Expenditures)</b>	<b>1,226,437</b>		<b>1,094,013</b>		<b>(2,100,000)</b>		<b>(2,487,017)</b>		<b>(60,774)</b>		<b>152,107</b>	
13	Beginning Fund Balance	6,129,550		7,355,987		8,450,000		6,350,000		3,862,983		3,802,209	
14	<b>Ending Fund Balance</b>	<b>7,355,987</b>		<b>8,450,000</b>		<b>6,350,000</b>		<b>3,862,983</b>		<b>3,802,209</b>		<b>3,954,316</b>	
15	EFB as percent of Revenues	10.8%		12.0%		8.8%		5.2%		4.7%		4.7%	

THE BUDGET AT A GLANCE

The 2019-20 proposed budget for all funds is \$126,263,842, a decrease of \$38,395,506 or 23%, from the 2018-19 budget. The funds with the greatest changes are the General Fund and the Capital Projects Fund. The General Fund reflects an increase in state and local funding and the Capital Projects fund reflects the spending down of the bond proceeds from the 2016 bond.

BUDGET SUMMARY BY FUND  
(all funds)

	2018-19	2019-20	Change	
	Adopted Budget	Proposed Budget		
100 - General Fund	\$ 75,305,848	\$ 80,279,208	\$ 4,973,360	6.6%
201 - Asset Reserve Fund	2,480,000	2,880,000	400,000	16.1%
202- Construction Excise Tax Fund	350,000	655,000	305,000	87.1%
203 - Textbook & Tech Reserve Fund	328,000	428,000	100,000	30.5%
205 - Insurance Reserve Fund	575,000	520,000	(55,000)	-9.6%
208 - Student Body Fund	1,650,000	1,650,000	-	0.0%
210 - Grants Fund	7,077,000	7,227,000	150,000	2.1%
298 - Nutrition Services Fund	4,554,500	4,058,500	(496,000)	-10.9%
300 - PERS Bond Debt Service Fund	3,216,000	3,350,000	134,000	4.2%
310 - Debt Service Fund	9,475,000	9,914,000	439,000	4.6%
400 - Capital Projects Fund	59,500,000	15,125,000	(44,375,000)	-74.6%
700 - Scholarship Fund	148,000	172,000	24,000	16.2%
<b>TOTAL ALL FUNDS</b>	<b>\$ 164,659,348</b>	<b>\$ 126,258,708</b>	<b>\$ (38,400,640)</b>	<b>-23.3%</b>

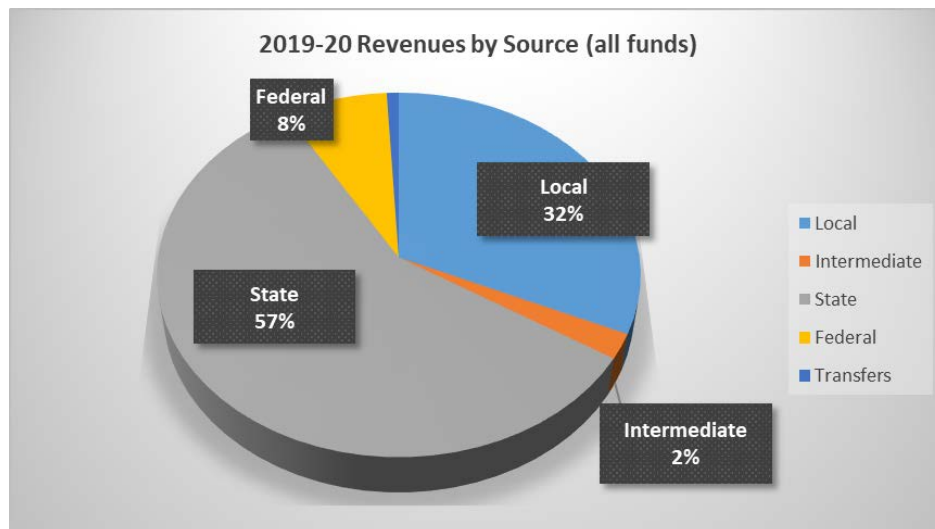
## RESOURCES

Total resources for all funds are estimated at \$126,258,708. This is \$38.4 million less than the prior year primarily due to less fund balance carried over from the Capital Projects fund. The 2019-20 proposed budget includes a total of \$96,953,708 of revenues from all funds and total beginning fund balances of \$29,305,000. Revenues are made up of state sources (57%), local sources (ie. property taxes and charges for services) (32%), federal sources (8%) and intermediate sources (ie. County and ESD transit)(2%). The bond proceeds received from the 2016 bond sale make up the largest portion of the beginning fund balance.

### TOTAL RESOURCES (all funds)

	2016-17	2017-18	2018-19	2019-20		
	Actual	Actual	Adopted Budget	Proposed Budget	Change	
<b>Resources by Major Object</b>						
1000 - Local Sources	28,015,559	28,412,282	29,407,900	30,727,960	1,320,060	4%
2000 - Intermediate Sources	2,339,067	2,177,103	2,100,000	2,155,000	55,000	3%
3000 - State Sources	54,421,334	57,818,198	55,316,948	55,846,248	529,300	1%
4000 - Federal Sources	6,858,096	6,562,043	6,840,500	7,374,500	534,000	8%
5100 - Bond Proceeds	101,781,978	-	-	-		
5200 - Interfund Transfers	1,104,980	850,000	850,000	850,000	-	0%
5400 - Beginning Fund Balance	15,527,975	99,493,868	70,144,000	29,305,000	(40,839,000)	-58%
<b>Total Resources</b>	<b>210,048,989</b>	<b>195,313,494</b>	<b>164,659,348</b>	<b>126,258,708</b>	<b>(38,400,640)</b>	<b>-23%</b>

### TOTAL 2019-20 PROPOSED REVENUES BY SOURCE (does not include beginning fund balance)



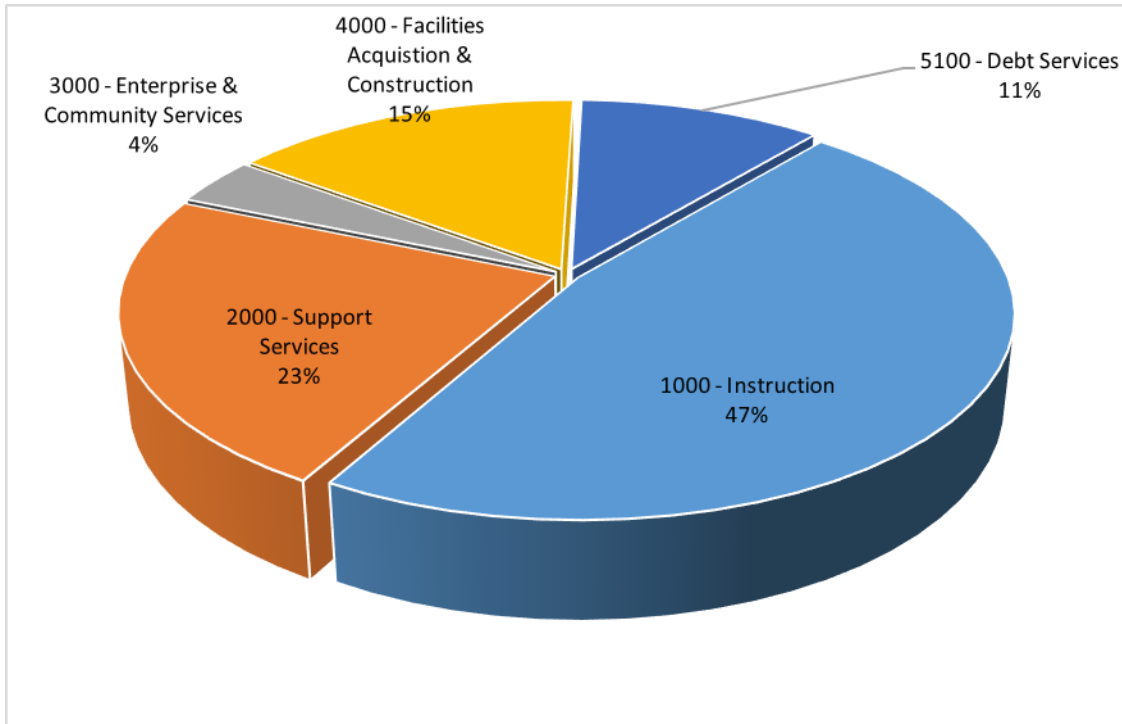
EXPENDITURES BY MAJOR FUNCTION  
(all funds)

Of the total proposed appropriations for 2019-20, almost 50 % is for direct instructional services, 23% for support services, 15% for facilities construction and improvements; 11% for Debt Service and 4% for community services (which include our school lunch and breakfast program). The largest difference in appropriations from the prior year is decreased spending in construction since we are towards the end of our capital bond program.

EXPENDITURES BY MAJOR FUNCTION  
(all funds)

	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	Change	
<b>Requirements by Function</b>						
1000 - Instruction	47,141,486	49,051,233	53,841,626	55,224,769	1,383,143	3%
2000 - Support Services	22,382,753	23,367,660	25,570,239	27,097,774	1,527,535	6%
3000 - Enterprise & Community Services	3,311,735	3,762,454	4,447,894	4,417,241	(30,653)	-1%
4000 - Facilities Acquisition & Construction	23,615,967	37,519,547	62,025,000	17,997,500	(44,027,500)	-71%
5100 - Debt Services	11,098,201	11,537,473	11,989,080	12,465,397	476,317	4%
5200 - Interfund Transfers	1,104,980	850,000	850,000	850,000	-	0%
6000 - Contingencies	-	-	998,000	1,220,000	222,000	22%
7000 - Unappropriated Ending Fund Balance	99,493,868	69,225,127	4,937,509	6,986,027	2,048,518	41%
<b>Total Requirements</b>	<b>208,148,990</b>	<b>195,313,494</b>	<b>164,659,348</b>	<b>126,258,708</b>	<b>(38,400,640)</b>	<b>-23%</b>

2019-20 PROPOSED EXPENDITURES BY FUNCTION  
(all funds)

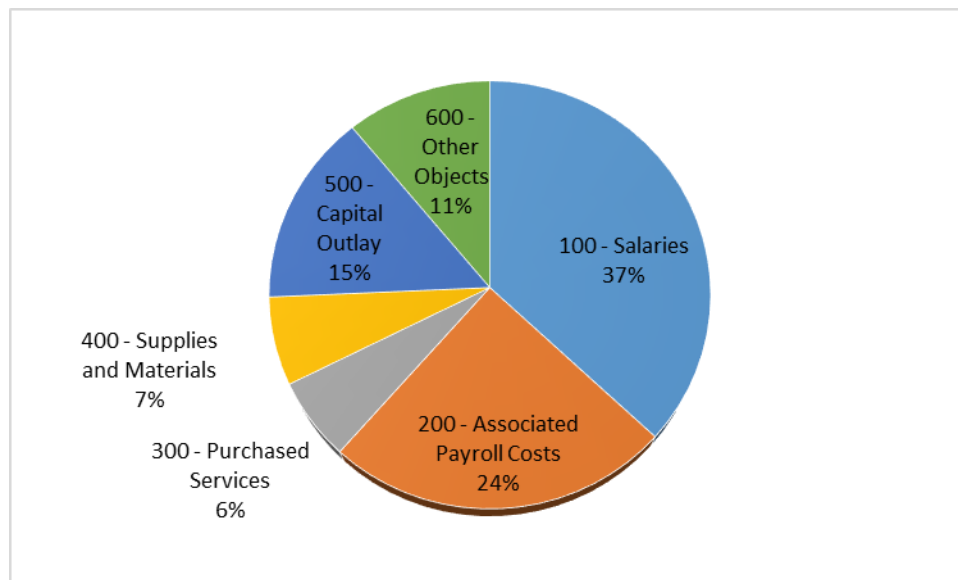




EXPENDITURES BY OBJECT  
(all funds)

Increases in associated payroll costs will exceed increases in salaries due to the new PERS rates effective July 1, 2019. PERS costs will increase by 30% on average. Decreases in purchased services and capital outlay reflect the decrease in construction activity next year. Salaries and associated payroll costs make up 61% of the total appropriations when looking at all funds. Capital outlay for next year includes the final phase of the 2016 Bond project and makes up 15% of the total appropriations.

	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	Change	
Requirements by Object						
100 - Salaries	38,281,724	39,141,736	42,349,418	43,298,060	948,642	2.2%
200 - Associated Payroll Costs	23,118,313	25,360,501	27,060,894	28,812,277	1,751,383	6.5%
300 - Purchased Services	6,102,628	5,769,022	10,024,630	7,169,421	(2,855,209)	-28.5%
400 - Supplies and Materials	5,296,091	6,007,710	8,375,909	7,794,975	(580,934)	-6.9%
500 - Capital Outlay	22,597,901	36,915,190	57,380,500	17,175,000	(40,205,500)	-70.1%
600 - Other Objects	12,153,483	12,044,208	12,682,488	12,952,948	270,460	2.1%
700 - Transfers	1,104,980	850,000	850,000	850,000	-	0.0%
800 - Planned Reserves	99,493,868	69,225,127	5,935,509	8,206,027	2,270,518	38.3%
<b>Total Requirements</b>	<b>208,148,988</b>	<b>195,313,494</b>	<b>164,659,348</b>	<b>126,258,708</b>	<b>(38,400,640)</b>	<b>-23.3%</b>



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 the total revenues (not including beginning fund balance). The general fund revenues were estimated using the Governor’s allocation of \$8.97 billion to K-12 education for the 2019-21 biennium. This is \$100 million more than the Co-Chair’s proposal. The difference of these two funding levels to the District is \$500,000 for 2019-20.

The state school fund revenues are allocated based on school average enrollment with additional weights for students on IEP’s, English language learners and poverty. For 2019-20 our weights for ELL and poverty have dropped, this will result in the District receiving a smaller piece of the state school fund pie. The average daily membership weighted is expected to decline by 198.

Either funding level proposed currently by legislature will require the District to use reserve funds carried over from the prior year to fund programs for next year. The District was cautious in spending over the last biennium knowing that PERS rates would be increasing and the economic forecasts for the state were not looking positive.

	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	Change	
<b>Resources by Major Object</b>						
1000 - Local Sources	13,780,889	14,168,705	14,598,400	15,781,460	1,183,060	8%
2000 - Intermediate Sources	2,179,337	2,123,947	2,070,000	2,125,000	55,000	3%
3000 - State Sources	47,706,659	51,715,266	51,627,448	53,912,748	2,285,300	4%
4000 - Federal Sources	9,915	3,341	10,000	10,000	-	0%
5400 - Beginning Fund Balance	6,647,752	6,129,550	7,000,000	8,450,000	1,450,000	21%
<b>Total Resources</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>4,973,360</b>	<b>7%</b>
<i>SSF Formula Revenues included in total</i>	<i>60,726,549</i>	<i>65,156,549</i>	<i>65,102,448</i>	<i>68,337,748</i>	<i>3,235,300</i>	<i>5%</i>

GENERAL FUND  
EXPENDITURES BY FUNCTION

Enrollment is expected to decline by 30 students from October 2018. Elementary enrollment and high school enrollment will be declining while middle school enrollment is increasing due to large incoming 5<sup>th</sup> grade. Instructional expenditures in the general fund therefore, will not increase greatly. Support services positions have increased due to moving two positions from other funds to the general fund and hiring an additional custodial position for the high school. Support services also increase steadily due to utility costs and student transportation expenses regardless of enrollment change.

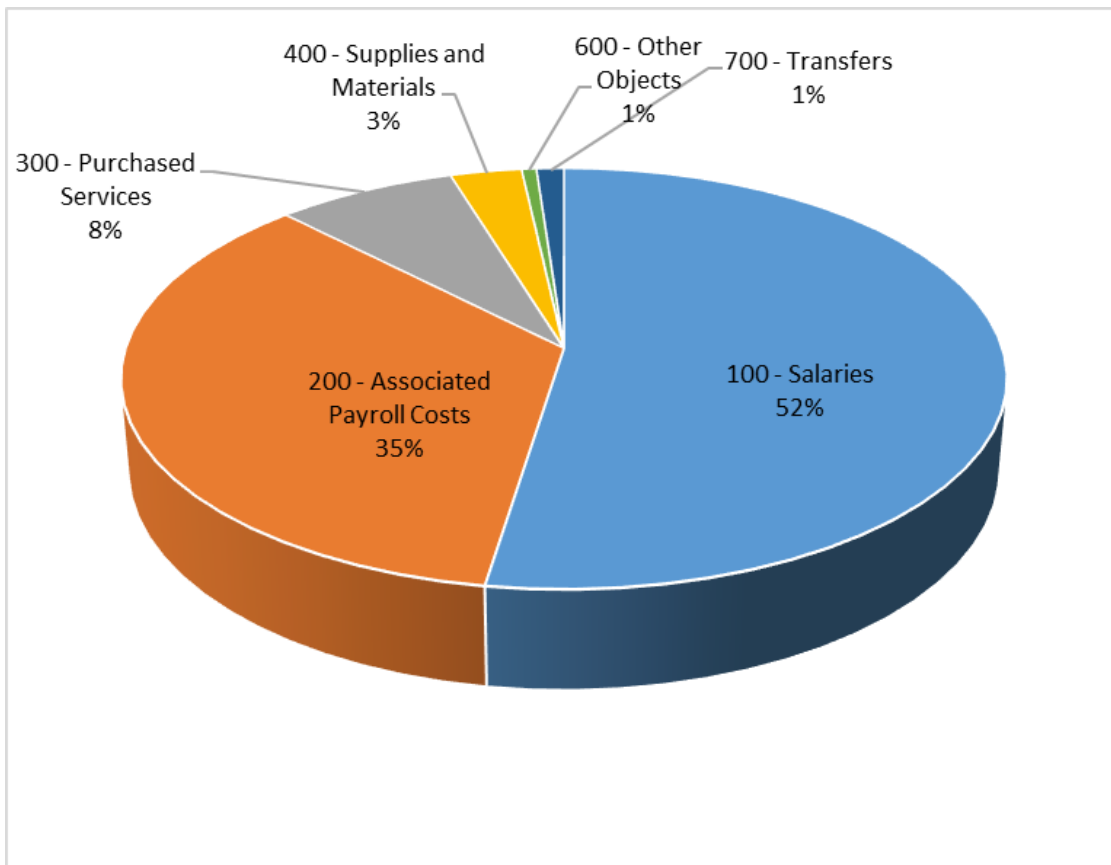
	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	Change	
<b>Requirements by Function</b>						
1000 - Instruction	42,293,670	44,101,226	46,861,146	48,217,714	1,356,568	3%
2000 - Support Services	21,051,332	21,833,596	23,334,702	24,628,216	1,293,514	6%
3000 - Enterprise & Community Service	-	-	-	233,278	233,278	
4000 - Facilities Acquisition & Construction	-	-	10,000	-	(10,000)	-100%
5200 - Interfund Transfers	850,000	850,000	850,000	850,000	-	0%
6000 - Contingencies	-	-	250,000	500,000	250,000	100%
7000 - Unappropriated Ending Fund Balance	6,129,550	7,355,987	4,000,000	5,850,000	1,850,000	46%
<b>Total Requirements</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>4,973,360</b>	<b>7%</b>

MSD Enrollment October 1,				
Grade	2016	2017	2018	219
<b>K</b>	477	466	417	462
<b>1</b>	457	472	468	418
<b>2</b>	503	466	486	477
<b>3</b>	560	516	475	491
<b>4</b>	557	567	536	484
<b>5</b>	556	560	567	535
<b>6</b>	472	561	584	586
<b>7</b>	531	471	552	585
<b>8</b>	484	509	471	542
<b>9</b>	562	512	531	495
<b>10</b>	542	551	514	526
<b>11</b>	527	543	537	515
<b>12</b>	566	570	583	575
<b>Total</b>	<b>6794</b>	<b>6764</b>	<b>6721</b>	<b>6691</b>
<i>Change</i>	60	-30	-43	-30
<i>Annual % change</i>	0.9%	-0.4%	-0.6%	-0.4%
<b>Elementary</b>	<b>3,110</b>	<b>3,047</b>	<b>2,949</b>	<b>2,867</b>
<b>Middle School</b>	<b>1,487</b>	<b>1,541</b>	<b>1,607</b>	<b>1,713</b>
<b>High School</b>	<b>2,197</b>	<b>2,176</b>	<b>2,165</b>	<b>2,111</b>
<b>Total</b>	<b>6,794</b>	<b>6,764</b>	<b>6,721</b>	<b>6,691</b>

GENERAL FUND  
EXPENDITURES BY OBJECT

Salaries and associated payroll costs make up 87% of the General Fund expenditures. Next year associated payroll costs will increase by a higher percent than salaries due the increase in PERS Costs.

	2016-17 Actual	2017-18 Actual	2018-19 Adopted Budget	2019-20 Proposed Budget	Change	
<b>Requirements by Object</b>						
100 - Salaries	35,179,132	35,694,715	37,756,877	38,792,385	1,035,508	3%
200 - Associated Payroll Costs	21,169,792	23,087,272	24,433,622	26,013,159	1,579,537	6%
300 - Purchased Services	4,964,911	4,910,989	5,520,959	5,604,749	83,790	2%
400 - Supplies and Materials	1,613,383	1,815,815	2,029,439	2,211,364	181,925	9%
500 - Capital Outlay	-	12,692	10,000	-	(10,000)	-100%
600 - Other Objects	417,784	413,339	454,951	457,551	2,600	1%
700 - Transfers	850,000	850,000	850,000	850,000	-	0%
800 - Planned Reserves	6,129,550	7,355,987	4,250,000	6,350,000	2,100,000	49%
<b>Total Requirements</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>4,973,360</b>	<b>7%</b>



**McMINNVILLE SCHOOL DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
2019-20 BUDGET**

	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
<b>RESOURCES</b>													
Local Taxes	14,720,000		350,000							9,274,000			24,344,000
Other Local Sources	971,460	130,000	5,000	3,000	70,000	1,250,000	439,000	286,500	50,000	150,000	125,000	14,000	3,493,960
Interfund Revenues	90,000								2,800,000				2,890,000
ESD Transit	2,100,000												2,100,000
Other Intermediate Sources	25,000						30,000						55,000
State Sources	54,512,748						1,859,000	74,500					56,446,248
Federal Sources	10,000						4,417,000	2,947,500					7,374,500
Transfers In		500,000		250,000			100,000						850,000
Beginning Fund Balance	8,450,000	2,250,000	300,000	175,000	450,000	400,000	382,000	750,000	500,000	490,000	15,000,000	158,000	29,305,000
<b>Total Resources</b>	<b>80,879,208</b>	<b>2,880,000</b>	<b>655,000</b>	<b>428,000</b>	<b>520,000</b>	<b>1,650,000</b>	<b>7,227,000</b>	<b>4,058,500</b>	<b>3,350,000</b>	<b>9,914,000</b>	<b>15,125,000</b>	<b>172,000</b>	<b>126,858,708</b>

	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
<b>REQUIREMENTS</b>													
Instruction Services	48,717,714			428,000	50,000	1,650,000	4,879,055						55,724,769
Support Services	24,728,216	357,500			234,576		1,877,482						27,197,774
Enterprise & Community Services	233,278						275,463	3,858,500				50,000	4,417,241
Building Acquisition & Construction		2,022,500	655,000				195,000				15,125,000		17,997,500
Debt Service									2,967,197	9,498,200			12,465,397
Transfers Out	850,000												850,000
Contingency	500,000	500,000						200,000				20,000	1,220,000
Unappropriated Fund Balance	5,850,000				235,424				382,803	415,800		102,000	6,986,027
<b>Total Requirements</b>	<b>80,879,208</b>	<b>2,880,000</b>	<b>655,000</b>	<b>428,000</b>	<b>520,000</b>	<b>1,650,000</b>	<b>7,227,000</b>	<b>4,058,500</b>	<b>3,350,000</b>	<b>9,914,000</b>	<b>15,125,000</b>	<b>172,000</b>	<b>126,858,708</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	21,655,614	21,880,892	22,650,000	24,124,000	24,124,000	24,124,000
R1130	CONSTRUCTION EXCISE TAX	409,358	349,844	320,000	350,000	350,000	350,000
R1300	TUITION	175,735	30,847	42,000	5,000	5,000	5,000
R1500	INTEREST ON INVESTMENT	817,965	1,302,748	909,000	887,000	887,000	887,000
R1600	FOOD SERVICE	92,491	102,909	486,500	216,000	216,000	216,000
R1700	EXTRA-CURRICULAR ACTIVITIES	1,203,929	1,330,187	1,437,000	1,440,500	1,440,500	1,440,500
R1800	COMMUNITY SERVICE ACTIVITIES	140,286	146,097	148,400	151,460	151,460	151,460
R1910	RENTALS	39,642	73,738	55,000	80,000	80,000	80,000
R1920	DONATIONS FROM PRIVATE SOURCES	174,100	229,895	413,500	369,000	369,000	369,000
R1940	SERVICES PROVIDED OTHER DISTRICTS	-	-	-	40,500	40,500	40,500
R1970	SERVICES PROVIDED OTHER FUNDS	2,424,660	2,673,807	2,680,000	2,800,000	2,800,000	2,800,000
R1980	FEES CHARGED TO GRANTS	94,304	61,461	90,000	90,000	90,000	90,000
R1990	MISCELLANEOUS	787,475	195,757	176,500	174,500	174,500	174,500
	<b>Total Local Revenues</b>	<b>28,015,559</b>	<b>28,378,182</b>	<b>29,407,900</b>	<b>30,727,960</b>	<b>30,727,960</b>	<b>30,727,960</b>
R2101	COUNTY SCHOOL FUNDS	6,658	23,790	25,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,172,679	2,100,157	2,045,000	2,100,000	2,100,000	2,100,000
R2199	OTHER INTERMEDIATE REVENUE	159,730	53,156	30,000	30,000	30,000	30,000
	<b>Total Intermediate Revenues</b>	<b>2,339,067</b>	<b>2,177,103</b>	<b>2,100,000</b>	<b>2,155,000</b>	<b>2,155,000</b>	<b>2,155,000</b>
R3101	STATE SCHOOL FUND - GENERAL	48,863,080	51,011,272	50,960,581	53,280,922	53,880,922	53,880,922
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATC	31,507	32,041	32,500	32,500	32,500	32,500
R3103	COMMON SCHOOL FUND	843,579	703,994	666,867	631,826	631,826	631,826
R3199	UN-RESTRICTED GRANTS	31,620	-	-	-	-	-
R3299	STATE RESTRICTED GRANTS	4,651,548	6,070,891	3,657,000	1,901,000	1,901,000	1,901,000
	<b>Total State Revenues</b>	<b>54,421,334</b>	<b>57,818,198</b>	<b>55,316,948</b>	<b>55,846,248</b>	<b>56,446,248</b>	<b>56,446,248</b>
R4500	FEDERAL RESTRICTED THROUGH STATE	6,587,952	6,249,005	6,540,000	7,049,000	7,049,000	7,049,000
R4700	FEDERAL RESTRICTED THROUGH OTHER	36,250	50,550	50,000	75,000	75,000	75,000
R4900	FEDERAL COMMODITIES	233,894	262,488	250,500	250,500	250,500	250,500
	<b>Total Federal Revenues</b>	<b>6,858,096</b>	<b>6,562,043</b>	<b>6,840,500</b>	<b>7,374,500</b>	<b>7,374,500</b>	<b>7,374,500</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>91,634,056</b>	<b>94,935,526</b>	<b>93,665,348</b>	<b>96,103,708</b>	<b>96,703,708</b>	<b>96,703,708</b>
R5100	BOND PROCEEDS	101,781,978	-	-	-	-	-
R5200	INTERFUND TRANSFERS	1,104,980	850,000	850,000	850,000	850,000	850,000
R5300	SALE OF FIXED ASSETS	-	34,100	-	-	-	-
R5400	BEG FUND BALANCE	15,527,975	99,493,868	70,144,000	29,305,000	29,305,000	29,305,000
	<b>Total Other Revenues</b>	<b>118,414,933</b>	<b>100,377,968</b>	<b>70,994,000</b>	<b>30,155,000</b>	<b>30,155,000</b>	<b>30,155,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 210,048,989</b>	<b>\$ 195,313,494</b>	<b>\$ 164,659,348</b>	<b>\$ 126,258,708</b>	<b>\$ 126,858,708</b>	<b>\$ 126,858,708</b>

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	15,595,630	16,206,041	17,268,316	17,568,694	17,748,694	17,748,694
1113	ELEMENTARY EXTRACURRICULAR	6,351	1,903	100,000	102,500	102,500	102,500
1121	MIDDLE/JUNIOR HIGH PROGRAMS	7,008,876	7,593,232	8,543,587	9,242,827	9,342,827	9,342,827
1122	MIDDLE SCHOOL EXTRACURRICULAR	325,827	373,632	627,319	642,364	642,364	642,364
1131	HIGH SCHOOL PROGRAMS	9,843,482	10,156,210	11,184,531	10,934,655	11,054,655	11,054,655
1132	HIGH SCHOOL EXTRACURRICULAR	1,411,818	1,448,555	1,817,196	1,835,741	1,835,741	1,835,741
1140	PRE-K PROGRAMS	190,043	169,717	222,671	234,529	234,529	234,529
1210	TAG PROGRAMS	232,780	260,656	239,974	259,495	259,495	259,495
1220	SPECIAL EDUC SELF-CONTAINED PROGRAMS	2,775,978	2,705,171	3,131,129	3,723,802	3,723,802	3,723,802
1250	LEARNING RESOURCE CENTERS (LRC)	3,022,595	3,196,350	3,391,369	3,542,885	3,642,885	3,642,885
1270	REMEDICATION AND TITLE I	1,906,926	1,839,799	1,645,027	1,800,623	1,800,623	1,800,623
1280	ALTERNATIVE EDUCATION	1,350,526	1,476,728	1,558,562	1,718,229	1,718,229	1,718,229
1291	ELL PROGRAMS	3,058,567	3,217,685	3,372,383	3,177,756	3,177,756	3,177,756
1292	TEEN PARENT PROGRAMS	257,447	236,788	284,356	66,624	66,624	66,624
1299	OTHER PROGRAMS (TUTORING)	36,945	43,144	50,807	52,017	52,017	52,017
1400	SUMMER SCHOOL	117,696	125,622	304,399	322,028	322,028	322,028
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>47,141,486</b>	<b>49,051,233</b>	<b>53,741,626</b>	<b>55,224,769</b>	<b>55,724,769</b>	<b>55,724,769</b>
2110	STUDENT SUPPORT SERVICES	1,406,614	1,891,453	2,022,446	2,331,592	2,331,592	2,331,592
2120	GUIDANCE SERVICES	1,653,982	1,761,625	1,854,314	1,856,408	1,856,408	1,856,408
2130	HEALTH SERVICES	234,353	256,291	257,310	292,826	292,826	292,826
2140	PSYCHOLOGICAL SERVICES	801,459	799,960	971,916	847,572	847,572	847,572
2150	SPEECH PATHOLOGY/AUDIOL	813,397	722,059	783,583	784,087	784,087	784,087
2160	OTHER STUDENT TREATMENT SERVICES	126,964	585	-	-	-	-
2190	STUDENT SUPPORT SERVICES DIRECTION	475,959	420,958	449,459	445,819	445,819	445,819
2210	IMPROVEMENT OF INSTRUCTION	1,045,207	1,086,034	1,109,852	1,275,738	1,275,738	1,275,738
2220	EDUCATIONAL MEDIA SERVICES	1,160,246	1,338,047	1,417,936	1,442,885	1,442,885	1,442,885
2230	ASSESSMENT AND TESTING	13,017	17,153	17,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	493,863	628,519	878,899	1,020,635	1,120,635	1,120,635
2310	BOARD OF EDUCATION SERVICES	256,679	264,720	297,295	297,295	297,295	297,295
2320	EXEC ADMINISTRATIVE SERVICES	416,856	449,803	467,307	482,561	482,561	482,561
2410	OFFICE OF PRINCIPAL SERVICES	3,507,203	3,809,206	3,896,336	4,281,450	4,281,450	4,281,450
2490	OTHER ADMIN SUPPORT SERVICES	95,596	138,211	139,337	106,367	106,367	106,367
2510	BUSINESS SUPPORT SERVICES DIRECTION	203,466	152,019	158,739	240,246	240,246	240,246
2520	FISCAL SERVICES	530,844	545,653	596,341	691,063	691,063	691,063
2540	FACILITIES OPERATION & MAINTENANCE	5,125,604	5,337,969	6,072,266	6,172,543	6,172,543	6,172,543
2550	STUDENT TRANSPORTATION	2,208,920	2,249,261	2,512,105	2,666,517	2,666,517	2,666,517
2570	INTERNAL SERVICES	88,971	56,521	90,500	90,500	90,500	90,500
2610	CENTRAL SUPPORT SERVICES DIRECTION	489,803	420,116	455,555	-	-	-
2630	INFORMATION SERVICES	112,498	130,117	136,062	141,751	141,751	141,751
2640	STAFF SERVICES	34,589	30,188	40,000	478,000	478,000	478,000
2660	TECHNOLOGY SERVICES	953,791	729,947	785,872	847,401	847,401	847,401
2680	TRANSLATION SERVICES	-	-	27,809	53,518	53,518	53,518
2700	SUPPLEMENTAL RETIREMENT	132,868	131,243	232,000	232,000	232,000	232,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>22,382,753</b>	<b>23,367,658</b>	<b>25,670,239</b>	<b>27,097,774</b>	<b>27,197,774</b>	<b>27,197,774</b>
3100	NUTRITION SERVICES	3,230,906	3,698,262	4,154,501	3,858,500	3,858,500	3,858,500
3300	COMMUNITY SERVICES	80,829	64,193	293,393	325,463	325,463	325,463
3500	CHILD CARE SERVICES	-	-	-	233,278	233,278	233,278
<b>3000</b>	<b>ENTERPRISE &amp; COMMUNITY SERVICES</b>	<b>3,311,735</b>	<b>3,762,455</b>	<b>4,447,894</b>	<b>4,417,241</b>	<b>4,417,241</b>	<b>4,417,241</b>
<b>4000</b>	<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>23,615,967</b>	<b>37,519,547</b>	<b>62,025,000</b>	<b>17,997,500</b>	<b>17,997,500</b>	<b>17,997,500</b>
<b>5100</b>	<b>DEBT SERVICE</b>	<b>11,098,201</b>	<b>11,537,474</b>	<b>11,989,080</b>	<b>12,465,397</b>	<b>12,465,397</b>	<b>12,465,397</b>
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>	<b>1,104,980</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6000</b>	<b>CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>998,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>
<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>99,493,868</b>	<b>69,225,127</b>	<b>4,937,509</b>	<b>6,986,027</b>	<b>6,986,027</b>	<b>6,986,027</b>
	<b>TOTAL REQUIREMENTS</b>	<b>208,148,990</b>	<b>195,313,494</b>	<b>164,659,348</b>	<b>126,258,708</b>	<b>126,858,708</b>	<b>126,858,708</b>

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

Object#	Expenditure Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
111	LICENSED SALARIES	24,211,684	24,738,707	26,454,356	26,869,624	27,164,624	27,164,624
112	CLASSIFIED SALARIES	8,038,364	8,454,257	9,262,882	9,513,276	9,513,276	9,513,276
113	ADMINISTRATORS	2,614,880	2,682,593	2,821,055	3,011,323	3,011,323	3,011,323
114	CONFIDENTIAL STAFF	808,713	769,903	795,526	821,890	821,890	821,890
116	RETIREMENT SEVERANCE	75,520	76,900	160,000	160,000	160,000	160,000
118	EXTRA-DUTY SALARIES	551,344	558,118	561,868	667,564	667,564	667,564
121	SUBSTITUTES-LICENSED	791,251	851,035	756,205	789,800	789,800	789,800
122	SUBSTITUTES-CLASSIFIED	208,424	112,610	253,368	169,100	169,100	169,100
125	CURRICULUM SUB	147,843	167,257	157,713	146,506	146,506	146,506
130	LIC ADDITIONAL WAGES	525,744	474,638	814,024	877,203	877,203	877,203
131	CLASS ADDITIONAL WAGES	268,851	192,884	269,671	222,174	222,174	222,174
132	NON CERTIFIED OVERTIME	17,307	32,998	21,750	23,600	23,600	23,600
151	STUDENT LABOR	21,799	29,836	21,000	26,000	26,000	26,000
<b>100</b>	<b>Salaries</b>	<b>38,281,724</b>	<b>39,141,736</b>	<b>42,349,418</b>	<b>43,298,060</b>	<b>43,593,060</b>	<b>43,593,060</b>
210	PERS	8,711,717	10,723,110	10,860,854	12,201,005	12,406,005	12,406,005
220	FICA/MEDICARE	2,850,207	2,915,461	3,170,696	3,241,227	3,241,227	3,241,227
230	OTHER REQUIRED PAYROLL COSTS	267,211	167,340	355,709	361,620	361,620	361,620
240	CONTRACTUAL EMPLOYEE BENEFITS	11,289,178	11,454,590	12,673,635	13,008,425	13,008,425	13,008,425
<b>200</b>	<b>Payroll Costs</b>	<b>23,118,313</b>	<b>25,360,501</b>	<b>27,060,894</b>	<b>28,812,277</b>	<b>29,017,277</b>	<b>29,017,277</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	827,849	628,045	783,129	716,272	716,272	716,272
320	PROPERTY SERVICES	1,925,373	1,981,913	2,285,963	2,566,643	2,566,643	2,566,643
330	STUDENT TRANSPORTATION SERVICES	2,171,035	2,210,665	2,471,460	2,621,042	2,621,042	2,621,042
340	TRAVEL	102,558	142,177	110,681	112,331	112,331	112,331
350	COMMUNICATION	289,102	289,335	320,589	308,297	308,297	308,297
371	TUITION PAYMENTS TO OTH DISTRICTS	69,484	38,976	54,000	54,000	54,000	54,000
374	SCHOLARSHIPS	399,014	11,940	59,000	72,000	72,000	72,000
380	NON-INSTRUCTIONAL PROF/TECH	318,212	465,971	3,939,808	718,836	718,836	718,836
<b>300</b>	<b>Purchased Services</b>	<b>6,102,628</b>	<b>5,769,022</b>	<b>10,024,630</b>	<b>7,169,421</b>	<b>7,169,421</b>	<b>7,169,421</b>
410	CONSUMABLE MATERIALS/SUPPLIES	2,428,854	2,557,981	4,140,139	4,157,287	4,157,287	4,157,287
420	TEXTBOOKS	351,206	289,132	291,422	280,037	380,037	380,037
430	LIBRARY BOOKS	19,911	17,399	22,943	21,543	21,543	21,543
440	PERIODICALS	4,841	2,204	5,158	4,958	4,958	4,958
450	FOOD	1,226,098	1,264,524	1,412,787	1,250,500	1,250,500	1,250,500
460	NON-CONSUMABLE EQUIPMENT	399,173	1,083,345	1,465,163	829,149	829,149	829,149
470	COMPUTER SOFTWARE	548,035	472,539	550,040	574,245	574,245	574,245
480	COMPUTER HARDWARE	317,973	320,586	488,257	677,256	677,256	677,256
<b>400</b>	<b>Supplies and Materials</b>	<b>5,296,091</b>	<b>6,007,710</b>	<b>8,375,909</b>	<b>7,794,975</b>	<b>7,894,975</b>	<b>7,894,975</b>
510	LAND ACQUISITION	584,819	171,609	200,000	200,000	200,000	200,000
520	BUILDING ACQUISITION/IMPROVEMENT	19,138,244	34,321,059	53,460,000	15,195,000	15,195,000	15,195,000
530	IMPROVEMENTS OTHER THAN BLDG	1,870,363	1,226,634	2,860,500	1,280,000	1,280,000	1,280,000
540	EQUIPMENT	71,928	530,570	360,000	400,000	400,000	400,000
550	TECHNOLOGY	932,547	665,318	500,000	100,000	100,000	100,000
<b>500</b>	<b>Capital Outlay</b>	<b>22,597,901</b>	<b>36,915,190</b>	<b>57,380,500</b>	<b>17,175,000</b>	<b>17,175,000</b>	<b>17,175,000</b>
610	REDEMPTION OF PRINCIPAL	4,422,628	4,412,249	4,891,770	5,495,722	5,495,722	5,495,722
620	INTEREST	6,675,572	7,125,225	7,097,310	6,969,675	6,969,675	6,969,675
640	DUES AND FEES	591,592	67,498	76,950	72,551	72,551	72,551
650	LIABILITY & PROPERTY INSURANCE	346,576	362,007	388,000	395,000	395,000	395,000
670	TAXES AND LICENSES	22,811	15,768	125,000	20,000	20,000	20,000
690	GRANT INDIRECT CHARGES	94,304	61,461	103,458	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>12,153,483</b>	<b>12,044,208</b>	<b>12,682,488</b>	<b>12,952,948</b>	<b>12,952,948</b>	<b>12,952,948</b>
710	FUND TRANSFERS	1,104,980	850,000	850,000	850,000	850,000	850,000
<b>700</b>	<b>Transfers</b>	<b>1,104,980</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	PLANNED RESERVE (CONTINGENCY)			998,000	1,220,000	1,220,000	1,220,000
820	RESERVED FOR NEXT YEAR	99,493,868	69,225,127	4,937,509	6,986,027	6,986,027	6,986,027
<b>800</b>	<b>Other Uses of Funds</b>	<b>99,493,868</b>	<b>69,225,127</b>	<b>5,935,509</b>	<b>8,206,027</b>	<b>8,206,027</b>	<b>8,206,027</b>
<b>TOTAL</b>		<b>\$ 208,148,989</b>	<b>\$ 195,313,494</b>	<b>\$ 164,659,348</b>	<b>\$ 126,258,708</b>	<b>\$ 126,858,708</b>	<b>\$ 126,858,708</b>



STATE SCHOOL FUND GRANT

2019-2020

Based on \$9 Billion Budget with 49/51 split as of 5/15/2019

**Yamhill County, McMinnville SD 40**

District ID: 2256

**2019-2020 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$14,800,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$631,581.75
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Local Revenue</b>	=	<b>\$15,456,581.75</b>

**2019-2020 Experience Adjustment**

District Average Teacher Experience	=	13.29
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.19

**2019-2020 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. Expend.	=	\$2,575,000.00
Trans per ADMr Rank.	9%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	<b>\$1,802,500.00</b>

**2019-2020 Extended ADMw**

<b>2019-2020 ADMw</b>	<b>2018-2019 ADMw</b>	<b>Extended ADMw</b>
7,888.57	7,902.03	7,902.03

**2019-2020 General Purpose Grant**

$(\text{Extended ADMw} \times [ \$4500 + (\$25 \times \text{Experience Adjustment}) ]) \times \text{Funding Ratio}$   
 $( 7,902.03 \times [\$4500 + (\$25 \times 1.19)]) \times 1.850302658026 = \$66,230,136$

**2019-2020 Total Formula Revenue**

$\text{General Purpose Grant} + \text{Transportation Grant}$   
 $= \$66,230,136 + \$1,802,500 = \$68,032,636$

**2019-2020 State School Fund Grant**

$\text{Total Formula Revenue} - \text{Local Revenue}$   
 $= \$68,032,636 - \$15,456,582 = \$52,576,054$

General Purpose Grant per Extended ADMw=	\$8,381
Total Formula Revenue per Extended ADMw=	\$8,610
Charter Schools Rate( ORS 338.155 )=	\$8,396

Total Paid To date		
SSF	Small HS Grant	Facility Grant

Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	

**2019-2020 Extended ADMw**

**McMinnville SD 40: District total extended ADMw for funding calculations**

	<b>2019-2020</b>		<b>2018-2019</b>	
ADMr:	6,606.00 X 1.00 =	6,606.00	6,607.54 X 1.00 =	6,607.54
Students in ESL programs:	700.00 X 0.50 =	350.00	723.16 X 0.50 =	361.58
Students in Pregnant and Parenting Programs:	4.00 X 1.00 =	4.00	4.13 X 1.00 =	4.13
800 IEP Students capped at 11% of District ADMr:	726.66 X 1.00 =	726.66	726.83 X 1.00 =	726.83
Students on IEP Above 11% of ADMr:	8.20 X 1.00 =	8.20	8.20 X 1.00 =	8.20
Students in Poverty:	745.82 X 0.25 =	186.46	746.00 X 0.25 =	186.50
Students in Foster Care and Neglected/Delinquent:	29.00 X 0.25 =	7.25	29.00 X 0.25 =	7.25
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
	<b>2019-2020 ADMw</b>	<b>7,888.57</b>	<b>2018-2019 ADMw</b>	<b>7,902.03</b>
	<b>McMinnville SD 40 Extended ADMw</b>		<b>7,902.03</b>	

**McMinnville SD 40 Extended ADMw 7,902.03**

**McMinnville School District**  
**October 1st Enrollment Projection**  
**Based on 3 year average cohort survival**

Grade Level	Actual	Actual	Actual	Projected			
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	477	466	417	462	436	479	445
1	457	472	468	418	463	437	480
2	503	466	486	477	425	471	445
3	560	516	475	491	481	429	476
4	557	567	536	484	500	490	437
5	556	560	567	535	483	499	489
<b>Elementary</b>	<b>3,110</b>	<b>3,047</b>	<b>2,949</b>	<b>2,866</b>	<b>2,788</b>	<b>2,805</b>	<b>2,772</b>
6	472	561	584	586	553	499	516
7	531	471	552	585	587	554	500
8	484	509	471	543	575	577	545
<b>Mid School</b>	<b>1,487</b>	<b>1,541</b>	<b>1,607</b>	<b>1,713</b>	<b>1,715</b>	<b>1,630</b>	<b>1,561</b>
9	562	512	531	495	570	604	606
10	542	551	514	526	490	564	598
11	527	543	537	515	527	491	565
12	566	570	583	576	553	565	527
<b>High School</b>	<b>2,197</b>	<b>2,176</b>	<b>2,165</b>	<b>2,112</b>	<b>2,140</b>	<b>2,224</b>	<b>2,296</b>
<b>TOTAL</b>	<b>6,794</b>	<b>6,764</b>	<b>6,721</b>	<b>6,691</b>	<b>6,643</b>	<b>6,659</b>	<b>6,629</b>
Annual Change	60	(30)	(43)	(30)	(48)	16	(30)
Annual Percent Change	0.9%	-0.4%	-0.6%	-0.4%	-0.7%	0.2%	-0.5%

## STAFFING AND CLASS SIZE

**2019-20**

### STAFFING BY EMPLOYEE GROUP

	2016-17	2017-18	2018-19	Budget 2019-20	Change from Prior Yr
<b>GENERAL FUND</b>					
LICENSED STAFF	403.00	393.00	394.00	395.00	1.00
CLASSIFIED STAFF	229.00	231.00	235.00	238.00	3.00
ADMINISTRATORS	25.00	24.50	24.50	24.50	-
SUPERVISORS/CONFIDENTIAL	11.75	10.25	10.25	10.25	-
<b>TOTAL FTE GENERAL FUND</b>	<b>668.75</b>	<b>658.75</b>	<b>663.75</b>	<b>667.75</b>	<b>4.00</b>
<b>OTHER FUNDS</b>					
LICENSED STAFF	11.00	18.00	16.00	16.00	-
CLASSIFIED STAFF	65.00	65.00	62.00	59.00	(3.00)
ADMINISTRATORS	0.50	0.50	1.50	1.50	-
SUPERVISORS/CONFIDENTIAL	1.50	2.00	2.00	2.50	0.50
<b>TOTAL FTE GRANT FUND</b>	<b>78.00</b>	<b>85.50</b>	<b>81.50</b>	<b>79.00</b>	<b>(2.50)</b>
<b>ALL FUNDS</b>					
Licensed	414.00	411.00	410.00	411.00	1.00
Classified	294.00	296.00	297.00	297.00	-
Administrators	25.50	25.00	26.00	26.00	-
Supervisors/Confidential	13.25	12.25	12.25	12.75	0.50
<b>TOTAL FTE ALL FUNDS</b>	<b>746.75</b>	<b>744.25</b>	<b>745.25</b>	<b>746.75</b>	<b>1.50</b>

### BUDGETED AVERAGE CLASS SIZE

Grade	2016-17	2017-18	2018-19	2019-20
Kindergarten	20.00	20.00	20.00	20.00
Grades 1-5	23.50	23.50	23.50	23.50
Middle School	27.50	27.50	27.50	27.50
High School	28.00	29.00	29.00	29.00

## Employee Salary and Benefits Assumptions

<b>Compensation</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Licensed</b>				
Salary Schedule Increase	<b>2.75%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.25%</b>
Step	Yes	Yes	Yes	Yes
Column	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,448	\$ 1,462	\$ 1,491	\$ 1,536
Insurance Percent Increase	4%	1%	2%	3%

<b>Classified</b>				
Salary Schedule Increase	<b>2.50%</b>	<b>2.50%</b>	<b>1.50%</b>	<b>1.50%</b>
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,411	\$ 1,467	\$ 1,482	\$ 1,504
Insurance Percent Increase	4%	4%	1%	1%

<b>Admin</b>				
Salary Schedule Increase	<b>2.75%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.25%</b>
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,448	\$ 1,462	\$1,491	\$ 1,536
Insurance Percent Increase	4%	1%	2%	3%

<b>Confidential/Supervisors</b>				
Salary Schedule Increase	<b>2.50%</b>	<b>2.75%</b>	<b>1.50%</b>	<b>1.50%</b>
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$ 1,411	\$ 1,467	\$ 1,482	\$ 1,504
Insurance Percent Increase	4%	4%	1%	1%

<b>PERS Employer Rates</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Tier 1/Tier II Employer Rate	13.3%	18.3%	18.3%	23.1%
OPSRP Rate	8.6%	13.0%	13.0%	17.6%
Average PERS Employer Rate with PERS Bond cost	<b>18.3%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>27.0%</b>



**McMinnville**  
**School District No. 40**

**ORGANIZATIONAL**

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# McMinnville School District

## 2019-20 Budget Calendar

### **NOVEMBER**

- November 19, 2018 School Board approves Budget Calendar at Regular Board Meeting

### **MARCH**

- March 20, 2019 Budget Work Session at 7:00 p.m.
  - Review information on enrollment forecast and estimated State School Funding
  - Review latest economic forecast update

### **APRIL**

- April 24, 2019 First Formal Budget Committee Meeting 7:00 p.m.
  - Presentation of the Budget Message and Proposed Budget
  - Public input, questions, comments

### **MAY**

- May 15, 2019 Second Formal Budget Committee Meeting 7:00 p.m.
  - Levels/Department Reports
  - Public input, questions, comments
  - Budget approval

### **JUNE**

- June 10, 2019 Public Hearing before School Board Business Meeting 7:30 p.m.
  - Public Input
  - Adopt budget, make appropriations, levy the taxes

### *\*Dates to Publish Budget Meeting Notices*

- April 5, 2019 – Publish 1<sup>st</sup> Notice of Budget Meetings
- April 12, 2019 – Publish 2<sup>nd</sup> Notice of Budget Meetings
- May 31, 2019 – Publish Notice of Budget Hearing

# McMinnville School District

## BUDGET COMMITTEE

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### CITIZEN MEMBERS

### TERM

Ms. Kathy Cabe	June 30, 2019
Mr. Jeff Knapp	June 30, 2022
Mr. Steve Macy	June 30, 2020
Mr. Steve Patterson	June 30, 2019
Mr. Wesley Paul	June 30, 2021
Mr. Larry Strober	June 30, 2019
Mr. Jim VanArsdel	June 30, 2019

### SCHOOL BOARD OF DIRECTORS:

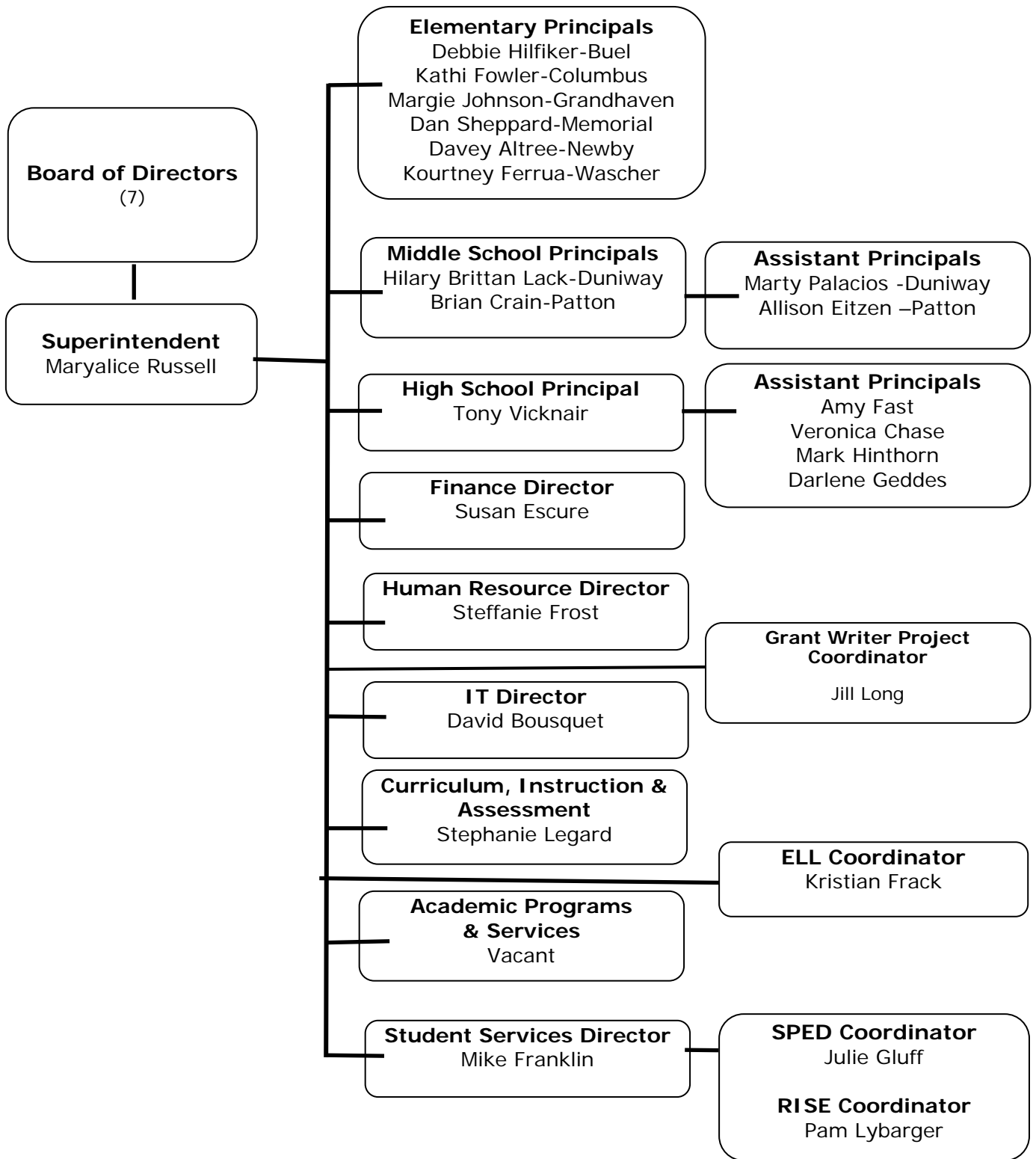
Ms. Barbara Carter, Board Chair	June 30, 2021
Mr. Larry Vollmer, Vice Chair	June 30, 2019
Mr. Carson Benner, Director	June 30, 2021
Ms. Janis Braich, Director	June 30, 2019
Dr. Paul Haddeland, Director	June 30, 2019
Mr. Gerardo Partida, Director	June 30, 2019
Dr. Tim Roberts, Director	June 30, 2021

### ADMINISTRATION:

Maryalice Russell	Superintendent
Stephanie Legard	Director of Curriculum, Instruction and Assessment
Mike Franklin	Director of Student Services
Steffanie Frost	Director of Human Resources
Susan Escure	Director of Finance
David Bousquet	IT Director



**McMinnville School District #40  
Administrative Organizational Chart  
2018-19**



**McMINNVILLE SCHOOL DISTRICT  
IMPROVEMENT PLAN  
2018-2019**

**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 grade 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.      Involve parents, students, staff, and community 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 2018 of 88% or better and demonstrate progress in closing the achievement gap between all students and all student subpopulations.
  
- E.      Increase pathway endorsement recipients (2.5/credits) in core career pathways by 5% annually at McMinnville High School. The district will strive to increase post-secondary enrollment each year.
  
- F.      Provide staff development aligned with the District’s learning objectives and priorities.
  
- G.      Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School, including online course offerings, and the MHS Engineering and Aerospace Sciences Academy (EASA).

## **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. 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.
- 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 projections 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.
- C. Develop baseline data for parent education programs regarding post-secondary enrollment 2018-2019, number of programs and attendance at informational meetings. Improve upon baseline data, parent education programs and participation 2019-2020.



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**Financial Management Goals and Policies**

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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. The actual fund transfer will not be made until April of each fiscal year. 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 balance<sup>1</sup> 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, designations for contingencies and unappropriated fund balance in such a way as to ensure an ending fund balance no less than five (5%) percent of the general fund total resources net of the beginning fund balance. The Board encourages the Superintendent to develop a budget fund balance greater than five (5%) percent, when possible, to offset state revenue shortfalls.

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 five (5 %) 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 expenditures<sup>2</sup>; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds<sup>3</sup>; liquidity<sup>4</sup>; and designations<sup>5</sup>. 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.
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**

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<sup>1</sup> The 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.

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

<sup>3</sup> The 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.

<sup>4</sup> The 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.



<sup>5</sup> The 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.

**Legal References:**

ORS 294.305 – 294.565      OAR 581-023-0035

ORS 294.331 (18)

ORS 3294.371

ORS 332.107

Adopted: 8/11/2014

## CHART OF ACCOUNTS

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

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

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

## REVENUE DIMENSIONS

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

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

## EXPENDITURE DIMENSIONS

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

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

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

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

## RESOURCES – CHART OF ACCOUNT DEFINITIONS

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

### 1000 Revenue From Local Sources

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

### 2000 Revenue From Intermediate Sources

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

### 3000 Revenue From State Sources

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

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

3103 *Common School Fund.* ORS 327.403.

3199 *Other Unrestricted Grants-in-aid.*

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

#### 4000 Revenue From Federal Sources

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

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

4801 *Federal Forest Fees.* ORS 294.060.

4899 *Other Revenue in Lieu of Taxes.*

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

#### 5000 Other Sources

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

5400 *Resources – Beginning Fund Balance.*

### REQUIREMENTS - FUNCTIONS – CHART OF ACCOUNT DEFINITIONS

#### 1000 Instruction

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

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

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

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

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

**2000 Support Services**

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



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

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

## **REQUIREMENTS - OBJECTS – CHART OF ACCOUNT DEFINITIONS**

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

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

390 *Other General Professional and Technological Services.*

400 **Supplies and Materials**

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

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

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

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

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

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

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

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

500 **Capital Outlay**

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

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

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

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

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



**McMinnville**  
**School District No. 40**

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**FINANCIAL**



**McMinnville**  
**School District No. 40**

**GENERAL FUND**

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 Budget		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>R1111 *</b>	AD VALOREM TAXES LEVIED	\$ 12,528,476	\$ 12,986,324	\$ 13,350,000	\$ 14,300,000	\$ 14,300,000	\$ 14,300,000
<b>R1112 *</b>	PRIOR YEAR'S TAXES	484,755	330,643	500,000	420,000	420,000	420,000.00
<b>R1113</b>	COUNTY TAX SALES		16,859			-	-
<b>R1190</b>	PENALTIES/INTEREST TAXES		83,667		80,000	80,000	80,000.00
R1311	TUITION FROM INDIVIDUALS	9,590	-	7,000	-	-	-
R1312	TUITION FROM DISTRICTS WITHIN STATE	163,945	30,847	30,000	-	-	-
R1300	SUMMER SCHOOL TUITION	2,200	-	5,000	5,000	5,000	5,000.00
R1510	INTEREST ON INVESTMENT	174,327	319,310	250,000	520,000	520,000	520,000.00
R1710	ADMISSIONS	25,122	23,726	28,000	28,000	28,000	28,000.00
R1741	HIGH SCH ATHLETIC FEES	96,319	104,334	95,000	100,000	100,000	100,000.00
R1742	MID SCH ATHLETIC FEES	33,984	36,295	35,000	37,000	37,000	37,000.00
R1801	BEAR HUGS FEES	140,285	146,097	148,400	151,460	151,460	151,460.00
R1910	RENTALS	9,759	8,500	15,000	15,000	15,000	15,000.00
R1980	SERVICE PROVIDED OTHER FUNDS	94,304	61,461	90,000	90,000	90,000	90,000.00
R1990	MISCELLANEOUS	17,823	20,642	45,000	35,000	35,000	35,000.00
<b>1000</b>	<b>TOTAL LOCAL SOURCES</b>	<b>13,780,889</b>	<b>14,168,705</b>	<b>14,598,400</b>	<b>15,781,460</b>	<b>15,781,460</b>	<b>15,781,460</b>
<b>R2101 *</b>	COUNTY SCHOOL FUNDS	6,658	23,790	25,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,172,679	2,100,157	2,045,000	2,100,000	2,100,000	2,100,000
<b>2000</b>	<b>TOTAL INTERMEDIATE SOURCES</b>	<b>2,179,337</b>	<b>2,123,947</b>	<b>2,070,000</b>	<b>2,125,000</b>	<b>2,125,000</b>	<b>2,125,000</b>
<b>R3101 *</b>	STATE SCHOOL FUND - GENRL	46,863,080	51,011,272	50,560,581	52,880,922	53,480,922	53,480,922
<b>R3103 *</b>	COMMON SCHOOL FUND	843,579	703,994	666,867	631,826	631,826	631,826
R3105	SSF-RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
<b>3000</b>	<b>TOTAL STATE SOURCES</b>	<b>47,706,659</b>	<b>51,715,266</b>	<b>51,627,448</b>	<b>53,912,748</b>	<b>54,512,748</b>	<b>54,512,748</b>
R4500	RESTRICTED FEDERAL REVENUE	9,915	3,341	10,000	10,000	10,000	10,000
<b>4000</b>	<b>TOTAL FEDERAL SOURCES</b>	<b>9,915</b>	<b>3,341</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>63,676,800</b>	<b>68,011,259</b>	<b>68,305,848</b>	<b>71,829,208</b>	<b>72,429,208</b>	<b>72,429,208</b>
R5400	BEG FUND BALANCE	6,647,752	6,129,550	7,000,000	8,450,000	8,450,000	8,450,000
<b>5000</b>	<b>TOTAL OTHER SOURCES</b>	<b>6,647,752</b>	<b>6,129,550</b>	<b>7,000,000</b>	<b>8,450,000</b>	<b>8,450,000</b>	<b>8,450,000</b>
	<b>FUND TOTAL</b>	<b>\$ 70,324,552</b>	<b>\$ 74,140,809</b>	<b>\$ 75,305,848</b>	<b>\$ 80,279,208</b>	<b>\$ 80,879,208</b>	<b>\$ 80,879,208</b>
	<i>* State School Fund (SSF) Formula Revenues</i>	<i>60,726,548</i>	<i>65,156,549</i>	<i>65,102,448</i>	<i>68,337,748</i>	<i>68,937,748</i>	<i>68,937,748</i>



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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	15,360,981	15,751,798	16,628,815	16,856,695	17,036,695	17,036,695
1121	MIDDLE/JUNIOR HIGH PROGRAMS	6,813,614	7,530,377	8,216,586	8,849,494	8,949,494	8,949,494
1122	MIDDLE SCH CO-CURRICULAR	163,635	167,171	187,319	195,364	195,364	195,364
1131	HIGH SCHOOL PROGRAMS	9,281,911	9,315,352	9,783,448	9,895,013	10,015,013	10,015,013
1132	HIGH SCH CO-CURRICULAR	520,939	545,148	562,196	582,741	582,741	582,741
1140	PRE-K PROGRAMS	71,174	100,329	132,385	189,529	189,529	189,529
1210	TALENTED & GIFTED (TAG) PROGRAMS	232,779	260,656	239,974	259,494	259,494	259,494
1220	SPECIAL EDUC CLASSROOMS	2,401,387	2,520,705	2,872,716	3,252,975	3,252,975	3,252,975
1250	LEARNING RESOURCE CENTER (LRC)	2,751,772	2,972,699	2,956,951	3,102,758	3,202,758	3,202,758
1280	ALTERNATIVE EDUCATION	1,261,300	1,380,622	1,459,057	1,614,884	1,614,884	1,614,884
1289	ONLINE EDUCATION	89,226	95,706	99,505	103,343	103,343	103,343
1291	ELL PROGRAMS	3,007,926	3,134,556	3,292,383	3,097,754	3,097,754	3,097,754
1292	TEEN PARENT PROGRAMS	255,292	236,788	284,356	66,622	66,622	66,622
1299	OTHER PROGRAMS (TUTORING)	36,945	43,144	50,807	52,017	52,017	52,017
1400	SUMMER SCHOOL	44,789	46,175	94,648	99,031	99,031	99,031
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>42,293,670</b>	<b>44,101,226</b>	<b>46,861,146</b>	<b>48,217,714</b>	<b>48,717,714</b>	<b>48,717,714</b>
2110	STUDENT SUPPORT SERVICES	1,069,232	1,193,466	1,239,565	1,449,195	1,549,195	1,549,195
2114	STUDENT DATA SERVICES	303,981	449,299	459,781	468,345	468,345	468,345
2115	STUDENT SAFETY	-	-	-	154,188	154,188	154,188
2120	GUIDANCE SERVICES	1,651,282	1,698,874	1,771,451	1,799,292	1,799,292	1,799,292
2130	HEALTH SERVICES	234,354	255,840	257,310	292,826	292,826	292,826
2140	PSYCHOLOGICAL SERVICES	472,109	509,441	593,330	499,020	499,020	499,020
2150	SPEECH PATHOLOGY/AUDIOL	698,360	648,898	703,011	703,591	703,591	703,591
2190	DIRECTION OF STUDENT SERVICES	454,083	407,370	421,451	445,820	445,820	445,820
2210	IMPROVEMENT OF INSTRUCTION	1,031,013	1,070,103	1,109,853	1,275,738	1,275,738	1,275,738
2220	EDUCATIONAL MEDIA SERVICES	770,441	813,573	872,215	883,208	883,208	883,208
2229	SCHOOL TECHNOLOGY SUPPORT	364,787	507,607	529,221	555,677	555,677	555,677
2230	ASSESSMENT AND TESTING	13,017	17,153	17,000	19,000	19,000	19,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	252,328	314,526	186,739	224,636	224,636	224,636
2310	BOARD OF EDUCATION	256,679	264,720	297,295	297,295	297,295	297,295
2320	EXEC ADMIN SERVICES	416,856	449,803	467,307	482,561	482,561	482,561
2410	OFFICE OF PRINCIPAL	3,504,461	3,797,460	3,866,336	4,103,357	4,103,357	4,103,357
2510	BUSINESS SUPPORT SERVICES	203,466	152,019	158,739	240,246	240,246	240,246
2520	FISCAL SERVICES	530,844	545,653	596,341	669,064	669,064	669,064
2540	OPER/MAINT PLANT SERVICE	4,873,409	5,049,629	5,427,855	5,573,468	5,573,468	5,573,468
2546	SECURITY SERVICES	-	-	120,000	22,000	22,000	22,000
2550	STUDENT TRANSPORTATION	2,184,750	2,222,502	2,512,105	2,666,518	2,666,518	2,666,518
2570	INTERNAL SERVICES	88,970	56,521	90,500	90,500	90,500	90,500
2610	CENTRAL SUPPORT SERVICES	477,753	417,833	455,555	-	-	-
2630	COMMUNICATIONS	112,498	130,117	136,061	141,751	141,751	141,751
2640	STAFF SERVICES	-	-	-	438,002	438,002	438,002
2660	TECHNOLOGY SERVICES	953,791	729,947	785,872	847,401	847,401	847,401
2680	TRANSLATION	-	-	27,809	53,518	53,518	53,518
2700	SUPPLEMENTAL RETIREMENT	132,868	131,242	232,000	232,000	232,000	232,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>21,051,332</b>	<b>21,833,596</b>	<b>23,334,702</b>	<b>24,628,217</b>	<b>24,728,217</b>	<b>24,728,217</b>
<b>3390</b>	<b>COMMUNITY SERVICES</b>	-	-	-	<b>233,278</b>	<b>233,278</b>	<b>233,278</b>
<b>4150</b>	<b>BUILDING ACQUISITION</b>	-	-	<b>10,000</b>	-	-	-
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>	-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>	<b>6,129,550</b>	<b>7,355,987</b>	<b>4,000,000</b>	<b>5,850,000</b>	<b>5,850,000</b>	<b>5,850,000</b>
	<b>TOTAL REQUIREMENTS</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>80,879,208</b>	<b>80,879,208</b>

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 Budget		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
111	LICENSED SALARIES	23,484,996	23,748,173	25,180,583	25,665,661	25,960,661	25,960,661
112	CLASSIFIED SALARIES	6,464,737	6,841,439	7,217,068	7,616,131	7,616,131	7,616,131
113	ADMINISTRATORS	2,585,273	2,626,438	2,736,823	2,836,608	2,836,608	2,836,608
114	CONFIDENTIAL STAFF	686,803	593,715	608,867	632,398	632,398	632,398
116	RETIREMENT SEVERANCE	75,520	76,900	160,000	160,000	160,000	160,000
118	EXTRA-DUTY SALARIES	510,648	506,740	552,968	572,638	572,638	572,638
121	SUBSTITUTES-LICENSED	786,157	828,530	756,205	789,800	789,800	789,800
122	SUBSTITUTES-CLASSIFIED	176,458	97,513	152,000	130,700	130,700	130,700
125	CURRICULUM SUB	74,866	78,178	59,113	59,506	59,506	59,506
130	LIC ADDITIONAL WAGES	227,364	202,324	235,326	225,369	225,369	225,369
131	CLASS ADDITIONAL WAGES	86,334	63,309	72,674	79,774	79,774	79,774
132	NON CERTIFIED OVERTIME	10,994	18,080	13,250	11,800	11,800	11,800
151	STUDENT LABOR	8,982	13,376	12,000	12,000	12,000	12,000
<b>100</b>	<b>Salaries</b>	<b>35,179,132</b>	<b>35,694,715</b>	<b>37,756,877</b>	<b>38,792,385</b>	<b>39,087,385</b>	<b>39,087,385</b>
211	PERS EMPR CONTRIB	4,276,634	5,970,343	5,671,130	7,503,062	7,503,062	7,503,062
212	EMPLOYEE CONTRIBUTION PU	1,554,871	1,593,578	1,765,905	1,759,926	1,759,926	1,759,926
213	PERS BOND PAY	2,330,044	2,393,608	2,551,722	1,939,614	2,144,614	2,144,614
220	FICA/MEDICARE	2,622,277	2,661,578	2,818,176	2,906,283	2,906,283	2,906,283
231	WORKR'S COMP/UNEMPLOYMENT	217,321	219,760	292,726	299,476	299,476	299,476
242	HEALTH INSURANCE	10,045,240	10,128,891	11,201,004	11,474,985	11,474,985	11,474,985
244	LIFE INSURANCE	63,846	63,090	64,504	61,842	61,842	61,842
246	DISABILITY INSURANCE	8,217	8,174	8,455	7,971	7,971	7,971
270	SUPPLEMENTAL RETIREMENT	51,342	48,250	60,000	60,000	60,000	60,000
<b>200</b>	<b>Payroll Costs</b>	<b>21,169,792</b>	<b>23,087,272</b>	<b>24,433,622</b>	<b>26,013,159</b>	<b>26,218,159</b>	<b>26,218,159</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	281,453	213,547	237,050	91,450	91,450	91,450
311	TUITION REIMBURSEMENT	82,917	104,614	85,000	110,000	110,000	110,000
312	CONFERENCE/WORKSHOPS	53,005	40,865	59,900	58,000	58,000	58,000
319	OTHER PROFESSIONAL	43,342	45,885	48,050	48,050	48,050	48,050
322	REPAIRS AND MAINTENANCE	339,371	317,491	317,118	310,568	310,568	310,568
324	RENTALS	108,979	107,676	140,075	146,975	146,975	146,975
325	ELECTRICITY	688,529	686,014	770,000	770,000	770,000	770,000
326	HEATING FUEL	285,177	245,885	300,000	300,000	300,000	300,000
327	WATER AND SEWAGE	171,585	157,500	182,770	190,000	190,000	190,000
328	GARBAGE	76,414	88,486	92,400	98,000	98,000	98,000
331	REIMBURSABLE STUDENT TRANSPORT	2,099,544	2,132,464	2,419,060	2,570,042	2,570,042	2,570,042
332	NON-REIMBRBS STUDENT TRANSPORT	47,020	50,739	51,000	51,000	51,000	51,000
340	TRAVEL	70,375	89,804	72,131	92,081	92,081	92,081
351	TELEPHONE	56,634	63,674	74,750	75,650	75,650	75,650
353	POSTAGE	54,946	44,119	47,575	34,275	34,275	34,275
354	ADVERTISING	4,430	6,991	7,000	8,000	8,000	8,000
355	PRINTING AND BINDING	122,646	130,447	136,072	128,322	128,322	128,322
359	OTHER COMMUNICATIONS (INTERNET)	42,392	34,620	35,000	47,000	47,000	47,000
371	TUITION SCHOLARHIPS	-	-	-	10,000	10,000	10,000
381	AUDIT SERVICES	36,150	35,300	37,000	38,000	38,000	38,000
382	LEGAL SERVICES	37,460	28,406	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	24,332	-	20,000	5,000	5,000	5,000
389	OTHER PROFESSIONAL SERVICES	238,210	286,462	349,008	382,336	382,336	382,336
<b>300</b>	<b>Purchased Services</b>	<b>4,964,911</b>	<b>4,910,989</b>	<b>5,520,959</b>	<b>5,604,749</b>	<b>5,604,749</b>	<b>5,604,749</b>
410	SUPPLIES	613,980	679,244	689,456	703,098	703,098	703,098
411	MAINTENANCE SUPPLIES	90,831	91,860	100,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	69,264	141,438	100,000	110,000	110,000	110,000
413	GROUND SUPPLIES	20,432	17,211	50,000	50,000	50,000	50,000
415	PAPER/TONER	-	-	-	32,080	32,080	32,080
418	VEHICLE FUEL	17,204	17,567	26,000	26,000	26,000	26,000
420	TEXTBOOKS	73,143	87,173	71,422	79,423	179,423	179,423
430	LIBRARY BOOKS	19,911	17,399	22,943	21,543	21,543	21,543
440	PERIODICALS	4,841	2,205	5,158	4,958	4,958	4,958
450	FOOD	11,469	4,543	12,000	-	-	-
460	NON-CONSUMABLE EQUIPMENT	146,924	202,800	189,163	205,760	205,760	205,760
470	COMPUTER SOFTWARE	493,860	432,433	512,040	526,245	526,245	526,245
480	COMPUTER HARDWARE	51,524	121,942	251,257	352,257	352,257	352,257

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

<b>Object</b>	<b>Account Title</b>	<b>ACTUAL (AUDITED)</b>		<b>CURRENT BUDGET</b>	<b>2019-20 Budget</b>		
		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>400</b>	<b>Supplies and Materials</b>	<b>1,613,383</b>	<b>1,815,815</b>	<b>2,029,439</b>	<b>2,211,364</b>	<b>2,311,364</b>	<b>2,311,364</b>
540	EQUIPMENT	-	12,692	10,000		-	-
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>12,692</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
640	DUES AND FEES	71,208	51,332	66,951	62,551	62,551	62,551
651	PROPERTY & LIABILITY INSURANCE	346,576	362,007	388,000	395,000	395,000	395,000
<b>600</b>	<b>Other Objects</b>	<b>417,784</b>	<b>413,339</b>	<b>454,951</b>	<b>457,551</b>	<b>457,551</b>	<b>457,551</b>
710	FUND TRANSFERS	850,000	850,000	850,000	850,000	850,000	850,000
<b>700</b>	<b>Transfers</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	CONTINGENCY	-	-	250,000	500,000	500,000	500,000
820	UNAPPROPRIATED	6,129,550	7,355,987	4,000,000	5,850,000	5,850,000	5,850,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>6,129,550</b>	<b>7,355,987</b>	<b>4,250,000</b>	<b>6,350,000</b>	<b>6,350,000</b>	<b>6,350,000</b>
<b>TOTAL</b>		<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>80,879,208</b>	<b>80,879,208</b>

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>						
111	LICENSED SALARIES	8,544,675	8,433,614	8,891,710	8,837,590	8,937,590	8,937,590
112	CLASSIFIED SALARIES	442,321	490,593	535,311	553,150	553,150	553,150
121	SUBSTITUTES-LICENSED	354,396	384,605	304,674	325,150	325,150	325,150
122	SUBSTITUTES-CLASSIFIED	9,029	2,391	27,008	18,037	18,037	18,037
125	CURRICULUM SUB	13,184	7,937	11,970	13,123	13,123	13,123
130	LIC. ADDITIONAL WAGES	60,661	31,461	31,198	33,141	33,141	33,141
131	CLASS. ADDITIONAL WAGES	10,404	4,804	5,900	6,000	6,000	6,000
132	NON CERTIFIED OVERTIME	178	610	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>9,434,848</b>	<b>9,356,015</b>	<b>9,807,771</b>	<b>9,786,191</b>	<b>9,886,191</b>	<b>9,886,191</b>
211	PERS EMPR CONTRIB	1,121,846	1,572,269	1,470,691	1,948,438	1,948,438	1,948,438
212	EMPLOYEE CONTRBTN, PICKUP	498,477	506,480	575,859	545,015	545,015	545,015
213	PERS BOND PAY	616,034	630,764	644,244	491,344	571,344	571,344
220	FICA/MEDICARE	705,790	699,550	724,356	734,961	734,961	734,961
231	WORKERS' COMPENSATION	48,423	47,240	51,658	61,824	61,824	61,824
242	HEALTH INSURANCE	2,541,675	2,545,071	2,841,964	2,785,212	2,785,212	2,785,212
244	LIFE INSURANCE	14,803	14,181	14,316	17,612	17,612	17,612
<b>200</b>	<b>Payroll Costs</b>	<b>5,547,048</b>	<b>6,015,555</b>	<b>6,323,088</b>	<b>6,584,406</b>	<b>6,664,406</b>	<b>6,664,406</b>
310	INSTRUC CONSULT/PROF	66	-	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	1,201	150	1,500	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	1,736	1,920	3,000	3,000	3,000	3,000
324	RENTALS	33,997	35,078	50,150	51,150	51,150	51,150
340	TRAVEL	1,210	1,690	1,800	1,750	1,750	1,750
353	POSTAGE	1,963	1,865	1,650	1,550	1,550	1,550
355	PRINTING AND BINDING	56,415	53,268	52,700	41,700	41,700	41,700
<b>300</b>	<b>Purchased Services</b>	<b>96,588</b>	<b>93,971</b>	<b>112,300</b>	<b>101,650</b>	<b>101,650</b>	<b>101,650</b>
410	SUPPLIES	182,250	192,975	192,188	168,900	168,900	168,900
415	PAPER / TONER SUPPLIES	-	-	-	23,080	23,080	23,080
420	TEXTBOOKS	32,466	30,714	8,258	8,758	8,758	8,758
440	PERIODICALS	220	-	660	660	660	660
460	NON-CONSUMABLE ITEMS	40,720	35,514	46,850	46,350	46,350	46,350
470	COMPUTER SOFTWARE	9,030	1,886	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	17,811	25,168	136,700	135,700	135,700	135,700
<b>400</b>	<b>Supplies and Materials</b>	<b>282,497</b>	<b>286,257</b>	<b>385,656</b>	<b>384,448</b>	<b>384,448</b>	<b>384,448</b>
	<b>Function Total</b>	<b>15,360,981</b>	<b>15,751,798</b>	<b>16,628,815</b>	<b>16,856,695</b>	<b>17,036,695</b>	<b>17,036,695</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
<b>1121</b>	<b>MIDDLE SCHOOL 6-8 INSTRUCTION</b>						
111	LICENSED SALARIES	3,975,288	4,321,684	4,699,666	4,925,049	4,985,049	4,985,049
112	CLASSIFIED SALARIES	85,248	85,269	89,349	122,311	122,311	122,311
118	EXTRA-DUTY SALARIES	4,420	4,508	4,598	4,717	4,717	4,717
121	SUBSTITUTES-LICENSED	150,755	121,712	160,015	159,970	159,970	159,970
122	SUBSTITUTES-CLASSIFIED	580	681	9,997	6,012	6,012	6,012
125	CURRICULUM SUB	13,724	15,933	8,290	9,030	9,030	9,030
130	LIC. ADDITIONAL WAGES	7,389	7,926	2,500	2,500	2,500	2,500
131	CLASS. ADDITIONAL WAGES	4,754	1,699	1,674	1,674	1,674	1,674
132	NON CERTIFIED OVERTIME	627	621	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>4,242,785</b>	<b>4,560,033</b>	<b>4,976,089</b>	<b>5,231,263</b>	<b>5,291,263</b>	<b>5,291,263</b>
211	PERS EMPR CONTRIB	520,407	763,995	724,463	1,011,450	1,011,450	1,011,450
212	EMPLOYEE CONTRBTN, PICKUP	235,395	257,069	273,209	295,786	295,786	295,786
213	PERS BOND PAY	285,253	309,507	326,899	260,602	300,602	300,602
220	FICA/MEDICARE	317,387	342,517	365,740	390,611	390,611	390,611
231	WORKERS' COMPENSATION	21,595	22,856	46,019	32,677	32,677	32,677
242	HEALTH INSURANCE	1,037,363	1,084,277	1,236,968	1,323,356	1,323,356	1,323,356
244	LIFE INSURANCE	6,054	6,264	6,462	5,902	5,902	5,902
<b>200</b>	<b>Payroll Costs</b>	<b>2,423,454</b>	<b>2,786,485</b>	<b>2,979,760</b>	<b>3,320,384</b>	<b>3,360,384</b>	<b>3,360,384</b>
312	CONFERENCE/WORKSHOPS	4,083	4,156	2,500	2,500	2,500	2,500
322	REPAIRS AND MAINTENANCE	1,765	4,803	6,168	5,168	5,168	5,168
324	RENTALS	7,444	7,262	12,825	12,825	12,825	12,825
340	TRAVEL	366	1,358	1,044	794	794	794
353	POSTAGE	6,145	5,020	2,825	2,825	2,825	2,825
355	PRINTING AND BINDING	19,217	17,600	23,272	23,272	23,272	23,272
389	OTHER PROFESSIONAL	-	446	500	500	500	500
<b>300</b>	<b>Purchased Services</b>	<b>39,020</b>	<b>40,645</b>	<b>49,134</b>	<b>47,884</b>	<b>47,884</b>	<b>47,884</b>
410	SUPPLIES	59,648	74,551	89,448	108,308	108,308	108,308
420	TEXTBOOKS	3,005	1,731	3,429	1,929	1,929	1,929
440	PERIODICALS	329	-	220	220	220	220
460	NON-CONSUMABLE ITEMS	26,830	24,238	35,333	32,333	32,333	32,333
470	COMPUTER SOFTWARE	11,679	3,152	3,253	3,253	3,253	3,253
480	COMPUTER HARDWARE	6,544	39,237	79,615	103,615	103,615	103,615
<b>400</b>	<b>Supplies and Materials</b>	<b>108,035</b>	<b>142,909</b>	<b>211,298</b>	<b>249,658</b>	<b>249,658</b>	<b>249,658</b>
640	DUES AND FEES	320	305	305	305	305	305
<b>600</b>	<b>Other Objects</b>	<b>320</b>	<b>305</b>	<b>305</b>	<b>305</b>	<b>305</b>	<b>305</b>
	<b>Function Total</b>	<b>6,813,614</b>	<b>7,530,377</b>	<b>8,216,586</b>	<b>8,849,494</b>	<b>8,949,494</b>	<b>8,949,494</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>1122</b>	<b>MIDDLE SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	103,390	101,796	110,347	112,824	112,824	112,824
125	CURRICULUM SUB	3,028	2,877	-	-	0	0
130	LIC. ADDITIONAL WAGES	-	826	-	-	0	0
131	CLASS. ADDITIONAL WAGES	-	325	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>106,418</b>	<b>105,824</b>	<b>110,347</b>	<b>112,824</b>	<b>112,824</b>	<b>112,824</b>
211	PERS EMPR CONTRIB	7,271	10,418	17,523	22,565	22,565	22,565
212	EMPLOYEE CONTRBTN, PICKUP	3,200	3,103	6,621	6,769	6,769	6,769
213	PERS BOND PAY	4,169	4,304	7,724	7,898	7,898	7,898
220	FICA/MEDICARE	8,125	8,025	8,442	8,631	8,631	8,631
231	WORKERS' COMPENSATION	544	531	662	677	677	677
<b>200</b>	<b>Payroll Costs</b>	<b>23,309</b>	<b>26,381</b>	<b>40,972</b>	<b>46,540</b>	<b>46,540</b>	<b>46,540</b>
319	OTHER PROFESSIONAL	7,171	10,451	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	3,991	-	-	-	0	0
340	TRAVEL	795	328	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>11,957</b>	<b>10,779</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	21,951	20,353	26,000	26,000	26,000	26,000
460	EQUIPMENT	-	3,834	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>21,951</b>	<b>24,187</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
	<b>Function Total</b>	<b>163,635</b>	<b>167,171</b>	<b>187,319</b>	<b>195,364</b>	<b>195,364</b>	<b>195,364</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	5,243,018	5,029,219	5,375,490	5,344,164	5,419,164	5,419,164
112	CLASSIFIED SALARIES	109,020	120,844	125,912	128,160	128,160	128,160
118	EXTRA-DUTY SALARIES	132,970	134,045	149,426	153,235	153,235	153,235
121	SUBSTITUTES-LICENSED	154,361	186,525	174,802	175,015	175,015	175,015
122	SUBSTITUTES-CLASSIFIED	-	-	22,000	5,006	5,006	5,006
125	CURRICULUM SUB	22,974	32,754	15,000	10,000	10,000	10,000
130	LIC. ADDITIONAL WAGES	12,568	25,050	17,900	15,000	15,000	15,000
131	CLASS. ADDITIONAL WAGES	5,576	5,473	3,000	4,000	4,000	4,000
132	NON CERTIFIED OVERTIME	691	2,231	-	-	0	0
151	STUDENT LABOR	8,982	12,795	12,000	12,000	12,000	12,000
<b>100</b>	<b>Salaries</b>	<b>5,690,160</b>	<b>5,548,936</b>	<b>5,895,530</b>	<b>5,846,580</b>	<b>5,921,580</b>	<b>5,921,580</b>
211	PERS EMPR CONTRIB	693,971	924,676	884,393	1,140,328	1,140,328	1,140,328
212	EMPLOYEE CONTRBTN, PICKUP	319,419	306,875	347,231	330,979	330,979	330,979
213	PERS BOND PAY	385,997	375,391	399,257	291,152	336,152	336,152
220	FICA/MEDICARE	424,731	413,440	436,788	431,386	431,386	431,386
231	WORKERS' COMPENSATION	28,853	27,839	36,024	36,440	36,440	36,440
242	HEALTH INSURANCE	1,369,312	1,316,039	1,535,993	1,502,720	1,502,720	1,502,720
244	LIFE INSURANCE	7,651	7,215	7,344	6,297	6,297	6,297
<b>200</b>	<b>Payroll Costs</b>	<b>3,229,934</b>	<b>3,371,475</b>	<b>3,647,030</b>	<b>3,739,302</b>	<b>3,784,302</b>	<b>3,784,302</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	6,982	11,274	4,000	7,000	7,000	7,000
312	CONFERENCE/WORKSHOPS	10,900	1,921	2,000	500	500	500
322	REPAIRS AND MAINTENANCE	2,045	5,710	10,750	5,450	5,450	5,450
324	RENTALS	31,561	31,430	34,000	34,000	34,000	34,000
340	TRAVEL	11,105	3,097	-	250	250	250
353	POSTAGE	17,307	11,912	10,000	8,000	8,000	8,000
355	PRINTING AND BINDING	22,668	26,907	30,000	30,000	30,000	30,000
389	OTHER PROFESSIONAL	49,607	53,949	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>152,175</b>	<b>146,200</b>	<b>90,750</b>	<b>85,200</b>	<b>85,200</b>	<b>85,200</b>
410	SUPPLIES	100,418	103,888	79,804	74,500	74,500	74,500
420	TEXTBOOKS	12,010	7,149	7,000	7,000	7,000	7,000
460	NON-CONSUMABLE ITEMS	50,210	83,707	50,434	53,931	53,931	53,931
470	COMPUTER SOFTWARE	19,810	15,872	2,400	3,000	3,000	3,000
480	COMPUTER HARDWARE	12,257	38,007	10,000	85,000	85,000	85,000
<b>400</b>	<b>Supplies and Materials</b>	<b>194,705</b>	<b>248,623</b>	<b>149,638</b>	<b>223,431</b>	<b>223,431</b>	<b>223,431</b>
640	DUES AND FEES	14,937	118	500	500	500	500
<b>600</b>	<b>Other Objects</b>	<b>14,937</b>	<b>118</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>9,281,911</b>	<b>9,315,352</b>	<b>9,783,448</b>	<b>9,895,013</b>	<b>10,015,013</b>	<b>10,015,013</b>
<b>1132</b>	<b>HIGH SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	269,869	266,392	285,531	290,873	290,873	290,873
125	CURRICULUM SUB	10,352	8,168	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	15,420	16,020	16,600	16,600	16,600	16,600
131	CLASS. ADDITIONAL WAGES	12,395	11,045	13,600	13,600	13,600	13,600
<b>100</b>	<b>Salaries</b>	<b>308,036</b>	<b>301,625</b>	<b>319,731</b>	<b>325,073</b>	<b>325,073</b>	<b>325,073</b>
211	PERS EMPR CONTRIB	30,250	42,478	50,947	65,015	65,015	65,015
212	EMPLOYEE CONTRBTN, PICKUP	11,584	11,950	17,709	18,030	18,030	18,030
213	PERS BOND PAY	16,522	16,910	22,382	22,755	22,755	22,755
220	FICA/MEDICARE	23,431	22,767	24,459	24,868	24,868	24,868
231	WORKERS' COMPENSATION	1,604	1,549	1,918	1,950	1,950	1,950
<b>200</b>	<b>Payroll Costs</b>	<b>83,391</b>	<b>95,654</b>	<b>117,415</b>	<b>132,618</b>	<b>132,618</b>	<b>132,618</b>
310	INSTRUC CONSULT/PROF	3,434	5,726	5,000	5,000	5,000	5,000
319	OFFICIALS	36,171	35,434	38,050	38,050	38,050	38,050
322	REPAIRS AND MAINTENANCE	5,986	4,093	5,000	5,000	5,000	5,000
324	RENTALS	6,934	5,061	5,000	5,000	5,000	5,000
340	TRAVEL	2,726	4,240	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	1,550	-	1,500	1,500	1,500	1,500
<b>300</b>	<b>Purchased Services</b>	<b>56,801</b>	<b>54,554</b>	<b>56,950</b>	<b>56,950</b>	<b>56,950</b>	<b>56,950</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
410	SUPPLIES	51,865	63,193	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	8,375	18,028	-	-	0	0
470	COMPUTER SOFTWARE	3,631	2,650	1,600	1,600	1,600	1,600
<b>400</b>	<b>Supplies and Materials</b>	<b>63,871</b>	<b>83,871</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>
640	DUES AND FEES	8,840	9,444	6,500	6,500	6,500	6,500
<b>600</b>	<b>Other Objects</b>	<b>8,840</b>	<b>9,444</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>Function Total</b>	<b>520,939</b>	<b>545,148</b>	<b>562,196</b>	<b>582,741</b>	<b>582,741</b>	<b>582,741</b>
<b>1140</b>	<b>PRE-KINDERGARTEN PROGRAMS</b>						
112	CLASSIFIED SALARIES	34,474	48,436	77,572	100,508	100,508	100,508
122	SUBSTITUTES-CLASSIFIED	350	347	994	-	0	0
<b>100</b>	<b>Salaries</b>	<b>34,824</b>	<b>48,783</b>	<b>78,566</b>	<b>100,508</b>	<b>100,508</b>	<b>100,508</b>
211	PERS EMPR CONTRIB	3,651	7,266	5,864	17,710	17,710	17,710
213	PERS BOND PAY	2,413	3,391	5,430	5,025	5,025	5,025
220	FICA/MEDICARE	2,646	3,714	5,937	7,689	7,689	7,689
231	WORKERS' COMPENSATION	197	266	440	652	652	652
242	HEALTH INSURANCE	25,475	35,641	33,984	51,731	51,731	51,731
244	LIFE INSURANCE	123	164	164	214	214	214
<b>200</b>	<b>Payroll Costs</b>	<b>34,505</b>	<b>50,442</b>	<b>51,819</b>	<b>83,021</b>	<b>83,021</b>	<b>83,021</b>
410	SUPPLIES	1,845	1,104	2,000	6,000	6,000	6,000
<b>400</b>	<b>Supplies and Materials</b>	<b>1,845</b>	<b>1,104</b>	<b>2,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
	<b>Function Total</b>	<b>71,174</b>	<b>100,329</b>	<b>132,385</b>	<b>189,529</b>	<b>189,529</b>	<b>189,529</b>
<b>1210</b>	<b>TALENTED &amp; GIFTED (TAG) PROGRAMS</b>						
111	LICENSED SALARIES	84,645	88,988	92,973	97,630	97,630	97,630
112	CLASSIFIED SALARIES	49,877	60,901	40,851	43,599	43,599	43,599
121	SUBSTITUTES-LICENSED	-	89	-	-	0	0
125	CURRICULUM SUB	2,962	2,075	3,500	3,500	3,500	3,500
<b>100</b>	<b>Salaries</b>	<b>137,484</b>	<b>152,053</b>	<b>137,324</b>	<b>144,729</b>	<b>144,729</b>	<b>144,729</b>
211	PERS EMPR CONTRIB	15,712	23,427	18,593	25,030	25,030	25,030
212	EMPLOYEE CONTRBTN, PICKUP	5,079	5,339	5,578	5,858	5,858	5,858
213	PERS BOND PAY	9,354	10,090	9,613	7,132	7,132	7,132
220	FICA/MEDICARE	9,762	10,568	10,505	11,072	11,072	11,072
231	WORKERS' COMPENSATION	726	795	751	921	921	921
242	HEALTH INSURANCE	49,458	55,062	47,726	56,941	56,941	56,941
244	LIFE INSURANCE	364	391	284	311	311	311
<b>200</b>	<b>Payroll Costs</b>	<b>90,455</b>	<b>105,672</b>	<b>93,050</b>	<b>107,265</b>	<b>107,265</b>	<b>107,265</b>
312	CONFERENCE/WORKSHOPS	-	-	-	500	500	500
355	PRINTING AND BINDING	-	-	600	600	600	600
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>



Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
410	SUPPLIES	4,840	1,113	6,500	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	-	1,818	2,500	1,400	1,400	1,400
<b>400</b>	<b>Supplies and Materials</b>	<b>4,840</b>	<b>2,931</b>	<b>9,000</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
	<b>Function Total</b>	<b>232,779</b>	<b>260,656</b>	<b>239,974</b>	<b>259,494</b>	<b>259,494</b>	<b>259,494</b>
<b>1220</b>	<b>SPECIAL EDUCATION CLASSROOMS</b>						
111	LICENSED SALARIES	595,451	563,929	732,417	806,200	806,200	806,200
112	CLASSIFIED SALARIES	714,778	754,120	858,119	933,147	933,147	933,147
121	SUBSTITUTES-LICENSED	27,547	58,627	32,000	57,035	57,035	57,035
122	SUBSTITUTES-CLASSIFIED	50,293	57,016	27,505	37,014	37,014	37,014
130	LIC. ADDITIONAL WAGES	-	4,568	-	-	-	-
131	CLASS. ADDITIONAL WAGES	735	1,571	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,388,804</b>	<b>1,439,831</b>	<b>1,650,041</b>	<b>1,833,396</b>	<b>1,833,396</b>	<b>1,833,396</b>
211	PERS EMPR CONTRIB	171,009	227,761	247,331	338,898	338,898	338,898
212	EMPLOYEE CONTRBTN, PICKUP	35,728	34,110	45,980	42,458	42,458	42,458
213	PERS BOND PAY	91,892	91,129	111,669	88,783	88,783	88,783
220	FICA/MEDICARE	102,326	106,429	123,049	139,354	139,354	139,354
231	WORKERS' COMPENSATION	7,492	7,479	10,652	12,050	12,050	12,050
242	HEALTH INSURANCE	593,495	598,460	669,346	781,194	781,194	781,194
244	LIFE INSURANCE	3,585	3,633	4,123	4,117	4,117	4,117
<b>200</b>	<b>Payroll Costs</b>	<b>1,005,527</b>	<b>1,069,001</b>	<b>1,212,150</b>	<b>1,406,854</b>	<b>1,406,854</b>	<b>1,406,854</b>
410	SUPPLIES	7,056	11,789	6,450	8,650	8,650	8,650
420	TEXTBOOKS	-	84	4,075	4,075	4,075	4,075
<b>400</b>	<b>Supplies and Materials</b>	<b>7,056</b>	<b>11,873</b>	<b>10,525</b>	<b>12,725</b>	<b>12,725</b>	<b>12,725</b>
	<b>Function Total</b>	<b>2,401,387</b>	<b>2,520,705</b>	<b>2,872,716</b>	<b>3,252,975</b>	<b>3,252,975</b>	<b>3,252,975</b>
<b>1250</b>	<b>SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>						
111	LICENSED SALARIES	839,529	893,412	885,530	912,205	972,205	972,205
112	CLASSIFIED SALARIES	695,543	749,375	753,265	782,731	782,731	782,731
121	SUBSTITUTES-LICENSED	36,333	30,856	25,034	27,965	27,965	27,965
122	SUBSTITUTES-CLASSIFIED	25,072	8,112	9,997	9,999	9,999	9,999
125	CURRICULUM SUB	968	-	-	-	0	0
130	LIC. ADDITIONAL WAGES	6,240	3,902	3,500	9,500	9,500	9,500
131	CLASS. ADDITIONAL WAGES	6,462	2,244	2,000	7,500	7,500	7,500
132	NON CERTIFIED OVERTIME	-	25	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>1,610,147</b>	<b>1,687,926</b>	<b>1,679,326</b>	<b>1,749,900</b>	<b>1,809,900</b>	<b>1,809,900</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
211	PERS EMPR CONTRIB	184,388	276,663	244,289	323,289	323,289	323,289
212	EMPLOYEE CONTRBTN, PICKUP	48,185	53,855	51,842	51,342	51,342	51,342
213	PERS BOND PAY	104,015	113,705	120,512	84,031	124,031	124,031
220	FICA/MEDICARE	118,014	123,730	125,217	130,395	130,395	130,395
231	WORKERS' COMPENSATION	8,579	8,774	11,155	11,113	11,113	11,113
242	HEALTH INSURANCE	670,294	700,535	715,550	742,908	742,908	742,908
244	LIFE INSURANCE	3,983	4,073	3,902	3,522	3,522	3,522
<b>200</b>	<b>Payroll Costs</b>	<b>1,137,458</b>	<b>1,281,335</b>	<b>1,272,467</b>	<b>1,346,600</b>	<b>1,386,600</b>	<b>1,386,600</b>
410	SUPPLIES	4,167	3,438	5,068	6,168	6,168	6,168
420	TEXTBOOKS	-	-	90	90	90	90
<b>400</b>	<b>Supplies and Materials</b>	<b>4,167</b>	<b>3,438</b>	<b>5,158</b>	<b>6,258</b>	<b>6,258</b>	<b>6,258</b>
	<b>Function Total</b>	<b>2,751,772</b>	<b>2,972,699</b>	<b>2,956,951</b>	<b>3,102,758</b>	<b>3,202,758</b>	<b>3,202,758</b>
<b>1280</b>	<b>ALTERNATIVE EDUCATION PROGRAMS</b>						
111	LICENSED SALARIES	478,026	521,248	537,258	640,505	640,505	640,505
112	CLASSIFIED SALARIES	178,142	181,213	203,623	225,690	225,690	225,690
113	ADMINISTRATORS	87,860	92,783	97,869	71,754	71,754	71,754
121	SUBSTITUTES-LICENSED	14,339	7,669	10,761	10,030	10,030	10,030
122	SUBSTITUTES-CLASSIFIED	6,257	3,847	3,507	5,006	5,006	5,006
130	LIC. ADDITIONAL WAGES	1,204	-	-	-	0	0
131	CLASS. ADDITIONAL WAGES	40	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>765,868</b>	<b>806,760</b>	<b>853,018</b>	<b>952,985</b>	<b>952,985</b>	<b>952,985</b>
211	PERS EMPR CONTRIB	83,821	131,766	130,672	179,336	179,336	179,336
212	EMPLOYEE CONTRBTN, PICKUP	30,417	34,965	36,209	42,735	42,735	42,735
213	PERS BOND PAY	46,369	52,418	59,711	47,399	47,399	47,399
220	FICA/MEDICARE	57,356	60,538	64,685	72,370	72,370	72,370
231	WORKERS' COMPENSATION	4,008	4,128	5,625	6,068	6,068	6,068
242	HEALTH INSURANCE	264,665	281,120	300,449	307,109	307,109	307,109
244	LIFE INSURANCE	1,783	1,758	1,793	1,482	1,482	1,482
246	DISABILITY INSURANCE	279	295	295	-	0	0
<b>200</b>	<b>Payroll Costs</b>	<b>488,698</b>	<b>566,988</b>	<b>599,439</b>	<b>656,499</b>	<b>656,499</b>	<b>656,499</b>
410	SUPPLIES	6,382	4,228	3,700	3,500	3,500	3,500
420	TEXTBOOKS	353	-	400	400	400	400
460	NON-CONSUMABLE ITEMS	-	2,646	2,500	1,500	1,500	1,500
<b>400</b>	<b>Supplies and Materials</b>	<b>6,735</b>	<b>6,874</b>	<b>6,600</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
	<b>Function Total</b>	<b>1,261,301</b>	<b>1,380,622</b>	<b>1,459,057</b>	<b>1,614,884</b>	<b>1,614,884</b>	<b>1,614,884</b>
<b>1289</b>	<b>ONLINE EDUCATION</b>						
111	LICENSED SALARIES	54,028	56,671	59,351	62,369	62,369	62,369
121	SUBSTITUTES-LICENSED	614	939	1,537	-	0	0
<b>100</b>	<b>Salaries</b>	<b>54,642</b>	<b>57,610</b>	<b>60,888</b>	<b>62,369</b>	<b>62,369</b>	<b>62,369</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
211	PERS EMPR CONTRIB	5,748	8,539	7,915	10,989	10,989	10,989
212	EMPLOYEE CONTRBTN, PICKUP	3,242	3,400	3,561	3,742	3,742	3,742
213	PERS BOND PAY	3,794	3,983	4,262	3,118	3,118	3,118
220	FICA/MEDICARE	4,063	4,258	4,579	4,771	4,771	4,771
231	WORKERS' COMPENSATION	279	290	324	391	391	391
242	HEALTH INSURANCE	17,376	17,544	17,894	17,892	17,892	17,892
244	LIFE INSURANCE	82	82	82	71	71	71
<b>200</b>	<b>Payroll Costs</b>	<b>34,584</b>	<b>38,096</b>	<b>38,617</b>	<b>40,974</b>	<b>40,974</b>	<b>40,974</b>
	<b>Function Total</b>	<b>89,226</b>	<b>95,706</b>	<b>99,505</b>	<b>103,343</b>	<b>103,343</b>	<b>103,343</b>
<b>1291</b>	<b>ENGLISH LANGUAGE LEARNER (ELL) PROGRAMS</b>						
111	LICENSED SALARIES	984,656	1,009,396	1,067,920	1,042,059	1,042,059	1,042,059
112	CLASSIFIED SALARIES	634,959	661,550	691,794	553,628	553,628	553,628
113	ADMINISTRATORS	93,848	99,212	101,196	103,473	103,473	103,473
121	SUBSTITUTES-LICENSED	37,152	24,232	34,990	29,835	29,835	29,835
122	SUBSTITUTES-CLASSIFIED	1,077	2,703	6,007	5,999	5,999	5,999
125	CURRICULUM SUB	89	69	2,500	2,500	2,500	2,500
130	LIC. ADDITIONAL WAGES	13,392	6,241	3,000	3,000	3,000	3,000
131	CLASS. ADDITIONAL WAGES	11,613	10,722	1,000	1,000	1,000	1,000
132	NON CERTIFIED OVERTIME	1,552	2,793	750	1,300	1,300	1,300
<b>100</b>	<b>Salaries</b>	<b>1,778,338</b>	<b>1,816,918</b>	<b>1,909,157</b>	<b>1,742,794</b>	<b>1,742,794</b>	<b>1,742,794</b>
211	PERS EMPR CONTRIB	225,238	306,963	291,373	343,589	343,589	343,589
212	EMPLOYEE CONTRBTN, PICKUP	65,382	65,785	69,727	68,912	68,912	68,912
213	PERS BOND PAY	122,408	123,239	132,940	86,919	86,919	86,919
220	FICA/MEDICARE	131,920	134,929	143,461	131,747	131,747	131,747
231	WORKERS' COMPENSATION	9,362	9,402	12,392	11,109	11,109	11,109
242	HEALTH INSURANCE	645,974	627,081	685,361	665,654	665,654	665,654
244	LIFE INSURANCE	4,020	4,046	4,058	3,209	3,209	3,209
246	DISABILITY INSURANCE	299	315	315	322	322	322
<b>200</b>	<b>Payroll Costs</b>	<b>1,204,603</b>	<b>1,271,760</b>	<b>1,339,627</b>	<b>1,311,461</b>	<b>1,311,461</b>	<b>1,311,461</b>
310	INSTRUC CONSULT/PROF	606	433	1,200	1,200	1,200	1,200
312	CONFERENCE/WORKSHOPS	1,425	-	1,500	1,500	1,500	1,500
340	TRAVEL	862	588	750	750	750	750
351	TELEPHONE	659	602	650	650	650	650
355	PRINTING AND BINDING	63	-	150	150	150	150
389	OTHER PROFESSIONAL	-	2,418	521	521	521	521
<b>300</b>	<b>Purchased Services</b>	<b>3,615</b>	<b>4,041</b>	<b>4,771</b>	<b>4,771</b>	<b>4,771</b>	<b>4,771</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
410	SUPPLIES	14,705	24,436	19,908	19,808	19,808	19,808
420	TEXTBOOKS	2,905	16,693	16,870	16,870	16,870	16,870
460	NON-CONSUMABLE ITEMS	307	532	500	500	500	500
470	COMPUTER SOFTWARE	1,115	-	750	750	750	750
480	COMPUTER HARDWARE	2,338	176	800	800	800	800
<b>400</b>	<b>Supplies and Materials</b>	<b>21,370</b>	<b>41,837</b>	<b>38,828</b>	<b>38,728</b>	<b>38,728</b>	<b>38,728</b>
	<b>Function Total</b>	<b>3,007,926</b>	<b>3,134,556</b>	<b>3,292,383</b>	<b>3,097,754</b>	<b>3,097,754</b>	<b>3,097,754</b>
<b>1292</b>	<b>TEEN PARENT PROGRAMS (Reclassify Daycare to Function 3500)</b>						
112	CLASSIFIED SALARIES	139,602	141,772	145,580	36,864	36,864	36,864
122	SUBSTITUTES-CLASSIFIED	4,820	23	4,998	-	0	0
<b>100</b>	<b>Salaries</b>	<b>144,422</b>	<b>141,795</b>	<b>150,578</b>	<b>36,864</b>	<b>36,864</b>	<b>36,864</b>
211	PERS EMPR CONTRIB	17,579	24,153	22,520	6,495	6,495	6,495
213	PERS BOND PAY	9,973	9,927	10,541	1,843	1,843	1,843
220	FICA/MEDICARE	11,028	10,813	11,490	2,820	2,820	2,820
231	WORKERS' COMPENSATION	800	764	856	239	239	239
242	HEALTH INSURANCE	58,188	42,885	74,960	18,290	18,290	18,290
244	LIFE INSURANCE	411	411	411	71	71	71
<b>200</b>	<b>Payroll Costs</b>	<b>97,979</b>	<b>88,953</b>	<b>120,778</b>	<b>29,758</b>	<b>29,758</b>	<b>29,758</b>
410	SUPPLIES	1,422	1,497	1,000	-	0	0
450	FOOD	11,469	4,543	12,000	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>12,891</b>	<b>6,040</b>	<b>13,000</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>255,292</b>	<b>236,788</b>	<b>284,356</b>	<b>66,622</b>	<b>66,622</b>	<b>66,622</b>
<b>1299</b>	<b>OTHER PROGRAMS (TUTORING)</b>						
130	LIC. ADDITIONAL WAGES	32,790	38,246	35,000	38,000	38,000	38,000
131	CLASS. ADDITIONAL WAGES	-	-	2,500	1,200	1,200	1,200
<b>100</b>	<b>Salaries</b>	<b>32,790</b>	<b>38,246</b>	<b>37,500</b>	<b>39,200</b>	<b>39,200</b>	<b>39,200</b>
211	PERS EMPR CONTRIB	874	1,079	5,625	5,200	5,200	5,200
212	EMPLOYEE CONTRBTN, PICKUP	-	244	2,000	2,000	2,000	2,000
213	PERS BOND PAY	578	458	2,625	2,400	2,400	2,400
220	FICA/MEDICARE	2,509	2,922	2,869	2,983	2,983	2,983
231	WORKERS' COMPENSATION	172	195	188	234	234	234
<b>200</b>	<b>Payroll Costs</b>	<b>4,133</b>	<b>4,898</b>	<b>13,307</b>	<b>12,817</b>	<b>12,817</b>	<b>12,817</b>
340	TRAVEL	22	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>22</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>36,945</b>	<b>43,144</b>	<b>50,807</b>	<b>52,017</b>	<b>52,017</b>	<b>52,017</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>						
130	LIC. ADDITIONAL WAGES	33,109	32,317	65,500	62,000	62,000	62,000
131	CLASS. ADDITIONAL WAGES	517	1,905	3,300	8,100	8,100	8,100
<b>100</b>	<b>Salaries</b>	<b>33,626</b>	<b>34,222</b>	<b>68,800</b>	<b>70,100</b>	<b>70,100</b>	<b>70,100</b>
211	PERS EMPR CONTRIB	3,848	5,207	10,926	14,020	14,020	14,020
212	EMPLOYEE CONTRBTN, PICKUP	1,880	1,660	3,930	3,720	3,720	3,720
213	PERS BOND PAY	2,322	2,291	4,816	4,907	4,907	4,907
220	FICA/MEDICARE	2,572	2,618	5,263	5,363	5,363	5,363
231	WORKERS' COMPENSATION	177	177	413	421	421	421
<b>200</b>	<b>Payroll Costs</b>	<b>10,799</b>	<b>11,953</b>	<b>25,348</b>	<b>28,431</b>	<b>28,431</b>	<b>28,431</b>
410	SUPPLIES	364	-	500	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	<b>364</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>44,789</b>	<b>46,175</b>	<b>94,648</b>	<b>99,031</b>	<b>99,031</b>	<b>99,031</b>
<b>2110</b>	<b>STUDENT SUPPORT SERVICES</b>						
111	LICENSED SALARIES	428,650	519,970	532,104	603,443	603,443	603,443
112	CLASSIFIED SALARIES	212,206	183,230	196,375	203,049	203,049	203,049
118	EXTRA-DUTY SALARIES	-	-	-	7,836	7,836	7,836
122	SUBSTITUTES-CLASSIFIED	1,460	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>642,316</b>	<b>703,200</b>	<b>728,479</b>	<b>814,328</b>	<b>814,328</b>	<b>814,328</b>
211	PERS EMPR CONTRIB	82,424	124,381	115,956	172,199	172,199	172,199
212	EMPLOYEE CONTRBTN, PICKUP	25,719	31,198	31,926	36,207	36,207	36,207
213	PERS BOND PAY	44,860	48,267	50,994	50,325	50,325	50,325
220	FICA/MEDICARE	48,076	52,668	55,729	62,296	62,296	62,296
231	WORKERS' COMPENSATION	3,333	3,567	12,929	5,102	5,102	5,102
242	HEALTH INSURANCE	220,550	228,006	239,392	247,253	247,253	247,253
244	LIFE INSURANCE	1,110	1,116	1,110	1,035	1,035	1,035
<b>200</b>	<b>Payroll Costs</b>	<b>426,072</b>	<b>489,203</b>	<b>508,036</b>	<b>574,417</b>	<b>574,417</b>	<b>574,417</b>
310	INSTRUC CONSULT/PROF	-	-	-	40,000	40,000	40,000
351	TELEPHONE	-	770	1,100	2,000	2,000	2,000
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>770</b>	<b>1,100</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
410	SUPPLIES	844	293	1,950	18,450	18,450	18,450
<b>400</b>	<b>Supplies and Materials</b>	<b>844</b>	<b>293</b>	<b>1,950</b>	<b>18,450</b>	<b>18,450</b>	<b>18,450</b>
	<b>Function Total</b>	<b>1,069,232</b>	<b>1,193,466</b>	<b>1,239,565</b>	<b>1,449,195</b>	<b>1,449,195</b>	<b>1,449,195</b>
<b>2114</b>	<b>STUDENT DATA SERVICES</b>						
112	CLASSIFIED SALARIES	55,554	134,722	107,487	127,646	127,646	127,646
130	LIC. ADDITIONAL WAGES	-	1,922	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>55,554</b>	<b>136,644</b>	<b>107,487</b>	<b>127,646</b>	<b>127,646</b>	<b>127,646</b>
211	PERS EMPR CONTRIB	8,489	23,489	17,053	22,491	22,491	22,491
212	EMPLOYEE CONTRBTN, PICKUP	-	115	-	-	0	0

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
213	PERS BOND PAY	3,889	9,503	7,524	6,382	6,382	6,382
220	FICA/MEDICARE	4,235	10,239	8,223	9,765	9,765	9,765
231	WORKERS' COMPENSATION	292	709	596	816	816	816
242	HEALTH INSURANCE	16,201	44,293	33,984	34,247	34,247	34,247
244	LIFE INSURANCE	83	212	164	143	143	143
<b>200</b>	<b>Payroll Costs</b>	<b>33,189</b>	<b>88,560</b>	<b>67,544</b>	<b>73,844</b>	<b>73,844</b>	<b>73,844</b>
310	INSTRUC CONSULT/PROF	3,783	1,660	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	50	285	1,000	1,000	1,000	1,000
340	TRAVEL	-	497	800	800	800	800
389	OTHER PROFESSIONAL	-	12,529	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>3,833</b>	<b>14,971</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
470	COMPUTER SOFTWARE	211,405	209,124	281,950	264,055	264,055	264,055
<b>400</b>	<b>Supplies and Materials</b>	<b>211,405</b>	<b>209,124</b>	<b>281,950</b>	<b>264,055</b>	<b>264,055</b>	<b>264,055</b>
	<b>Function Total</b>	<b>303,981</b>	<b>449,299</b>	<b>459,781</b>	<b>468,345</b>	<b>468,345</b>	<b>468,345</b>
<b>2115</b>	<b>STUDENT SAFETY</b>						
112	CLASSIFIED SALARIES	-	-	-	24,566	24,566	24,566
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>
211	PERS EMPR CONTRIB	-	-	-	4,329	4,329	4,329
213	PERS BOND PAY	-	-	-	1,228	1,228	1,228
220	FICA/MEDICARE	-	-	-	1,879	1,879	1,879
231	WORKERS' COMPENSATION	-	-	-	165	165	165
242	HEALTH INSURANCE	-	-	-	16,950	16,950	16,950
244	LIFE INSURANCE	-	-	-	71	71	71
<b>200</b>	<b>Payroll Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,622</b>	<b>24,622</b>	<b>24,622</b>
389	OTHER PROFESSIONAL	-	-	-	105,000	105,000	105,000
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,188</b>	<b>154,188</b>	<b>154,188</b>
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	844,071	842,874	876,880	891,009	891,009	891,009
112	CLASSIFIED SALARIES	162,159	179,925	179,203	181,377	181,377	181,377
118	EXTRA-DUTY SALARIES	-	-	3,065	3,153	3,153	3,153
121	SUBSTITUTES-LICENSED	6,361	-	-	-	0	0
122	SUBSTITUTES-CLASSIFIED	5,952	288	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>1,018,543</b>	<b>1,023,087</b>	<b>1,059,148</b>	<b>1,075,539</b>	<b>1,075,539</b>	<b>1,075,539</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	134,008	178,735	168,702	200,545	200,545	200,545
212	EMPLOYEE CONTRBTN, PICKUP	49,462	48,749	52,797	55,090	55,090	55,090
213	PERS BOND PAY	69,064	69,347	74,140	49,977	49,977	49,977
220	FICA/MEDICARE	75,444	75,999	80,995	76,369	76,369	76,369
231	WORKERS' COMPENSATION	5,239	5,174	5,702	6,328	6,328	6,328
242	HEALTH INSURANCE	295,463	292,638	324,547	328,852	328,852	328,852
244	LIFE INSURANCE	1,603	1,563	1,570	1,292	1,292	1,292
<b>200</b>	<b>Payroll Costs</b>	<b>630,283</b>	<b>672,205</b>	<b>708,453</b>	<b>718,453</b>	<b>718,453</b>	<b>718,453</b>
312	SUPPLIES	125	400	600	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>125</b>	<b>400</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	2,331	3,182	3,250	5,300	5,300	5,300
<b>400</b>	<b>Supplies and Materials</b>	<b>2,331</b>	<b>3,182</b>	<b>3,250</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
	<b>Function Total</b>	<b>1,651,282</b>	<b>1,698,874</b>	<b>1,771,451</b>	<b>1,799,292</b>	<b>1,799,292</b>	<b>1,799,292</b>
<b>2130</b>	<b>HEALTH SERVICES</b>						
111	LICENSED SALARIES	108,053	106,973	110,962	130,483	130,483	130,483
112	CLASSIFIED SALARIES	27,980	29,922	32,172	32,495	32,495	32,495
121	SUBSTITUTES-LICENSED	-	4,316	-	-	0	0
130	LIC. ADDITIONAL WAGES	2,403	2,654	2,750	1,750	1,750	1,750
<b>100</b>	<b>Salaries</b>	<b>138,436</b>	<b>143,865</b>	<b>145,884</b>	<b>164,728</b>	<b>164,728</b>	<b>164,728</b>
211	PERS EMPR CONTRIB	17,350	23,795	22,000	29,067	29,067	29,067
212	EMPLOYEE CONTRBTN, PICKUP	6,617	6,578	6,823	7,934	7,934	7,934
213	PERS BOND PAY	9,720	9,768	10,212	8,245	8,245	8,245
220	FICA/MEDICARE	10,104	10,312	11,160	12,602	12,602	12,602
231	WORKERS' COMPENSATION	718	737	796	1,054	1,054	1,054
242	HEALTH INSURANCE	51,337	52,436	58,038	66,510	66,510	66,510
244	LIFE INSURANCE	247	247	247	286	286	286
<b>200</b>	<b>Payroll Costs</b>	<b>96,093</b>	<b>103,873</b>	<b>109,276</b>	<b>125,698</b>	<b>125,698</b>	<b>125,698</b>
310	INSTRUC CONSULT/PROF	600	7,237	750	750	750	750
312	CONFERENCE/WORKSHOPS	195	-	250	250	250	250
340	TRAVEL	-	-	600	600	600	600
351	TELEPHONE	174	100	-	-	0	0
355	PRINTING AND BINDING	-	-	100	100	100	100
389	OTHER PROFESSIONAL	-	450	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>969</b>	<b>7,787</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
410	SUPPLIES	(1,284)	176	-	250	250	250
460	NON-CONSUMABLE ITEMS	-	-	150	150	150	150
<b>400</b>	<b>Supplies and Materials</b>	<b>(1,284)</b>	<b>176</b>	<b>150</b>	<b>400</b>	<b>400</b>	<b>400</b>
640	DUES AND FEES	140	139	300	300	300	300
<b>600</b>	<b>Other Objects</b>	<b>140</b>	<b>139</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>Function Total</b>	<b>234,354</b>	<b>255,840</b>	<b>257,310</b>	<b>292,826</b>	<b>292,826</b>	<b>292,826</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	277,300	305,553	357,243	252,807	252,807	252,807
<b>100</b>	<b>Salaries</b>	<b>277,300</b>	<b>305,553</b>	<b>357,243</b>	<b>252,807</b>	<b>252,807</b>	<b>252,807</b>
211	PERS EMPR CONTRIB	32,104	49,036	48,797	49,662	49,662	49,662
212	EMPLOYEE CONTRBTN, PICKUP	16,638	16,853	21,434	15,168	15,168	15,168
213	PERS BOND PAY	19,411	20,919	25,006	12,640	12,640	12,640
220	FICA/MEDICARE	20,787	22,839	27,322	19,340	19,340	19,340
231	WORKERS' COMPENSATION	1,408	1,483	1,557	1,582	1,582	1,582
242	HEALTH INSURANCE	77,158	77,224	99,960	72,000	72,000	72,000
244	LIFE INSURANCE	410	411	411	321	321	321
<b>200</b>	<b>Payroll Costs</b>	<b>167,916</b>	<b>188,765</b>	<b>224,487</b>	<b>170,713</b>	<b>170,713</b>	<b>170,713</b>
310	INSTRUC CONSULT/PROF	21,333	14,973	11,100	10,000	10,000	10,000
389	OTHER PROFESSIONAL SVCS	-	-	-	65,000	65,000	65,000
<b>300</b>	<b>Purchased Services</b>	<b>21,333</b>	<b>14,973</b>	<b>11,100</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
410	SUPPLIES	5,560	150	500	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	<b>5,560</b>	<b>150</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>472,109</b>	<b>509,441</b>	<b>593,330</b>	<b>499,020</b>	<b>499,020</b>	<b>499,020</b>
<b>2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>						
111	LICENSED SALARIES	297,853	289,949	302,692	417,588	417,588	417,588
121	SUBSTITUTES-LICENSED	-	6,195	5,000	-	0	0
130	LIC. ADDITIONAL WAGES	8,486	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>306,339</b>	<b>296,144</b>	<b>307,692</b>	<b>417,588</b>	<b>417,588</b>	<b>417,588</b>
211	PERS EMPR CONTRIB	41,180	47,919	47,429	82,026	82,026	82,026
212	EMPLOYEE CONTRBTN, PICKUP	17,871	16,034	18,162	25,055	25,055	25,055
213	PERS BOND PAY	20,850	18,707	21,188	20,879	20,879	20,879
220	FICA/MEDICARE	22,741	21,633	23,156	31,945	31,945	31,945
231	WORKERS' COMPENSATION	1,551	1,484	1,613	2,625	2,625	2,625
242	HEALTH INSURANCE	86,880	78,733	89,960	109,573	109,573	109,573
244	LIFE INSURANCE	411	411	411	500	500	500
<b>200</b>	<b>Payroll Costs</b>	<b>191,484</b>	<b>184,921</b>	<b>201,919</b>	<b>272,603</b>	<b>272,603</b>	<b>272,603</b>
310	INSTRUC CONSULT/PROF	198,009	162,192	182,000	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	595	300	500	500	500	500
322	REPAIRS AND MAINTENANCE	843	-	1,000	1,000	1,000	1,000
340	TRAVEL	-	-	400	400	400	400
<b>300</b>	<b>Purchased Services</b>	<b>199,447</b>	<b>162,492</b>	<b>183,900</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>
460	EQUIPMENT	-	3,697	8,000	8,000	8,000	8,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>3,697</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>



Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
640	DUES AND FEES	1,090	1,644	1,500	1,500	1,500	1,500
<b>600</b>	<b>Other Objects</b>	<b>1,090</b>	<b>1,644</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Function Total</b>	<b>698,360</b>	<b>648,898</b>	<b>703,011</b>	<b>703,591</b>	<b>703,591</b>	<b>703,591</b>
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES</b>						
112	CLASSIFIED SALARIES	83,220	36,904	37,253	39,531	39,531	39,531
113	ADMINISTRATORS	208,873	220,493	212,425	224,603	224,603	224,603
<b>100</b>	<b>Salaries</b>	<b>292,093</b>	<b>257,397</b>	<b>249,678</b>	<b>264,134</b>	<b>264,134</b>	<b>264,134</b>
211	PERS EMPR CONTRIB	35,252	35,661	32,458	46,540	46,540	46,540
212	EMPLOYEE CONTRBTN, PICKUP	9,682	10,446	12,746	13,476	13,476	13,476
213	PERS BOND PAY	17,121	14,770	17,477	13,207	13,207	13,207
220	FICA/MEDICARE	21,966	19,112	19,100	20,206	20,206	20,206
231	WORKERS' COMPENSATION	1,492	1,286	1,329	1,654	1,654	1,654
242	HEALTH INSURANCE	60,921	50,516	63,676	54,514	54,514	54,514
244	LIFE INSURANCE	890	807	824	704	704	704
246	DISABILITY INSURANCE	672	733	688	676	676	676
<b>200</b>	<b>Payroll Costs</b>	<b>147,996</b>	<b>133,331</b>	<b>148,298</b>	<b>150,977</b>	<b>150,977</b>	<b>150,977</b>
310	INSTRUC CONSULT/PROF	600	768	1,500	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	-	-	500	250	250	250
324	RENTALS	1,984	2,308	1,600	2,500	2,500	2,500
340	TRAVEL	3,654	2,427	2,000	2,000	2,000	2,000
355	PRINTING AND BINDING	836	1,151	2,000	2,250	2,250	2,250
<b>300</b>	<b>Purchased Services</b>	<b>7,074</b>	<b>6,654</b>	<b>7,600</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
410	SUPPLIES	5,501	6,342	7,000	9,834	9,834	9,834
440	PERIODICALS	359	100	300	300	300	300
460	NON-CONSUMABLE ITEMS	285	1,023	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	-	1,573	1,800	1,800	1,800	1,800
480	COMPUTER HARDWARE	564	450	3,000	7,000	7,000	7,000
<b>400</b>	<b>Supplies and Materials</b>	<b>6,709</b>	<b>9,488</b>	<b>15,100</b>	<b>21,934</b>	<b>21,934</b>	<b>21,934</b>
640	DUES AND FEES	211	500	775	775	775	775
<b>600</b>	<b>Other Objects</b>	<b>211</b>	<b>500</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>775</b>
	<b>Function Total</b>	<b>454,083</b>	<b>407,370</b>	<b>421,451</b>	<b>445,820</b>	<b>445,820</b>	<b>445,820</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>						
111	LICENSED SALARIES	253,533	267,280	209,547	240,063	240,063	240,063
112	CLASSIFIED SALARIES	23,415	23,883	24,149	96,614	96,614	96,614
113	ADMINISTRATORS	236,914	221,625	277,410	289,711	289,711	289,711
114	SUPERVISORS/CONFIDENTIAL	49,269	50,434	51,349	52,059	52,059	52,059
125	CURRICULUM SUB	5,702	6,421	12,500	15,000	15,000	15,000
130	LIC. ADDITIONAL WAGES	13,075	11,643	20,500	15,000	15,000	15,000
131	CLASS. ADDITIONAL WAGES	433	478	-	500	500	500
132	NON CERTIFIED OVERTIME	1,009	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>583,350</b>	<b>581,764</b>	<b>595,455</b>	<b>708,947</b>	<b>708,947</b>	<b>708,947</b>
211	PERS EMPR CONTRIB	82,831	103,059	106,353	139,083	139,083	139,083
212	EMPLOYEE CONTRBTN, PICKUP	28,435	26,396	30,447	32,686	32,686	32,686
213	PERS BOND PAY	38,582	36,193	41,681	46,057	46,057	46,057
220	FICA/MEDICARE	43,571	43,991	45,553	52,787	52,787	52,787
231	WORKERS' COMPENSATION	2,946	2,904	3,170	4,401	4,401	4,401
242	HEALTH INSURANCE	114,590	110,574	123,200	128,457	128,457	128,457
244	LIFE INSURANCE	1,304	1,096	1,350	1,258	1,258	1,258
246	DISABILITY INSURANCE	751	544	872	888	888	888
<b>200</b>	<b>Payroll Costs</b>	<b>313,010</b>	<b>324,757</b>	<b>352,626</b>	<b>405,617</b>	<b>405,617</b>	<b>405,617</b>
310	INSTRUC CONSULT/PROF	13,100	5,410	17,000	13,000	13,000	13,000
312	CONFERENCE/WORKSHOPS	2,949	296	1,000	2,500	2,500	2,500
340	TRAVEL	5,943	9,479	9,000	10,000	10,000	10,000
351	TELEPHONE	836	-	-	-	0	0
355	PRINTING AND BINDING	1,180	1,011	5,000	3,000	3,000	3,000
<b>300</b>	<b>Purchased Services</b>	<b>24,008</b>	<b>16,196</b>	<b>32,000</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
410	SUPPLIES	10,360	31,118	23,572	13,773	13,773	13,773
420	TEXTBOOKS	7,685	28,646	31,000	40,001	140,001	140,001
460	EQUIPMENT	1,225	-	-	500	500	500
470	COMPUTER SOFTWARE	91,375	87,233	75,000	78,000	78,000	78,000
<b>400</b>	<b>Supplies and Materials</b>	<b>110,645</b>	<b>146,997</b>	<b>129,572</b>	<b>132,274</b>	<b>232,274</b>	<b>232,274</b>
640	DUES AND FEES	-	389	200	400	400	400
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>389</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>400</b>
	<b>Function Total</b>	<b>1,031,013</b>	<b>1,070,103</b>	<b>1,109,853</b>	<b>1,275,738</b>	<b>1,375,738</b>	<b>1,375,738</b>
<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>						
111	LICENSED SALARIES	309,163	325,629	341,094	352,331	352,331	352,331
112	CLASSIFIED SALARIES	121,592	124,501	128,617	122,771	122,771	122,771
121	SUBSTITUTES-LICENSED	4,211	2,764	7,393	4,800	4,800	4,800
122	SUBSTITUTES-CLASSIFIED	-	1,636	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>434,966</b>	<b>454,530</b>	<b>477,104</b>	<b>479,902</b>	<b>479,902</b>	<b>479,902</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
211	PERS EMPR CONTRIB	56,390	79,430	75,236	92,092	92,092	92,092
212	EMPLOYEE CONTRBTN, PICKUP	18,550	19,548	20,466	21,140	21,140	21,140
213	PERS BOND PAY	30,256	31,139	33,397	22,460	22,460	22,460
220	FICA/MEDICARE	32,253	33,216	36,121	36,345	36,345	36,345
231	WORKERS' COMPENSATION	2,277	2,331	2,591	3,030	3,030	3,030
242	HEALTH INSURANCE	142,728	151,204	172,126	178,590	178,590	178,590
244	LIFE INSURANCE	986	1,041	1,192	750	750	750
<b>200</b>	<b>Payroll Costs</b>	<b>283,440</b>	<b>317,909</b>	<b>341,129</b>	<b>354,407</b>	<b>354,407</b>	<b>354,407</b>
322	REPAIRS AND MAINTENANCE	-	-	200	200	200	200
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
410	SUPPLIES	14,635	12,890	12,866	10,683	10,683	10,683
420	TEXTBOOKS	-	-	300	300	300	300
430	LIBRARY BOOKS	19,911	17,399	22,943	21,543	21,543	21,543
440	PERIODICALS	1,842	1,760	2,678	2,678	2,678	2,678
460	NON-CONSUMABLE ITEMS	862	35	1,916	1,616	1,616	1,616
470	COMPUTER SOFTWARE	12,159	9,000	11,537	11,337	11,337	11,337
480	COMPUTER HARDWARE	2,626	-	1,542	542	542	542
<b>400</b>	<b>Supplies and Materials</b>	<b>52,035</b>	<b>41,084</b>	<b>53,782</b>	<b>48,699</b>	<b>48,699</b>	<b>48,699</b>
640	DUES AND FEES	-	50	0	-	0	0
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>50</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>770,441</b>	<b>813,573</b>	<b>872,215</b>	<b>883,208</b>	<b>883,208</b>	<b>883,208</b>
<b>2229</b>	<b>SCHOOL TECHNOLOGY SUPPORT</b>						
112	CLASSIFIED SALARIES	153,540	307,385	314,891	325,739	325,739	325,739
114	SUPERVISORS/CONFIDENTIAL	71,758	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>225,298</b>	<b>307,385</b>	<b>314,891</b>	<b>325,739</b>	<b>325,739</b>	<b>325,739</b>
211	PERS EMPR CONTRIB	27,225	49,131	44,005	60,588	60,588	60,588
213	PERS BOND PAY	15,771	21,517	22,042	16,287	16,287	16,287
220	FICA/MEDICARE	16,810	23,034	24,089	24,919	24,919	24,919
231	WORKERS' COMPENSATION	1,201	1,608	1,749	2,105	2,105	2,105
242	HEALTH INSURANCE	78,106	104,439	121,952	125,611	125,611	125,611
244	LIFE INSURANCE	376	493	493	428	428	428
<b>200</b>	<b>Payroll Costs</b>	<b>139,489</b>	<b>200,222</b>	<b>214,330</b>	<b>229,938</b>	<b>229,938</b>	<b>229,938</b>
	<b>Function Total</b>	<b>364,787</b>	<b>507,607</b>	<b>529,221</b>	<b>555,677</b>	<b>555,677</b>	<b>555,677</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2230</b>	<b>ASSESSMENT AND TESTING</b>						
389	OTHER PROFESSIONAL	600	4,453	5,000	5,000	5,000	5,000
<b>300</b>	<b>Purchased Services</b>	<b>600</b>	<b>4,453</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
410	SUPPLIES	7,580	8,025	6,000	10,000	10,000	10,000
470	COMPUTER SOFTWARE	4,837	4,675	6,000	4,000	4,000	4,000
<b>400</b>	<b>Supplies and Materials</b>	<b>12,417</b>	<b>12,700</b>	<b>12,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>Function Total</b>	<b>13,017</b>	<b>17,153</b>	<b>17,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
111	LICENSED SALARIES	67,136	68,479	-	-	0	0
125	CURRICULUM SUB	1,971	1,855	1,353	2,353	2,353	2,353
130	LIC. ADDITIONAL WAGES	11,102	18,707	33,878	25,878	25,878	25,878
131	CLASS. ADDITIONAL WAGES	875	7,136	5,700	2,200	2,200	2,200
132	NON CERTIFIED OVERTIME	606	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>81,690</b>	<b>96,177</b>	<b>40,931</b>	<b>30,431</b>	<b>30,431</b>	<b>30,431</b>
211	PERS EMPR CONTRIB	8,746	14,448	1,800	1,100	1,100	1,100
212	EMPLOYEE CONTRBTN, PICKUP	4,670	5,238	390	210	210	210
213	PERS BOND PAY	5,590	6,554	840	358	358	358
220	FICA/MEDICARE	6,197	7,275	918	497	497	497
231	WORKERS' COMPENSATION	413	483	60	40	40	40
242	HEALTH INSURANCE	16,780	17,140	-	-	0	0
242	LIFE INSURANCE	82	82	-	-	0	0
<b>200</b>	<b>Payroll Costs</b>	<b>42,478</b>	<b>51,220</b>	<b>4,008</b>	<b>2,205</b>	<b>2,205</b>	<b>2,205</b>
310	INSTRUC CONSULT/PROF	709	709	7,000	4,000	4,000	4,000
311	TUITION REIMBURSEMENT	82,917	104,614	85,000	110,000	110,000	110,000
312	CONFERENCE/WORKSHOPS	19,701	17,477	25,800	24,500	24,500	24,500
340	TRAVEL	15,988	35,736	14,000	33,500	33,500	33,500
370	TUITION	-	-	-	10,000	10,000	10,000
<b>300</b>	<b>Purchased Services</b>	<b>119,315</b>	<b>158,536</b>	<b>131,800</b>	<b>182,000</b>	<b>182,000</b>	<b>182,000</b>
410	SUPPLIES	8,845	8,054	10,000	10,000	10,000	10,000
480	COMPUTER HARDWARE	-	539	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>8,845</b>	<b>8,593</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Function Total</b>	<b>252,328</b>	<b>314,526</b>	<b>186,739</b>	<b>224,636</b>	<b>224,636</b>	<b>224,636</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2310</b>	<b>BOARD OF EDUCATION SERVICES</b>						
312	CONFERENCE/WORKSHOPS	6,020	8,150	10,000	10,000	10,000	10,000
324	RENTALS	3,097	3,369	3,500	3,500	3,500	3,500
340	TRAVEL	3,376	10,915	10,000	10,000	10,000	10,000
354	ADVERTISING	-	202	-	-	0	0
381	AUDIT SERVICES	36,150	35,300	37,000	38,000	38,000	38,000
382	LEGAL SERVICES	37,460	28,406	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	24,332	-	20,000	5,000	5,000	5,000
389	OTHER PROFESSIONAL	17,839	25,664	24,795	24,795	24,795	24,795
<b>300</b>	<b>Purchased Services</b>	<b>128,274</b>	<b>112,006</b>	<b>145,295</b>	<b>131,295</b>	<b>131,295</b>	<b>131,295</b>
410	SUPPLIES	13,599	18,684	8,000	15,000	15,000	15,000
470	COMPUTER SOFTWARE	175	584	-	-	0	0
480	COMPUTER HARDWARE	1,034	1,859	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>14,808</b>	<b>21,127</b>	<b>9,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
640	DUES AND FEES	11,492	10,658	15,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	102,105	120,929	128,000	135,000	135,000	135,000
<b>600</b>	<b>Other Objects</b>	<b>113,597</b>	<b>131,587</b>	<b>143,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
	<b>Function Total</b>	<b>256,679</b>	<b>264,720</b>	<b>297,295</b>	<b>297,295</b>	<b>297,295</b>	<b>297,295</b>
<b>2320</b>	<b>EXECUTIVE ADMINISTRATION SERVICES</b>						
112	CLASSIFIED SALARIES	33,373	36,962	39,811	40,206	40,206	40,206
113	ADMINISTRATORS	152,828	159,517	162,600	169,307	169,307	169,307
114	SUPERVISORS/CONFIDENTIAL	55,693	59,825	63,920	66,993	66,993	66,993
122	SUBSTITUTES-CLASSIFIED	234	1,105	-	1,202	1,202	1,202
131	CLASS. ADDITIONAL WAGES	-	247	-	-	0	0
132	NON CERTIFIED OVERTIME	557	469	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>242,685</b>	<b>258,125</b>	<b>266,331</b>	<b>277,708</b>	<b>277,708</b>	<b>277,708</b>
211	PERS EMPR CONTRIB	37,427	53,283	48,789	57,948	57,948	57,948
212	EMPLOYEE CONTRBTN, PICKUP	10,970	11,371	11,556	10,158	10,158	10,158
213	PERS BOND PAY	19,072	20,135	20,743	13,825	13,825	13,825
220	FICA/MEDICARE	16,456	17,838	18,570	19,023	19,023	19,023
231	WORKERS' COMPENSATION	1,230	1,303	1,505	1,790	1,790	1,790
240	CONTRACTUAL EMPLOYEE BNFT	30,000	30,000	30,000	30,000	30,000	30,000
242	HEALTH INSURANCE	42,985	44,741	51,876	54,261	54,261	54,261
244	LIFE INSURANCE	670	679	679	589	589	589
246	DISABILITY INSURANCE	457	458	458	458	458	458
<b>200</b>	<b>Payroll Costs</b>	<b>159,267</b>	<b>179,808</b>	<b>184,176</b>	<b>188,052</b>	<b>188,052</b>	<b>188,052</b>
312	CONFERENCE/WORKSHOPS	685	815	1,500	1,500	1,500	1,500
340	TRAVEL	5,135	670	4,500	4,500	4,500	4,500
355	PRINTING AND BINDING	-	1,766	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>5,820</b>	<b>3,251</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
410	SUPPLIES	7,045	7,485	7,500	7,500	7,500	7,500
440	PERIODICALS	-	-	100	100	100	100

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
460	EQUIPMENT	190	-	-	-	0	0
470	COMPUTER SOFTWARE	300	-	-	-	0	0
480	COMPUTER HARDWARE	485	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>8,020</b>	<b>7,485</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
640	DUES AND FEES	1,064	1,134	2,200	2,200	2,200	2,200
<b>600</b>	<b>Other Objects</b>	<b>1,064</b>	<b>1,134</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
	<b>Function Total</b>	<b>416,856</b>	<b>449,803</b>	<b>467,307</b>	<b>482,561</b>	<b>482,560</b>	<b>482,560</b>
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
111	LICENSED SALARIES	99,921	103,305	107,743	110,166	110,166	110,166
112	CLASSIFIED SALARIES	612,842	660,026	675,492	745,687	745,687	745,687
113	ADMINISTRATORS	1,433,360	1,501,527	1,539,898	1,569,426	1,569,426	1,569,426
122	SUBSTITUTES-CLASSIFIED	4,107	1,229	-	-	0	0
125	CURRICULUM SUB	-	89	-	-	0	0
130	LIC. ADDITIONAL WAGES	8,950	842	-	-	0	0
131	CLASS. ADDITIONAL WAGES	233	918	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>2,159,413</b>	<b>2,267,936</b>	<b>2,323,133</b>	<b>2,425,279</b>	<b>2,425,279</b>	<b>2,425,279</b>
211	PERS EMPR CONTRIB	275,383	404,451	368,409	496,863	496,863	496,863
212	EMPLOYEE CONTRBTN, PICKUP	89,257	96,340	98,858	100,776	100,776	100,776
213	PERS BOND PAY	145,909	158,060	162,619	119,925	119,925	119,925
220	FICA/MEDICARE	161,134	169,503	177,720	185,534	185,534	185,534
231	WORKERS' COMPENSATION	11,019	11,466	12,490	15,335	15,335	15,335
242	HEALTH INSURANCE	559,907	593,107	610,296	647,523	647,523	647,523
244	LIFE INSURANCE	6,751	7,016	7,024	6,131	6,131	6,131
246	DISABILITY INSURANCE	4,558	4,775	4,775	4,529	4,529	4,529
<b>200</b>	<b>Payroll Costs</b>	<b>1,253,918</b>	<b>1,444,718</b>	<b>1,442,191</b>	<b>1,576,616</b>	<b>1,576,616</b>	<b>1,576,616</b>
312	CONFERENCE/WORKSHOPS	434	2,417	3,000	3,000	3,000	3,000
340	TRAVEL	11,786	9,607	12,587	12,487	12,487	12,487
353	POSTAGE	11,256	8,387	6,100	5,900	5,900	5,900
355	PRINTING AND BINDING	148	-	900	900	900	900
<b>300</b>	<b>Purchased Services</b>	<b>23,624</b>	<b>20,411</b>	<b>22,587</b>	<b>22,287</b>	<b>22,287</b>	<b>22,287</b>
410	SUPPLIES	34,888	47,427	66,324	60,074	60,074	60,074
420	TEXTBOOKS	14,719	2,156	-	-	0	0
460	NON-CONSUMABLE ITEMS	4,300	14,403	3,980	10,980	10,980	10,980
470	COMPUTER SOFTWARE	12,591	324	700	700	700	700
480	COMPUTER HARDWARE	915	-	5,600	5,600	5,600	5,600
<b>400</b>	<b>Supplies and Materials</b>	<b>67,413</b>	<b>64,310</b>	<b>76,604</b>	<b>77,354</b>	<b>77,354</b>	<b>77,354</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
640	DUES AND FEES	93	85	1,821	1,821	1,821	1,821
<b>600</b>	<b>Other Objects</b>	<b>93</b>	<b>85</b>	<b>1,821</b>	<b>1,821</b>	<b>1,821</b>	<b>1,821</b>
	<b>Function Total</b>	<b>3,504,461</b>	<b>3,797,460</b>	<b>3,866,336</b>	<b>4,103,357</b>	<b>4,103,357</b>	<b>4,103,357</b>
<b>2510</b>	<b>BUSINESS SUPPORT SERVICES</b>						
113	ADMINISTRATORS	-	-	-	47,836	47,836	47,836
114	SUPERVISORS/CONFIDENTIAL	129,849	93,632	97,423	98,417	98,417	98,417
131	CLASS. ADDITIONAL WAGES	806	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>130,655</b>	<b>93,632</b>	<b>97,423</b>	<b>146,253</b>	<b>146,253</b>	<b>146,253</b>
211	PERS EMPR CONTRIB	16,147	16,733	15,402	31,214	31,214	31,214
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	2,870	2,870	2,870
213	PERS BOND PAY	9,146	6,554	6,820	7,313	7,313	7,313
220	FICA/MEDICARE	9,554	6,820	7,453	11,188	11,188	11,188
231	WORKERS' COMPENSATION	674	481	531	924	924	924
242	HEALTH INSURANCE	33,648	26,237	25,487	33,877	33,877	33,877
244	LIFE INSURANCE	164	123	123	107	107	107
<b>200</b>	<b>Payroll Costs</b>	<b>69,333</b>	<b>56,948</b>	<b>55,816</b>	<b>87,493</b>	<b>87,493</b>	<b>87,493</b>
312	CONFERENCE/WORKSHOPS	375	-	500	500	500	500
340	TRAVEL	434	91	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	-	156	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>809</b>	<b>247</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
410	SUPPLIES	1,020	1,083	1,500	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	813	109	1,000	1,500	1,500	1,500
470	COMPUTER SOFTWARE	89	-	-	-	0	0
480	COMPUTER HARDWARE	747	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,669</b>	<b>1,192</b>	<b>3,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
640	DUES AND FEES	-	-	500	500	500	500
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>203,466</b>	<b>152,019</b>	<b>158,739</b>	<b>240,246</b>	<b>240,246</b>	<b>240,246</b>
<b>2520</b>	<b>FISCAL SERVICES</b>						
112	CLASSIFIED SALARIES	44,780	50,772	68,578	92,413	92,413	92,413
113	ADMINISTRATORS	115,003	120,090	122,492	125,248	125,248	125,248
114	SUPERVISORS/CONFIDENTIAL	157,385	158,535	157,465	171,180	171,180	171,180
131	CLASS. ADDITIONAL WAGES	4,315	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>321,483</b>	<b>329,397</b>	<b>348,535</b>	<b>388,841</b>	<b>388,841</b>	<b>388,841</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
211	PERS EMPR CONTRIB	43,957	63,216	59,152	80,747	80,747	80,747
212	EMPLOYEE CONTRBTN, PICKUP	7,038	7,206	7,350	7,515	7,515	7,515
213	PERS BOND PAY	22,504	23,058	24,397	19,442	19,442	19,442
220	FICA/MEDICARE	23,672	24,589	26,663	29,746	29,746	29,746
231	WORKERS' COMPENSATION	1,647	1,677	1,893	2,481	2,481	2,481
242	HEALTH INSURANCE	74,458	66,509	89,208	92,181	92,181	92,181
244	LIFE INSURANCE	723	737	761	721	721	721
246	DISABILITY INSURANCE	366	382	382	390	390	390
<b>200</b>	<b>Payroll Costs</b>	<b>174,365</b>	<b>187,374</b>	<b>209,806</b>	<b>233,223</b>	<b>233,223</b>	<b>233,223</b>
310	INSTRUC CONSULT/PROF	-	1,417	2,000	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	1,598	1,265	1,500	1,500	1,500	1,500
340	TRAVEL	1,051	1,212	2,000	1,600	1,600	1,600
354	ADVERTISING	42	95	-	-	0	0
389	OTHER PROFESSIONAL	7,228	5,140	4,000	4,000	4,000	4,000
<b>300</b>	<b>Purchased Services</b>	<b>9,919</b>	<b>9,129</b>	<b>9,500</b>	<b>9,100</b>	<b>9,100</b>	<b>9,100</b>
410	SUPPLIES	3,328	1,026	2,400	2,400	2,400	2,400
460	NON-CONSUMABLE ITEMS	1,840	3,018	2,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	2,432	2,342	4,500	19,500	19,500	19,500
480	COMPUTER HARDWARE	748	952	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>8,348</b>	<b>7,338</b>	<b>9,900</b>	<b>23,900</b>	<b>23,900</b>	<b>23,900</b>



Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	2018-19	Proposed	Approved
640	DUES AND FEES	16,729	12,415	18,600	14,000	14,000	14,000
<b>600</b>	<b>Other Objects</b>	<b>16,729</b>	<b>12,415</b>	<b>18,600</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>Function Total</b>	<b>530,844</b>	<b>545,653</b>	<b>596,341</b>	<b>669,064</b>	<b>669,064</b>	<b>669,064</b>
<b>2540</b>	<b>OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>						
112	CLASSIFIED SALARIES	1,470,911	1,529,916	1,628,951	1,701,308	1,701,308	1,701,308
114	SUPERVISORS/CONFIDENTIAL	71,758	73,723	75,195	75,658	75,658	75,658
122	SUBSTITUTES-CLASSIFIED	67,227	18,135	39,987	39,929	39,929	39,929
131	CLASS. ADDITIONAL WAGES	26,112	15,039	25,000	25,000	25,000	25,000
132	NON CERTIFIED OVERTIME	6,128	11,330	10,000	10,000	10,000	10,000
<b>100</b>	<b>Salaries</b>	<b>1,642,136</b>	<b>1,648,143</b>	<b>1,779,133</b>	<b>1,851,895</b>	<b>1,851,895</b>	<b>1,851,895</b>
211	PERS EMPR CONTRIB	197,600	265,187	260,796	317,195	317,195	317,195
213	PERS BOND PAY	107,850	108,333	123,839	85,441	85,441	85,441
220	FICA/MEDICARE	122,572	123,567	136,101	138,949	138,949	138,949
231	WORKERS' COMPENSATION	45,011	47,661	61,594	68,116	68,116	68,116
242	HEALTH INSURANCE	658,561	710,754	747,648	766,059	766,059	766,059
244	LIFE INSURANCE	3,500	3,576	3,946	3,213	3,213	3,213
<b>200</b>	<b>Payroll Costs</b>	<b>1,135,094</b>	<b>1,259,078</b>	<b>1,333,924</b>	<b>1,378,973</b>	<b>1,378,973</b>	<b>1,378,973</b>
322	REPAIRS AND MAINTENANCE	280,117	294,488	270,000	270,000	270,000	270,000
324	RENTALS	16,752	15,994	18,000	18,000	18,000	18,000
325	ELECTRICITY	688,529	686,014	770,000	770,000	770,000	770,000
326	FUEL	285,177	245,885	300,000	300,000	300,000	300,000
327	WATER AND SEWAGE	171,585	157,500	182,770	190,000	190,000	190,000
328	GARBAGE	76,414	88,486	92,400	98,000	98,000	98,000
340	TRAVEL	65	359	500	500	500	500
351	TELEPHONE	29,546	3,028	3,000	3,000	3,000	3,000
354	ADVERTISING	422	1,296	500	500	500	500
355	PRINTING AND BINDING	171	118	500	500	500	500
389	OTHER PROFESSIONAL	99,528	110,297	105,000	110,000	110,000	110,000
<b>300</b>	<b>Purchased Services</b>	<b>1,648,306</b>	<b>1,603,465</b>	<b>1,742,670</b>	<b>1,760,500</b>	<b>1,760,500</b>	<b>1,760,500</b>
410	SUPPLIES	4,866	2,437	5,528	5,500	5,500	5,500
411	MAINTENANCE SUPPLIES	90,831	91,860	100,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	69,264	141,438	100,000	110,000	110,000	110,000
413	GROUND SUPPLIES	20,432	17,210	50,000	50,000	50,000	50,000
418	VEHICLE FUEL	17,204	17,567	26,000	26,000	26,000	26,000
460	NON-CONSUMABLE ITEMS	-	1,703	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	99	12,517	6,600	6,600	6,600	6,600
480	COMPUTER HARDWARE	226	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>202,922</b>	<b>284,732</b>	<b>311,628</b>	<b>321,600</b>	<b>321,600</b>	<b>321,600</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET	Proposed	Approved	Adopted
540	EQUIPMENT	-	12,692	-	-	0	0
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>12,692</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	480	440	500	500	500	500
651	PROPERTY INSURANCE	244,471	241,079	260,000	260,000	260,000	260,000
<b>600</b>	<b>Other Objects</b>	<b>244,951</b>	<b>241,519</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
	<b>Function Total</b>	<b>4,873,409</b>	<b>5,049,629</b>	<b>5,427,855</b>	<b>5,573,468</b>	<b>5,573,468</b>	<b>5,573,468</b>
<b>2546</b>	<b>SECURITY SERVICES</b>						
322	REPAIRS AND MAINTENANCE	-	-	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	-	-	110,000	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
460	NON-CONSUMABLE ITEMS	-	-	-	12,000	12,000	12,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>2550</b>	<b>STUDENT TRANSPORTATION</b>						
112	CLASSIFIED SALARIES	26,114	23,088	24,575	26,389	26,389	26,389
131	CLASS. ADDITIONAL WAGES	-	258	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>26,114</b>	<b>23,346</b>	<b>24,575</b>	<b>26,389</b>	<b>26,389</b>	<b>26,389</b>
211	PERS EMPR CONTRIB	117	3,514	3,195	4,650	4,650	4,650
213	PERS BOND PAY	77	1,634	1,720	1,319	1,319	1,319
220	FICA/MEDICARE	1,754	1,581	1,880	2,019	2,019	2,019
231	WORKERS' COMPENSATION	142	124	137	171	171	171
242	HEALTH INSURANCE	9,877	8,746	8,497	8,892	8,892	8,892
244	LIFE INSURANCE	48	41	41	36	36	36
<b>200</b>	<b>Payroll Costs</b>	<b>12,015</b>	<b>15,640</b>	<b>15,470</b>	<b>17,087</b>	<b>17,087</b>	<b>17,087</b>
331	REIMBRS STDNT TRANSPORT	2,099,544	2,132,463	2,419,060	2,570,042	2,570,042	2,570,042
332	NON-REIMBRS STDNT TRNSPRT	47,020	50,739	51,000	51,000	51,000	51,000
340	TRAVEL	50	200	500	500	500	500
<b>300</b>	<b>Purchased Services</b>	<b>2,146,614</b>	<b>2,183,402</b>	<b>2,470,560</b>	<b>2,621,542</b>	<b>2,621,542</b>	<b>2,621,542</b>
410	SUPPLIES	7	114	1,500	1,500	1,500	1,500
<b>400</b>	<b>Supplies and Materials</b>	<b>7</b>	<b>114</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Function Total</b>	<b>2,184,750</b>	<b>2,222,502</b>	<b>2,512,105</b>	<b>2,666,518</b>	<b>2,666,518</b>	<b>2,666,518</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2570</b>	<b>INTERNAL SERVICES</b>						
322	REPAIRS AND MAINTENANCE	475	262	500	500	500	500
324	RENTALS	7,210	7,173	15,000	20,000	20,000	20,000
353	POSTAGE	13,410	13,966	19,000	12,000	12,000	12,000
355	PRINTING AND BINDING	5,429	6,009	8,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	30,777	6,365	16,000	16,000	16,000	16,000
<b>300</b>	<b>Purchased Services</b>	<b>57,301</b>	<b>33,775</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
410	SUPPLIES	26,759	22,616	29,000	20,000	20,000	20,000
415	PAPER / TONER SUPPLIES	-	-	-	9,000	9,000	9,000
460	NON-CONSUMABLE ITEMS	4,910	91	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>31,669</b>	<b>22,707</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
640	DUES AND FEES	-	39	1,000	1,000	1,000	1,000
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>39</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Function Total</b>	<b>88,970</b>	<b>56,521</b>	<b>90,500</b>	<b>90,500</b>	<b>90,500</b>	<b>90,500</b>
<b>2610</b>	<b>CENTRAL SUPPORT SERVICES (Reclassify to 2640)</b>						
113	ADMINISTRATORS	155,092	103,525	109,819	-	0	0
114	SUPERVISORS/CONFIDENTIAL	98,539	100,868	102,697	-	0	0
130	LIC. ADDITIONAL WAGES	575	-	-	-	0	0
131	CLASS. ADDITIONAL WAGES	-	24	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>254,206</b>	<b>204,417</b>	<b>212,516</b>	<b>-</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	25,392	36,040	33,102	-	0	0
212	EMPLOYEE CONTRBTN, PICKUP	5,855	6,211	6,589	-	0	0
213	PERS BOND PAY	13,729	14,309	14,876	-	0	0
220	FICA/MEDICARE	19,242	15,035	16,258	-	0	0
231	WORKERS' COMPENSATION	1,296	1,037	1,147	-	0	0
242	HEALTH INSURANCE	64,107	48,596	55,976	-	0	0
244	LIFE INSURANCE	712	520	520	-	0	0
246	DISABILITY INSURANCE	508	329	329	-	0	0
<b>200</b>	<b>Payroll Costs</b>	<b>130,841</b>	<b>122,077</b>	<b>128,797</b>	<b>-</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	31,798	-	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	269	1,500	-	0	0
340	TRAVEL	932	186	1,000	-	0	0
354	ADVERTISING	1,786	2,258	2,500	-	0	0
355	PRINTING AND BINDING	1,349	-	1,500	-	0	0
389	OTHER PROFESSIONAL	31,589	61,321	64,192	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>67,454</b>	<b>64,034</b>	<b>70,692</b>	<b>-</b>	<b>0</b>	<b>0</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
410	SUPPLIES	3,278	1,994	4,000	-	0	0
440	PERIODICALS	515	-	200	-	0	0
460	NON-CONSUMABLE ITEMS	646	-	-	-	0	0
470	COMPUTER SOFTWARE	5,000	10,980	20,350	-	0	0
480	COMPUTER HARDWARE	-	359	2,000	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>9,439</b>	<b>13,333</b>	<b>26,550</b>	<b>-</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	15,813	13,972	17,000	-	0	0
<b>600</b>	<b>Other Objects</b>	<b>15,813</b>	<b>13,972</b>	<b>17,000</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>477,753</b>	<b>417,833</b>	<b>455,555</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>2630</b>	<b>COMMUNICATIONS</b>						
114	SUPERVISORS/CONFIDENTIAL	52,552	56,698	60,818	63,974	63,974	63,974
<b>100</b>	<b>Salaries</b>	<b>52,552</b>	<b>56,698</b>	<b>60,818</b>	<b>63,974</b>	<b>63,974</b>	<b>63,974</b>
211	PERS EMPR CONTRIB	5,565	8,505	7,906	11,272	11,272	11,272
213	PERS BOND PAY	3,679	3,969	4,257	3,199	3,199	3,199
220	FICA/MEDICARE	3,785	4,082	4,653	4,894	4,894	4,894
231	WORKERS' COMPENSATION	271	286	326	403	403	403
242	HEALTH INSURANCE	12,618	13,119	13,419	13,338	13,338	13,338
244	LIFE INSURANCE	82	82	82	71	71	71
<b>200</b>	<b>Payroll Costs</b>	<b>26,000</b>	<b>30,043</b>	<b>30,643</b>	<b>33,177</b>	<b>33,177</b>	<b>33,177</b>
312	CONFERENCE/WORKSHOPS	375	320	250	250	250	250
340	TRAVEL	54	254	250	250	250	250
353	POSTAGE	4,865	2,970	8,000	4,000	4,000	4,000
354	ADVERTISING	2,180	3,141	4,000	4,000	4,000	4,000
355	PRINTING AND BINDING	13,619	22,461	9,850	13,850	13,850	13,850
389	OTHER PROFESSIONAL	792	3,180	9,000	9,000	9,000	9,000
<b>300</b>	<b>Purchased Services</b>	<b>21,885</b>	<b>32,326</b>	<b>31,350</b>	<b>31,350</b>	<b>31,350</b>	<b>31,350</b>
410	SUPPLIES	958	325	1,000	1,000	1,000	1,000
440	PERIODICALS	1,576	344	1,000	1,000	1,000	1,000
460	EQUIPMENT	-	855	-	-	0	0
470	COMPUTER SOFTWARE	9,527	7,917	10,000	10,000	10,000	10,000
480	COMPUTER HARDWARE	-	1,609	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>12,061</b>	<b>11,050</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
640	DUES AND FEES	-	-	250	250	250	250
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
	<b>Function Total</b>	<b>112,498</b>	<b>130,117</b>	<b>136,061</b>	<b>141,751</b>	<b>141,751</b>	<b>141,751</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
113	ADMINISTRATORS	-	-	-	115,659	115,659	115,659
114	SUPERVISORS/CONFIDENTIAL	-	-	-	104,118	104,118	104,118
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,777</b>	<b>219,777</b>	<b>219,777</b>
211	PERS EMPR CONTRIB	-	-	-	44,399	44,399	44,399
212	EMPLOYEE CONTRB TN, PICKUP	-	-	-	6,940	6,940	6,940

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
213	PERS BOND PAY	-	-	-	10,989	10,989	10,989
220	FICA/MEDICARE	-	-	-	16,813	16,813	16,813
231	WORKERS' COMPENSATION	-	-	-	1,392	1,392	1,392
242	HEALTH INSURANCE	-	-	-	54,503	54,503	54,503
244	LIFE INSURANCE	-	-	-	470	470	470
246	DISABILITY INSURANCE	-	-	-	349	349	349
<b>200</b>	<b>Payroll Costs</b>	-	-	<b>0</b>	<b>135,855</b>	<b>135,855</b>	<b>135,855</b>
312	CONFERENCE/WORKSHOPS	-	-	-	1,500	1,500	1,500
340	TRAVEL	-	-	-	1,000	1,000	1,000
354	ADVERTISING	-	-	-	3,500	3,500	3,500
355	PRINTING AND BINDING	-	-	-	500	500	500
389	OTHER PROFESSIONAL	-	-	-	32,520	32,520	32,520
<b>300</b>	<b>Purchased Services</b>	-	-	<b>0</b>	<b>39,020</b>	<b>39,020</b>	<b>39,020</b>
410	SUPPLIES	-	-	-	4,000	4,000	4,000
470	COMPUTER SOFTWARE	-	-	-	20,350	20,350	20,350
480	COMPUTER HARDWARE	-	-	-	2,000	2,000	2,000
<b>400</b>	<b>Supplies and Materials</b>	-	-	<b>0</b>	<b>26,350</b>	<b>26,350</b>	<b>26,350</b>
640	DUES AND FEES	-	-	-	17,000	17,000	17,000
<b>600</b>	<b>Other Objects</b>	-	-	<b>0</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
	<b>Function Total</b>	-	-	-	<b>438,002</b>	<b>438,002</b>	<b>438,002</b>
<b>2660</b>	<b>TECHNOLOGY SERVICES</b>						
112	CLASSIFIED SALARIES	353,086	226,131	238,139	242,377	242,377	242,377
113	ADMINISTRATORS	101,495	107,666	113,114	119,591	119,591	119,591
131	CLASS. ADDITIONAL WAGES	507	-	-	-	0	0
132	NON CERTIFIED OVERTIME	203	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>455,291</b>	<b>333,797</b>	<b>351,253</b>	<b>361,968</b>	<b>361,968</b>	<b>361,968</b>
211	PERS EMPR CONTRIB	63,437	63,673	59,877	78,786	78,786	78,786
212	PERS PICKUP	6,120	6,460	6,787	7,175	7,175	7,175
213	PERS BOND PAY	31,870	23,366	24,588	18,098	18,098	18,098
220	FICA/MEDICARE	34,260	25,337	26,871	27,691	27,691	27,691
231	WORKERS' COMPENSATION	2,350	1,671	1,870	2,295	2,295	2,295
242	HEALTH INSURANCE	125,088	76,164	81,568	90,678	90,678	90,678
244	LIFE INSURANCE	833	616	616	550	550	550
246	DISABILITY INSURANCE	327	342	342	360	360	360
<b>200</b>	<b>Payroll Costs</b>	<b>264,285</b>	<b>197,629</b>	<b>202,519</b>	<b>225,633</b>	<b>225,633</b>	<b>225,633</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	434	1,747	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	2,295	2,644	5,000	5,000	5,000	5,000
322	REPAIRS AND MAINTENANCE	42,412	6,215	10,000	10,000	10,000	10,000
340	TRAVEL	4,823	6,871	7,000	7,000	7,000	7,000
351	TELEPHONE	25,420	59,175	70,000	70,000	70,000	70,000
359	OTHER COMMUNICATION SERV	42,392	34,620	35,000	47,000	47,000	47,000
389	OTHER PROFESSIONAL	250	250	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>118,026</b>	<b>111,522</b>	<b>130,000</b>	<b>142,000</b>	<b>142,000</b>	<b>142,000</b>
410	SUPPLIES	6,944	4,418	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	5,410	5,806	7,500	7,500	7,500	7,500
470	COMPUTER SOFTWARE	98,607	63,189	84,600	100,300	100,300	100,300
480	COMPUTER HARDWARE	5,228	13,586	5,000	5,000	5,000	5,000
<b>400</b>	<b>Supplies and Materials</b>	<b>116,189</b>	<b>86,999</b>	<b>102,100</b>	<b>117,800</b>	<b>117,800</b>	<b>117,800</b>
	<b>Function Total</b>	<b>953,791</b>	<b>729,947</b>	<b>785,872</b>	<b>847,401</b>	<b>847,401</b>	<b>847,401</b>
<b>2680</b>	<b>TRANSLATION SERVICES</b>						
112	CLASSIFIED SALARIES	-	-	-	22,561	22,561	22,561
130	LIC. ADDITIONAL WAGES	-	-	3,000	3,000	3,000	3,000
131	CLASS. ADDITIONAL WAGES	-	-	9,000	9,000	9,000	9,000
132	NON CERTIFIED OVERTIME	-	-	2,500	500	500	500
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>14,500</b>	<b>35,061</b>	<b>35,061</b>	<b>35,061</b>
211	PERS EMPR CONTRIB	-	-	1,588	5,205	5,205	5,205
212	PERS PICKUP	-	-	120	180	180	180
213	PERS BOND PAY	-	-	735	1,129	1,129	1,129
220	FICA/MEDICARE	-	-	803	1,726	1,726	1,726
231	WORKERS' COMPENSATION	-	-	63	146	146	146
241	LIFE INSURANCE	-	-	-	71	71	71
<b>200</b>	<b>Payroll Costs</b>	<b>-</b>	<b>-</b>	<b>3,309</b>	<b>8,457</b>	<b>8,457</b>	<b>8,457</b>
389	OTHER PROFESSIONAL	-	-	10,000	10,000	10,000	10,000
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>27,809</b>	<b>53,518</b>	<b>53,518</b>	<b>53,518</b>
<b>2700</b>	<b>SUPPLEMENTAL RETIREMENT</b>						
116	SUPP RETIREMNT STIPEND	75,520	76,900	160,000	160,000	160,000	160,000
<b>100</b>	<b>Salaries</b>	<b>75,520</b>	<b>76,900</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
220	FICA/MEDICARE	6,006	6,092	12,000	12,000	12,000	12,000
270	RETIREE INSURANCE	51,342	48,250	60,000	60,000	60,000	60,000
<b>200</b>	<b>Payroll Costs</b>	<b>57,348</b>	<b>54,342</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>
	<b>Function Total</b>	<b>132,868</b>	<b>131,242</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>3500</b>	<b>CARE OF CHILDREN SERVICES</b>						
112	CLASSIFIED SALARIES	-	-	-	111,615	111,615	111,615
122	SUBSTITUTES-CLASSIFIED	-	-	-	2,496	2,496	2,496
<b>100</b>	<b>Salaries</b>	-	-	-	<b>114,111</b>	<b>114,111</b>	<b>114,111</b>
211	PERS EMPR CONTRIB	-	-	-	22,708	22,708	22,708
213	PERS BOND PAY	-	-	-	5,581	5,581	5,581
220	FICA/MEDICARE	-	-	-	8,727	8,727	8,727
231	WORKERS' COMPENSATION	-	-	-	755	755	755
242	HEALTH INSURANCE	-	-	-	68,109	68,109	68,109
244	LIFE INSURANCE	-	-	-	286	286	286
<b>200</b>	<b>Payroll Costs</b>	-	-	<b>0</b>	<b>106,166</b>	<b>106,166</b>	<b>106,166</b>
410	SUPPLIES	-	-	-	13,001	13,001	13,001
<b>400</b>	<b>Supplies and Materials</b>	-	-	-	<b>13,001</b>	<b>13,001</b>	<b>13,001</b>
	<b>Function Total</b>	-	-	-	<b>233,278</b>	<b>233,278</b>	<b>233,278</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENTS</b>						
540	EQUIPMENT	-	-	10,000	-	0	0
<b>500</b>	<b>Capital Outlay</b>	-	-	<b>10,000</b>	-	<b>0</b>	<b>0</b>
	<b>Function Total</b>	-	-	<b>10,000</b>	-	<b>0</b>	<b>0</b>
<b>5200</b>	<b>TRANSFER OF FUNDS</b>						
710	TRANSFER TO ASSET RESERVE	500,000	500,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	100,000	100,000	100,000	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
<b>700</b>	<b>Transfers</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
	<b>Function Total</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6110</b>	<b>CONTINGENCY</b>						
810	PLANNED RESERVE	-	-	250,000	500,000	500,000	500,000
<b>800</b>	<b>Other Uses of Funds</b>	-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>Function Total</b>	-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	6,129,550	7,355,987	4,000,000	5,850,000	5,850,000	5,850,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>6,129,550</b>	<b>7,355,987</b>	<b>4,000,000</b>	<b>5,850,000</b>	<b>5,850,000</b>	<b>5,850,000</b>
	<b>Function Total</b>	<b>6,129,550</b>	<b>7,355,987</b>	<b>4,000,000</b>	<b>5,850,000</b>	<b>5,850,000</b>	<b>5,850,000</b>
	<b>Fund Total</b>	<b>70,324,552</b>	<b>74,140,809</b>	<b>75,305,848</b>	<b>80,279,208</b>	<b>80,879,208</b>	<b>80,879,208</b>



**McMinnville**  
**School District No. 40**

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**OTHER FUNDS**



# Asset Reserve Fund (201)

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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 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. During the last recession, when state school funding declined, the District decreased transfers to this fund in order to maintain direct instructional services in 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.

Appropriations for 2019-20 in the Asset Reserve Fund include the following projects/expenditures:

- Any capital repairs and improvement needs not covered by the 2016 Bond Program.
- Large maintenance equipment purchases such as vehicle replacement.

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	33,588	35,490	30,000	55,000	55,000	55,000
R1910	RENTALS	29,883	65,238	40,000	65,000	65,000	65,000
R1990	MISCELLANEOUS	6,730	-	10,000	10,000	10,000	10,000
<b>1000</b>	<b>Local Revenues</b>	<b>70,201</b>	<b>100,728</b>	<b>80,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
R5200	INTERFUND TRANSFERS	669,395	500,000	500,000	500,000	500,000	500,000
R5300	SALE OF FIXED ASSETS	-	34,100	-	-	-	-
R5400	BEG FUND BALANCE	2,886,198	2,820,055	1,900,000	2,250,000	2,250,000	2,250,000
<b>5000</b>	<b>Other Revenues</b>	<b>3,555,593</b>	<b>3,354,155</b>	<b>2,400,000</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,750,000</b>
	<b>TOTAL RESOURCES</b>	<b>3,625,794</b>	<b>3,454,883</b>	<b>2,480,000</b>	<b>2,880,000</b>	<b>2,880,000</b>	<b>2,880,000</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	29,205	109,605	150,000	257,500	257,500	257,500
<b>300</b>	<b>Purchased Services</b>	<b>29,205</b>	<b>109,605</b>	<b>150,000</b>	<b>257,500</b>	<b>257,500</b>	<b>257,500</b>
460	NON-CONSUMABLE EQUIPMENT	31,988	28,795	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>31,988</b>	<b>28,795</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
540	DEPRECIABLE EQUIPMENT	20,230	21,167	50,000	50,000	50,000	50,000
<b>500</b>	<b>Capital Outlay</b>	<b>20,230</b>	<b>21,167</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>81,423</b>	<b>159,567</b>	<b>250,000</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>
<b>4120</b>	<b>SITE ACQUISITION &amp; DEVELOPMENT</b>						
354	ADVERTISING	148	-	500	-	-	-
355	PRINTING AND BINDING	-	-	2,000	-	-	-
383	ARCHITECT/ENGINEER SERVICES	-	-	50,000	50,000	50,000	50,000
390	PROF/TECH SERVICES	-	-	50,000	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>148</b>	<b>-</b>	<b>102,500</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
670	TAXES AND LICENSES	22,811	15,768	25,000	20,000	20,000	20,000
<b>600</b>	<b>Other Expenses</b>	<b>22,811</b>	<b>15,768</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Function Total</b>	<b>22,959</b>	<b>15,768</b>	<b>127,500</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
322	REPAIRS AND MAINTENANCE	-	39,490	-	250,000	250,000	250,000
354	ADVERTISING	-	286	2,500	2,500	2,500	2,500
383	ARCHITECT/ENGINEER SERVICES	-	-	50,000	50,000	50,000	50,000
390	PROF/TECH SERVICES	38,403	400	50,000	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>38,403</b>	<b>40,176</b>	<b>102,500</b>	<b>352,500</b>	<b>352,500</b>	<b>352,500</b>
460	NON-CONSUMABLE ITEMS	59,435	6,153	-	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>59,435</b>	<b>6,153</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
510	LAND ACQUISITION	-	171,609	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUIS. & IMPROV	555,481	463,717	750,000	500,000	500,000	500,000
530	OTHER IMPROVEMENTS	16,829	500,615	700,000	700,000	700,000	700,000
540	DEPRECIABLE EQUIPMENT	31,209	15,413	100,000	100,000	100,000	100,000
<b>500</b>	<b>Capital Outlay</b>	<b>603,519</b>	<b>1,151,354</b>	<b>1,750,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
	<b>Function Total</b>	<b>701,357</b>	<b>1,197,683</b>	<b>1,852,500</b>	<b>1,902,500</b>	<b>1,902,500</b>	<b>1,902,500</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	250,000	500,000	500,000	500,000
<b>800</b>	<b>Reserves</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	2,820,055	2,081,865	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>2,820,055</b>	<b>2,081,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>2,820,055</b>	<b>2,081,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,625,794</b>	<b>3,454,883</b>	<b>2,480,000</b>	<b>2,880,000</b>	<b>2,880,000</b>	<b>2,880,000</b>

# Construction Excise Tax Fund (202)

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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 \$1.30 per square feet for residential structures and \$.65 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue. Since 2012, the residential tax has increased by \$.03 per year.

During the 2016-17 fiscal year, the Board approved to use these funds to make athletic field improvements to Baker Field. The 2016 Bond project to build a Career Technical Center on the current high school site required the District to install parking over the existing practice field. This project funded by the CET fund will offset the loss of that athletic field space. As of March 2019, \$3.26 million has been expended towards the project which included a new turf athletic field, lighting, restrooms and a new softball batting cage. An additional \$515,00 has been set aside to construct restrooms at the Varsity baseball field at Patton Middle School during summer 2019.

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1130	CONSTRUCTION EXCISE TAX	409,358	349,844	320,000	350,000	350,000	350,000
R1510	INTEREST ON INVESTMENT	21,005	2,535	5,000	5,000	5,000	5,000
<b>1000</b>	<b>Local Revenues</b>	<b>430,363</b>	<b>352,379</b>	<b>325,000</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
R5400	BEG FUND BALANCE	1,795,091	399,331	25,000	300,000	300,000	300,000
<b>5000</b>	<b>Other Revenues</b>	<b>1,795,091</b>	<b>399,331</b>	<b>25,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
	<b>TOTAL RESOURCES</b>	<b>2,225,454</b>	<b>751,710</b>	<b>350,000</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>

## EXPENDITURE BUDGET

<b>4150</b>	<b>BUILDING ACQUIS &amp; IMPROVE</b>						
389	OTHER PROF SERVICES	5,341	6,706	25,000	25,000	25,000	25,000
<b>300</b>	<b>Purchased Services</b>	<b>5,341</b>	<b>6,706</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
520	BUILDING ACQUIS & IMPROVEMENT:	-	38,756	325,000	500,000	500,000	500,000
530	OTHER IMPROVEMENTS	1,820,782	679,180	-	130,000	130,000	130,000
540	EQUIPMENT	-	26,664	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>1,820,782</b>	<b>744,600</b>	<b>325,000</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>
	<b>Function Total</b>	<b>1,826,123</b>	<b>751,306</b>	<b>350,000</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	399,331	404	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>399,331</b>	<b>404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>399,331</b>	<b>404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,225,454</b>	<b>751,710</b>	<b>350,000</b>	<b>655,000</b>	<b>655,000</b>	<b>655,000</b>

# Textbook and Technology Reserve (203)

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This reserve fund was established in 2014-15 with a transfer 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 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.

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	3,254	2,924	3,000	3,000	3,000	3,000
R1990	MISCELLANEOUS	14,440	-	-	-	-	-
<b>1000</b>	<b>Local Revenues</b>	<b>17,694</b>	<b>2,924</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	421,400	179,300	75,000	175,000	175,000	175,000
<b>5000</b>	<b>Other Revenues</b>	<b>671,400</b>	<b>429,300</b>	<b>325,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
	<b>TOTAL RESOURCES</b>	<b>689,094</b>	<b>432,224</b>	<b>328,000</b>	<b>428,000</b>	<b>428,000</b>	<b>428,000</b>
<b>EXPENDITURE BUDGET</b>							
<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>						
420	TEXTBOOKS	100,971	126,807	60,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	3,702	8,703	6,000	6,000	6,000	6,000
480	COMPUTER HARDWARE	42,513	89,247	50,000	100,000	100,000	100,000
<b>400</b>	<b>Supplies and Materials</b>	<b>147,186</b>	<b>224,757</b>	<b>116,000</b>	<b>166,000</b>	<b>166,000</b>	<b>166,000</b>
	<b>Function Total</b>	<b>147,186</b>	<b>224,757</b>	<b>116,000</b>	<b>166,000</b>	<b>166,000</b>	<b>166,000</b>
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
420	TEXTBOOKS	90,405	853	50,000	50,000	50,000	50,000
470	COMPUTER SOFTWARE	7,169	-	6,000	6,000	6,000	6,000
480	COMPUTER HARDWARE	60,692	27,046	50,000	65,000	65,000	65,000
<b>400</b>	<b>Supplies and Materials</b>	<b>158,266</b>	<b>27,899</b>	<b>106,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>
	<b>Function Total</b>	<b>158,266</b>	<b>27,899</b>	<b>106,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
420	TEXTBOOKS	86,648	3,027	50,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	13,803	-	6,000	6,000	6,000	6,000
480	COMPUTER HARDWARE	103,891	-	50,000	75,000	75,000	75,000
<b>400</b>	<b>Supplies and Materials</b>	<b>204,342</b>	<b>3,027</b>	<b>106,000</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>
	<b>Function Total</b>	<b>204,342</b>	<b>3,027</b>	<b>106,000</b>	<b>141,000</b>	<b>141,000</b>	<b>141,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	179,300	176,541	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>179,300</b>	<b>176,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>179,300</b>	<b>176,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>689,094</b>	<b>432,224</b>	<b>328,000</b>	<b>428,000</b>	<b>428,000</b>	<b>428,000</b>

# Insurance Reserve Fund (205)

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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, 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. Additionally, the Board has committed this fund as a reserve for maintaining certain security personnel and repairs to security equipment.



Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	6,596	10,181	5,000	10,000	10,000	10,000
R1990	MISCELLANEOUS	48,203	45,651	60,000	60,000	60,000	60,000
<b>1000</b>	<b>Local Revenues</b>	<b>54,799</b>	<b>55,832</b>	<b>65,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
R3199	UNRETRICTED GRANTS-IN-AI	31,620	-	-	-	-	-
<b>3000</b>	<b>State Revenues</b>	<b>31,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
R5400	BEG FUND BALANCE	690,886	590,157	510,000	450,000	450,000	450,000
<b>5000</b>	<b>Other Revenues</b>	<b>690,886</b>	<b>590,157</b>	<b>510,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>TOTAL RESOURCES</b>		<b>777,305</b>	<b>645,989</b>	<b>575,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>

### EXPENDITURE BUDGET

<b>1111</b>	<b>INSTRUCTION</b>						
410	SUPPLIES	630	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,231	442	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>1,861</b>	<b>442</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>1,861</b>	<b>442</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	32,840	5,710	50,000	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>32,840</b>	<b>5,710</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
410	SUPPLIES	133	12	-	-	-	-
460	NON-CONSUMABLE ITEMS	681	-	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>814</b>	<b>12</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>33,654</b>	<b>5,722</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>2546</b>	<b>SECURITY SERVICES</b>						
112	CLASSIFIED SALARIES	21,155	20,852	23,220	-	-	-
114	MANAGERIAL SALARIES	34,038	34,828	35,661	50,426	50,426	50,426
123	TEMPORARY HRLY WAGES	-	-	25,000	-	-	-
<b>100</b>	<b>Salaries</b>	<b>55,193</b>	<b>55,680</b>	<b>83,881</b>	<b>50,426</b>	<b>50,426</b>	<b>50,426</b>
211	PERS EMPR CONTRIB	1,817	1,130	3,019	-	-	-
213	PERS BOND PAY	1,481	608	1,625	-	-	-
220	FICA/MEDICARE	3,934	3,913	6,504	3,858	3,858	3,858
231	WORKERS' COMPENSATION	299	294	480	320	320	320
242	HEALTH INSURANCE	24,612	26,350	26,838	18,000	18,000	18,000
244	LIFE INSURANCE	164	164	164	72	72	72
<b>200</b>	<b>Payroll Costs</b>	<b>32,307</b>	<b>32,459</b>	<b>38,630</b>	<b>22,250</b>	<b>22,250</b>	<b>22,250</b>
312	CONFERENCE/WORKSHOP	565	255	2,400	2,400	2,400	2,400
322	REPAIRS AND MAINTENANCE	16,826	10,180	15,000	15,000	15,000	15,000
340	TRAVEL	593	369	1,000	1,000	1,000	1,000

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
389	OTHER PROFESSIONAL SERVICES	14,265	14,325	15,000	15,000	15,000	15,000
<b>300</b>	<b>Purchased Services</b>	<b>32,249</b>	<b>25,129</b>	<b>33,400</b>	<b>33,400</b>	<b>33,400</b>	<b>33,400</b>
410	SUPPLIES	2,649	4,259	7,500	7,500	7,500	7,500
460	NON-CONSUMABLE ITEMS	14,039	5,280	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	-	-	-	-	-	-
480	COMPUTER HARDWARE	551	140	5,000	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>17,239</b>	<b>9,679</b>	<b>17,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
550	DEPRECIABLE TECHNOLOGY	-	-	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
640	DUES AND FEES	130	105	1,000	1,000	1,000	1,000
<b>600</b>	<b>Other Expenses</b>	<b>130</b>	<b>105</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Function Total</b>	<b>137,118</b>	<b>123,052</b>	<b>174,411</b>	<b>119,576</b>	<b>119,576</b>	<b>119,576</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
231	WORKERS' COMPENSATION	14,515	10,251	15,000	15,000	15,000	15,000
232	UNEMPLOYMENT EXPENSE	-	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>14,515</b>	<b>10,251</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	<b>Function Total</b>	<b>14,515</b>	<b>10,251</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	590,157	506,522	235,589	235,424	235,424	235,424
<b>800</b>	<b>Reserves</b>	<b>590,157</b>	<b>506,522</b>	<b>235,589</b>	<b>235,424</b>	<b>235,424</b>	<b>235,424</b>
	<b>Function Total</b>	<b>590,157</b>	<b>506,522</b>	<b>235,589</b>	<b>235,424</b>	<b>235,424</b>	<b>235,424</b>
	<b>TOTAL EXPENDITURES</b>	<b>777,305</b>	<b>645,989</b>	<b>575,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>

# Student Body Fund (208)

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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.



Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1700	EXTRA CURRICULAR ACTIVITES	1,010,785	1,115,732	1,250,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	1,010,785	1,115,732	1,250,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	519,024	417,309	400,000	400,000	400,000	400,000
5000	Other Revenue	519,024	417,309	400,000	400,000	400,000	400,000
	<b>TOTAL RESOURCES</b>	<b>1,529,809</b>	<b>1,533,041</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>
<b>EXPENDITURE BUDGET</b>							
1113	<b>ELEMENTARY EXTRA CURRICULAR</b>						
410	SUPPLIES AND MATERIALS	244	-	-	-	-	-
400	Supplies and Materials	244	-	-	-	-	-
	<b>Function Total</b>	<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1122	<b>MIDDLE SCHOOL EXTRA CURRICULAR</b>						
410	SUPPLIES AND MATERIALS	154,914	201,422	400,000	400,000	400,000	400,000
400	Supplies and Materials	154,914	201,422	400,000	400,000	400,000	400,000
	<b>Function Total</b>	<b>154,914</b>	<b>201,422</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
1132	<b>HIGH SCHOOL EXTRA CURRICULAR</b>						
410	SUPPLIES AND MATERIALS	871,757	895,711	1,250,000	1,250,000	1,250,000	1,250,000
400	Supplies and Materials	871,757	895,711	1,250,000	1,250,000	1,250,000	1,250,000
	<b>Function Total</b>	<b>871,757</b>	<b>895,711</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
5200	<b>TRANSFERS OF FUNDS</b>						
710	FUND MODIFICATIONS	85,585	-	-	-	-	-
700	Total Transfers	85,585	-	-	-	-	-
	<b>Function Total</b>	<b>85,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7000	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	417,309	435,908	-	-	-	-
800	Total Reserves	417,309	435,908	-	-	-	-
	<b>Function Total</b>	<b>417,309</b>	<b>435,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,529,809</b>	<b>1,533,041</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>

# GRANTS FUND (210)

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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 grants:

## Federal Grants

- **Title I** - Currently, all district elementary schools qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. The funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC** - This program provides funding for supplemental services to migrant students and their families.
- **Title IIA** - The recruitment, preparation, and professional development of high-quality teachers and principals is supported by this program.
- **Title III** - These funds provide support for language instruction, outside of instruction funded through the district general fund, for English learners.
- **IDEA (Individuals with Disabilities Education Act)** - Excess costs associated with the education of students with disabilities are supported by these program funds.
- **21<sup>st</sup> Century Community Learning Centers** – 1<sup>st</sup> through 12<sup>th</sup> grade extended learning (afterschool, Saturday Academy, and summer school) programs are paid for by this grant.
  
- **State Grants**
  - **Measure 98 – High School Graduation and College and Career Readiness Act.** Oregon voters passed Ballot Measure 98 in November 2016. These funds are dedicated to:
    - Career and technical education programs
    - College-level educational opportunities
    - Dropout-prevention strategies
  - **CTE Revitalization** – a competitive grant which will fund Career Technical Education Seminars in construction trades through Summer 2019.

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	53,247	66,023	100,000	100,000	100,000	100,000
211	Title IC - Migrant ED Programs	36,250	50,000	50,000	75,000	75,000	75,000
212	Title 1A (Improving Education of Disadvantaged)	1,647,472	1,669,440	1,660,000	1,502,000	1,502,000	1,502,000
216	IDEA Funds - Special Education	1,107,838	708,676	1,180,000	1,340,000	1,340,000	1,340,000
218	Regional Services for Autism	213,192	83,481	-	-	-	-
219	Title IVA Student Support	-	29,598	-	-	-	-
226	Title III - ELL	90,884	168,482	160,000	150,000	150,000	150,000
230	Outdoor School	-	18,975	-	45,000	45,000	45,000
233	Yamhill CCO	58,435	79,258	20,000	50,000	50,000	50,000
238	MWEC (Mid Willamette Education Consortium)	33,230	33,393	30,000	30,000	30,000	30,000
239	STEM Girls Camp	2,600	-	3,000	-	-	-
240	Summer Music Camp	7,940	8,855	3,000	3,000	3,000	3,000
243	McKinney Homeless Grant	16,949	12,500	-	-	-	-
249	PGE Public Purpose Grant	71,700	79,995	85,000	95,000	95,000	95,000
250	ODE Facilities Grant	-	-	140,000	40,000	40,000	40,000
251	Title IIA Improving Teacher Quality	184,080	197,476	200,000	250,000	250,000	250,000
252	State Dyslexia Training	-	9,183	12,000	8,000	8,000	8,000
254	CCN - College Credit Now	228	-	-	-	-	-
255	Rural/Low Income Schools	-	110,328	-	-	-	-
261	Ready for Kindergarten	10,624	14,080	20,000	20,000	20,000	20,000
264	Pathway Scholarships	11,470	10,065	9,000	12,000	12,000	12,000
265	Accelerated College Credit	-	22,317	35,000	10,000	10,000	10,000
267	Oregon First Robotics	10,665	5,722	6,000	6,000	6,000	6,000
270	Measure 98 Program	-	821,550	1,100,000	960,000	960,000	960,000
272	CTE Revitalization	120,431	33,365	240,000	80,000	80,000	80,000
275	After School Elementary (Success Now)	105,112	106,795	100,000	100,000	100,000	100,000
277	21st Century After School Grant	387,737	296,005	50,000	500,000	500,000	500,000
278	CTE Pathways	166,195	105,570	100,000	100,000	100,000	100,000
280	Elementary Student Body Funds	195,440	182,475	200,000	200,000	200,000	200,000
295	Reserve for New Grants	-	-	1,500,000	1,500,000	1,500,000	1,500,000
	Other Miscellaneous Grants	236,557	243,690	74,000	51,000	51,000	51,000
	<b>Total</b>	<b>4,768,276</b>	<b>5,167,297</b>	<b>7,077,000</b>	<b>7,227,000</b>	<b>7,227,000</b>	<b>7,227,000</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
R1740	FEES	37,718	50,099	29,000	25,500	25,500	25,500
R1920	DONATIONS PRIVATE SOURCE	172,200	189,690	403,500	359,000	359,000	359,000
R1990	MISCELLANEOUS	106,897	111,489	6,000	54,500	54,500	54,500
	<b>Local Revenue</b>	<b>316,815</b>	<b>351,278</b>	<b>438,500</b>	<b>439,000</b>	<b>439,000</b>	<b>439,000</b>
R2199	REVENUE FROM INTERM SOURCE	159,730	53,156	30,000	30,000	30,000	30,000
	<b>Intermediate Revenue</b>	<b>159,730</b>	<b>53,156</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
R3299	STATE RESTRICTED GRANTS	372,295	1,100,317	2,115,500	1,859,000	1,859,000	1,859,000
	<b>State Revenue</b>	<b>372,295</b>	<b>1,100,317</b>	<b>2,115,500</b>	<b>1,859,000</b>	<b>1,859,000</b>	<b>1,859,000</b>
R4500	RESTRICTED FEDERAL REV THRU STATE	3,434,744	3,192,504	3,850,000	4,342,000	4,342,000	4,342,000
R4700	RESTRICTED FEDERAL REV THRU INTER	36,250	50,550	50,000	75,000	75,000	75,000
	<b>Federal Revenue</b>	<b>3,470,994</b>	<b>3,243,054</b>	<b>3,900,000</b>	<b>4,417,000</b>	<b>4,417,000</b>	<b>4,417,000</b>
R5200	INTERFUND TRANSFERS	185,585	100,000	100,000	100,000	100,000	100,000
R5400	BEG FUND BALANCE	262,857	319,491	493,000	382,000	382,000	382,000
	<b>Other Revenue</b>	<b>448,442</b>	<b>419,491</b>	<b>593,000</b>	<b>482,000</b>	<b>482,000</b>	<b>482,000</b>
	<b>TOTAL RESOURCES</b>	<b>4,768,276</b>	<b>5,167,296</b>	<b>7,077,000</b>	<b>7,227,000</b>	<b>7,227,000</b>	<b>7,227,000</b>

2019-20 INTERFUND TRANSFERS

From General Fund for Success Now (After School Program)

\$ 100,000

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>						
111	LICENSED SALARIES	-	61,514	85,000	50,000	50,000	50,000
125	CURRICULUM SUB	168	6,285	35,000	-	-	-
130	LIC. ADDITIONAL WAGES	12,494	276	50,000	50,000	50,000	50,000
<b>100</b>	<b>Salaries</b>	<b>12,662</b>	<b>68,075</b>	<b>170,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
211	PERS EMPR CONTRIB	-	6,279	20,000	20,000	20,000	20,000
212	EMPLOYEE CONTRBTN, PICKUP	969	2,839	-	-	-	-
213	PERS BOND PAY	-	3,332	-	-	-	-
220	FICA/MEDICARE	-	5,587	10,000	10,000	10,000	10,000
231	WORKERS' COMPENSATION	63	378	-	-	-	-
242	HEALTH INSURANCE	-	29,229	-	-	-	-
244	LIFE INSURANCE	-	151	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>1,032</b>	<b>47,795</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
310	INSTRUC CONSULT/PROF	2,000	19,618	50,000	89,000	89,000	89,000
312	CONFERENCE/WORKSHOPS	400	356	-	-	-	-
340	TRAVEL	1,620	1,101	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>4,020</b>	<b>21,075</b>	<b>50,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>
410	SUPPLIES	55,312	75,807	223,500	277,000	277,000	277,000
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	8,346	3,537	-	-	-	-
470	COMPUTER SOFTWARE	3,000	3,897	-	-	-	-
480	COMPUTER HARDWARE	1,231	6,786	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>67,889</b>	<b>90,027</b>	<b>223,500</b>	<b>277,000</b>	<b>277,000</b>	<b>277,000</b>
690	GRANT INDIRECT CHARGES	-	2,072	-	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>2,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>85,603</b>	<b>229,044</b>	<b>473,500</b>	<b>496,000</b>	<b>496,000</b>	<b>496,000</b>
<b>1113</b>	<b>ELEMENTARY CO-CURRICULAR</b>						
410	SUPPLIES	6,107	1,903	100,000	102,500	102,500	102,500
<b>400</b>	<b>Supplies and Materials</b>	<b>6,107</b>	<b>1,903</b>	<b>100,000</b>	<b>102,500</b>	<b>102,500</b>	<b>102,500</b>
	<b>Function Total</b>	<b>6,107</b>	<b>1,903</b>	<b>100,000</b>	<b>102,500</b>	<b>102,500</b>	<b>102,500</b>
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
112	CLASSIFIED SALARIES	-	-	100,000	100,000	100,000	100,000
125	CURRICULUM SUB	964	446	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	-	20,000	20,000	20,000
<b>100</b>	<b>Salaries</b>	<b>964</b>	<b>446</b>	<b>100,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>



Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	70	35	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	11	-	-	-	-
213	PERS BOND PAY	25	19	-	-	-	-
220	FICA/MEDICARE	74	34	-	-	-	-
231	WORKERS' COMPENSATION	5	2	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>174</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
340	TRAVEL	3,678	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>3,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	25,634	21,997	111,000	169,000	169,000	169,000
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	5,547	5,462	-	-	-	-
470	COMPUTER SOFTWARE	-	1,000	-	-	-	-
480	COMPUTER HARDWARE	999	5,950	10,000	10,000	10,000	10,000
<b>400</b>	<b>Supplies and Materials</b>	<b>32,180</b>	<b>34,409</b>	<b>121,000</b>	<b>179,000</b>	<b>179,000</b>	<b>179,000</b>
	<b>Function Total</b>	<b>36,996</b>	<b>34,956</b>	<b>221,000</b>	<b>299,000</b>	<b>299,000</b>	<b>299,000</b>
<b>1122</b>	<b>MIDDLE SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	3,683	3,756	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>3,683</b>	<b>3,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	316	489	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	221	225	-	-	-	-
213	PERS BOND PAY	258	263	-	-	-	-
220	FICA/MEDICARE	282	287	-	-	-	-
231	WORKERS' COMPENSATION	19	19	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>1,096</b>	<b>1,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	2,500	-	40,000	47,000	47,000	47,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,500</b>	<b>-</b>	<b>40,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>
	<b>Function Total</b>	<b>7,279</b>	<b>5,039</b>	<b>40,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	40,233	246,743	249,385	263,579	263,579	263,579
112	CLASSIFIED SALARIES	-	-	200,000	200,000	200,000	200,000
113	ADMINISTRATORS	-	-	25,000	-	-	-
118	EXTRA-DUTY SALARIES	3,500	4,050	-	-	-	-
125	CURRICULUM SUB	7,580	8,896	5,300	-	-	-
130	LIC. ADDITIONAL WAGES	9,235	-	20,000	-	-	-
131	CLASS. ADDITIONAL WAGES	-	-	7,400	-	-	-
132	NON CERTIFIED OVERTIME	-	-	-	-	-	-
151	STUDENT LABOR	-	4,477	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>100</b>	<b>Salaries</b>	<b>60,548</b>	<b>264,166</b>	<b>507,085</b>	<b>463,579</b>	<b>463,579</b>	<b>463,579</b>
211	PERS EMPR CONTRIB	7,196	36,358	38,115	50,500	50,500	50,500
212	EMPLOYEE CONTRBTN, PICKUP	3,136	14,498	14,963	15,815	15,815	15,815
213	PERS BOND PAY	3,990	17,182	17,457	13,179	13,179	13,179
220	FICA/MEDICARE	4,654	19,350	34,861	20,164	20,164	20,164
231	WORKERS' COMPENSATION	303	1,306	1,396	1,655	1,655	1,655
242	HEALTH INSURANCE	6,158	46,271	77,197	82,136	82,136	82,136
244	LIFE INSURANCE	76	370	370	333	333	333
<b>200</b>	<b>Payroll Costs</b>	<b>25,513</b>	<b>135,335</b>	<b>184,359</b>	<b>183,782</b>	<b>183,782</b>	<b>183,782</b>
310	INSTRUC CONSULT/PROF	4,075	-	3,638	-	-	-
312	CONFERENCE/WORKSHOPS	4,850	12,484	34,900	-	-	-
331	REIMBRS STDNT TRANSPORT	301	-	1,400	-	-	-
340	TRAVEL	6,627	24,275	18,000	-	-	-
370	TUITION	-	7,955	-	-	-	-
374	OTHER TUITION PAYMENTS	9,000	7,040	9,000	12,000	12,000	12,000
389	OTHER PROFESSIONAL SERVICES	5,275	870	6,700	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>30,128</b>	<b>52,624</b>	<b>73,638</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
410	SUPPLIES	87,426	52,127	235,000	76,000	76,000	76,000
420	TEXTBOOKS	-	71,272	60,000	30,614	30,614	30,614
460	NON-CONSUMABLE ITEMS	64,424	202,770	160,000	51,000	51,000	51,000
470	COMPUTER SOFTWARE	2,075	3,680	-	-	-	-
480	COMPUTER HARDWARE	38,935	55,307	50,000	55,000	55,000	55,000
<b>400</b>	<b>Supplies and Materials</b>	<b>192,860</b>	<b>385,156</b>	<b>505,000</b>	<b>212,614</b>	<b>212,614</b>	<b>212,614</b>
520	BUILDING ACQUISITION & IMPROVEMENTS	27,692	-	-	-	-	-
540	EQUIPMENT	20,488	-	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>48,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	-	550	25,000	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>550</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>357,229</b>	<b>837,831</b>	<b>1,295,082</b>	<b>871,975</b>	<b>871,975</b>	<b>871,975</b>
<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>						
125	CURRICULUM SUB	3,790	447	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>3,790</b>	<b>447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	146	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	75	-	-	-	-	-
213	PERS BOND PAY	87	-	-	-	-	-
220	FICA/MEDICARE	119	-	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	7	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	1,237	2,249	5,000	3,000	3,000	3,000
460	EQUIPMENT	13,660	5,000	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>14,897</b>	<b>7,249</b>	<b>5,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>Function Total</b>	<b>19,121</b>	<b>7,696</b>	<b>5,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>1140</b>	<b>PRE-K PROGRAMS</b>						
112	CLASSIFIED SALARIES	36,100	25,825	41,508	-	-	-
122	SUBSTITUTES-CLASSIFIED	728	790	-	-	-	-
130	LIC. ADDITIONAL WAGES	2,666	111	-	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	3,410	518	-	-	-	-
132	NON CERTIFIED OVERTIME	173	852	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>43,077</b>	<b>28,096</b>	<b>41,508</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
211	PERS EMPR CONTRIB	3,628	3,615	5,396	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	116	23	-	-	-	-
213	PERS BOND PAY	2,883	1,913	2,905	-	-	-
220	FICA/MEDICARE	3,288	2,152	3,173	-	-	-
231	WORKERS' COMPENSATION	241	156	230	-	-	-
242	HEALTH INSURANCE	25,291	15,764	16,992	-	-	-
244	LIFE INSURANCE	123	82	82	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>35,570</b>	<b>23,705</b>	<b>28,778</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	40,221	17,587	20,000	40,000	40,000	40,000
<b>400</b>	<b>Supplies and Materials</b>	<b>40,221</b>	<b>17,587</b>	<b>20,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
	<b>Function Total</b>	<b>118,868</b>	<b>69,388</b>	<b>90,286</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>1221</b>	<b>SPEC EDUC - ELEMENTARY RISE PROGRAM</b>						
111	LICENSED SALARIES	69,208	45,311	66,132	101,156	101,156	101,156
112	CLASSIFIED SALARIES	35,253	36,223	48,140	131,896	131,896	131,896
131	CLASS. ADDITIONAL WAGES	-	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>104,461</b>	<b>81,534</b>	<b>114,272</b>	<b>233,052</b>	<b>233,052</b>	<b>233,052</b>
211	PERS EMPR CONTRIB	11,352	7,861	14,855	43,820	43,820	43,820
212	EMPLOYEE CONTRBTN, PICKUP	3,998	2,718	3,968	6,069	6,069	6,069
213	PERS BOND PAY	6,453	4,302	7,999	11,653	11,653	11,653
220	FICA/MEDICARE	7,986	6,111	8,742	17,829	17,829	17,829
231	WORKERS' COMPENSATION	555	524	627	1,520	1,520	1,520
242	HEALTH INSURANCE	39,635	45,784	48,852	102,385	102,385	102,385

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
244	LIFE INSURANCE	226	233	247	500	500	500
<b>200</b>	<b>Payroll Costs</b>	<b>70,205</b>	<b>67,533</b>	<b>85,290</b>	<b>183,776</b>	<b>183,776</b>	<b>183,776</b>
410	SUPPLIES	-	-	-	-	-	-
480	COMPUTER HARDWARE	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>174,666</b>	<b>149,067</b>	<b>199,562</b>	<b>416,828</b>	<b>416,828</b>	<b>416,828</b>
<b>1224</b>	<b>SPEC ED - LIFE SKILLS</b>						
410	SUPPLIES	442	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1225</b>	<b>SPEC ED - OUT OF DISTRICT PROGRAMS</b>						
371	TUITION PMTS OTHER DISTRICTS	54,484	31,021	54,000	54,000	54,000	54,000
<b>300</b>	<b>Purchased Services</b>	<b>54,484</b>	<b>31,021</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
	<b>Function Total</b>	<b>54,484</b>	<b>31,021</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>1227</b>	<b>SPEC ED - EXTENDED YEAR PROGRAM</b>						
130	LIC. ADDITIONAL WAGES	1,678	1,803	2,398	-	-	-
131	CLASS. ADDITIONAL WAGES	1,360	1,395	1,197	-	-	-
<b>100</b>	<b>Salaries</b>	<b>3,038</b>	<b>3,198</b>	<b>3,595</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	372	586	571	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	101	108	144	-	-	-
213	PERS BOND PAY	213	224	252	-	-	-
220	FICA/MEDICARE	233	245	275	-	-	-
231	WORKERS' COMPENSATION	17	17	18	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>936</b>	<b>1,180</b>	<b>1,260</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	80	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>4,054</b>	<b>4,378</b>	<b>4,855</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1229</b>	<b>SPEC ED - LRC II</b>						
111	LICENSED SALARIES	47,074	-	-	-	-	-
112	CLASSIFIED SALARIES	37,276	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>84,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	7,431	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	2,825	-	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
213	PERS BOND PAY	5,786	-	-	-	-	-
220	FICA/MEDICARE	6,261	-	-	-	-	-
231	WORKERS' COMPENSATION	459	-	-	-	-	-
242	HEALTH INSURANCE	33,586	-	-	-	-	-
244	LIFE INSURANCE	247	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>56,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>140,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1250</b>	<b>SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>						
112	CLASSIFIED SALARIES	144,415	123,012	186,335	162,272	162,272	162,272
125	CURRICULUM SUB	2,456	3,549	-	-	-	-
151	STUDENT LABOR	473	266	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>147,344</b>	<b>126,827</b>	<b>186,335</b>	<b>162,272</b>	<b>162,272</b>	<b>162,272</b>
211	PERS EMPR CONTRIB	11,230	14,007	23,698	28,592	28,592	28,592
213	PERS BOND PAY	8,966	7,477	12,661	8,114	8,114	8,114
220	FICA/MEDICARE	11,000	9,554	14,255	12,414	12,414	12,414
231	WORKERS' COMPENSATION	863	723	1,101	1,094	1,094	1,094
242	HEALTH INSURANCE	85,309	58,576	133,698	169,367	169,367	169,367
244	LIFE INSURANCE	699	493	825	544	544	544
<b>200</b>	<b>Payroll Costs</b>	<b>118,067</b>	<b>90,830</b>	<b>186,238</b>	<b>220,125</b>	<b>220,125</b>	<b>220,125</b>
410	SUPPLIES	3,102	3,810	61,845	57,730	57,730	57,730
480	COMPUTER HARDWARE	2,310	2,183	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>5,412</b>	<b>5,993</b>	<b>61,845</b>	<b>57,730</b>	<b>57,730</b>	<b>57,730</b>
	<b>Function Total</b>	<b>270,823</b>	<b>223,650</b>	<b>434,418</b>	<b>440,127</b>	<b>440,127</b>	<b>440,127</b>
<b>1271</b>	<b>REMEDATION - AFTER SCHOOL PROGRAMS</b>						
112	CLASSIFIED SALARIES	-	-	-	-	-	-
118	EXTRA-DUTY SALARIES	20,991	30,425	1,300	73,356	73,356	73,356
125	CURRICULUM SUB	4,909	1,873	-	-	-	-
130	LIC. ADDITIONAL WAGES	183,070	160,812	121,000	181,834	181,834	181,834
131	CLASS. ADDITIONAL WAGES	89,036	61,410	27,000	21,000	21,000	21,000
132	NON CERTIFIED OVERTIME	27	153	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>298,033</b>	<b>254,673</b>	<b>149,300</b>	<b>276,190</b>	<b>276,190</b>	<b>276,190</b>
211	PERS EMPR CONTRIB	26,423	33,207	18,634	16,923	16,923	16,923
212	EMPLOYEE CONTRBTN, PICKUP	11,094	9,551	7,260	4,401	4,401	4,401
213	PERS BOND PAY	17,917	15,726	10,290	3,668	3,668	3,668
220	FICA/MEDICARE	22,182	19,051	11,258	29,371	29,371	29,371
231	WORKERS' COMPENSATION	1,755	1,453	432	447	447	447

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>200</b>	<b>Payroll Costs</b>	<b>79,371</b>	<b>78,988</b>	<b>47,874</b>	<b>54,810</b>	<b>54,810</b>	<b>54,810</b>
310	INSTRUC CONSULT/PROF	-	-	-	40,000	40,000	40,000
340	TRAVEL	166	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>166</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
410	SUPPLIES	16,465	8,509	-	49,000	49,000	49,000
460	EQUIPMENT	1,649	-	-	-	-	-
470	COMPUTER SOFTWARE	25	-	-	5,000	5,000	5,000
480	COMPUTER HARDWARE	231	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>18,370</b>	<b>8,509</b>	<b>-</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
690	GRANT INDIRECT CHARGES	12,387	7,304	1,250	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>12,387</b>	<b>7,304</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>408,327</b>	<b>349,474</b>	<b>198,424</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>1272</b>	<b>TITLE 1 PROGRAMS</b>						
111	LICENSED SALARIES	372,883	349,544	343,346	318,164	318,164	318,164
112	CLASSIFIED SALARIES	455,838	454,467	422,800	401,937	401,937	401,937
121	SUBSTITUTES-LICENSED	3,597	22,327	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	3,468	2,316	-	-	-	-
125	CURRICULUM SUB	351	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	48	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>836,185</b>	<b>828,654</b>	<b>766,146</b>	<b>720,101</b>	<b>720,101</b>	<b>720,101</b>
211	PERS EMPR CONTRIB	90,032	128,251	124,729	149,112	149,112	149,112
212	EMPLOYEE CONTRBTN, PICKUP	19,747	20,430	20,601	19,090	19,090	19,090
213	PERS BOND PAY	54,317	54,853	53,329	35,778	35,778	35,778
220	FICA/MEDICARE	60,342	59,810	58,610	55,088	55,088	55,088
231	WORKERS' COMPENSATION	4,481	4,704	4,264	4,665	4,665	4,665
242	HEALTH INSURANCE	370,992	356,739	360,384	389,929	389,929	389,929
244	LIFE INSURANCE	2,444	2,416	2,142	1,862	1,862	1,862
<b>200</b>	<b>Payroll Costs</b>	<b>602,355</b>	<b>627,203</b>	<b>624,059</b>	<b>655,524</b>	<b>655,524</b>	<b>655,524</b>
410	SUPPLIES	4,695	1,817	18,398	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>4,695</b>	<b>1,817</b>	<b>18,398</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	51,470	29,558	38,000	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>51,470</b>	<b>29,558</b>	<b>38,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>1,494,705</b>	<b>1,487,232</b>	<b>1,446,603</b>	<b>1,375,625</b>	<b>1,375,625</b>	<b>1,375,625</b>
<b>1273</b>	<b>SPECIAL PROGRAMS - ENRICHMENT</b>						
410	SUPPLIES	3,896	3,093	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>400</b>	<b>Supplies and Materials</b>	<b>3,896</b>	<b>3,093</b>	-	-	-	-
	<b>Function Total</b>	<b>3,896</b>	<b>3,093</b>	-	-	-	-
<b>1280</b>	<b>ALTERNATIVE EDUCATION</b>						
410	SUPPLIES	-	400	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1291</b>	<b>ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)</b>						
112	CLASSIFIED SALARIES	20,887	25,215	23,926	24,157	24,157	24,157
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	941	11,885	15,000	15,000	15,000	15,000
131	CLASS. ADDITIONAL WAGES	374	9,783	-	-	-	-
132	NON CERTIFIED OVERTIME	-	751	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>22,202</b>	<b>47,634</b>	<b>38,926</b>	<b>39,157</b>	<b>39,157</b>	<b>39,157</b>
211	PERS EMPR CONTRIB	1,849	6,224	7,110	8,256	8,256	8,256
212	EMPLOYEE CONTRBTN, PICKUP	-	626	1,800	1,800	1,800	1,800
213	PERS BOND PAY	1,507	3,184	3,775	3,308	3,308	3,308
220	FICA/MEDICARE	1,592	3,469	3,830	3,848	3,848	3,848
231	WORKERS' COMPENSATION	124	266	237	260	260	260
242	HEALTH INSURANCE	9,930	15,325	14,103	14,940	14,940	14,940
244	LIFE INSURANCE	62	68	68	59	59	59
<b>200</b>	<b>Payroll Costs</b>	<b>15,064</b>	<b>29,162</b>	<b>30,923</b>	<b>32,471</b>	<b>32,471</b>	<b>32,471</b>
312	CONFERENCE/WORKSHOPS	-	880	5,151	3,372	3,372	3,372
340	TRAVEL	-	229	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>1,109</b>	<b>5,151</b>	<b>3,372</b>	<b>3,372</b>	<b>3,372</b>
410	SUPPLIES	7,246	5,225	5,000	5,000	5,000	5,000
420	TEXTBOOKS	40	-	-	-	-	-
460	EQUIPMENT	209	-	-	-	-	-
470	COMPUTER SOFTWARE	500	-	-	-	-	-
480	COMPUTER HARDWARE	5,379	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>13,374</b>	<b>5,225</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Function Total</b>	<b>50,640</b>	<b>83,130</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>1292</b>	<b>TEEN PARENT PROGRAMS</b>						
122	SUBSTITUTES-CLASSIFIED	449	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	41,999	-	-	-	-
131	CLASS. ADDITIONAL WAGES	758	5,779	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
132	NON CERTIFIED OVERTIME	72	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,279</b>	<b>47,778</b>	-	-	-	-
211	PERS EMPR CONTRIB	100	6,130	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	2,297	-	-	-	-
213	PERS BOND PAY	70	2,923	-	-	-	-
220	FICA/MEDICARE	98	3,619	-	-	-	-
231	WORKERS' COMPENSATION	7	271	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>275</b>	<b>15,240</b>	-	-	-	-
312	CONFERENCE/WORKSHOPS	600	-	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	347	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>600</b>	<b>347</b>	-	-	-	-
410	SUPPLIES	-	16,082	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	-	<b>16,082</b>	-	-	-	-
	<b>Function Total</b>	<b>2,154</b>	<b>79,447</b>	-	-	-	-
<b>1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>						
130	LIC. ADDITIONAL WAGES	42,198	-	133,000	190,000	190,000	190,000
131	CLASS. ADDITIONAL WAGES	9,915	-	10,000	-	-	-
151	STUDENT LABOR	-	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>52,113</b>	-	<b>143,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
211	PERS EMPR CONTRIB	4,773	-	-	2,000	2,000	2,000
212	EMPLOYEE CONTRBTN, PICKUP	2,393	-	-	1,000	1,000	1,000
213	PERS BOND PAY	3,260	-	-	1,000	1,000	1,000
220	FICA/MEDICARE	3,967	-	27,000	21,000	21,000	21,000
231	WORKERS' COMPENSATION	290	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>14,683</b>	-	<b>27,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
310	Purchased Services	-	-	26,000	-	-	-
<b>300</b>	<b>Purchased Services</b>	-	-	<b>26,000</b>	-	-	-
410	SUPPLIES	6,111	-	13,750	8,000	8,000	8,000
460	EQUIPMENT	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>6,111</b>	-	<b>13,750</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
	<b>Function Total</b>	<b>72,907</b>	-	<b>209,750</b>	<b>223,000</b>	<b>223,000</b>	<b>223,000</b>
<b>2110</b>	<b>STUDENT SUPPORT SERVICES</b>						
111	LICENSED SALARIES	-	69,335	120,922	99,765	99,765	99,765
112	CLASSIFIED SALARIES	-	52,241	25,899	26,160	26,160	26,160
118	EXTRA-DUTY SALARIES	6,997	7,512	7,600	7,795	7,795	7,795
130	LIC. ADDITIONAL WAGES	196	451	7,300	-	-	-



Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
131	CLASS. ADDITIONAL WAGES	-	147	4,000	-	-	-
<b>100</b>	<b>Salaries</b>	<b>7,193</b>	<b>129,686</b>	<b>165,721</b>	<b>133,720</b>	<b>133,720</b>	<b>133,720</b>
211	PERS EMPR CONTRIB	797	17,984	22,557	25,932	25,932	25,932
212	EMPLOYEE CONTRBTN, PICKUP	211	4,413	6,505	6,454	6,454	6,454
213	PERS BOND PAY	503	9,078	9,975	6,686	6,686	6,686
220	FICA/MEDICARE	538	9,774	12,770	9,992	9,992	9,992
231	WORKERS' COMPENSATION	38	672	867	845	845	845
242	HEALTH INSURANCE	-	52,785	44,000	43,865	43,865	43,865
244	LIFE INSURANCE	-	267	206	179	179	179
<b>200</b>	<b>Payroll Costs</b>	<b>2,087</b>	<b>94,973</b>	<b>96,880</b>	<b>93,953</b>	<b>93,953</b>	<b>93,953</b>
312	WORKSHOPS/CONFERENCES	-	954	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	23,581	21,533	60,500	32,188	32,188	32,188
480	COMPUTER HARDWARE	-	558	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>23,581</b>	<b>22,091</b>	<b>60,500</b>	<b>32,188</b>	<b>32,188</b>	<b>32,188</b>
690	GRANT INDIRECT CHARGES	541	984	-	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>541</b>	<b>984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>33,402</b>	<b>248,688</b>	<b>323,101</b>	<b>259,861</b>	<b>259,861</b>	<b>259,861</b>
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	1,068	22,748	23,741	24,948	24,948	24,948
112	CLASSIFIED SALARIES	-	5,353	5,486	7,276	7,276	7,276
130	LIC. ADDITIONAL WAGES	-	11,960	20,000	-	-	-
131	CLASS. ADDITIONAL WAGES	-	1,224	6,000	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,068</b>	<b>41,285</b>	<b>55,227</b>	<b>32,224</b>	<b>32,224</b>	<b>32,224</b>
211	PERS EMPR CONTRIB	592	5,976	8,746	5,678	5,678	5,678
212	EMPLOYEE CONTRBTN, PICKUP	-	2,082	2,651	1,497	1,497	1,497
213	PERS BOND PAY	482	3,012	3,889	1,611	1,611	1,611
220	FICA/MEDICARE	520	3,271	4,260	2,465	2,465	2,465
231	WORKERS' COMPENSATION	38	217	341	205	205	205
242	HEALTH INSURANCE	-	6,876	7,716	13,370	13,370	13,370
244	LIFE INSURANCE	-	33	33	64	64	64
<b>200</b>	<b>Payroll Costs</b>	<b>1,632</b>	<b>21,467</b>	<b>27,636</b>	<b>24,890</b>	<b>24,890</b>	<b>24,890</b>
	<b>Function Total</b>	<b>2,700</b>	<b>62,752</b>	<b>82,863</b>	<b>57,114</b>	<b>57,114</b>	<b>57,114</b>
<b>2130</b>	<b>HEALTH SERVICES</b>						

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
410	SUPPLIES	-	451	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>-</b>	<b>451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	175,336	175,743	240,091	206,236	206,236	206,236
112	CLASSIFIED SALARIES	23,497	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	60	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>198,893</b>	<b>175,743</b>	<b>240,091</b>	<b>206,236</b>	<b>206,236</b>	<b>206,236</b>
211	PERS EMPR CONTRIB	22,570	26,754	35,744	36,339	36,339	36,339
212	EMPLOYEE CONTRBTN, PICKUP	10,520	11,125	13,505	12,374	12,374	12,374
213	PERS BOND PAY	13,922	12,772	15,756	10,312	10,312	10,312
220	FICA/MEDICARE	15,149	13,420	18,367	15,777	15,777	15,777
231	WORKERS' COMPENSATION	1,013	932	1,200	1,306	1,306	1,306
242	HEALTH INSURANCE	56,118	49,527	53,676	65,922	65,922	65,922
244	LIFE INSURANCE	329	246	246	285	285	285
<b>200</b>	<b>Payroll Costs</b>	<b>119,621</b>	<b>114,776</b>	<b>138,494</b>	<b>142,315</b>	<b>142,315</b>	<b>142,315</b>
310	INSTRUC CONSULT/PROF	4,659	-	-	-	-	-
340	TRAVEL	38	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>4,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	6,139	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>6,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>329,350</b>	<b>290,519</b>	<b>378,585</b>	<b>348,551</b>	<b>348,551</b>	<b>348,551</b>
<b>2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>						
112	CLASSIFIED SALARIES	27,852	28,540	28,826	29,104	29,104	29,104
<b>100</b>	<b>Salaries</b>	<b>27,852</b>	<b>28,540</b>	<b>28,826</b>	<b>29,104</b>	<b>29,104</b>	<b>29,104</b>
211	PERS EMPR CONTRIB	3,699	5,231	5,284	6,714	6,714	6,714
213	PERS BOND PAY	1,950	1,998	2,018	1,455	1,455	1,455
220	FICA/MEDICARE	1,983	2,053	2,205	2,227	2,227	2,227
231	WORKERS' COMPENSATION	154	154	165	192	192	192
242	HEALTH INSURANCE	16,200	17,448	16,992	15,730	15,730	15,730
244	LIFE INSURANCE	82	82	82	72	72	72
<b>200</b>	<b>Payroll Costs</b>	<b>24,068</b>	<b>26,966</b>	<b>26,746</b>	<b>26,390</b>	<b>26,390</b>	<b>26,390</b>
310	INSTRUC CONSULT/PROF	63,117	17,655	25,000	25,000	25,000	25,000
<b>300</b>	<b>Purchased Services</b>	<b>63,117</b>	<b>17,655</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
480	COMPUTER HARDWARE	-	-	-	-	-	-

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
400	Supplies and Materials	-	-	-	-	-	-
	<b>Function Total</b>	<b>115,037</b>	<b>73,161</b>	<b>80,572</b>	<b>80,494</b>	<b>80,494</b>	<b>80,494</b>
<b>2160</b>	<b>OTHER STUDENT TREATMENT</b>						
310	INSTRUC CONSULT/PROF	126,964	585	-	-	-	-
300	<b>Purchased Services</b>	<b>126,964</b>	<b>585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	<b>Function Total</b>	<b>126,964</b>	<b>585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES</b>						
690	GRANT INDIRECT CHARGES	21,876	13,589	28,008	-	-	-
600	<b>Other Objects</b>	<b>21,876</b>	<b>13,589</b>	<b>28,008</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>21,876</b>	<b>13,589</b>	<b>28,008</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>						
118	EXTRA-DUTY SALARIES	5,525	5,634	-	-	-	-
125	CURRICULUM SUB	505	3,745	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	1,315	-	-	-	-
100	<b>Salaries</b>	<b>6,030</b>	<b>10,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	-	487	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	79	-	-	-	-
213	PERS BOND PAY	-	242	-	-	-	-
220	FICA/MEDICARE	461	816	-	-	-	-
231	WORKERS' COMPENSATION	32	55	-	-	-	-
200	<b>Payroll Costs</b>	<b>493</b>	<b>1,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	5,889	426	-	-	-	-
400	Supplies and Materials	5,889	426	-	-	-	-
690	GRANT INDIRECT CHARGES	1,782	3,133	-	-	-	-
600	<b>Other Objects</b>	<b>1,782</b>	<b>3,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>14,194</b>	<b>15,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>						
410	SUPPLIES	25,018	16,866	16,500	4,000	4,000	4,000
400	Supplies and Materials	25,018	16,866	16,500	4,000	4,000	4,000
	<b>Function Total</b>	<b>25,018</b>	<b>16,866</b>	<b>16,500</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
111	LICENSED SALARIES	-	-	100,000	100,000	100,000	100,000
125	CURRICULUM SUB	51,626	69,320	58,300	87,000	87,000	87,000
130	LIC. ADDITIONAL WAGES	34,579	29,059	160,000	140,000	140,000	140,000
131	CLASS. ADDITIONAL WAGES	8,044	1,242	1,400	6,400	6,400	6,400
132	CLASS. ADDITIONAL WAGES	411	106	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>94,660</b>	<b>99,727</b>	<b>319,700</b>	<b>333,400</b>	<b>333,400</b>	<b>333,400</b>
211	PERS EMPR CONTRIB	5,524	8,747	30,600	34,800	34,800	34,800
212	EMPLOYEE CONTRBTN, PICKUP	1,602	1,750	3,900	4,200	4,200	4,200
213	PERS BOND PAY	3,611	4,147	5,800	37,800	37,800	37,800
220	FICA/MEDICARE	7,122	7,535	30,100	28,700	28,700	28,700
231	WORKERS' COMPENSATION	503	508	360	600	600	600
<b>200</b>	<b>Payroll Costs</b>	<b>18,362</b>	<b>22,687</b>	<b>70,760</b>	<b>106,100</b>	<b>106,100</b>	<b>106,100</b>
310	INSTRUC CONSULT/PROF	56,437	84,756	120,000	150,000	150,000	150,000
312	CONFERENCE/WORKSHOPS	28,009	28,031	22,000	24,000	24,000	24,000
340	TRAVEL	11,352	19,601	7,000	7,000	7,000	7,000
<b>300</b>	<b>Purchased Services</b>	<b>95,798</b>	<b>132,388</b>	<b>149,000</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>
410	SUPPLIES	17,395	36,659	139,500	175,500	175,500	175,500
470	COMPUTER SOFTWARE	975	11,266	-	-	-	-
480	COMPUTER HARDWARE	5,760	6,996	2,000	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>24,130</b>	<b>54,921</b>	<b>141,500</b>	<b>175,500</b>	<b>175,500</b>	<b>175,500</b>
640	DUES AND FEES	2,337	-	-	-	-	-
690	GRANT INDIRECT CHARGES	6,248	4,270	11,200	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>8,585</b>	<b>4,270</b>	<b>11,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>241,535</b>	<b>313,993</b>	<b>692,160</b>	<b>796,000</b>	<b>796,000</b>	<b>796,000</b>
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
113	ADMINISTRATORS	-	-	-	112,092	112,092	112,092
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,092</b>	<b>112,092</b>	<b>112,092</b>
211	PERS EMPR CONTRIB	-	-	-	25,860	25,860	25,860
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	6,725	6,725	6,725
213	PERS BOND PAY	-	-	-	5,605	5,605	5,605
220	FICA/MEDICARE	-	-	-	8,575	8,575	8,575
231	WORKERS' COMPENSATION	-	-	-	694	694	694
242	HEALTH INSURANCE	-	-	-	17,892	17,892	17,892
244	LIFE INSURANCE	-	-	-	315	315	315
246	DISABILITY INSURANCE	-	-	-	337	337	337

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>200</b>	<b>Payroll Costs</b>	-	-	-	<b>66,003</b>	<b>66,003</b>	<b>66,003</b>
312	CONFERENCE/WORKSHOPS	-	-	-	-	-	-
353	POSTAGE	366	1,073	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>366</b>	<b>1,073</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	2,377	10,673	30,000	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>2,377</b>	<b>10,673</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>2,743</b>	<b>11,746</b>	<b>30,000</b>	<b>178,095</b>	<b>178,095</b>	<b>178,095</b>
<b>2490</b>	<b>FEDERAL PROGRAMS ADMINISTRATION</b>						
113	ADMINISTRATORS	29,606	56,155	59,232	62,624	62,624	62,624
<b>100</b>	<b>Salaries</b>	<b>29,606</b>	<b>56,155</b>	<b>59,232</b>	<b>62,624</b>	<b>62,624</b>	<b>62,624</b>
211	PERS EMPR CONTRIB	-	10,293	10,857	14,447	14,447	14,447
212	EMPLOYEE CONTRBTN, PICKUP	2,242	3,369	3,554	3,758	3,758	3,758
213	PERS BOND PAY	-	3,931	4,146	3,131	3,131	3,131
220	FICA/MEDICARE	-	4,308	4,531	4,791	4,791	4,791
231	WORKERS' COMPENSATION	147	275	309	387	387	387
242	HEALTH INSURANCE	4,111	8,634	8,496	7,865	7,865	7,865
244	LIFE INSURANCE	99	193	193	176	176	176
246	DISABILITY INSURANCE	91	176	179	188	188	188
<b>200</b>	<b>Payroll Costs</b>	<b>6,690</b>	<b>31,179</b>	<b>32,265</b>	<b>34,743</b>	<b>34,743</b>	<b>34,743</b>
310	INSTRUC CONSULT/PROF	54,000	50,877	47,040	7,000	7,000	7,000
312	CONFERENCE/WORKSHOPS	2,330	-	-	-	-	-
340	TRAVEL	2,970	-	800	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>59,300</b>	<b>50,877</b>	<b>47,840</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
410	SUPPLIES	-	-	-	2,000	2,000	2,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>Function Total</b>	<b>95,596</b>	<b>138,211</b>	<b>139,337</b>	<b>106,367</b>	<b>106,367</b>	<b>106,367</b>
<b>2520</b>	<b>FISCAL SERVICES</b>						
410	SUPPLIES	-	-	-	22,000	22,000	22,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>2550</b>	<b>STUDENT TRANSPORTATION</b>						
331	REIMBRS STDNT TRANSPORT	24,171	26,759	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>24,171</b>	<b>26,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>24,171</b>	<b>26,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>2610</b>	<b>CENTRAL OFFICE SUPPORT SERVICES</b>						
121	SUBSTITUTES-LICENSED	1,498	178	-	-	-	-
125	CURRICULUM SUB	175	803	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,673</b>	<b>981</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	31	104	-	-	-	-
213	PERS BOND PAY	18	56	-	-	-	-
220	FICA/MEDICARE	128	75	-	-	-	-
231	WORKERS' COMPENSATION	9	5	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>186</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
311	TUITION REIMBURSEMENT	10,000	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	191	1,062	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>10,191</b>	<b>1,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>12,050</b>	<b>2,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
114	SUPERVISORS/CONFIDENTIAL	-	8,358	12,837	-	-	-
125	CURRICULUM SUB	-	235	-	-	-	-
131	CLASS. ADDITIONAL WAGES	330	1,233	-	-	-	-
132	NON CERTIFIED OVERTIME	1,071	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,401</b>	<b>9,826</b>	<b>12,837</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	165	1,800	2,352	-	-	-
213	PERS BOND PAY	98	688	899	-	-	-
220	FICA/MEDICARE	102	699	982	-	-	-
231	WORKERS' COMPENSATION	6	49	72	-	-	-
242	HEALTH INSURANCE	-	2,847	2,837	-	-	-
244	LIFE INSURANCE	-	14	21	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>371</b>	<b>6,097</b>	<b>7,163</b>	<b>-</b>	<b>-</b>	<b>-</b>
312	CONFERENCE/WORKSHOPS	-	349	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	16,977	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>16,977</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	1,325	3,665	5,000	25,000	25,000	25,000
<b>400</b>	<b>Supplies and Materials</b>	<b>1,325</b>	<b>3,665</b>	<b>5,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Function Total</b>	<b>20,074</b>	<b>19,937</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
<b>3300</b>	<b>COMMUNITY SERVICES (PARENT INVOLVEMENT)</b>						
111	LICENSED SALARIES	21,957	19,595	45,158	40,116	40,116	40,116
130	LIC. ADDITIONAL WAGES	3,091	3,433	50,000	50,000	50,000	50,000
131	CLASS. ADDITIONAL WAGES	3,865	3,941	5,000	5,000	5,000	5,000
132	NON CERTIFIED OVERTIME	2,701	4,025	1,800	1,800	1,800	1,800
<b>100</b>	<b>Salaries</b>	<b>31,614</b>	<b>30,994</b>	<b>101,958</b>	<b>96,916</b>	<b>96,916</b>	<b>96,916</b>
211	PERS EMPR CONTRIB	948	1,540	1,000	2,782	2,782	2,782
212	EMPLOYEE CONTRBTN, PICKUP	185	206	300	907	907	907
213	PERS BOND PAY	660	778	460	966	966	966
220	FICA/MEDICARE	2,402	2,359	1,660	1,274	1,274	1,274
231	WORKERS' COMPENSATION	174	164	76	64	64	64
242	HEALTH INSURANCE	433	177	-	3,600	3,600	3,600
244	LIFE INSURANCE	-	1	-	14	14	14
<b>200</b>	<b>Payroll Costs</b>	<b>4,802</b>	<b>5,225</b>	<b>3,496</b>	<b>9,607</b>	<b>9,607</b>	<b>9,607</b>
310	INSTRUC CONSULT/PROF	139	3,274	8,000	59,000	59,000	59,000
312	CONFERENCE/WORKSHOPS	819	476	-	-	-	-
340	TRAVEL	2,059	411	2,500	2,500	2,500	2,500
<b>300</b>	<b>Purchased Services</b>	<b>3,017</b>	<b>4,161</b>	<b>10,500</b>	<b>61,500</b>	<b>61,500</b>	<b>61,500</b>
410	SUPPLIES	24,403	18,913	127,440	107,440	107,440	107,440
480	COMPUTER HARDWARE	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>24,403</b>	<b>18,913</b>	<b>127,440</b>	<b>107,440</b>	<b>107,440</b>	<b>107,440</b>
	<b>Function Total</b>	<b>63,836</b>	<b>59,293</b>	<b>243,394</b>	<b>275,463</b>	<b>275,463</b>	<b>275,463</b>
<b>3390</b>	<b>COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>						
131	CLASS. ADDITIONAL WAGES	4,599	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>4,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	405	-	-	-	-	-
213	PERS BOND PAY	321	-	-	-	-	-
220	FICA/MEDICARE	324	-	-	-	-	-
231	WORKERS' COMPENSATION	26	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>1,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
310	INSTRUC CONSULT/PROF	5,318	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>5,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>10,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENTS</b>						

Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT	2019-20 BUDGET		
		2016-17	2017-18	BUDGET 2018-19	Proposed	Approved	Adopted
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	185,000	195,000	195,000	195,000
500	Capital Outlay	-	-	185,000	195,000	195,000	195,000
	<b>Function Total</b>	-	-	185,000	195,000	195,000	195,000
<b>7000</b>	<b>UNAPPROP ENDING FUND</b>						
710	FUND MODIFICATIONS	319,491	-	-	-	-	-
700	Transfers	319,491	-	-	-	-	-
	<b>Function Total</b>	319,491	-	-	-	-	-
	<b>Fund Total</b>	4,768,276	4,891,514	7,077,000	7,227,000	7,227,000	7,227,000



# Nutrition Services (298)

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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. 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 primarily through local farmers and vendors. Our produce distributor is Duck Produce, a Food Alliance Certified distributor that distinguishes foods produced with respect for people, animals, and the environment. The department purchases local foods whenever possible, with respect to quality and cost. Buying local is one way the District can support local farms and the local economy.



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

The District participated in the Community Eligibility Provision beginning in the 2014-15 school year. Under the Community Eligibility Provision, 100% of McMinnville School District students were eligible for 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%.

In the 2018-19 school year, only elementary schools were offered 100% free meals due to a reduction in the percentage of students who were eligible for designated assistance programs. This resulted in a reduction in participation in the lunch program by 23%.

Additionally, the department is providing “Breakfast Beyond the Bell” or Breakfast in the Classroom, in *five* elementary schools—Buel, Columbus, Grandhaven, Newby and Wascher.

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
R1510	INTEREST INCOME	7,246	11,931	8,000	15,000	15,000	15,000
R1612	LUNCH	1,930	563	386,000	100,000	100,000	100,000
R1621	ALA CARTE SALES	2,769	2,321	3,000	7,000	7,000	7,000
R1622	ADULT MEAL SALES	4,809	8,466	7,500	9,000	9,000	9,000
R1690	CATERING	82,983	91,558	90,000	100,000	100,000	100,000
R1990	MISCELLANEOUS	-	2,550	40,500	5,000	5,000	5,000
R1991	REBATES	14,832	12,463	15,000	10,000	10,000	10,000
R1940	SERVICES TO OTHER DISTRICTS	-	-	-	40,500	40,500	40,500
<b>1000</b>	<b>Local Revenue</b>	<b>114,569</b>	<b>129,852</b>	<b>550,000</b>	<b>286,500</b>	<b>286,500</b>	<b>286,500</b>
R3102	STATE SCHOOL FUND MATCH	31,507	32,041	32,500	32,500	32,500	32,500
R3299	RESTRICTED STATE GRANT	34,554	43,673	41,500	42,000	42,000	42,000
<b>3000</b>	<b>State Revenue</b>	<b>66,061</b>	<b>75,714</b>	<b>74,000</b>	<b>74,500</b>	<b>74,500</b>	<b>74,500</b>
R4502	OTHER FED GRANT	58,457	60,879	62,000	52,000	52,000	52,000
R4505	FED SCHL LUNCH REIMBURSE	1,920,984	1,859,544	1,400,000	1,400,000	1,400,000	1,400,000
R4506	FED SCHL BREAKFAST	824,759	829,531	600,000	660,000	660,000	660,000
R4507	FED SCHL DINNER	286,330	244,553	213,000	275,000	275,000	275,000
R4508	RESERVE FOR GROWTH	-	-	350,000	250,000	250,000	250,000
R4509	SUMMER PROGRAM FED REIMBURS	52,763	58,654	55,000	60,000	60,000	60,000
R4900	COMMODITIES	233,894	262,488	250,500	250,000	250,000	250,000
r4909	SUMMER FEEDING - COMMODITY	-	-	-	500	500	500
<b>4000</b>	<b>Federal Revenue</b>	<b>3,377,187</b>	<b>3,315,649</b>	<b>2,930,500</b>	<b>2,947,500</b>	<b>2,947,500</b>	<b>2,947,500</b>
R5400	BEG FUND BALANCE	798,727	1,125,638	1,000,000	750,000	750,000	750,000
<b>5000</b>	<b>Other Revenue</b>	<b>798,727</b>	<b>1,125,638</b>	<b>1,000,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
	<b>Fund Total</b>	<b>4,356,544</b>	<b>4,646,853</b>	<b>4,554,500</b>	<b>4,058,500</b>	<b>4,058,500</b>	<b>4,058,500</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>EXPENDITURE BUDGET</b>							
<b>3100</b>	<b>NUTRITION SERVICES</b>						
112	CLASSIFIED SALARIES	770,285	812,941	892,864	791,843	791,843	791,843
114	SUPERVISORS/CONFIDENTIAL	87,872	89,805	92,087	92,716	92,716	92,716
122	SUBSTITUTES-CLASSIFIED	27,770	10,685	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	25,220	26,054	100,000	75,000	75,000	75,000
132	NON CERTIFIED OVERTIME	1,859	2,862	6,700	10,000	10,000	10,000
151	STUDENT LABOR	12,343	11,717	9,000	14,000	14,000	14,000
<b>100</b>	<b>Salaries</b>	<b>925,349</b>	<b>954,064</b>	<b>1,136,651</b>	<b>1,019,559</b>	<b>1,019,559</b>	<b>1,019,559</b>
211	PERS EMPR CONTRIB	95,526	136,231	163,748	198,252	198,252	198,252
213	PERS BOND PAY	60,194	61,061	76,416	69,388	69,388	69,388
220	FICA/MEDICARE	66,652	69,206	86,265	78,585	78,585	78,585
231	WORKERS' COMPENSATION	22,866	23,311	34,100	31,088	31,088	31,088
242	HEALTH INSURANCE	440,496	447,917	493,825	434,498	434,498	434,498
244	LIFE INSURANCE	3,021	3,130	3,780	3,206	3,206	3,206
<b>200</b>	<b>Payroll Costs</b>	<b>688,755</b>	<b>740,856</b>	<b>858,134</b>	<b>815,017</b>	<b>815,017</b>	<b>815,017</b>
310	INSTRUC CONSULT/PROF	-	-	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	2,850	2,940	6,000	6,000	6,000	6,000
322	REPAIRS AND MAINTENANCE	42,677	67,247	60,000	70,000	70,000	70,000
324	RENTALS	4,410	2,519	4,000	4,000	4,000	4,000
340	TRAVEL	3,009	6,065	8,500	9,000	9,000	9,000
351	TELEPHONE	1,533	1,696	3,000	3,000	3,000	3,000
353	POSTAGE	761	787	2,000	3,000	3,000	3,000
355	PRINTING AND BINDING	2,956	3,010	7,500	5,500	5,500	5,500
389	OTHER PROFESSIONAL TECH SERV	2,293	413	3,500	3,500	3,500	3,500
<b>300</b>	<b>Purchased Services</b>	<b>60,489</b>	<b>84,677</b>	<b>97,500</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>
410	SUPPLIES	37,232	24,431	55,000	55,000	55,000	55,000
412	CUSTODIAL SUPPLIES	11,417	9,822	20,000	20,000	20,000	20,000
414	FOOD SERV SUPPLIES	50,768	51,312	70,000	70,000	70,000	70,000
416	CATERING SUPPLIES	27,258	26,636	60,000	60,000	60,000	60,000
417	COMMODITY PROCESSING	67,201	53,485	70,000	40,000	40,000	40,000
418	VEHICLE FUEL	2,620	3,183	4,500	7,000	7,000	7,000
419	COMMODITIES FDP CHARGE	19,127	19,149	22,000	22,000	22,000	22,000
450	FOOD	969,257	978,501	1,125,287	1,000,000	1,000,000	1,000,000
455	COMMODITIES	233,894	262,203	250,000	225,000	225,000	225,000
460	NON-CONSUMABLE ITEMS	39,646	29,029	60,000	66,889	66,889	66,889
470	COMPUTER SOFTWARE	22,925	11,560	20,000	25,000	25,000	25,000
480	COMPUTER HARDWARE	3,958	4,431	20,000	20,000	20,000	20,000
<b>400</b>	<b>Supplies and Materials</b>	<b>1,485,303</b>	<b>1,473,742</b>	<b>1,776,787</b>	<b>1,610,889</b>	<b>1,610,889</b>	<b>1,610,889</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
540	EQUIPMENT PURCHASE	-	357,546	200,000	200,000	200,000	200,000
542	REPLCMNT EQUIPMNT PURCHS	-	26,796	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>384,342</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
640	DUES AND FEES	13,122	16,061	9,000	9,000	9,000	9,000
<b>600</b>	<b>Other Objects</b>	<b>13,122</b>	<b>16,061</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
	<b>Function Total</b>	<b>3,173,018</b>	<b>3,653,742</b>	<b>4,078,072</b>	<b>3,761,465</b>	<b>3,761,465</b>	<b>3,761,465</b>
<b>3199</b>	<b>SUMMER NUTRITION PROGRAM</b>						
131	CLASS. ADDITIONAL WAGES	35,495	17,729	35,000	35,000	35,000	35,000
<b>100</b>	<b>Salaries</b>	<b>35,495</b>	<b>17,729</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
211	PERS EMPR CONTRIB	3,737	2,782	5,250	7,000	7,000	7,000
213	PERS BOND PAY	2,322	1,197	2,450	2,450	2,450	2,450
220	FICA/MEDICARE	2,699	1,337	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	839	429	1,050	1,050	1,050	1,050
<b>200</b>	<b>Payroll Costs</b>	<b>9,597</b>	<b>5,745</b>	<b>11,428</b>	<b>13,178</b>	<b>13,178</b>	<b>13,178</b>
322	REPAIRS AND MAINTENANCE	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	73	322	750	750	750	750
<b>300</b>	<b>Purchased Services</b>	<b>73</b>	<b>322</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
410	SUPPLIES	65	81	500	500	500	500
412	CUSTODIAL SUPPLIES	186	268	250	250	250	250
414	FOOD SERV SUPPLIES	994	1,097	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	11,478	18,992	25,000	25,000	25,000	25,000
455	COMMODITIES	-	285	500	500	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	<b>12,723</b>	<b>20,723</b>	<b>28,250</b>	<b>28,250</b>	<b>28,250</b>	<b>28,250</b>
	<b>Function Total</b>	<b>57,888</b>	<b>44,519</b>	<b>76,428</b>	<b>78,178</b>	<b>78,178</b>	<b>78,178</b>
<b>3200</b>	<b>OTHER ENTERPRISE SERVICES</b>						
118	EXTRA-DUTY SALARIES	-	-	-	13,775	13,775	13,775
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,775</b>	<b>13,775</b>	<b>13,775</b>
211	PERS EMPR CONTRIB	-	-	-	2,700	2,700	2,700
213	PERS BOND PAY	-	-	-	945	945	945
220	FICA/MEDICARE	-	-	-	1,033	1,033	1,033
231	WORKERS' COMPENSATION	-	-	-	404	404	404
<b>200</b>	<b>Payroll Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,082</b>	<b>5,082</b>	<b>5,082</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,857</b>	<b>18,857</b>	<b>18,857</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	400,000	200,000	200,000	200,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	1,125,638	948,592	-	-	-	-
<b>800</b>	<b>Other Uses of Funds</b>	<b>1,125,638</b>	<b>948,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>1,125,638</b>	<b>948,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
	Fund Total	4,356,544	4,646,853	4,554,500	4,058,500	4,058,500	4,058,500

# PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$12 million. The table below represents the total pension bond indebtedness as of June 30, 2019 and debt service payments for the 2019-20 fiscal year.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2019	Principal	Interest	Total Due
10/31/2002	\$16,044,243	4.82-5.55%	\$11,210,721	\$ 340,721	\$ 1,245,892	\$1,586,613
02/19/2004	13,715,000	4.40-5.53%	10,440,000	760,000	574,495	1,334,495
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
		<b>Total</b>	<b>\$22,770,721</b>	<b>\$ 1,100,721</b>	<b>\$ 1,866,475</b>	<b>\$2,967,196</b>

## Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2019-20	1,100,721	1,866,475	2,967,196
2020-21	1,985,000	1,181,360	3,166,360
2021-22	2,200,000	1,088,364	3,288,364
2022-23	2,480,000	967,872	3,447,872
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
<b>Total</b>	<b>\$ 22,770,721</b>	<b>\$ 7,528,995</b>	<b>\$30,299,716</b>



## 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%	\$ 517,000
2005-2007	15.54%	11.35%	4.19%	2,014,000
2007-2009	18.35%	11.96%	6.39%	3,158,000
2009-2011	14.50%	12.00%	2.50%	1,482,500
2011-2013	18.95%	16.59%	2.36%	1,439,500
2013-2015	22.29%	21.28%	1.01%	649,400
2015-2017	20.55%	18.50%	2.05%	1,446,056
2017-2019	24.75%	22.88%	1.87%	1,300,000
<b>Total</b>				<b>\$12,006,456</b>

Acct <sup>2</sup>	Account Title <sup>2</sup>	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	19,677	32,229	30,000	50,000	50,000	50,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,524,660	2,673,807	2,680,000	2,800,000	2,800,000	2,800,000
	<b>Local Revenue</b>	<b>2,544,337</b>	<b>2,706,036</b>	<b>2,710,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>
R5400	BEG FUND BALANCE	575,824	563,215	506,000	500,000	500,000	500,000
	<b>Other Revenue</b>	<b>575,824</b>	<b>563,215</b>	<b>506,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>Fund Total</b>	<b>3,120,161</b>	<b>3,269,251</b>	<b>3,216,000</b>	<b>3,350,000</b>	<b>3,350,000</b>	<b>3,350,000</b>
<b>EXPENDITURE BUDGET</b>							
<b>5110</b>	<b>LONG TERM DEBT SERVICE</b>						
610	REDEMPTION OF PRINCIPAL	812,629	902,249	996,770	1,100,722	1,100,722	1,100,722
620	INTEREST	1,744,317	1,784,849	1,825,560	1,866,475	1,866,475	1,866,475
<b>600</b>	<b>Other Objects</b>	<b>2,556,946</b>	<b>2,687,098</b>	<b>2,822,330</b>	<b>2,967,197</b>	<b>2,967,197</b>	<b>2,967,197</b>
	<b>Function Total</b>	<b>2,556,946</b>	<b>2,687,098</b>	<b>2,822,330</b>	<b>2,967,197</b>	<b>2,967,197</b>	<b>2,967,197</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	563,215	582,153	393,670	382,803	382,803	382,803
<b>800</b>	<b>Other Uses of Funds</b>	<b>563,215</b>	<b>582,153</b>	<b>393,670</b>	<b>382,803</b>	<b>382,803</b>	<b>382,803</b>
	<b>Function Total</b>	<b>563,215</b>	<b>582,153</b>	<b>393,670</b>	<b>382,803</b>	<b>382,803</b>	<b>382,803</b>
	<b>Fund Total</b>	<b>3,120,161</b>	<b>3,269,251</b>	<b>3,216,000</b>	<b>3,350,000</b>	<b>3,350,000</b>	<b>3,350,000</b>

# Debt Service Fund (310)

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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, 2019, outstanding general obligation bonds will total \$120,555,000. GO bonds represent 26.3% of the district’s legal debt limit of \$458.3 million.

A bond levy of \$9,600,000 is recommended to fund the required 2019-20 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2019 and annual payments to be made in 2019-20:

<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>
Advance Refunding of 2007 GO Bonds 02/27/2013	42,075,000	3.00-5.00%	\$36,390,000	\$2,735,000	\$1,613,700	\$4,348,700
2016 GO Bonds 08/10/2016	88,400,000	3.00-5.00%	\$84,165,000	\$1,660,000	\$3,489,500	\$5,149,500
		<b>TOTAL</b>	<b>\$120,555,000</b>	<b>\$4,395,000</b>	<b>\$5,103,200</b>	<b>\$9,498,200</b>

**Current General Obligation Debt Capacity:**

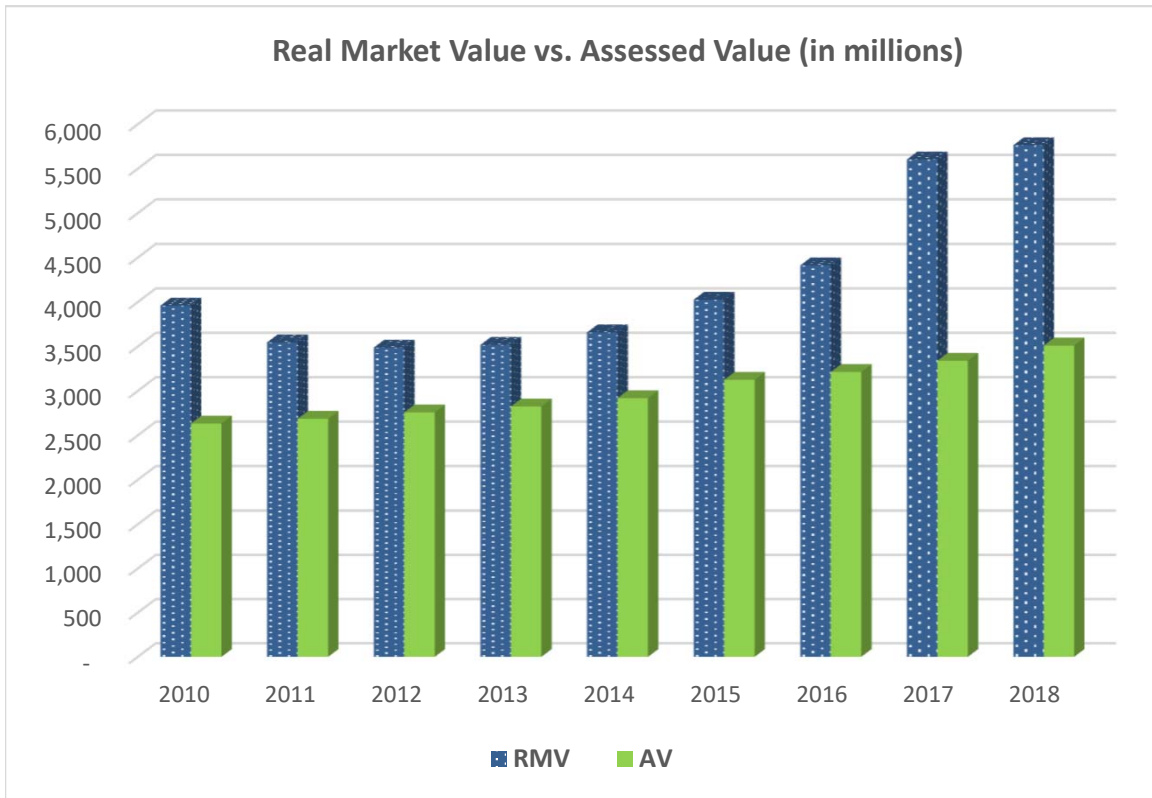
Real Market Value	\$ 5,764,553,363
Total Capacity (7.95% of RMV)	458,281,992
Less: Outstanding GO Bonds	<u>120,555,000</u>
Remaining Capacity	337,726,992
Capacity Used	26.31%



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

Year	2007 GO Bonds		2016 GO Bonds		Total
	Principal	Interest	Principal	Interest	
2019-20	2,735,000	1,613,700	1,660,000	3,489,500	9,498,200
2020-21	3,010,000	1,494,950	1,900,000	3,431,400	9,836,350
2021-22	3,320,000	1,344,450	2,115,000	3,355,400	10,134,850
2022-23	3,650,000	1,184,500	2,355,000	3,249,650	10,439,150
2023-24	4,005,000	1,002,000	2,610,000	3,131,900	10,748,900
2024-25	4,355,000	841,800	2,875,000	3,001,400	11,073,200
2025-26	4,715,000	667,600	3,165,000	2,857,650	11,405,250
2026-27	5,100,000	479,000	3,470,000	2,699,400	11,748,400
2027-28	5,500,000	275,000	3,765,000	2,560,600	12,100,600
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
<b>Total</b>	<b>36,390,000</b>	<b>8,903,000</b>	<b>84,165,000</b>	<b>42,233,100</b>	<b>171,691,100</b>

**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
2009-10	4,045,707,073	1.36%	2,539,918,853	4.68%	7,100,000	\$ 2.80
2010-11	3,961,011,054	-2.09%	2,634,146,320	3.71%	7,300,000	\$ 2.77
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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1111	AD VALOREM TAXES LEVIED	8,316,791	8,176,228	8,500,000	9,024,000	9,024,000	9,024,000
R1112	PRIOR YEAR'S TAXES	325,592	221,009	300,000	250,000	250,000	250,000
R1113	COUNTY TAX SALES -BACK TAXES	-	10,614	-	-	-	-
R1190	PENALTIES/INTEREST COLLECTED	-	55,548	-	50,000	50,000	50,000
R1510	INTEREST ON INVESTMENT	51,372	78,509	75,000	100,000	100,000	100,000
	<b>Local Revenue</b>	<b>8,693,755</b>	<b>8,541,908</b>	<b>8,875,000</b>	<b>9,424,000</b>	<b>9,424,000</b>	<b>9,424,000</b>
R5400	BEG FUND BALANCE	802,803	955,302	600,000	490,000	490,000	490,000
	<b>Other Sources</b>	<b>802,803</b>	<b>955,302</b>	<b>600,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>
	<b>Fund Total</b>	<b>9,496,558</b>	<b>9,497,210</b>	<b>9,475,000</b>	<b>9,914,000</b>	<b>9,914,000</b>	<b>9,914,000</b>
<b>EXPENDITURE BUDGET</b>							
<b>5110</b>	<b>LONG TERM DEBT SERVICES</b>						
610	BOND PRINCIPAL						
	Issue date 06/26/2007	1,925,000					
	Issue date 02/27/2013	120,000	2,280,000	2,455,000	2,735,000	2,735,000	2,735,000
	Issue date 08/10/2016	1,565,000	1,230,000	1,440,000	1,660,000	1,660,000	1,660,000
	<b>TOTAL BOND PRINCIPAL</b>	<b>3,610,000</b>	<b>3,510,000</b>	<b>3,895,000</b>	<b>4,395,000</b>	<b>4,395,000</b>	<b>4,395,000</b>
620	BOND INTEREST						
	Issue date 06/26/2007	93,531					
	Issue date 02/27/2013	1,769,975	1,766,375	1,734,650	1,613,700	1,613,700	1,613,700
	Issue date 08/10/2016	3,067,749	3,574,000	3,537,100	3,489,500	3,489,500	3,489,500
	<b>TOTAL BOND INTEREST</b>	<b>4,931,256</b>	<b>5,340,375</b>	<b>5,271,750</b>	<b>5,103,200</b>	<b>5,103,200</b>	<b>5,103,200</b>
<b>600</b>	<b>Other Objects</b>	<b>8,541,256</b>	<b>8,850,375</b>	<b>9,166,750</b>	<b>9,498,200</b>	<b>9,498,200</b>	<b>9,498,200</b>
	<b>Function Total</b>	<b>8,541,256</b>	<b>8,850,375</b>	<b>9,166,750</b>	<b>9,498,200</b>	<b>9,498,200</b>	<b>9,498,200</b>
<b>7000</b>	<b>UNAPP ENDING FUND BALANCE</b>						
820	RESERVED FOR NEXT YEAR	955,302	646,835	308,250	415,800	415,800	415,800
<b>800</b>	<b>Other Uses of Funds</b>	<b>955,302</b>	<b>646,835</b>	<b>308,250</b>	<b>415,800</b>	<b>415,800</b>	<b>415,800</b>
	<b>Function Total</b>	<b>955,302</b>	<b>646,835</b>	<b>308,250</b>	<b>415,800</b>	<b>415,800</b>	<b>415,800</b>
	<b>Fund Total</b>	<b>9,496,558</b>	<b>9,497,210</b>	<b>9,475,000</b>	<b>9,914,000</b>	<b>9,914,000</b>	<b>9,914,000</b>
	G.O. Bond Levy	\$ 8,800,000	\$ 8,700,000	\$ 9,100,000	\$ 9,600,000		
	Tax Rate per \$1,000 of AV	\$ 2.74	\$ 2.60	\$ 2.59	Estimated - \$2.65		

# Capital Projects Fund (400)

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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 bond campaign explanatory statement 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. 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.

Par amount of bonds sold	\$ 88,400,000
Premium received	<u>13,381,978</u>
Total Bond Proceeds	\$101,781,978

Estimated Interest Cost	4.440%
Actual Interest Cost	2.809%

Initial Term	23 years
Actual Term	22 years

Levy Rate per Bond Campaign	\$2.80 per \$1,000 assessed value
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Actual bond levy rates were \$2.74 for 2016-17; \$2.60 for 2017-18 and \$2.59 for 2018-19 tax years.

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 capital projects appropriated in Fund 400 – Capital Projects Fund.



## **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.

The following authorized District Official hereby certifies the above ballot title is true and complete.

\_\_\_\_\_  
Signature of authorized District Official

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Printed name of authorized District Official

\_\_\_\_\_  
Title

## **MAY 2016 BOND CAMPAIGN EXPLANATORY STATEMENT**

McMinnville School District is proposing an \$89,400,000 capital bond measure that would:

- Protect the community's investment in school buildings by replacing deteriorating roofs; outdated heating, ventilation and plumbing systems.
- Reduce school operating costs by making energy saving improvements district-wide.
- Increase school safety and security district-wide.
- Provide equitable facilities for elementary students with additional improvements at Newby Elementary School.
- Add a new vocational technical building at the high school.
- Renovate the current high school to increase and update instructional space.

McMinnville School Board's unanimous decision to place this measure on the ballot is based on the recommendations of community volunteers on its Long Range Facilities Task Force and a survey of district voters.

### **Specifically, bond measure proceeds would:**

- Provide energy upgrades district-wide to increase building efficiency and reduce operating costs.
- Improve school safety and security district-wide, including upgrading security cameras, intercoms, emergency phone systems, door access controls, technology infrastructure, fire sprinkler systems, seismic improvements, and emergency lighting.
- Construct a vocational technical building on the high school campus to provide industrial classrooms and equipment for engineering, fabrication, manufacturing, construction and horticulture programs.
- Renovate the high school to address increased enrollment and outdated facilities. The renovation would add additional classrooms, including classrooms for 3D art, computer sciences, health services, fire and emergency services, and other programs, as well as replacing the section of the high school that includes the current commons, library, music space, gymnasium, and boys and girls locker rooms.
- Make repairs and improvements at all district facilities and additional site improvements at Newby Elementary, one of the oldest elementary schools, to include a new HVAC system and playground improvements. Repairs to include replacement of deteriorating roofs, carpeting, outdated mechanical and plumbing systems, and other general improvements.

If the bond measure is approved, the District may be eligible for more than \$7 million in state matching funds that would allow for additional facility improvements including the replacement of the current district maintenance facilities.

**What would the Bond cost?**

Due to a previous bond retiring, the bond measure is estimated to continue the District's 2014-15 tax rate of \$2.80 per \$1,000 assessed property tax values. The new bonds would mature in 23 years or less and may be issued in one or more series.

**Informing the Public**

Regular audits would be performed. District staff would provide monthly bond progress reports to the McMinnville School Board and regular updates to the community. In addition, the District would establish a citizen oversight committee to ensure bond proceeds are only used for purposes indicated.

*Information Source: McMinnville School District Business Office*



Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	499,646	807,246	500,000	125,000	125,000	125,000
R1990	MISCELLANEOUS	578,553	2,962	-	-	-	-
<b>1000</b>	<b>Local Revenues</b>	<b>1,078,199</b>	<b>810,208</b>	<b>500,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
R3299	STATE RESTRICTED GRANTS	4,244,699	4,926,901	1,500,000	-	-	-
<b>3000</b>	<b>State Revenues</b>	<b>4,244,699</b>	<b>4,926,901</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
R5100	BOND PROCEEDS	88,400,000	-	-	-	-	-
R5120	BOND PREMIUM	13,381,978	-	-	-	-	-
R5400	BEG FUND BALANCE	-	85,869,953	57,500,000	15,000,000	15,000,000	15,000,000
<b>5000</b>	<b>Other Sources</b>	<b>101,781,978</b>	<b>85,869,953</b>	<b>57,500,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>
	<b>TOTAL RESOURCES</b>	<b>107,104,876</b>	<b>91,607,062</b>	<b>59,500,000</b>	<b>15,125,000</b>	<b>15,125,000</b>	<b>15,125,000</b>
<b>Sub Funds</b>							
401	Capital Projects - GO Bond Funds	102,281,624	86,677,199	58,000,000	15,125,000	15,125,000	15,125,000
402	Capital Projects - State OSCIM Grant	4,244,699	2,900,734	1,500,000	-	-	-
403	Capital Projects - Seismic, Erate & Other	578,553	2,029,129	-	-	-	-
	<b>Total Resources</b>	<b>107,104,876</b>	<b>91,607,062</b>	<b>59,500,000</b>	<b>15,125,000</b>	<b>15,125,000</b>	<b>15,125,000</b>

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>4110</b>	<b>SERVICE AREA DIRECTION</b>						
112	CLASSIFIED SALARIES	-	28,148	46,810	22,500	22,500	22,500
114	SUPERVISOR/CONFIDENTAL SALARIES	-	43,198	46,074	46,350	46,350	46,350
123	TEMPORARY HRLY WAGES	8,229	1,305	40,368	2,400	2,400	2,400
130	ADDITIONAL WAGES	-	7,981	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>8,229</b>	<b>80,632</b>	<b>133,252</b>	<b>71,250</b>	<b>71,250</b>	<b>71,250</b>
210	PERS	1,919	16,167	18,577	17,556	17,556	17,556
220	FICA/MEDICARE	629	5,847	10,194	5,277	5,277	5,277
231	WORKERS COMPENSATION	43	443	658	344	344	344
242	HEALTH INSURANCE	-	17,726	25,304	15,840	15,840	15,840
244	LIFE INSURANCE	-	92	123	82	82	82
<b>200</b>	<b>Benefits</b>	<b>2,591</b>	<b>40,275</b>	<b>54,856</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>
322	REPAIRS AND MAINTENANCE	82,686	-	-	-	-	-
324	EQUIPMENT RENTAL	1,642	1,792	3,600	3,600	3,600	3,600
328	GARBAGE	-	8,321	-	-	-	-
353	POSTAGE	23	-	192	50	50	50
354	ADVERTISING	1,758	1,307	1,000	500	500	500
355	PRINTING	510	1,325	1,500	500	500	500
382	LEGAL SERVICES	6,950	4,000	5,000	5,000	5,000	5,000
383	ARCHITECT/ENGINEER SERVICES	16,845	-	-	-	-	-
390	OTHER PROFESSIONAL/TECH	273,133	88,027	38,600	5,000	5,000	5,000
<b>300</b>	<b>Purchased Services</b>	<b>383,547</b>	<b>104,772</b>	<b>49,892</b>	<b>14,650</b>	<b>14,650</b>	<b>14,650</b>
410	SUPPLIES AND MATERIALS	3,349	-	1,000	-	-	-
460	NON CONSUMMABLE ITEMS	2,246	-	500	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>5,595</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
640	FEEs (BOND ISSUANCE COSTS)	504,795	-	-	-	-	-
<b>600</b>	<b>Other Expenses</b>	<b>504,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>904,757</b>	<b>225,679</b>	<b>239,500</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
322	REPAIRS AND MAINTENANCE	45,033	133,998	200,000	100,000	100,000	100,000
383	ARCHITECT/ENGINEER SERVICES	-	-	1,500,000	-	-	-
390	OTHER PROFESSIONAL/TECH	1,400	-	1,700,000	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>46,433</b>	<b>133,998</b>	<b>3,400,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
460	FURNITURE, FIXTURES & EQUIPMENT	9,148	594,077	900,000	300,000	300,000	300,000
<b>400</b>	<b>Supplies and Materials</b>	<b>9,148</b>	<b>594,077</b>	<b>900,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
510	LAND ACQUISITION	584,819	-	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	18,555,072	33,818,587	52,200,000	14,000,000	14,000,000	14,000,000
530	SITE IMPROVEMENTS	32,752	46,839	2,160,500	450,000	450,000	450,000
540	EQUIPMENT	-	70,292	-	50,000	50,000	50,000
550	TECHNOLOGY CAPITAL OUTLAY	932,547	665,318	500,000	100,000	100,000	100,000
<b>500</b>	<b>Capital Outlay</b>	<b>20,105,190</b>	<b>34,601,036</b>	<b>54,860,500</b>	<b>14,600,000</b>	<b>14,600,000</b>	<b>14,600,000</b>
670	LICENSES & PERMITS	-	-	100,000	-	-	-
<b>600</b>	<b>Other Expenses</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>20,160,771</b>	<b>35,329,111</b>	<b>59,260,500</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>						
710	FUND MODIFICATIONS	169,395	-	-	-	-	-
<b>700</b>	<b>Transfers</b>	<b>169,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>169,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	85,869,953	56,052,272	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>85,869,953</b>	<b>56,052,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>85,869,953</b>	<b>56,052,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>107,104,876</b>	<b>91,607,062</b>	<b>59,500,000</b>	<b>15,125,000</b>	<b>15,125,000</b>	<b>15,125,000</b>

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

<b>RESOURCES</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>	<b>Total</b>
Bond Par Amount	88,400,000	-	-	-	88,400,000
Bond Premium	13,381,979	-	-	-	13,381,979
Bond Interest Income	499,646	807,246	800,000	125,000	2,231,892
OSCIM State Matching Grant	4,244,699	2,900,734	-	-	7,145,433
State Seismic Grants	-	2,026,167	-	-	2,026,167
Erate - Wired/Wireless Upgrade	567,722	-	-	-	567,722
Miscellaneous	10,830	2,962	22,307	-	36,099
Beginning Fund Balance	-	85,869,953	56,052,272	15,000,000	-
<b>TOTAL RESOURCES</b>	<b>107,104,876</b>	<b>91,607,062</b>	<b>56,874,579</b>	<b>15,125,000</b>	<b>113,789,292</b>

<b>EXPENDITURES BY PROJECT</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>	<b>Total</b>
McMinnville High School Projects	7,579,463	17,071,905	39,249,351	12,389,731	76,290,450
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	-	2,791,221
Evans Street Learning Center	16,563	23,041	39,339	-	78,943
Grandhaven Elementary	137,936	281,944	-	-	419,880
Memorial Elementary	334,816	1,231,812	-	-	1,566,628
Newby Elementary	1,378,383	3,943,935	-	-	5,322,318
Patton Middle School	858,315	3,212,951	8,730	-	4,079,996
Wascher Elementary	315,977	695,828	-	-	1,011,805
Safety & Security	933,946	1,049,190	645,386	-	2,628,522
HVAC Controls Replacement	-	-	300,000	100,000	400,000
MSD Facility Dept Bldg	2,571,174	934,402	-	-	3,505,576
District Wide Paving	-	-	-	300,000	300,000
Playgrounds	32,656	28,126	720,029	-	780,811
Bond Issuance & Program Costs	1,007,546	225,678	269,000	125,000	1,627,224
Program Contingency (Other Projects TBD)	-	-	-	2,210,269	2,210,269
<b>Total Expenditures</b>	<b>21,234,923</b>	<b>35,554,790</b>	<b>41,874,579</b>	<b>15,125,000</b>	<b>113,789,292</b>
<b>Ending Fund Balance</b>	<b>85,869,953</b>	<b>56,052,272</b>	<b>15,000,000</b>	<b>-</b>	<b>-</b>

**McMinnville School District  
2016 BOND PROGRAM**

**Projects funded in whole or in part with bond proceeds:**

**Project Budget**

<b>MHS CTC Bldg -Phase 1:</b> New Career Technical Center to include labs for construction, engineering, manufacturing/fabrication; relocate green house; additional parking, new bus lane, cafeteria addition and field house. <b>Construction Period: February 2017 to August 2017.</b>	\$ 10,390,420
<b>MHS-Repairs &amp; Renovations - Phase 2:</b> Repair and renovation projects include electrical, plumbing, mechanical, roofing, flooring, classroom casework, interior paint and stadium upgrades. <b>Construction Period: Summer 2017 and Summer 2018.</b>	3,371,719
<b>MHS Addition/Remodel - Phase 3:</b> Main building interior renovation includes new classrooms and gymnasium, renovate library, band, choir, drama and counseling offices. <b>Construction Period: March 2018 - August 2019.</b>	61,078,310
<b>Varsity Turf &amp; Track Replacement:</b> Replace turf at high school football field and varsity baseball field originally installed in 2008. Replace Wortman Stadium track surface. <b>Construction Period: Summer 2019</b>	1,450,000
<b>Adams Campus :</b> Seismic upgrade, fire alarm and emergency egress upgrades, electrical upgrades, roofing and gutters, windows, flooring and casework in various rooms. Application submitted for State Seismic Grant. <b>Construction Period: June 2017 to January 2018.</b>	3,462,300
<b>Buel Elementary:</b> New LED light bulbs, relocate washer and dryer, repairs to HVAC well. Received \$7,320 in energy rebates. <b>Construction Period: Summer 2017.</b>	177,744
<b>Columbus Elementary:</b> Repairs to downspouts, and soffits, flooring, relocate washer/dryer, replace cooling tower, and walk-in cooler/freezer improvements. <b>Construction Period: Summer 2017.</b>	523,270
<b>Cook School:</b> Seismic upgrades, fire alarm system, electrical upgrade, roofing. <b>Construction Period: September 2016 to March 2017.</b>	3,062,114
<b>Duniway Middle School:</b> Repair/replace roofing, flooring, wainscot, restroom remodel, HVAC, electrical , cafeteria, exterior paint, replace windows. <b>Construction Period: Summer 2017 &amp; 2018</b>	2,791,221
<b>Evans Street Learning Center:</b> Flooring. <b>Construction Period: July 2018</b>	78,943
<b>Grandhaven Elementary:</b> Flooring, hallway wainscot, water heaters, acoustical improvements to gym, repair downspouts. <b>Construction Period: Summer 2017.</b>	419,880
<b>Memorial Elementary:</b> Seismic upgrades, replace HVAC units above library, roofing, repair/replace piping, electrical and exhaust fans. <b>Construction Period: Summer 2017.</b>	1,287,069
<b>Newby Elementary:</b> Renovate older section of school and library, bathroom remodel, seismic upgrades, upgrade fire alarm system, roofing and replace HVAC. <b>Construction Period: Summer 2017.</b>	5,072,748
<b>Patton Middle School:</b> Repair/replace electrical system, roofing, HVAC equipment, elevator, cafeteria serving line and equipment, entry lighting, flooring, windows, doors, hallway wainscot, lockers, remodel restroom, and interior paint. <b>Construction Period: Summer 2017.</b>	2,490,360
<b>Wascher Elementary:</b> Repair/replace roofing, flooring, exterior paint. <b>Construction Period: Summer 2017.</b>	1,011,805
<b>Safety &amp; Security:</b> replace/upgrade district-wide communication system (phone and intercom), door access controls, surveillance cameras and network/wireless system infrastructure upgrades. <b>Construction Period: 2016-2019</b>	2,060,800
<b>HVAC Controls Replacement:</b> District-wide controls system analysis and improvements. <b>Construction Period: 2018-2019</b>	423,240
<b>District Wide Paving:</b> Funds set aside for paving projects to be determined.	324,380
<b>Playgrounds:</b> Safety improvements to District playgrounds, repair/replace fall zone surface and certain playground equipment. Funds set aside for playground safety projects. <b>Construction Period: Summer 2018.</b>	758,504
<b>District Bond /Program Costs:</b> Includes bond issuance costs of \$555,000 and district-wide bond program management costs.	1,500,000
<b>Bond Program Contingency:</b> Available funds currently not allocated to any project. Reserved for project contingencies.	1,988,115

**Current Bond Program Budget \$ 103,722,942**

McMinnville School District  
 Capital Projects Budget Summary  
 Report date: March 31, 2019

CAPITAL PROJECTS	PROJECT BUDGETS BY FUND				EXPENDITURES TO DATE BY FUND				% of Funds Expended	Remaining		
	BOND PROCEEDS	OSCIM GRANT	SEISMIC GRANT & ERATE	CET & ASSET RESERVE FUNDS	CURRENT TOTAL BUDGET	BOND PROCEEDS	OSCIM GRANT	SEISMIC GRANT & ERATE			CET & ASSET RESERVE	Total Expenditures to Date
MHS Addition/Remodel	\$ 61,078,310	\$ -	\$ -	\$ -	\$ 61,078,310	\$ 39,809,121	\$ -	\$ -	\$ -	\$ 39,809,121	65%	21,269,189
MHS CTC Bldg/Phase 1 Additions	10,390,420	-	-	-	10,390,420	10,390,420	-	-	-	10,390,420	100%	-
MHS Repairs/Renovations	3,371,719	-	-	-	3,371,719	3,371,719	-	-	-	3,371,719	100%	-
Turf & Track Replacements	1,450,000	-	-	-	1,450,000	12,100	-	-	-	12,100	1%	1,437,900
<b>MHS Projects</b>	<b>76,290,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,290,449</b>	<b>53,583,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,583,360</b>	<b>70.2%</b>	<b>22,707,089</b>
Adams Campus	3,462,300	-	1,500,000	-	4,962,300	3,462,300	-	1,500,000	-	4,962,300	100.0%	-
Buel Elementary	177,744	-	-	-	177,744	177,744	-	-	-	177,744	100.0%	-
Columbus Elementary	523,270	-	-	-	523,270	523,270	-	-	-	523,270	100.0%	-
Cook School	3,062,114	2,050,221	-	545,745	5,658,080	3,062,114	2,050,221	-	545,745	5,658,080	100.0%	-
Duniway Middle School	2,791,221	-	-	-	2,791,221	2,791,221	-	-	-	2,791,221	100.0%	-
Evans Street Learning Center	78,943	-	-	-	78,943	78,943	-	-	-	78,943	100.0%	-
Grandhaven Elementary	419,880	-	-	-	419,880	419,880	-	-	-	419,880	100.0%	-
Memorial Elementary	1,287,069	-	279,559	-	1,566,628	1,287,069	-	279,559	-	1,566,628	100.0%	-
Newby Elementary	5,072,748	-	249,570	-	5,322,318	5,072,748	-	249,570	-	5,322,318	100.0%	-
Patton Middle School	2,490,360	1,589,636	-	-	4,079,996	2,490,360	1,589,636	-	-	4,079,996	100.0%	-
Wascher Elementary	1,011,805	-	-	-	1,011,805	1,011,805	-	-	-	1,011,805	100.0%	-
Safety & Security	2,060,800	-	567,722	-	2,628,522	1,898,016	-	567,722	-	2,465,738	93.8%	162,784
HVAC Controls Replacement	423,240	-	-	-	423,240	101,500	-	-	-	101,500	24.0%	321,740
MSD Facility Dept. Bldg	-	3,505,576	-	-	3,505,576	-	3,505,576	-	-	3,505,576	100.0%	-
District Wide Paving	324,380	-	-	-	324,380	-	-	-	-	-	0.0%	324,380
Baker Field	-	-	-	3,256,170	3,256,170	-	-	-	3,256,170	3,256,170	100.0%	-
Playgrounds	758,504	-	-	-	758,504	758,504	-	-	-	758,504	100.0%	-
Varsity Baseball Restrooms	-	-	-	515,000	515,000	-	-	-	46,884	46,884	9.1%	468,116
District Bond/Program Costs	1,500,000	-	-	-	1,500,000	1,399,574	-	-	-	1,399,574	93.3%	100,426
Program Contingency	1,988,115	-	-	-	1,988,115	-	-	-	-	-	0.0%	1,988,115
<b>TOTAL COSTS</b>	<b>103,722,942</b>	<b>7,145,433</b>	<b>2,596,851</b>	<b>4,316,915</b>	<b>117,782,141</b>	<b>78,118,407</b>	<b>7,145,433</b>	<b>2,596,851</b>	<b>3,848,799</b>	<b>91,709,490</b>	<b>77.9%</b>	<b>26,072,651</b>

75.3% 100.0% 100.0% 89.2% 77.9%

OSCIM - Oregon School Capital Improvement Matching Grant  
 CET - Construction Excise Tax Fund

RESOURCES	BUDGETED RESOURCES BY FUND				Percent of Current Budget Spent	
	BOND PROCEEDS	OSCIM GRANT	SEISMIC GRANT & ERATE	CET & ASSET RESERVE FUNDS	Percent of Current Budget Spent	Remaining Funds
Bond Par Amount	88,400,000	-	-	-	88,400,000	-
Bond Premium	13,381,979	-	-	-	13,381,979	-
Bond Interest thru 3/31/19	1,940,963	-	-	-	1,940,963	-
OSCIM State Matching Grant	-	7,145,433	-	-	7,145,433	-
State Seismic Grants	-	2,029,129	-	-	2,029,129	-
Erate - Wired/Wireless Upgrade	-	567,722	-	-	567,722	-
Asset Reserve Fund	-	-	-	1,087,830	1,087,830	-
Construction Excise Tax Fund	-	-	-	3,229,085	3,229,085	-
<b>Total Budgeted Resources</b>	<b>103,722,942</b>	<b>7,145,433</b>	<b>2,596,851</b>	<b>4,316,915</b>	<b>117,782,141</b>	<b>26,072,651</b>
Expenditures to Date	(78,118,407)	(7,145,433)	(2,596,851)	(3,848,799)	(91,709,490)	
<b>Remaining Funds</b>	<b>25,604,535</b>	<b>-</b>	<b>-</b>	<b>468,116</b>	<b>26,072,651</b>	

# Scholarship Fund (700)

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

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

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



Acct#	Account Title#	ACTUAL (AUDITED)		CURRENT BUDGET	2019-20 BUDGET		
		2016-17	2017-18	2018-19	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	1,254	2,393	3,000	4,000	4,000	4,000
R1920	DONATIONS PRIVATE SOURCE	1,900	40,205	10,000	10,000	10,000	10,000
	<b>Local Revenue</b>	<b>3,154</b>	<b>42,598</b>	<b>13,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
R5400	BEG FUND BALANCE	127,413	124,567	135,000	158,000	158,000	158,000
	<b>Other Revenue</b>	<b>127,413</b>	<b>124,567</b>	<b>135,000</b>	<b>158,000</b>	<b>158,000</b>	<b>158,000</b>
	<b>Fund Total</b>	<b>130,567</b>	<b>167,165</b>	<b>148,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>
<b>EXPENDITURE BUDGET</b>							
<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>						
374	OTHER TUITION PAYMENTS	6,000	4,900	50,000	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>6,000</b>	<b>4,900</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>6,000</b>	<b>4,900</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>6000</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	98,000	20,000	20,000	20,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>-</b>	<b>-</b>	<b>98,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>98,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	124,567	162,265	-	102,000	102,000	102,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>124,567</b>	<b>162,265</b>	<b>-</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>
	<b>Function Total</b>	<b>124,567</b>	<b>162,265</b>	<b>-</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>
	<b>Fund Total</b>	<b>130,567</b>	<b>167,165</b>	<b>148,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>



**McMinnville**  
**School District No. 40**

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**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](http://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 meeting and subsequent meetings the Budget Committee receives public comment, hears school and department level presentations, makes revisions, and approves the budget. 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 in the approved budget before or after it is adopted, but no later than June 30, the last day of the old fiscal 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. Also, 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 education 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. The district boundary encompasses over 140 square miles of land. The District has an estimated population of 44,400.

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 20 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 12<sup>th</sup> grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

*State School Fund (SSF).* Under the SSF, State aid 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”). As of the 2015-16 school year, all kindergarten students are funded for full day membership. The formula allocates revenues to districts based on the ADMw for each district.

The SSF grant (the “SSF Grant”) to each school district is comprised of a general purpose grant, a transportation grant, a small school district supplement grant and a high cost disability grant, minus local revenues. Local revenues include tax offsets, local property taxes for school operations, Common School Fund, county school fund, Federal Forest Fees and State timber revenues, and money received in lieu of property taxes.

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

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

The high cost disability grant is equal to the approved costs of a resident pupil with disabilities for whom the approved costs to the school district of providing special education and related services exceed \$30,000.

School districts currently receive 95.25 percent of the total SSF distribution and ESDs receive the remaining 4.75 percent.

*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](http://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 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. 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 15<sup>th</sup> 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.

**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**

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## ACRONYMS

504	Federal law requiring individual plan for students needing special accommodations	FBA	Functional Behavior Assessment
ABLE	Alternative Based Learning Environment	FBLA	Future Business Leaders of America
ADA	Americans with Disabilities Act	FDAB	Fair Dismissal Appeals Board
ADD	Attention Deficit Disorder	FERPA	Family Educational Rights and Privacy Act
ADHD	Attention Deficit Hyperactivity Disorder	FMLA	Family Medical Leave Act
ADM	Average Daily Membership	FTE	Full Time Equivalent
ADMW	Average Daily Membership Weighted	GAAP	Generally Accepted Accounting Principles
AESOP	Automated Educational Substitute Operator Program	GFOA	Government Finance Officers Association
ALC	Alternative Learning Center	GLAD	Guided Language Acquisition Design
AP	Advanced Placement	G.O.BOND	General Obligation Bond
ARRA	American Recovery & Reinvestment Act of 2009	HB	House Bill
ASB	Associated Student Body	HQ	Highly Qualified
AV	Assessed "Property" Value	HR	Human Resources
AYP	Adequate Yearly Progress	HS	High School
BFB	Beginning Fund Balance	IDEA	Individuals with Disabilities Education Act
CACG	College Access Challenge Grant	IEE	Investing in Effective Educators (MSD project funded thru Federal TIF funding)
CAD	Computer Assisted Drafting	IEP	Individualized Education Plan
CAP	Conditional Assignment Permit	ISS	In School Suspension
CCN	College Credit Now	KOB	Kids on the Block – portion of afterschool program ran by city
CDIP	Consolidated District Improvement Plan	KOB INC.	Non-profit organization that fundraises for support of after school program
CDS	Child Development Specialist	LD	Learning Disabled
CFA	Common Formative Assessment	LEA	Local Education Agency
CLIP	Tracking system for CPDUs in McMinnville	LEP	Limited English Proficient
CIS	Career Information Service	LRC	Learning Resource Center
COSA	Confederation of Oregon School Administrators	LRE	Least Restrictive Environment
CPD	Continuing Professional Development	MACA	Media Arts and Communications Academy (now a Pathway)
CPDU	Continuing Professional Development Unit	MAP	Measures of Academic Progress
CPI	Consumer Price Index	MDT	Multi-disciplinary Team
CRISS	Creating Independence through Student Owned Strategies	MEA	McMinnville Education Association (licensed union)
CSIP	Comprehensive School Improvement Plan	MEF	McMinnville Education Foundation
DHS	Department of Human Services	MIM	Mastery in Motion
DI	Direct Instruction	MSD	McMinnville School District
DO	District Office	MTG	Making the Grade
EASA	Engineering and Science Academy	MWEC	Mid-Willamette Education Consortium
EBS/EBIS	Effective Behavior Supports /Effective Behavior Intervention Support	NAPE	National Association of Partners in Education
ECE	Early Childhood Education	NCLB	No Child Left Behind Act
ECIA	Education Consolidation Improvement Act (TITLE 1)	NEA	National Education Association
EFB	Ending Fund Balance	NWREL	Northwest Region Educational Laboratory
Elem.	Elementary	OAR	Oregon Administrative Rules
ELD	English Language Development	OAKS	Oregon Assessment of Knowledge and Skills
ELL	English Language Learners	ODE	Oregon Department of Education
ELPA	English Language Proficiency Assessment	OEA	Oregon Education Association
ESD	Education Service District	OEBB	Oregon Educators' Benefits Board
ESEA	Elementary & Secondary Education Act	OHI	Other Health Impaired
ESL	English as a Second Language	OPSRP	Oregon Public Service Retirement Plan
ESLC	Evans Street Learning Center	ORS	Oregon Revised Statutes
ESOL	English for Speakers Other than English	OSAA	Oregon School Activities Association
ESY	Extended School Year	OSBA	Oregon School Board Association
FAPE	Free and Appropriate Public Education	OSEA	Oregon School Employees Association (classified union)

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

## **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.

**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. Kindergarten students are counted as half-time students. The state school funding formula credits districts with additional ADM for the following factors:

ADMr	1.00	>	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

**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**

An interest-bearing promise to pay a specified sum of money – the principal amount – due on a specific date.

**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.

**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 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.

**Employees, Licensed**

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

**Employees, Classified**

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

**Encumbrance**

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

**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.

**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 1<sup>st</sup>.

**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 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.

**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.

**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.

**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.

**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**

Value set on real and personal property as a basis for imposing tax.

**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**

The major appropriation of state support for public schools. The State School Fund is distributed to school districts on a per-student basis.

**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.

**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**

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**LEGAL NOTICES**

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00 "EXHIBIT A"

# News-Register

**KEEPING YOU CONNECTED**

611 NE Third Street • (503) 472-5114 • www.NewsRegister.com  
PO Box 727

**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, 2019 to June 30, 2020, will be held at 800 NE Lafayette Ave., McMinnville, Oregon. The meeting will take place on April 24, 2019 at 7:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. An additional, public meeting of the Budget Committee will be held on May 15, 2019 at 7:00 pm. A copy of the budget document may be inspected or obtained on or after April 24, 2019 at 800 NE Lafayette, McMinnville, Oregon between the hours of 8:00 am and 5:00 pm, Monday-Friday. These are public meetings where deliberation of the Budget Committee will take place. Any person

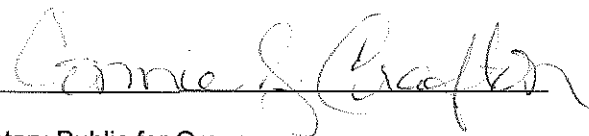
may appear at the meeting and discuss the proposed programs with the Budget Committee.  
NR Published April 5, 12, 2019

## AFFIDAVIT OF PUBLICATION

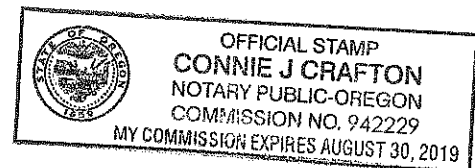
STATE OF OREGON } ss.  
County of Yamhill

I, Dena Holcomb  
, 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 Notice of Budget Committee Meeting - April 5, 12, 2019**  
Subscribed and sworn before me this **4/16/2019** .

  
\_\_\_\_\_

  
\_\_\_\_\_

Notary Public for Oregon  
My Commission Expires 08/30/2019



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00 "EXHIBIT A"

# News-Register

**KEEPING YOU CONNECTED**

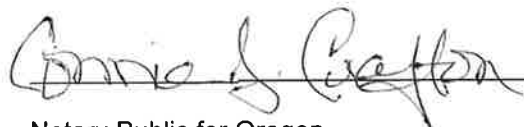
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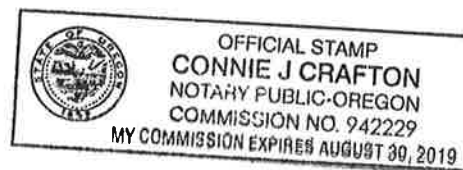
STATE OF OREGON } ss.  
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, being first duly sworn, depose and say that I am the  
Legal Clerk, of the NEWS-REGISTER, a newspaper of  
general circulation as defined by O.R.S. 193.010 and  
O.R.S. 193.020 published two times each week at  
McMinnville, County of Yamhill, State of Oregon, and  
that **McMinnville School District - Display 2019-20  
ED-1 Form - - June 4, 2019**  
Subscribed and sworn before me this **7/10/2019** .

  
\_\_\_\_\_

  
\_\_\_\_\_

Notary Public for Oregon  
My Commission Expires 08/30/2019



**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the McMinnville School District No. 40 will be held on June 10, 2019 at 7:30 pm at 800 NE Lafayette, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the McMinnville School District 40 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 800 NE Lafayette, McMinnville, Oregon between the hours of 8:00 am and 5:00 pm, or online at 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: Susan Escure, Finance Director Telephone: 503-565-4005 Email: sescure@msd.k12.or.us

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$99,493,868	\$70,144,000	\$29,305,000
Current Year Property Taxes, other than Local Option Taxes	21,880,892	22,650,000	24,124,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	6,497,290	6,757,900	6,603,960
Revenue from Intermediate Sources	2,177,103	2,100,000	2,155,000
Revenue from State Sources	57,818,198	55,316,948	56,446,248
Revenue from Federal Sources	6,562,043	6,840,500	7,374,500
Interfund Transfers	850,000	850,000	850,000
All Other Budget Resources	34,100		
<b>Total Resources</b>	<b>\$195,313,494</b>	<b>\$164,659,348</b>	<b>\$126,858,708</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	\$39,141,736	\$42,349,418	\$43,593,060
Other Associated Payroll Costs	25,360,501	27,060,894	29,017,277
Purchased Services	5,769,022	10,024,630	7,169,421
Supplies & Materials	6,007,710	8,375,909	7,894,975
Capital Outlay	36,915,190	57,380,500	17,175,000
Other Objects (except debt service & interfund transfers)	506,734	693,408	487,551
Debt Service*	11,537,474	11,989,080	12,465,397
Interfund Transfers*	850,000	850,000	850,000
Operating Contingency		998,000	1,220,000
Unappropriated Ending Fund Balance & Reserves	69,225,127	4,937,509	6,986,027
<b>Total Requirements</b>	<b>\$195,313,494</b>	<b>\$164,659,348</b>	<b>\$126,858,708</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	\$49,051,233	\$53,741,626	\$55,724,769
FTE	522.0	524.7	522.4
2000 Support Services	23,367,658	25,670,239	27,197,774
FTE	185.5	184.4	190.4
3000 Enterprise & Community Service	3,762,455	4,447,894	4,417,241
FTE	35.0	33	33
4000 Facility Acquisition & Construction	37,519,547	62,025,000	17,997,500
FTE	1.5	2.5	1.0
5000 Other Uses			
5100 Debt Service*	11,537,474	11,989,080	12,465,397
5200 Interfund Transfers*	850,000	850,000	850,000
6000 Contingency		998,000	1,220,000
7000 Unappropriated Ending Fund Balance	69,225,127	4,937,509	6,986,027
<b>Total Requirements</b>	<b>\$195,313,494</b>	<b>\$164,659,348</b>	<b>\$126,858,708</b>
<b>Total FTE</b>	<b>744.0</b>	<b>744.6</b>	<b>746.8</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*\***

The 2019-20 Approved Budget totals \$126.8 million, which includes \$80.8 million for the General Fund, the main operating fund for the District. General Fund expenditures are budgeted to increase by 7% in conjunction with increased state school funding and the use of reserve funds. Enrollment is projected to remain flat. Construction expenditures are estimated to decrease from \$62 million to \$18 million as the 2016 Bond projects come to a close in the next budget year. The Debt Levy of \$9,600,000 is to pay for District General Obligation Bonds approved by voters in 2006 and 2016. The bond debt levy rate has been \$2.60 per \$1,000 of assessed value for the past two years, which is below the \$2.80 rate estimated in May 2016.

<b>PROPERTY TAX LEVIES</b>			
	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	\$8,700,000	\$9,100,000	\$9,600,000

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$120,555,000	
Other Bonds	\$22,770,721	
Other Borrowings		
<b>Total</b>	<b>\$143,325,721</b>	

\*\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

# FORM ED-50 2019-2020

To assessor of \_\_\_\_\_ County

Check here if this is an amended form.

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

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

Mailing Address of District	City	State	ZIP Code	Date Submitted
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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