

FISCAL YEAR 2012-13 ADOPTED BUDGET



McMinnville
School District No. 40

Achieving excellence through high standards of teaching and learning



McMinnville

School District No. 40

INTRODUCTION

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BUDGET COMMITTEE

TERM

CITIZEN MEMBERS:

Ms. Maggie Dressel	June 30, 2013
Mr. Carson Benner	June 30, 2014
Dr. Paul Haddeland	June 30, 2013
Ms. Kathy Loving	June 30, 2013
Mr. Wesley Paul	June 30, 2014
Mr. Steven Patterson	June 30, 2012
Mr. Dale Tomlinson	June 30, 2012

SCHOOL BOARD OF DIRECTORS:

Mr. Larry Vollmer, Board Chair	June 30, 2015
Dr. Tim Roberts, Board Vice Chair	June 30, 2013
Ms. Janis Braich, Director	June 30, 2015
Ms. Kathy Cabe, Director	June 30, 2013
Dr. Scott Gibson, Director	June 30, 2015
Mr. Stan Primozych, Director	June 30, 2013
Dr. Scott Schieber, Director	June 30, 2013

ADMINISTRATION:

Maryalice Russell	Superintendent
Tony Vicknair	Director of Secondary Programs
Kyra Donovan	Director of Elementary & Federal Programs
Dan Sheppard	Director of Student Services
Pattie Waltz	Director of Human Resources
Susan Escure	Director of Finance

BUDGET CALENDAR

November 14, 2011	Regular Board Meeting/School Board Approves Budget Calendar
March 21, 2012	Budget Work Session
<i>March 31, 2012</i>	<i>Publish 1st Notice of Budget Meetings</i>
<i>April 14, 2012</i>	<i>Publish 2nd Notice of Budget Meetings</i>
April 25, 2012	First Budget Committee Meeting/Receive Budget Message and Document
May 23, 2012	Second Budget Committee Meeting/Budget Approval
<i>June 2, 2012</i>	<i>Publish Notice of Budget Hearing</i>
June 11, 2012	Budget Hearing at Regular Board Meeting Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2012	Deadline to certify tax levy to the county assessor

Proposed 2012-2013 McMinnville School District Budget

Budget message to the Budget Committee

April 25, 2012

This budget message begins with recognition of the many partners that provide support to McMinnville students. During these challenging economic times it is important to recognize that a variety of programs are possible because of their support, they provide opportunities to students that might not otherwise be possible.

We are thankful for the long-term partnership with Evergreen Aviation and Space Museum: their continuation of classroom EASA space; the creation of SOAR, a video production program; financial support of the District's robotics team, the "Nerd Herd," including funds for out-of-state travel to allow them to participate in national and regional competitions; the auto mechanic shop for hands-on student learning and so much more. Mr. Del Smith demonstrates that "what the mind can conceive and believe can be achieved."

The City of McMinnville and Kids on the Block, Inc. continue its long established relationship with McMinnville School District to provide after-school programs for elementary age students. The Mayor's Ball alone raises more than \$100,000 annually in financial support. The District and City divide staffing responsibilities between KOB and Power Hour programs extending the day for eligible students by three hours, five days each week.

The McMinnville Education Foundation awarded 45 McMinnville educators \$31,000 in grants to support classroom innovation. The Foundation provides ongoing support for the school-based Artist in Residence program as well as elementary science and music enrichment experiences. The District is fortunate to have a committed group of leaders who prioritize direct classroom support to enrich the lives of students.

The McMinnville Music Boosters and Mac Club both host fundraising events to supplement limited budgets in each of these important areas. A huge amount of volunteer hours are put forth every year that result in equipment donations, facility construction, and widespread program support. These club members demonstrate service to community and commitment to children.

McMinnville Parent Teacher Associations (PTA) bring together parents to meet local school needs. Student celebrations, playground equipment, classroom supplies and field trips offer a few sponsorship examples of how students benefit from their role in our schools.

Several organizations contribute to the well-being of students as well. Kiwanis, Rotary and others provide scholarship opportunities, school or project donations and other general support.

We recognize and appreciate the staff of McMinnville School District for their dedication and commitment to children. Any district is only as strong as its collective skills and talents. Our team of educators and support staff work hard every day to give students their best in hope of making a difference. This truly talented staff helps students experience success each and every day.

These groups and a number of individuals too large to mention, play a critical role in overall experiences that students receive in McMinnville Public Schools. The people who support our schools are resources we can count on even when state revenues decline. Community partnerships enable the District to do more for students than it could do without them.

In addition to community partners, the District aggressively looks to grants to add materials, equipment and personnel in areas that match District goals and priorities. Successful grant applications have provided for the development of middle school STEM and girls summer STEM Camp. Grants have provided a kindergarten readiness program and the Teacher Incentive Fund project, Investing in Effective Educators. The District was recently awarded the College Access grant, Bridge to College to improve post-secondary school enrollment. We have been able to purchase technology for students and other classroom materials to advance student learning. Grants have allowed us to add positions (or prevent further reductions) through an alternate funding source to address student learning needs.

2012-2013 Budget Status:

Oregon's struggling economy has had a very negative impact on the State School Fund, which has consequently provided insufficient funds for education around the state. Since the onset of this recession in 2008 the McMinnville School District has reduced more than 60 positions, resulting in larger class sizes and program reductions.

Beginning in 2009-2010 the District reduced extended kindergarten, reading and math specialists and the District mentoring program. School year 2009-2010 saw the first increase in class size, raising elementary student-to-teacher ratios by 2 and secondary student to teacher ratios by 1. In 2011-2012 class size at the secondary level was raised again and the proposed 2012-2013 budget calls for a third class size increase to offset the projected revenue expenditure gap.

During the first year of this biennium the District faced a budget gap of more than \$6.0 million. For the previous biennium the K-12 State School Fund appropriation was \$5.75 billion. This biennium, the K-12 appropriation was even lower – Districts received a \$5.71 billion appropriation.

Last year, we used a variety of means to balance our budget. The 2011-2012 expenditure reductions, the most recent cuts in a long and growing list included concessions from employee groups and reduction of supply budgets, closing our small 9-12 campus, MACA, reducing library programs, athletic budgets, administrative and confidential staff and summer school programs. We reduced the amount of money we transferred to asset reserves and spent down designated reserves to offset further reduction to programs and positions.

Oregon’s recovery has been difficult. State economic forecasts have consistently been poor – each forecast has been lower than the previous one with projections for recovery first in 2013 and now 2014-2015.

The 2012-2013 State School Fund per pupil allocation is less than the per pupil allocation for 2011-2012. Increases in PERS, negotiated contract agreements, rising utility rates, equipment leases and student transportation impact our budget and adjustments must be made to the budget for 2012-2013. Another round of reductions will be necessary to balance the budget for the second year of this biennium.

As we consider additional cuts for the current biennium, it is important that community members and staff understand the budget picture, the issues that affect funding, and the District budget process. We have made budget presentations to the community through service clubs and PTA groups and to staff at each school as follow-up to staff and public forums hosted last spring to address the biennium shortfall. Budget committee members attended a preliminary budget work session. Administrative staff met frequently to discuss and prioritize reductions.

The 2012-2013 biennium reductions were guided by the same criteria as used in our spring 2011 budget reduction process:

- Make all decisions with the District’s mission and Board goals in mind, minimizing negative impact on students and maximizing student achievement.
- Maintain a sufficient reserve balance to meet Board Policy during 2012-2013 and protect the District’s bond rating status.
- Maintain enriched curriculum opportunities such as physical education, music, library services, counseling, athletics, high school career pathways and dual high school/college credit programs.

- Minimize layoffs to the extent possible.
- Minimize increases to class size.
- Propose a service level for the coming school year that is sustainable for at least two years.

Using these criteria, we have proposed the following measures to reduce 2012-2013 expenditures and balance the proposed budget:

- Compensation and benefit savings from employee groups \$880,200
- Increase class size by 1 at all levels \$637,500
- Other staffing and program changes \$602,200
- Athletics and other expenditures \$407,000

Local Option Levy:

In addition to budget reductions, the District is also considering other possible funding sources. The Board surveyed the Community in fall 2011 to determine support for a local option operating levy. Greater than 50% of those surveyed supported the concept of a local option levy. Patrons surveyed also identified this as a difficult time to pay more taxes. The amount that could be levied at the time the survey was given was estimated to be \$1 million for \$.50 per thousand assessed value and \$2 million for \$1.00 per thousand assessed value. As the property gap between assessed and real market value has become smaller, the amount of money to be gained by the District at either rate of \$.50 or \$1.00 per \$1,000 annual assessed value may have decreased significantly. The Board will conduct a second survey in the fall and re-evaluate the actual funds that may be available to the District within taxing limitations. A local option levy may be considered in the future to offset further reductions should the economy continue to worsen, should sufficient funds be available at a reasonable rate to make a difference in programs and if wide-spread support within the community for a local option operating levy becomes evident.

Achievement Compact:

In the face of reduced funding, districts are focused on goals to help more students achieve in school and be ready for college and work. Legislators approved Achievement Compacts during the February 2012 session. Districts must complete Achievement Compacts by June 30, 2012, in conjunction with the budget process.

The achievement compacts require districts to establish annual targets to increase the percent of students prepared to meet college ready goals by 2025 (40% 4-year college success; 40% 2-year college success; 20% high school diploma and work force ready). The state has established benchmarks at each level: primary, intermediate, middle and high school. Pre-K (early learning institutions) and post-secondary (community college and universities) are expected to enter into

compacts as well, aligning pre-K through grade 16 to address the educational needs of Oregon students.

The Compact template includes reference to the Quality Education Model for a revenue comparison. McMinnville School District is projected to receive State School Funds of \$47 million. Based on the QEM Model McMinnville School District should be funded at \$63 million. This illustrates the insufficient level of funding provided to McMinnville School District even now as Compact targets are established to meet the 40/40/20 Goal.

The District is positioned in many ways to address Compact targets. For example, the high school has a strong dual high school and college credit program. Approximately 50% of students are on track to meet the nine college credit requirements. This exceeds many other high schools in the state, yet the District will be challenged to double this effort. The current community college fee structure serves as a barrier for some students. It may be necessary to reallocate resources from some areas and redirect them to Compact categories in order to demonstrate improvement in each area over time. Certainly new money (funding consistent with the QEM recommended level) should support advancement of Achievement Compact targets.

Preparing for the next biennium 2013-2015:

McMinnville School District should include in its future budget planning the following:

Facilities and Grounds:

Facilities and grounds require both long-term capital investment and ongoing care and maintenance. The District is in the process of renewing its long-range facilities plan and including recommendations for playground and athletic field improvement. Current operating funds are insufficient to address all needs identified to date. The plan will be completed with short and long-term goals in mind. As additional dollars become available either through the State School Fund, donations, or bonds, expenditures will be prioritized by need as identified in the District's Facility/Grounds Plan.

Technology:

Technology is another expenditure category where demand exceeds available resources. The proposed budget decreases funds allocated to technology, both lengthening the replacement cycle and restructuring support staff. Some technology is funded through grant resources. As grant resources diminish, the need to reinstate technology funding levels in the general fund or find other funding sources will need to be addressed.

Public Employee Retirement System (PERS):

PERS rates increase every two years. In July 2013 rates are projected to increase by eight percentage points. This is a 49% increase to the District's PERS costs, or \$2.4 million.

Textbooks:

Textbook adoptions are currently funded through a grant source. Textbooks were moved from the general fund through most of this economic downturn to prevent additional program and personnel reductions. When grant funds end, textbooks costs will return to the general fund budget.

Individuals with Disabilities Educational Act (IDEA):

When the American Restoration and Recovery Act (ARRA) funds were available the District was able to spread out use of carryover IDEA funds over an extended period of time. We have one year left before we will be fully dependent upon allocations in the year awarded. The District will need to increase general fund expenditures to offset lost revenue after the benefit of ARRA stimulus is exhausted.

Reserves:

To minimize reductions to programs the District has repeatedly reduced transferring funds to asset reserves. When the revenue picture improves transfers to asset reserve should be returned to the original level of \$500,000 annually.

The Board Policy of a 5% fund balance is sound and should be maintained to preserve the fiscal well-being of the District and most importantly to sustain continuity in any given year that unanticipated reductions to the State School Fund occur.

Personnel:

A strong instructional and support employee group is the most important resource a district can provide to foster academic growth. The District will need to add staff for targeted interventions for at-risk students, provide for small class size, and provide advanced and enrichment opportunities. As funding improves this priority should be addressed.

It is also important that employees work a full year. Budgets should be developed that are not dependent on furlough days or salary freezes.

Ensuring that our community and staff are informed about District goals and budget factors is essential. We need to expand our communications effort with the community and improve the District's capacity to address this need.

Conclusion:

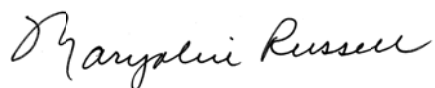
The District enjoyed the opportunity to celebrate many things this year.

- McMinnville High School Administrator, Sean Burke, was named Oregon Assistant Principal of the Year and was one of three finalists for the National Assistant Principal of the Year award.
- McMinnville High School FFA, The Bruin, culinary arts, cheerleaders, computer programming team, swim team and robotics team won district, regional or state competitions. Middle school students participated in the Oregon Music Education Association Honor Band.
- Three elementary schools (Columbus, Grandhaven and Memorial) were rated “outstanding” on the Oregon State Report Card.
- The District reached out to home school families making its online offerings available to students and to parents of pre-school age children through Jump Start, an early literacy program to advance kindergarten readiness.

The proposed budget has fewer resources to provide services to children; we know the challenges will be great. We also know we can look to a community that supports its children for assistance. We are planning for a time to restore services lost due to earlier state revenue shortfalls. The District’s strength remains in its people. I am confident McMinnville students will receive a strong educational experience, one that will be enhanced as future revenue becomes available.

I look forward to discussing the budget further and thank the Budget Committee in advance for their support of students in the McMinnville School District.

Respectfully submitted,



Maryalice Russell, Ed.D.
Superintendent

McMinnville School District 40
Proposed Budget Reduction Plan
2012-2013

Projected Budget Shortfall	\$ 3,800,000
Reserves	1,500,000
Amount to reduce	\$ 2,300,000

Budget Reduction Category & Item Detail (General Fund)	Item Total	Category Total
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1. Compensation and Benefits	\$ 880,200
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Four Furlough Days All Groups	\$ 787,200
Cost of Living Freeze for Classified & Confidential (projected budget shortfall already assumed freeze for licensed and administrative groups)	\$ 93,000

2. Class Size Adjustments	\$ 637,500
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Increase Class Size by 1 - All Levels	FTE	\$637,500
Elementary increase class size by 1 K = 20; Grades 1-5 = 26	2.0 FTE	\$170,000
Middle School increase class size by 1 = 28.50	0.5 FTE	\$42,500
High School increase class size by 1= 30.50	5.0 FTE	\$425,000

3. Other Staffing & Program Changes	\$ 602,200
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a. Reduce Elementary PE/Music Specialist for Class Size	.5 FTE	42,500
b. Reduce Elementary Talented & Gifted Assistant Hours	3.5 hrs	17,500
c. Reduce ELL Assistant Hrs (K-12) due to ELL enrollment decline	17 hrs	85,000
d. Reduce ELL Licensed positions due to ELL enrollment decline	1.82 FTE	154,700
e. Reduce District Office Support	4 hrs	40,000
f. Reduce Grounds/Custodial positions	11 hrs	75,000
g. Reduce Elementary Building Support Positions	5.5 hrs	30,000
h. Reduce High School Support Positions	12 hrs	67,500
i. Reduce Building Technology Support & Reorganize	17 hrs	90,000

4. Athletics and other expenditure categories	\$ 407,000
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a. Reduce MS Athletics - discontinue Winter sports		\$45,000
b. Reduce building discretionary supplies (reduced 10% last year)	Additional 5%	\$43,000
c. Reduce building staff development		\$54,000
d. Reduce Curriculum staff development budget		\$100,000
e. Reduce Technology Software budget		\$30,000
f. Reduce Special Ed Costs		\$135,000

Total General Fund	2,526,900
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**McMinnville School District 40
Proposed Budget Reduction Plan
2012-2013**

Budget Reduction Category & Item Detail (Grant Funds)	FTE	Item Total
Grant Reductions		
Title I - Reduce Federal Programs Director	.17 FTE	24,650
Title IIA - Instructional TOSA	.50 FTE	42,500
STEM Grant	.67 FTE	59,950
Grant Additions		
TIF - Increase allocation of Project Director	.17 FTE	24,650
Title IIA - Increase Staff Development Curriculum Sub & Add Wages		\$ 100,000
TIF - Add Instructional Coach Positions	3.0 FTE	255,000

**McMinnville School District
Proposed Budget
2012-2013**

WESD Transit Funds By Program/Function	2010-2011 Actual	2011-12 Budget	2012-13 Proposed
Life Skills	958,985	933,583	951,429
Post Hi SLP	205,456	179,345	183,039
Outside Placement	-	80,250	80,250
Speech Pathologist	-	-	310,000
Behavior Specialist	76,911	71,179	71,179
Mental Health Services	-	-	90,499
Family Support Advocate	-	87,104	87,104
Sub Calling			26,500
Total	\$ 1,241,352	\$ 1,351,461	\$ 1,800,000



McMinnville
School District No. 40

BUDGET SUMMARIES

**McMinnville School District #40
RESOLUTION NO. 04-1112**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2012-13 in the total of **\$81,322,030** now on file at the District Office, 1500 NE Baker, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2012, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)

INSTRUCTION	\$	33,018,650
SUPPORT SERVICES		18,245,851
ENTERPRISE & COMMUNITY		55,000
BUILDING ACQUISITION		10,000
TRANSFERS		250,000
CONTINGENCY		2,500,000
TOTAL	\$	54,079,501

ASSET RESERVE FUND (201)

SUPPORT SERVICES	\$	425,000
BUILDING ACQUISITION		1,675,000
TOTAL	\$	2,100,000

CONSTRUCTION EXCISE TAX (202)

BUILDING ACQUISITION	\$	563,000
TOTAL	\$	563,000

INSURANCE RESERVE FUND (205)

INSTRUCTION	\$	400,000
SUPPORT SERVICES		395,000
TOTAL	\$	795,000

STUDENT BODY (208)

INSTRUCTION	\$	1,500,000
TOTAL	\$	1,500,000

GRANTS FUND (210-294)

INSTRUCTION	\$	4,410,297
SUPPORT SERVICES		3,260,478
ENTERPRISE & COMMUNITY		301,804
BUILDING ACQUISITION		102,500
TOTAL	\$	8,075,079

NUTRITION SERVICES (298)

ENTERPRISE & COMMUNITY	\$	3,047,450
TOTAL	\$	3,047,450

PERS DEBT SERVICE FUND (300)

LONG TERM DEBT SERVICE	\$	2,076,997
TOTAL	\$	2,076,997

DEBT SERVICE FUND (310)

LONG TERM DEBT SERVICE	\$	7,588,431
TOTAL	\$	7,588,431

BOND CONSTRUCTION EARNINGS (415)

BUILDING ACQUISITION	\$	387,000
TOTAL	\$	387,000

SCHOLARSHIP FUND (700)

ENTERPRISE & COMMUNITY	\$	50,000
CONTINGENCY		100,000
TOTAL	\$	150,000

Total Appropriations, All Funds	\$	80,362,458
Total Unappropriated Amounts, All Funds		959,572

TOTAL ADOPTED BUDGET	\$	81,322,030
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RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2012-13 upon the assessed value of all taxable property within the district:

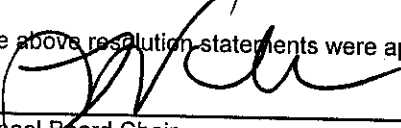
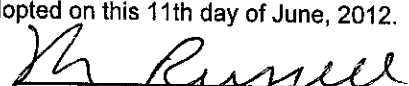
- (1) At the rate per \$1,000 of assessed value of \$4.1494 for permanent rate tax.
- (2) In the amount of \$7,800,000 for debt service for general obligation bonds;

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		\$ 7,800,000

The above resolution statements were approved and declared adopted on this 11th day of June, 2012.

	6/11/12		6/12/12
School Board Chair	Date	Superintendent	Date

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2012-13**

		2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	GENERAL FUND						
1000	INSTRUCTION	31,072,866	33,015,230	33,502,254	33,018,650	33,018,650	33,018,650
2000	SUPPORT SERVICES	16,574,096	17,425,447	17,840,287	18,245,851	18,245,851	18,245,851
3000	ENTERPRISE & COMMUNITY	55,000	55,000	55,000	55,000	55,000	55,000
4000	BUILDING ACQUISITION	-	-	50,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	500,000	500,000	250,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,523,812	2,500,000	2,500,000	2,500,000
7000	UNAPPROP ENDING FUND BAL	6,598,452	5,218,825	-	-	-	-
	TOTAL REQUIREMENTS	54,800,414	56,214,502	54,221,353	54,079,501	54,079,501	54,079,501
	ASSET RESERVE FUND						
2000	SUPPORT SERVICES	46,629	168,530	400,000	425,000	425,000	425,000
4000	BUILDING ACQUISITION	627,204	247,163	1,697,000	1,675,000	1,675,000	1,675,000
7000	UNAPPROP ENDING FUND BAL	1,687,487	1,851,530	-	-	-	-
	TOTAL REQUIREMENTS	2,361,320	2,267,223	2,097,000	2,100,000	2,100,000	2,100,000
	CONSTRUCTION EXCISE TAX						
4000	BUILDING ACQUISITION	1,673	1,590	418,000	563,000	563,000	563,000
7000	UNAPPROP ENDING FUND BAL	254,286	344,965	-	-	-	-
	TOTAL REQUIREMENTS	255,959	346,555	418,000	563,000	563,000	563,000
	INSURANCE RESERVE FUND						
1000	INSTRUCTION	146	8,259	400,000	400,000	400,000	400,000
2000	SUPPORT SERVICES	56,011	20,226	322,000	395,000	395,000	395,000
7000	UNAPPROP ENDING FUND BAL	722,234	735,348	-	-	-	-
	TOTAL REQUIREMENTS	778,391	763,833	722,000	795,000	795,000	795,000
	STUDENT BODY FUND						
1000	INSTRUCTION			2,400,000	1,500,000	1,500,000	1,500,000
	TOTAL REQUIREMENTS			2,400,000	1,500,000	1,500,000	1,500,000
	GRANTS FUND						
1000	INSTRUCTION	3,827,210	3,878,200	4,427,000	4,410,297	4,410,297	4,410,297
2000	SUPPORT SERVICES	1,134,365	1,248,019	2,708,000	3,260,478	3,260,478	3,260,478
3000	ENTERPRISE & COMMUNITY	72,595	76,999	95,000	301,804	301,804	301,804
4000	BUILDING ACQUISITION	87,389	-	50,000	102,500	102,500	102,500
5200	TRANSFERS OF FUNDS	1,200,000	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL	50,255	114,008	-	-	-	-
	TOTAL REQUIREMENTS	6,371,814	5,317,226	7,280,000	8,075,079	8,075,079	8,075,079
	NUTRITION SERVICES						
3000	ENTERPRISE & COMMUNITY	2,313,300	2,323,360	3,098,108	3,047,450	3,047,450	3,047,450
7000	UNAPPROP ENDING FUND BAL	350,637	422,037	-	-	-	-
	TOTAL REQUIREMENTS	2,663,937	2,745,397	3,098,108	3,047,450	3,047,450	3,047,450
	PERS DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	1,788,965	1,881,489	1,986,870	2,076,997	2,076,997	2,076,997
7000	UNAPPROP ENDING FUND BAL	597,135	1,170,126	884,130	429,003	429,003	429,003
	TOTAL REQUIREMENTS	2,386,100	3,051,615	2,871,000	2,506,000	2,506,000	2,506,000

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2012-13**

		2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
	DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	6,744,250	7,076,656	7,329,157	7,588,431	7,588,431	7,588,431
7000	UNAPPROP ENDING FUND BAL	506,505	574,562	454,843	530,569	530,569	530,569
	TOTAL REQUIREMENTS	7,250,755	7,651,218	7,784,000	8,119,000	8,119,000	8,119,000
	BOND CONSTRUCTION EARNINGS						
4000	BUILDING ACQUISITION	1,221,114	54,932	387,000	387,000	387,000	387,000
7000	UNAPPROP ENDING FUND BAL	382,182	387,035	-	-	-	-
	TOTAL REQUIREMENTS	1,603,296	441,967	387,000	387,000	387,000	387,000
	SCHOLARSHIP FUND						
2000	SUPPORT SERVICES			-			
3000	ENTERPRISE & COMMUNITY	6,500	2,425	55,000	50,000	50,000	50,000
6000	CONTINGENCIES	-	-	100,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BAL	132,216	130,925	-	-	-	-
	TOTAL REQUIREMENTS	138,716	133,350	155,000	150,000	150,000	150,000
	TOTAL APPROPRIATIONS	67,329,313	67,983,525	80,094,488	80,362,458	80,362,458	80,362,458
	TOTAL UNAPPROPRIATED RESERVE	11,281,389	10,949,361	1,338,973	959,572	959,572	959,572
	TOTAL REQUIREMENTS	78,610,702	78,932,886	81,433,461	81,322,030	81,322,030	81,322,030
	TOTAL ALL FUNDS						
1000	INSTRUCTION	34,900,222	36,901,689	40,729,254	39,328,947	39,328,947	39,328,947
2000	SUPPORT SERVICES	17,811,101	18,862,222	21,270,287	22,326,329	22,326,329	22,326,329
3000	COMMUNITY SERVICES	2,447,395	2,457,784	3,303,108	3,454,254	3,454,254	3,454,254
4000	BUILDING ACQUISITION	1,937,380	303,685	2,602,000	2,737,500	2,737,500	2,737,500
5100	DEBT SERVICE	8,533,215	8,958,145	9,316,027	9,665,428	9,665,428	9,665,428
5200	TRANSFERS OF FUNDS	1,700,000	500,000	250,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,623,812	2,600,000	2,600,000	2,600,000
	TOTAL APPROPRIATIONS	67,329,313	67,983,525	80,094,488	80,362,458	80,362,458	80,362,458

MSD Budgeted Class Size

Grade Level	FY 0809	FY 0910	FY 1011	FY 1112	FY 1213
Kindergarten	17.0	19.0	19.0	19.0	20.0
Elem Gr 1-5	23.0	25.0	25.0	25.0	26.0
Middle School	26.5	27.5	27.5	28.5	29.5
High School	27.0	28.0	28.0	29.5	30.5

Budgeted averages for classroom teachers

**Employee Compensation
Budget Assumptions**

	09-10	10-11	11-12	12-13
Licensed				
Salary Schedule Increase	4%	0%	0%	0%
Step	Yes	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,146	\$1,226	\$1,287
Percent Increase	7%	5%	7%	5%
Furlough Days	5 Days	1.5 Days <i>(Offset by 3 optional TIF paid Days)</i>	5 Days	4 Days
Classified				
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%	Currently Negotiating 0% or 1%
Step	No - Frozen	* Steps Restored	NO STEP	Yes
Insurance -Monthly District Contribution	\$994	\$1,044	\$1,096	\$1,173
Percent Increase	7%	5%	5%	7%
Furlough Days	5 Days	5 Days	No Days	4 or 6 days
Admin				
Salary Schedule Increase	2% - Frozen	* 2% - Restored	0%	0%
Step	No - Frozen	* Steps Restored	Yes	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,124	\$1,167	\$1,225
Percent Increase	7%	3%	4%	5%
Furlough Days	5 Days	5 Days	No Days	4 Days
Confidential/Supervisors				
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%	Frozen
Step	No - Frozen	* Steps Restored	No Step	Yes
Insurance -Monthly District Contribution	\$1,030	\$1,044	\$1,096	\$1,173
Percent Increase	0%	1%	5%	7%
Furlough Days	5 Days	5 Days	No Days	4 Days

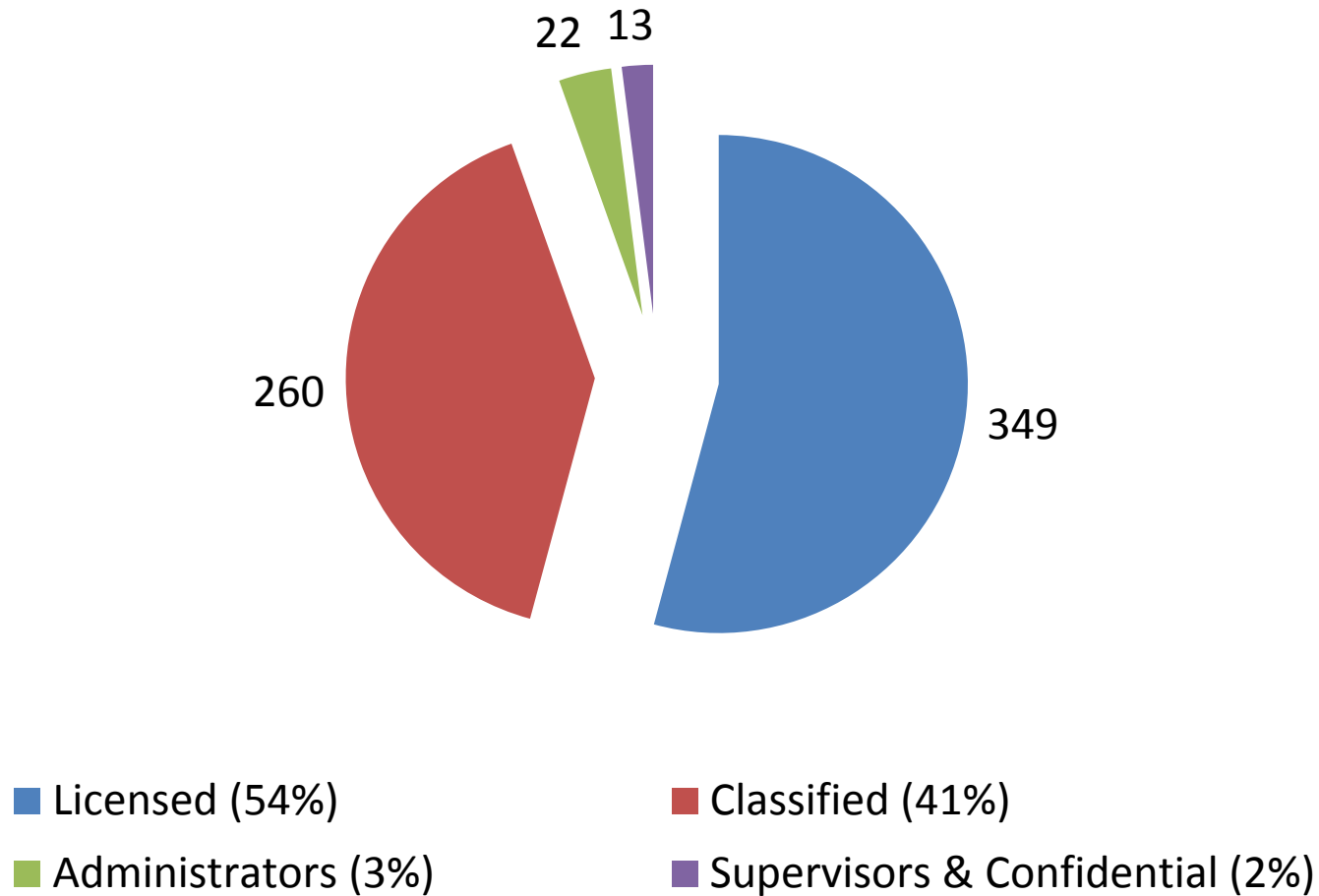
**McMINNVILLE SCHOOL DISTRICT
STAFFING HISTORY**

	2008-2009	2009-2010	2010-2011	2011-12	Proposed 2012-13	Change from Prior Yr	FTE Change since 2008-2009			Percent of 08-09 FTE
							Change since 2008-09	WESD Transit Added	Change net of Transit	
General Fund										
LICENSED STAFF	383.71	343.68	354.60	343.53	333.71	(9.82)	(50.00)	7.50	(57.50)	15.0%
CLASSIFIED STAFF	186.84	192.49	212.17	202.63	194.38	(8.25)	7.54	13.88	(6.34)	3.4%
ADMINISTRATORS	23.25	22.75	22.00	20.30	20.30	-	(2.95)	0.30	(3.25)	14.0%
SUPERVISORS/CONFIDENTIAL	12.00	11.25	11.25	11.75	11.75	-	(0.25)	-	(0.25)	2.1%
TOTAL FTE GENERAL FUND	605.80	570.17	600.02	578.21	560.14	(18.07)	(45.66)	21.68	(67.34)	11.1%
Grant Funds										
LICENSED STAFF	13.28	17.50	16.00	13.31	15.67	2.36				
CLASSIFIED STAFF	77.84	64.71	64.46	65.85	65.34	(0.51)				
ADMINISTRATORS	0.50	0.25	1.45	1.70	1.70	-				
SUPERVISORS/CONFIDENTIAL	2.00	2.00	2.00	2.50	1.50	(1.00)				
TOTAL FTE OTHER FUNDS	93.62	84.46	83.91	83.36	84.21	0.85				
Totals										
Licensed	396.99	361.18	370.60	356.84	349.38	(7.46)				
Classified	264.68	257.20	276.63	268.48	259.72	(8.76)				
Administrators	23.75	23.00	23.45	22.00	22.00	-				
Supervisors/Confidential	14.00	13.25	13.25	14.25	13.25	(1.00)				
	699.42	654.63	683.93	661.57	644.35	(17.22)				

Note:

In 2010-11, MSD took over Life Skills program and a Post-High School SLP Program from WESD. This include hiring of 7.5 licensed FTE and 14 Classified and 1 Admin FTE in General Fund. These expenses were offset by transit dollar revenues passed through from WESD.

Proposed Budget Staffing FTE (Full-Time Equivalent)



**McMinnville School District
Enrollment Projection History
2012-2013**

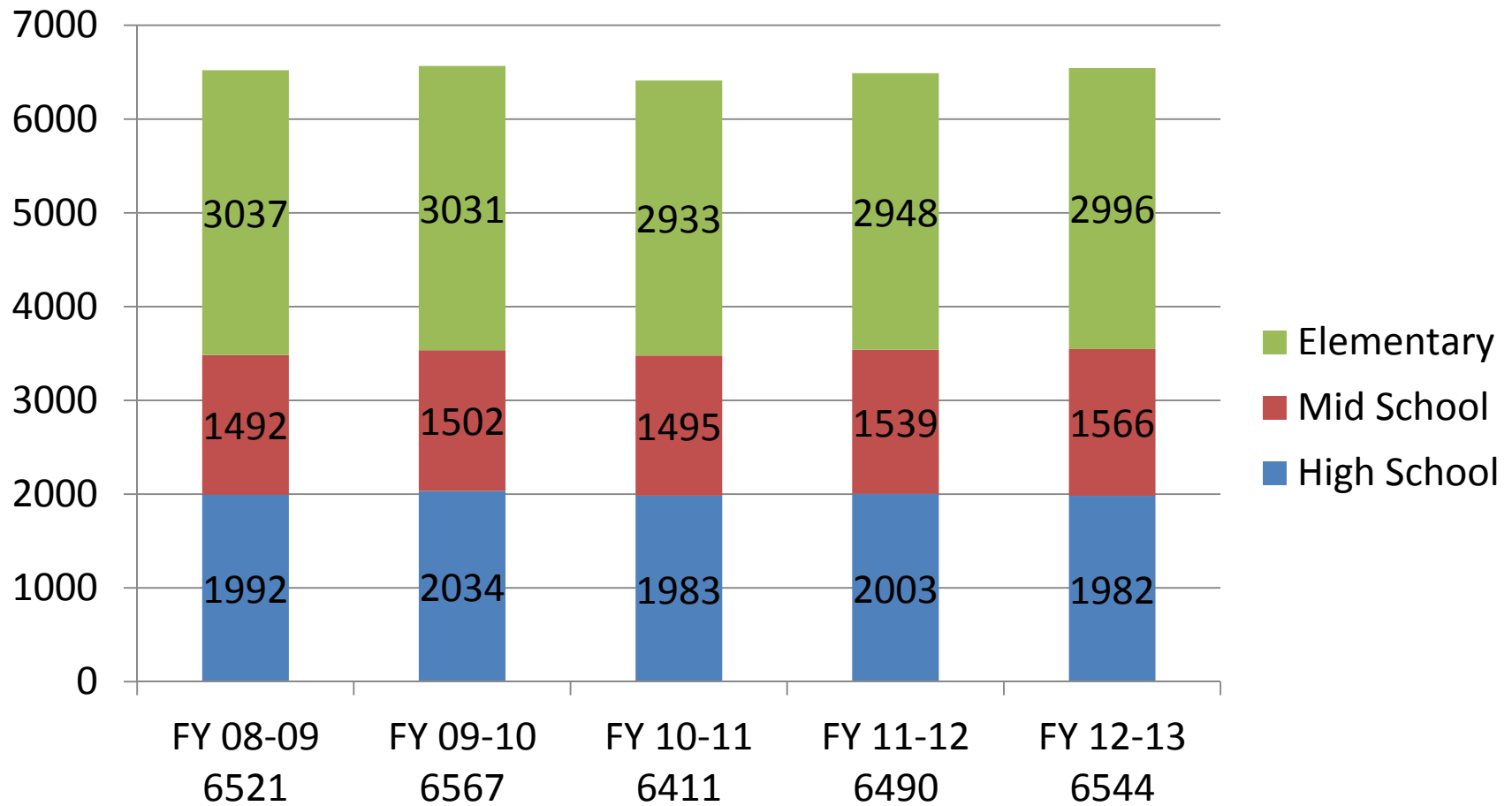
Enrollment Oct 1st

Grade Level	FY 0809	FY 0910	FY 1011	FY 1112	FY 1213
Kindergarten	487	460	440	510	549
Elementary Gr 1-5	2550	2571	2493	2438	2447
Middle School	1492	1502	1495	1539	1566
High School	1992	2034	1983	2003	1982
Total	6521	6567	6411	6490	6544
<i>Gain (Loss) from Prior Year</i>	<i>154</i>	<i>46</i>	<i>-156</i>	<i>79</i>	<i>54</i>

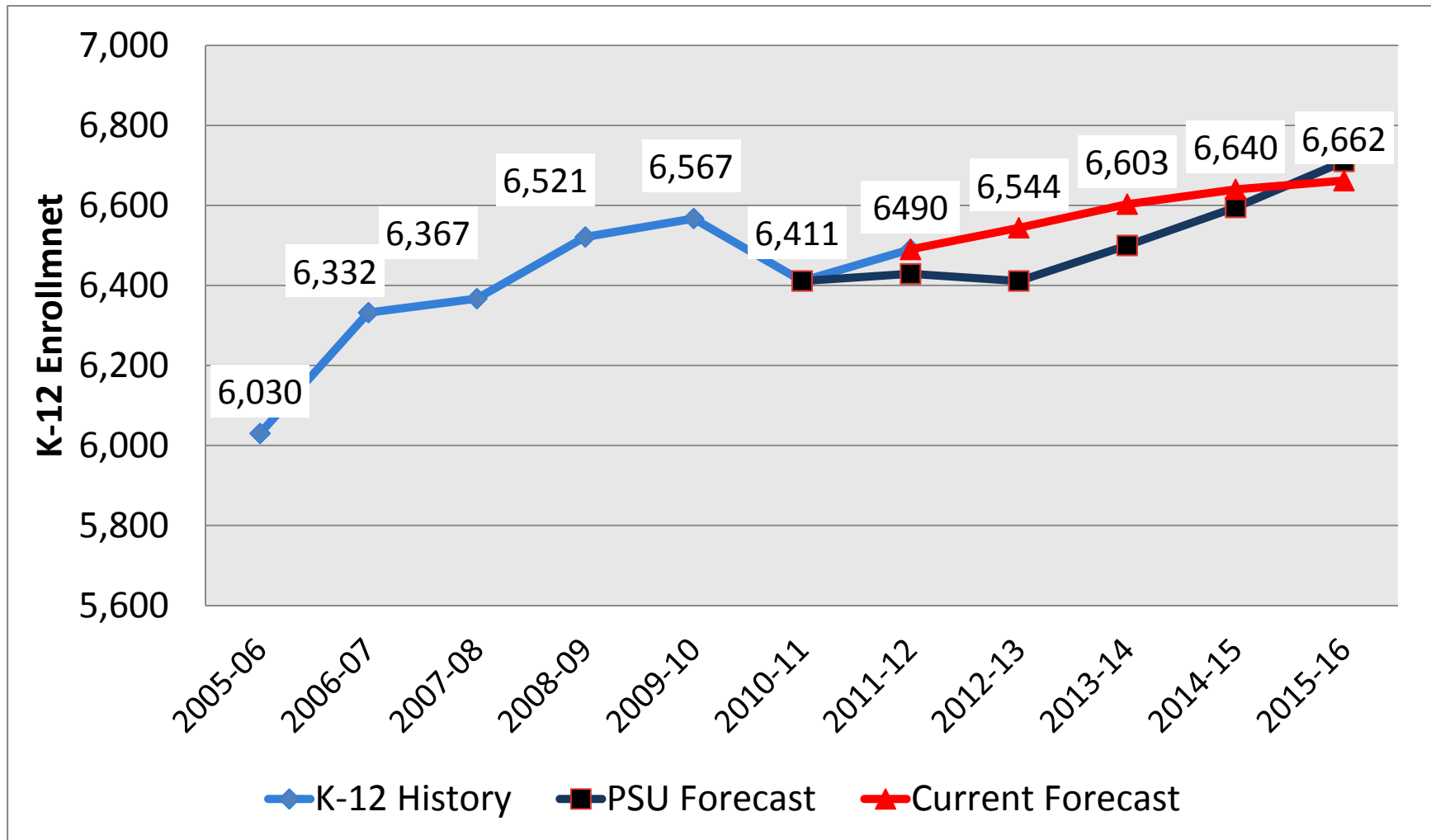
Average Daily Membership & Special Weighting

ADMr (average daily membership)	6201	6235	6128	6170	6200
ADMw (weighted)	7711	7732	7573	7577	7600
Students in ELL	1056	1014	943	871	871
Percent ELL	17.0%	16.3%	15.4%	14.1%	14.0%
Students on IEP	801	809	810	805	805
Percent on IEP	12.3%	12.3%	12.6%	12.4%	12.3%

Enrollment October 1st



McMinnville Enrollment History and Forecast

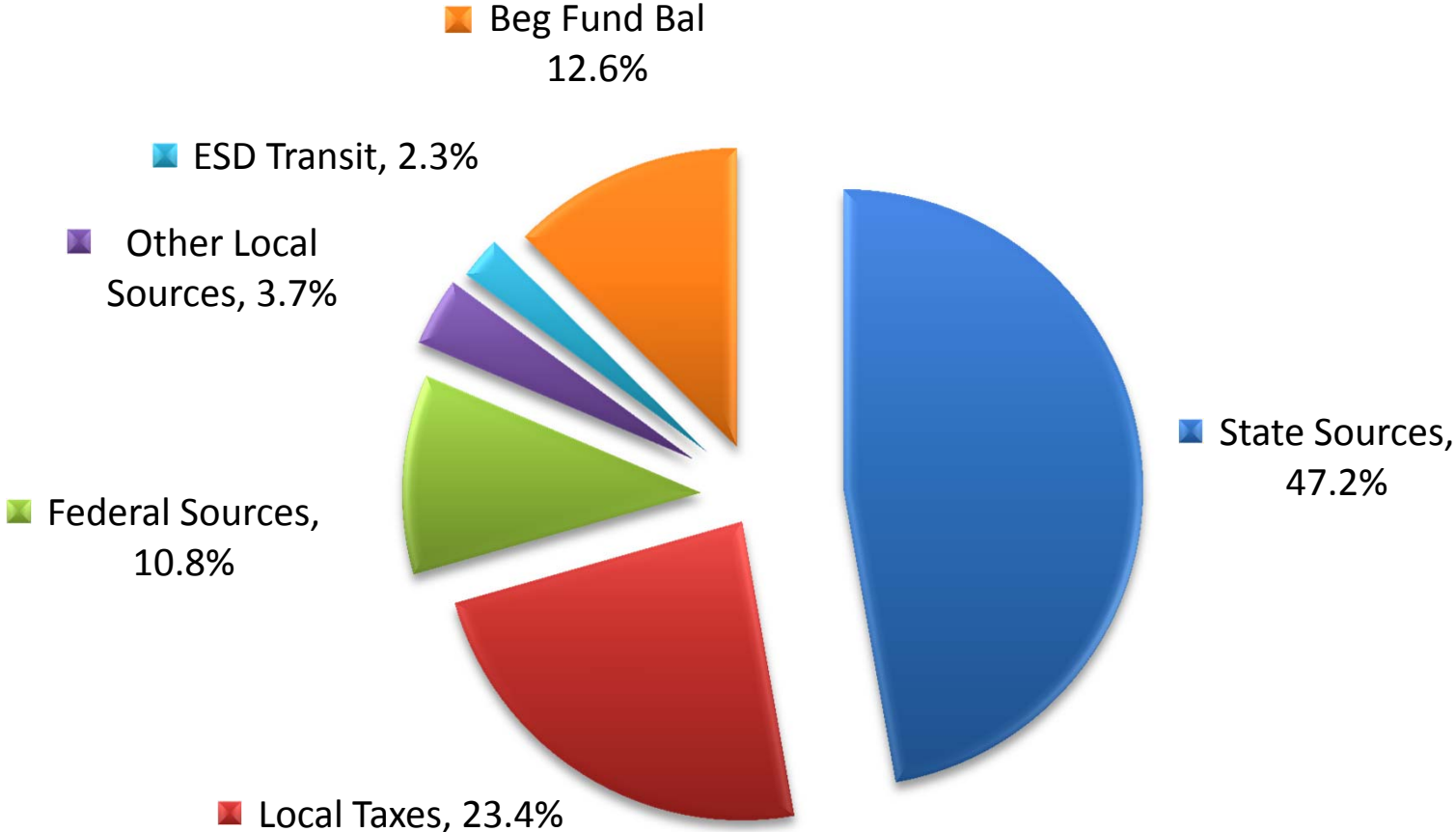


McMinnville School District
Summary - All Funds
Proposed Budget 2012-13

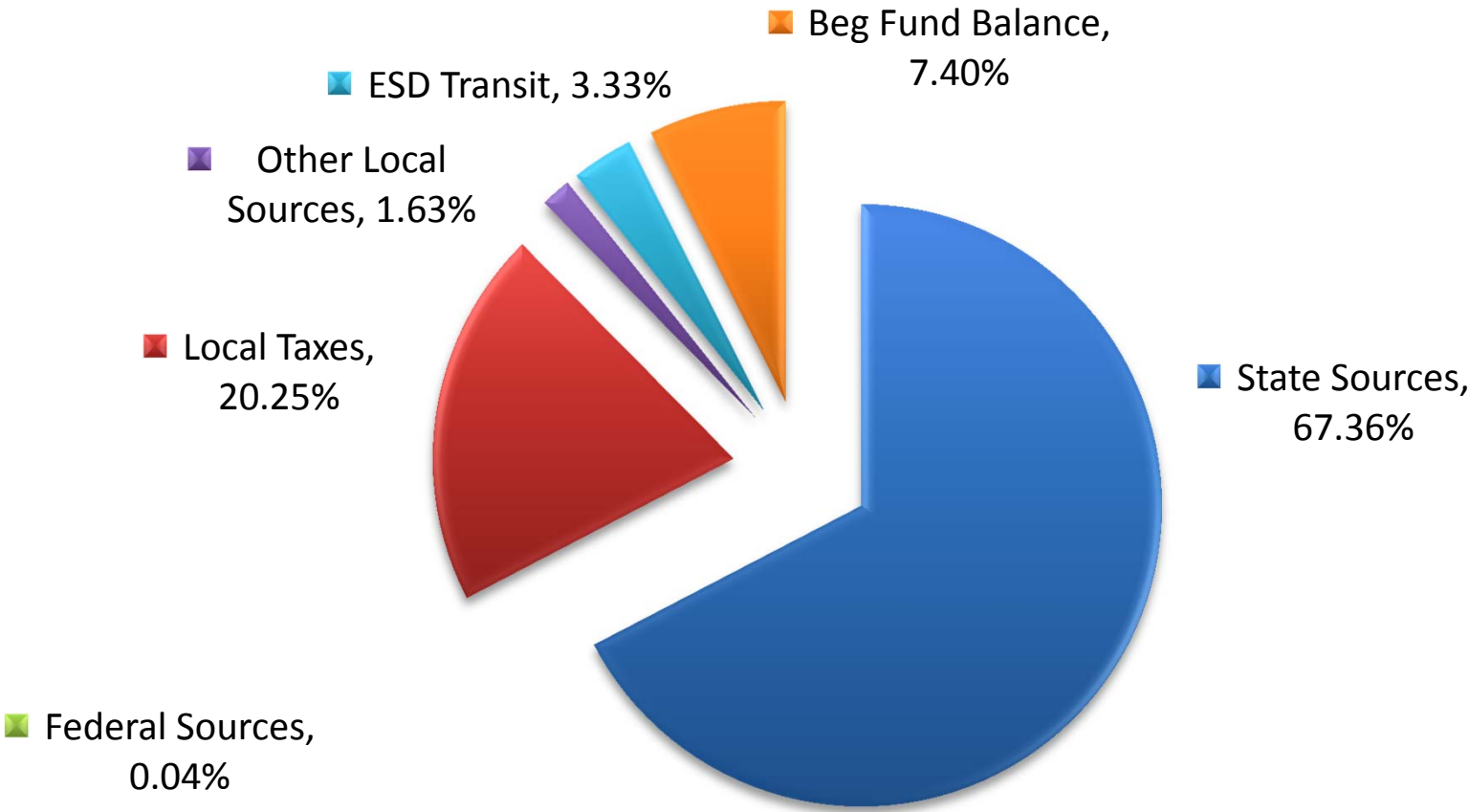
RESOURCES	General Fund	Asset Reserve	Construction Excise Tax	Insurance Reserve	Student Body Fund	Grant Funds	Nutrition Services	PERS Debt Service	Debt Service	Construction Earnings	Scholarship Fund	District Total
Local Taxes	10,950,000		100,000						7,514,000			18,564,000
Other Local Sources	672,000	50,000	3,000	45,000	1,005,000	432,850	579,000	6,000	16,000	3,000	11,000	2,822,850
ESD Transit	1,800,000											1,800,000
Other Intermediate Sources	60,000											60,000
State Sources	36,427,500					953,000	24,500					37,405,000
Federal Sources	20,000					6,509,629	2,056,950					8,586,579
Interfund Revenues/Transfers	150,000	250,000						1,700,000				2,100,000
Total Revenues	50,079,500	300,000	103,000	45,000	1,005,000	7,895,479	2,660,450	1,706,000	7,530,000	3,000	11,000	71,338,429
Beginning Fund Balance	4,000,000	1,800,000	460,000	750,000	495,000	179,600	387,000	800,000	589,000	384,000	139,000	9,983,600
Total Resources	54,079,500	2,100,000	563,000	795,000	1,500,000	8,075,079	3,047,450	2,506,000	8,119,000	387,000	150,000	81,322,029

REQUIREMENTS	General Fund	Asset Reserve	Construction Excise Tax	Insurance Reserve	Student Body Fund	Grant Funds	Nutrition Services	PERS Debt Service	Debt Service	Construction Earnings	Scholarship Fund	District Total
Instruction Services	33,018,650	-	-	400,000	1,500,000	4,410,297	-	-	-	-	-	39,328,947
Support Services	18,245,850	425,000	-	395,000	-	3,260,478	-	-	-	-	-	22,326,328
Enterprise & Community Service	55,000	-	-	-	-	301,804	3,047,450	-	-	-	50,000	3,454,254
Building Acquisition & Developm	10,000	1,675,000	563,000	-	-	102,500	-	-	-	387,000	-	2,737,500
Debt Service	-	-	-	-	-	-	-	2,076,997	7,588,431	-	-	9,665,428
Transfers	250,000	-	-	-	-	-	-	-	-	-	-	250,000
Contingency	2,500,000	-	-	-	-	-	-	-	-	-	100,000	2,600,000
Unappropriated Fund Balance	-	-	-	-	-	-	-	429,003	530,569	-	-	959,572
Total Requirements	54,079,500	2,100,000	563,000	795,000	1,500,000	8,075,079	3,047,450	2,506,000	8,119,000	387,000	150,000	81,322,029

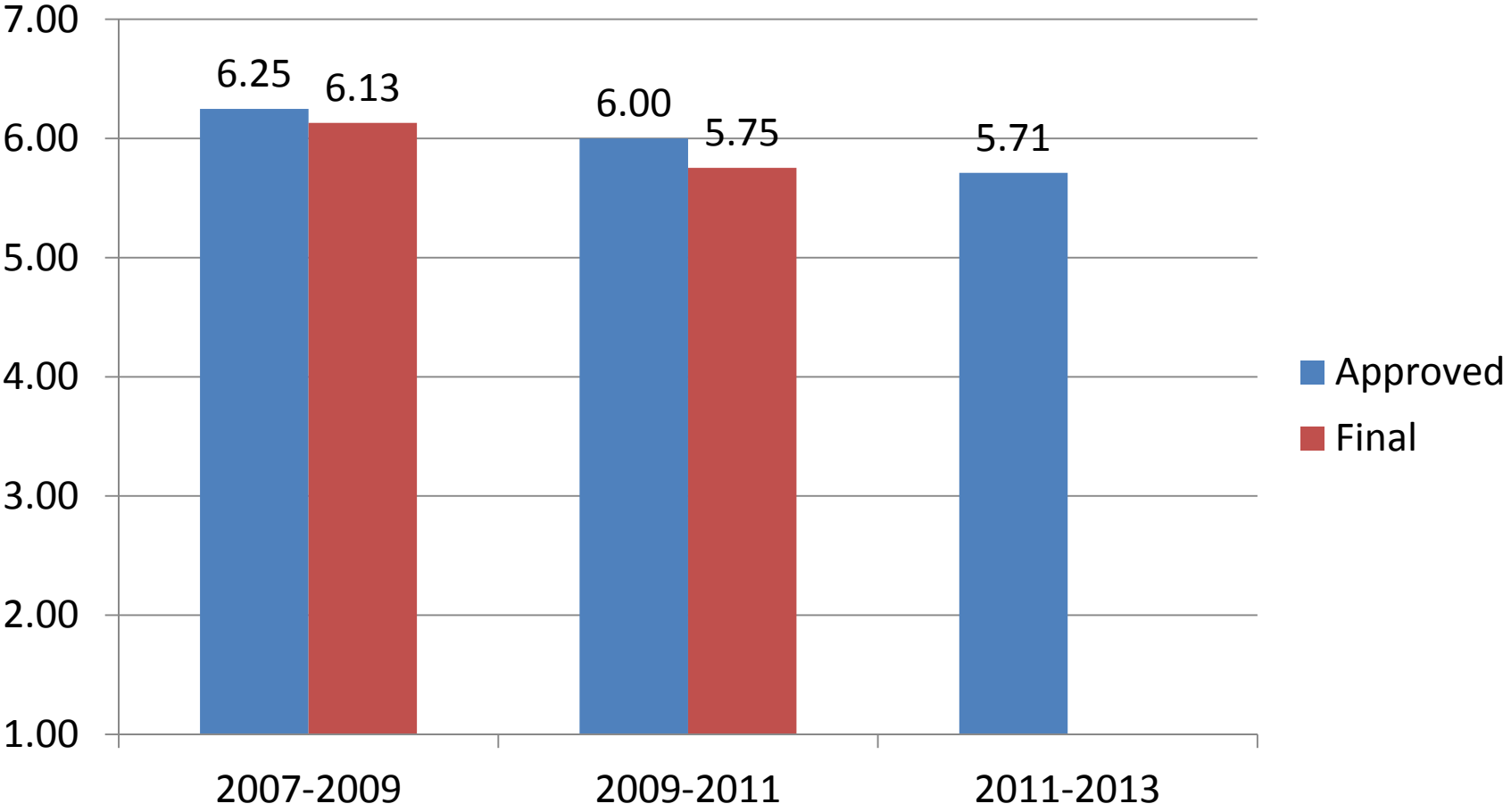
Resources – All Funds Proposed Budget 2012-13



Resources – General Fund Proposed Budget 2012-13



State K-12 Biennial Budget Allocation (in billions)



Source: ODE SSF Estimates

McMinnville School District
State School Fund Formula Revenue per ADMw

<i>Historical State School Fund Formula Revenue</i>					
	FY 0809	FY 0910	FY 1011	Projected FY 1112	Proposed FY 1213
State School Fund	36,724,847	35,623,946	34,371,203	35,567,215	35,400,000
Federal Stimulus	1,270,345	1,776,874	2,074,566	-	-
Local Taxes	9,656,904	10,060,604	10,679,801	10,800,000	10,950,000
County School Fund	59,906	53,489	50,152	26,659	60,000
Common School Fund	408,543	510,915	488,211	567,336	627,500
Total Revenues	\$ 48,120,545	\$ 48,025,828	\$ 47,663,933	\$ 46,961,210	\$ 47,037,500

Average Daily Membership-Weighted	7711	7732	7732	7577	7600
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<i>State School Fund (SSF) Formula Revenues by ADMw.</i>					
Revenue	FY 0809	FY 0910	FY 1011	Projected FY 1112	Proposed FY 1213
State Sources	4,816	4,674	4,508	4,769	4,740
Federal Sources	165	230	268	-	-
Local Taxes	1,260	1,308	1,388	1,429	1,449
Total SSF Revenues	\$ 6,241	\$ 6,212	\$ 6,165	\$ 6,198	\$ 6,189

STATE SCHOOL FUND GRANT

2012-2013

\$5.733 Billion Budget. No SYS Funds as of 3/5/2012

Yamhill County, McMinnville SD 40

District ID: 2256

2012-2013 ADMw Components		2012-2013 Local Revenue	
ADMr: 6,200.0 X 1.00 =	6,200.0	Property Taxes and in-lieu of property taxes from local sources =	\$11,000,000.00
Students in ESL programs: 900.0 X 0.50 =	450.0	Federal Forest Fees =	\$0.00
820.0 IEP Students capped at 11% of ADMr: 682.0 X 1.00 =	682.0	Common School Fund =	\$627,040.18
Students on IEP Above 11% of ADMr: 14.7 X 1.00 =	14.7	County School Fund =	\$50,000.00
Students in Pregnant/Parenting Programs: 22.0 X 1.00 =	22.0	State Managed Timber =	\$0.00
Students in Poverty: 1,020.6 X 0.25 =	255.2	ESD Equalization =	
Students in Foster Care and Neglected/Delinquent: 20.0 X 0.25 =	5.0	In-Lieu of Property Taxes(non-local sources) =	\$0.00
Remote Elementary School Correction: 0.0 X 1.00 =	0.0	Revenue Adjustments =	
Small High School Correction: 0.0 X 1.00 =	0.0	Local Revenue =	\$11,677,040.18
Estimated ADMw: =	7,628.9	2012-2013 Transportation Grant	
2012-2013 Extended ADMw		Salaries =	N/A
2012-2013 Estimated ADMw =	7,628.85	Payroll =	N/A
2011-2012 Estimated ADMw =	7,576.95	Purchased Services =	N/A
Extended ADMw - Greater of		Supplies =	N/A
Or 2012-2013 Estimated ADMw =	7,628.85	Other =	N/A
2011-2012 Estimated ADMw		Garage Depreciation =	N/A
2012-2013 Experience Adjustment		Bus Depreciation =	N/A
District Average Teacher Experience =	12.22	Fees Collected =	N/A
State Average Teacher Experience =	12.78	Non-Reimbursable =	N/A
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.56	Net Eligible Trans. Expend. =	\$2,193,000.00
		Trans per ADMr Rank. 20%	Transportation Reimburs. Rate 70.00%
		Grant (Rate* Net Eligible Expend) =	\$1,535,100.00

2012-2013 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (7,628.85 x [\$4500 + (\$25 x -0.56)]) X 1.329192135028 = **\$45,488,970**

2012-2013 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$45,488,970 + \$1,535,100 = \$47,024,070**

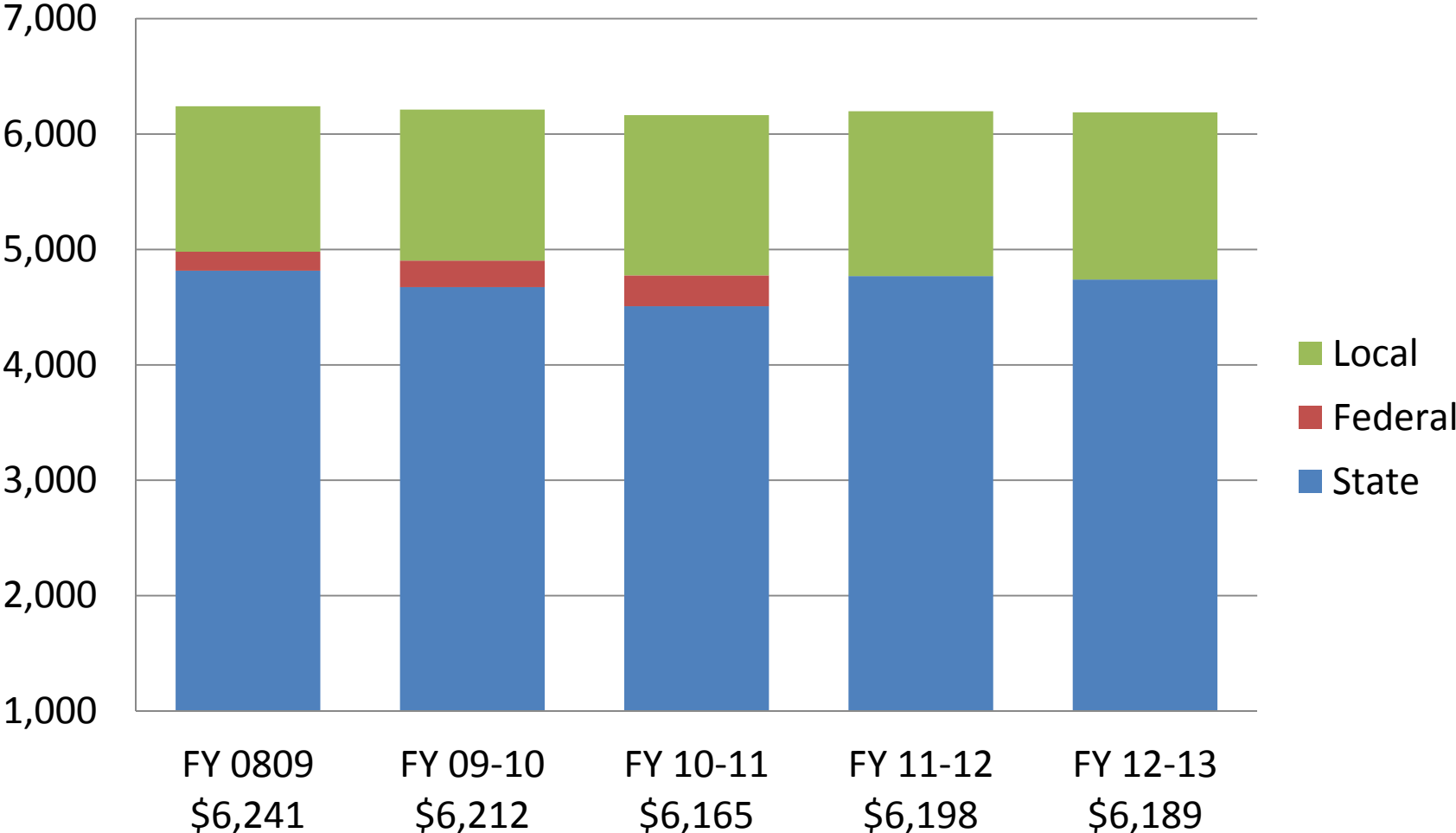
2012-2013 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$47,024,070 - \$11,677,040 = \$35,347,030**

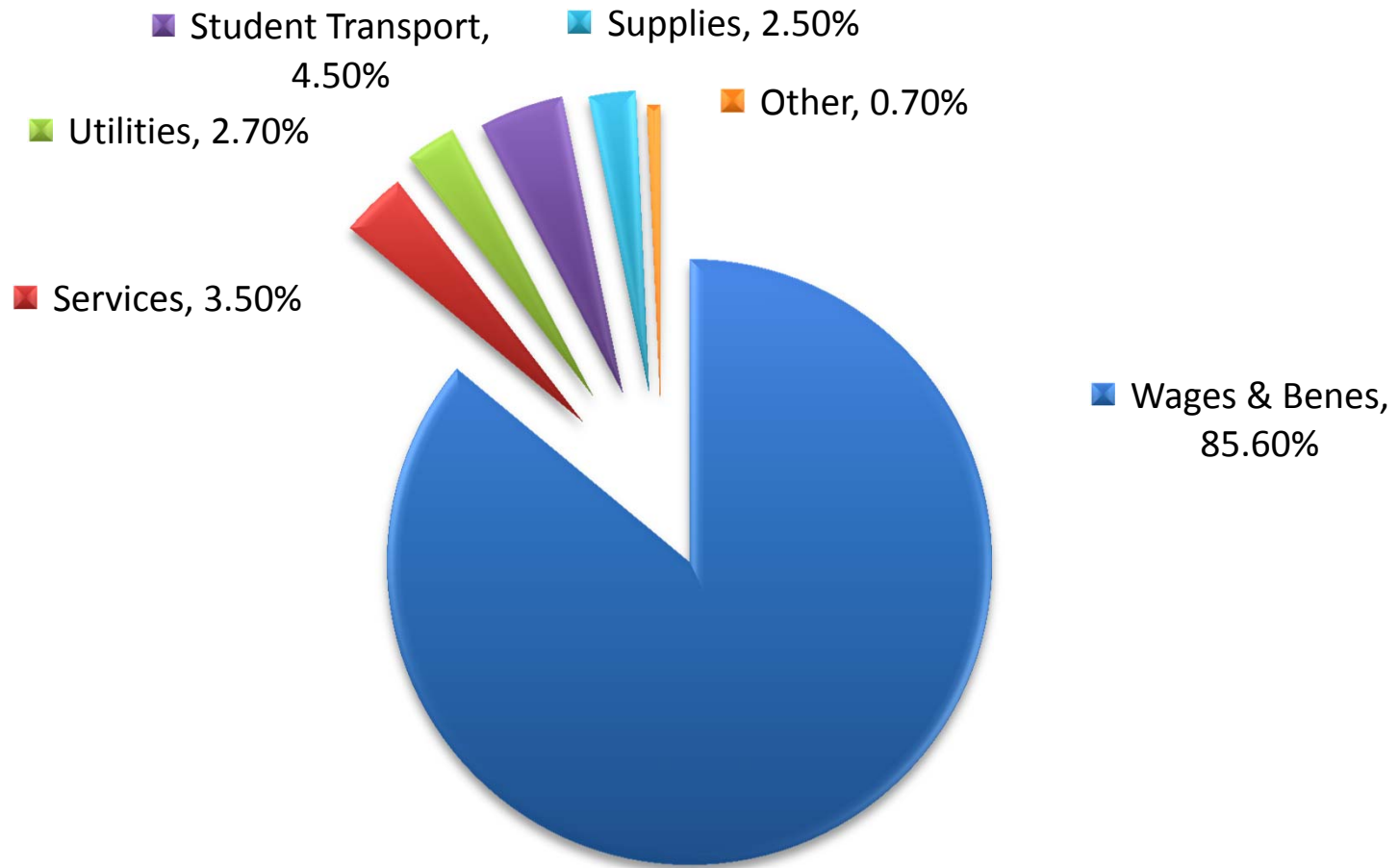
General Purpose Grant per Extended ADMw= \$5,963
 Total Formula Revenue per Extended ADMw= \$6,164
 Charter Schools Rate(ORS 338.155)= \$5,963

Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	
McMINNVILLE SCHOOL DISTRICT			30	2012-2013 ADOPTED BUDGET		

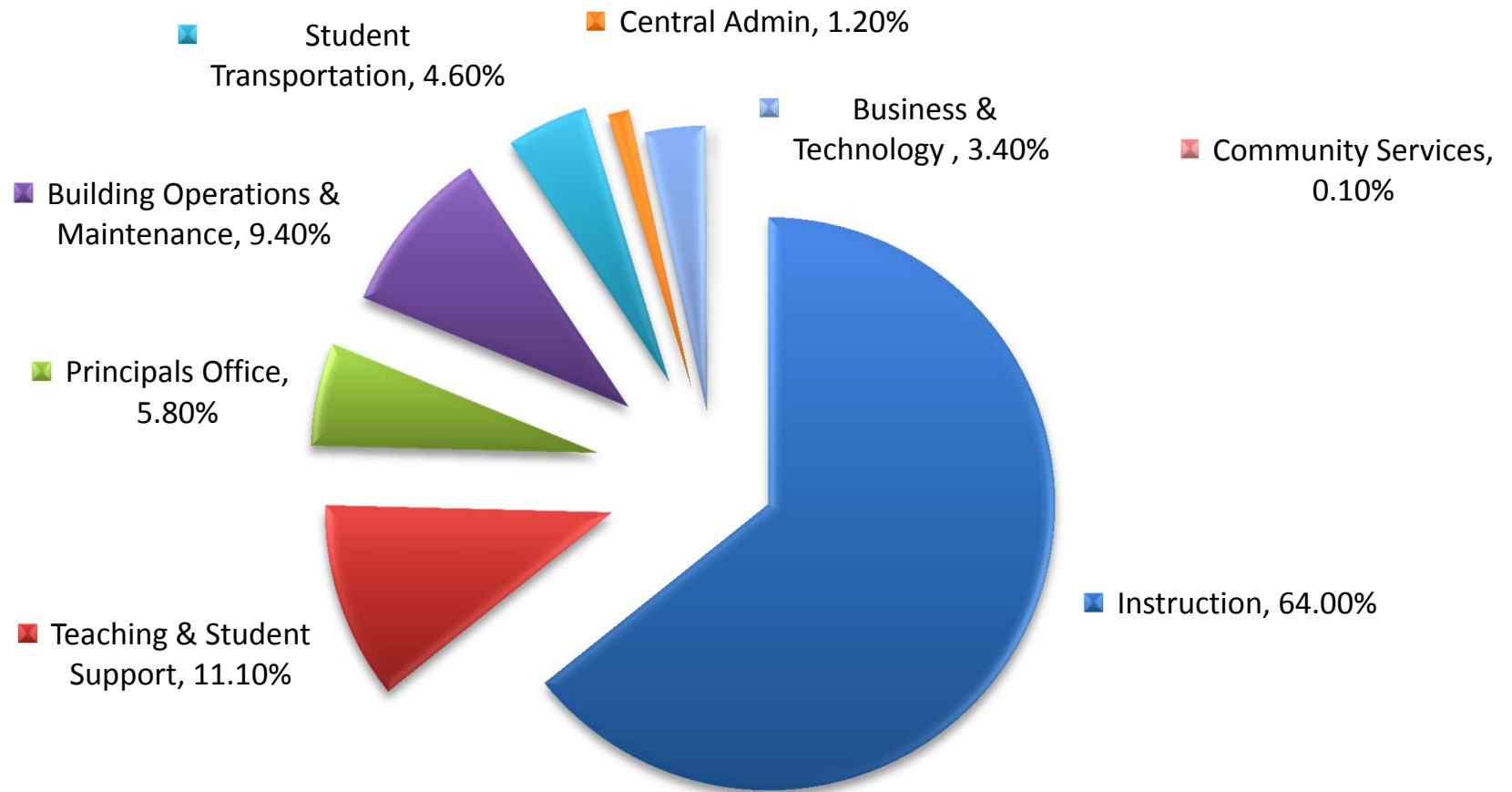
Historical State School Fund Formula Revenues per Average Daily Membership Weighted (ADMw)



Requirements – General Fund Proposed Budget 2012-13



Requirements – General Fund Proposed Budget 2012-13





McMinnville
School District No. 40

GENERAL FUND

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-2013**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
100 GENERAL FUND							
R1111 *	AD VALOREM TAXES LEVIED	9,694,177	10,155,168	10,250,000	10,500,000	10,500,000	10,500,000
R1112 *	PRIOR YEAR'S TAXES	366,426	524,633	325,000	450,000	450,000	450,000
R1311	TUITION FROM INDIVIDUALS	64,830	4,781	5,000	1,000	1,000	1,000
R1312	TUITION FROM DISTRICTS WITHIN STATE	30,784	238,054	300,000	340,000	340,000	340,000
R1300	SUMMER SCHOOL TUITION	11,391	7,330	10,000	10,000	10,000	10,000
R1510	INTEREST ON INVESTMENT	105,029	79,976	150,000	100,000	100,000	100,000
R1710	ADMISSIONS	21,500	25,074	25,000	25,000	25,000	25,000
R1740	FEES	-	14,162	-	-	-	-
R1741	HIGH SCH ATHLETIC FEES	68,980	68,650	70,000	70,000	70,000	70,000
R1742	MID SCH ATHLETIC FEES	20,970	30,927	24,000	14,000	14,000	14,000
R1801	BEAR HUGS REVENUE	-	79,294	70,000	70,000	70,000	70,000
R1910	RENTALS	16,466	10,868	10,000	12,000	12,000	12,000
R1960	RECOVERY PRIOR YR EXPEND	16,352	20,907	-	-	-	-
R1980	SERVICE PROVIDED OTHER FUNDS	79,365	99,889	150,000	150,000	150,000	150,000
R1990	MISCELLANEOUS	20,155	48,562	20,000	30,000	30,000	30,000
Total Local Revenues		10,516,426	11,408,274	11,409,000	11,772,000	11,772,000	11,772,000
R2101 *	COUNTY SCHOOL FUNDS	53,489	50,152	60,000	60,000	60,000	60,000
R2102	ESD APPORTIONMENT	-	1,200,859	1,200,000	1,800,000	1,800,000	1,800,000
Total Intermediate Revenues		53,489	1,251,011	1,260,000	1,860,000	1,860,000	1,860,000
R3101 *	STATE SCHOOL FUND - GENRL	35,623,946	34,209,909	34,478,209	35,400,000	35,400,000	35,400,000
R3103 *	COMMON SCHOOL FUND	510,915	488,211	549,832	627,500	627,500	627,500
R3105 *	SSF - BUDGET FOR GROWTH	-	-	500,000	400,000	400,000	400,000
R3299 *	STATE RESTRICTED GRANTS	-	161,294	1,154,312	-	-	-
Total State Revenues		36,134,861	34,859,414	36,682,353	36,427,500	36,427,500	36,427,500
R4500	RSTRCTD REVENUE FED GOV	29,433	22,785	20,000	20,000	20,000	20,000
R4503 *	FEDERAL GRANT (STATE STABILIZATION FUNDS)	1,776,874	2,074,566	-	-	-	-
Total Federal Revenues		1,806,307	2,097,351	20,000	20,000	20,000	20,000
SUBTOTAL OPERATING REVENUES		48,511,083	49,616,050	49,371,353	50,079,500	50,079,500	50,079,500
R5200	INTERFUND TRANSFERS	1,200,000		0			
R5400	BEG FUND BALANCE	5,089,332	6,598,452	4,850,000	4,000,000	4,000,000	4,000,000
Total Other Revenues		6,289,332	6,598,452	4,850,000	4,000,000	4,000,000	4,000,000
TOTAL GENERAL FUND REVENUES		54,800,415	56,214,502	54,221,353	54,079,500	54,079,500	54,079,500

* **State School Fund (SSF) Formula Revenues** **48,025,827** **47,663,932** **47,317,353** **47,437,500** **47,437,500** **47,437,500**

**McMinnville School District
General Fund Budget
Requirements by Function
2012-13**

Function #	Function Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
1111	ELEMENTARY PROGRAMS	11,816,769	11,446,597	11,675,792	11,587,753	11,587,753	11,587,753
1121	MIDDLE/JUNIOR HIGH PROGRAMS	5,226,875	5,713,145	5,957,764	6,049,232	6,049,232	6,049,232
1122	MIDDLE SCH CO-CURRICULAR	111,289	202,177	151,572	109,572	109,572	109,572
1131	HIGH SCHOOL PROGRAMS	7,131,633	7,708,765	7,418,588	7,175,478	7,175,478	7,175,478
1132	HIGH SCH CO-CURRICULAR	505,084	411,952	366,592	366,592	366,592	366,592
1140	PRE-K PROGRAMS (MIGRANT ED)	16,332	-	5,642	20,000	20,000	20,000
1210	TAG PROGRAMS	246,326	235,072	230,492	201,090	201,090	201,090
1221	STRUCTURED LEARNING PROG (SLP)	543,955	553,615	600,998	613,051	613,051	613,051
1223	POST-HIGH SLP/ COMMUNITY TRANS	-	183,065	172,912	176,009	176,009	176,009
1224	LIFE SKILLS	-	747,495	756,159	781,137	781,137	781,137
1250	LEARNING RESOURCE CENTER (LRC)	2,112,252	2,217,212	2,185,091	2,154,116	2,154,116	2,154,116
1260	EARLY INTERVENTION	-	-	1,350	900	900	900
1280-1287	ALTERNATIVE EDUCATION	557,701	727,587	962,327	930,195	930,195	930,195
1291	ELL PROGRAMS	2,537,066	2,606,027	2,728,097	2,592,434	2,592,434	2,592,434
1292	TEEN PARENT PROGRAMS	186,790	193,028	213,787	218,626	218,626	218,626
1295	COUNTY CORRECTIONS	9,611	14,750	32,797	-	-	-
1299	OTHER PROGRAMS (Tutoring)	60,825	45,976	32,294	32,465	32,465	32,465
1400	ELEMENTARY SUMMER SCHOOL	403	-	-	-	-	-
1442	MIDDLE SCHL SUMMER PROG	4,831	210	-	-	-	-
1443	SR HIGH SUMMER PROG	5,126	8,556	10,000	10,000	10,000	10,000
1000	INSTRUCTIONAL SERVICES	31,072,866	33,015,229	33,502,254	33,018,650	33,018,650	33,018,650
2110	ATTENDANCE/STUDENT SERVICES	564,060	559,863	472,668	474,553	474,553	474,553
2120	GUIDANCE SERVICES	1,328,921	1,522,978	1,538,374	1,543,701	1,543,701	1,543,701
2130	HEALTH SERVICES	101,386	145,935	163,535	167,830	167,830	167,830
2140	PSYCHOLOGICAL SERVICES	111,310	191,445	211,107	389,061	389,061	389,061
2150	SPEECH PATHOLOGY/AUDIOL	263,889	316,389	332,490	635,003	635,003	635,003
2190	DIRECTION OF STUDENT SERVICES	308,323	369,386	377,620	375,058	375,058	375,058
2210	IMPROVEMENT OF INSTRUCTION	462,795	456,125	424,776	410,993	410,993	410,993
2213	TECHNOLOGY CURRICULUM DEV	108,718	163,938	106,228	99,195	99,195	99,195
2220	EDUCATIONAL MEDIA SERVICES	829,710	844,208	669,102	669,020	669,020	669,020

**McMinnville School District
General Fund Budget
Requirements by Function
2012-13**

Function #	Function Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2230	ASSESSMENT AND TESTING	11,556	27,767	20,000	17,000	17,000	17,000
2240	INSTRUCTIONAL STAFF DEVELOP.	141,453	143,929	117,050	112,010	112,010	112,010
2310	BOARD OF EDUCATION	210,606	208,099	209,100	209,100	209,100	209,100
2320	EXEC ADMIN SERVICES	329,535	342,959	351,267	336,203	336,203	336,203
2410	OFFICE OF PRINCIPAL	2,955,267	2,871,231	3,047,223	2,992,502	2,992,502	2,992,502
2510	BUSINESS SUPPORT SERVICES	186,840	171,872	182,606	186,145	186,145	186,145
2520	FISCAL SERVICES	455,576	444,238	449,404	441,458	441,458	441,458
2525	BUILDING RENTAL/LABOR	2,921	3,061	3,600	-	-	-
2540	OPER/MAINT PLANT SERVICE	4,159,178	4,445,771	4,692,965	4,667,159	4,667,159	4,667,159
2550	STUDENT TRANSPORTATION	2,058,902	2,128,286	2,233,900	2,347,030	2,347,030	2,347,030
2570	INTERNAL SERVICES	54,000	53,332	72,000	72,000	72,000	72,000
2610	CENTRAL SUPPORT SERVICES	325,607	346,239	357,399	381,986	381,986	381,986
2630	COMMUNICATIONS	46,207	33,024	49,058	48,641	48,641	48,641
2640	STAFF SERVICES	29,550	32,282	30,000	-	-	-
2660	TECHNOLOGY SERVICES	762,545	834,979	828,815	840,203	840,203	840,203
2700	SUPPLEMENTAL RETIREMENT	765,241	768,111	900,000	830,000	830,000	830,000
2000	SUPPORT SERVICES	16,574,096	17,425,447	17,840,287	18,245,851	18,245,851	18,245,851
3390	COMMUNITY SERVICES	55,000	55,000	55,000	55,000	55,000	55,000
4150	BUILDING ACQUISITION	-	-	50,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	500,000	500,000	250,000	250,000	250,000	250,000
6110	PLANNED RESERVE	-	-	2,523,812	2,500,000	2,500,000	2,500,000
7770	UNAPPROP ENDING FUND BAL	6,598,452	5,218,825	-	-	-	-
TOTAL REQUIREMENTS		54,800,414	56,214,501	54,221,353	54,079,501	54,079,501	54,079,501

**McMinnville School District
General Fund Budget
Requirements by Object**

Object#	Expenditure Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
111	LICENSED SALARIES	17,553,209	18,850,599	18,294,882	18,270,616	18,270,616	18,270,616
112	CLASSIFIED SALARIES	4,862,309	5,592,533	5,640,567	5,350,536	5,350,536	5,350,536
113	ADMINISTRATORS	2,056,445	2,088,904	2,010,469	1,951,559	1,951,559	1,951,559
114	CONFIDENTIAL STAFF	561,191	570,492	639,611	636,254	636,254	636,254
116	RETIREMENT SEVERANCE	29,614	39,543	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	352,746	459,887	391,539	391,849	391,849	391,849
121	SUBSTITUTES-LICENSED	597,360	611,677	618,642	625,208	625,208	625,208
122	SUBSTITUTES-CLASSIFIED	81,604	104,839	109,442	105,229	105,229	105,229
125	CURRICULUM SUB	104,176	156,247	48,350	32,408	32,408	32,408
130	LIC ADDITONAL WAGES	124,882	177,637	146,575	83,460	83,460	83,460
131	CLASS ADDITIONAL WAGES	31,198	71,997	48,481	45,234	45,234	45,234
132	NON CERTIFIED OVERTIME	8,360	7,096	4,500	4,501	4,501	4,501
151	STUDENT LABOR	6,103	6,795	7,500	7,500	7,500	7,500
Subtotal Wages		26,369,198	28,738,246	28,146,558	27,690,354	27,690,354	27,690,354
211	PERS EMPR CONTRIB	1,027,949	1,101,718	3,049,765	3,100,146	3,100,146	3,100,146
212	EMPLOYEE CONTRIBUTION PU	1,195,218	1,250,161	1,207,596	1,224,246	1,224,246	1,224,246
213	PERS BOND PAY	2,024,468	2,253,230	1,310,689	1,336,281	1,336,281	1,336,281
220	FICA/MEDICARE	1,948,378	2,099,996	2,106,913	2,067,057	2,067,057	2,067,057
231	WORKERS' COMPENSATION	131,188	117,806	128,128	135,900	135,900	135,900
232	UNEMPLOYMENT COMPENSATION	29,550	32,282	30,000	-	-	-
242	HEALTH INSURANCE	6,743,440	7,019,191	7,883,504	7,925,235	7,925,235	7,925,235
244	LIFE INSURANCE	28,535	27,257	36,662	38,970	38,970	38,970
246	DISABILITY INSURANCE	6,396	5,307	5,263	5,332	5,332	5,332
247	RETIREE INSURANCE	739,666	723,454	700,000	630,000	630,000	630,000
Subtotal Benefits		13,874,789	14,630,402	16,458,520	16,463,167	16,463,167	16,463,167
310	INSTRUCTIONAL PROFESSIONAL SERV	245,603	303,738	309,563	685,683	685,683	685,683
311	TUITION REIMBURSEMENT	77,670	79,340	66,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	35,834	30,214	69,520	40,680	40,680	40,680
319	OTHER PROFESSIONAL	37,519	48,560	52,000	45,000	45,000	45,000
322	REPAIRS AND MAINTENANCE	278,728	205,558	110,300	117,722	117,722	117,722
324	RENTALS	121,112	125,402	128,140	129,925	129,925	129,925
325	ELECTRICITY	498,165	544,138	600,000	630,000	630,000	630,000
326	HEATING FUEL	344,553	334,404	450,000	425,000	425,000	425,000
327	WATER AND SEWAGE	161,248	248,922	275,000	276,950	276,950	276,950
328	GARBAGE	57,483	53,150	70,000	70,000	70,000	70,000
331	REIMBURSABLE STUDENT TRANSPORT	2,020,173	2,080,975	2,184,400	2,300,530	2,300,530	2,300,530
332	NON-REIMBRBS STUDENT TRANSPORT	40,685	49,006	50,000	47,000	47,000	47,000
340	TRAVEL	46,382	48,631	58,004	42,405	42,405	42,405
351	TELEPHONE	91,569	67,041	76,000	68,200	68,200	68,200

**McMinnville School District
General Fund Budget
Requirements by Object**

Object#	Expenditure Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
353	POSTAGE	58,372	56,380	54,840	55,228	55,228	55,228
354	ADVERTISING	3,907	3,599	2,350	2,850	2,850	2,850
355	PRINTING AND BINDING	102,637	104,797	140,799	135,614	135,614	135,614
359	OTHER COMMUNICATION SERVICES	39,900	14,636	40,000	40,000	40,000	40,000
360	CHARTER SCHOOL PAYMENTS	37,106	28,622	30,000	-	-	-
380	NON-INSTRUC PROF\TECH SERVICES	1,113	-	750	500	500	500
381	AUDIT SERVICES	46,018	30,250	34,000	34,000	34,000	34,000
382	LEGAL SERVICES	33,912	45,095	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	6,168	13,913	10,000	10,000	10,000	10,000
389	OTHER NON-INSTRCT PROF\TECH	208,581	199,524	219,700	248,900	248,900	248,900
	Total Services	4,594,438	4,715,895	5,071,366	5,512,187	5,512,187	5,512,187
410	SUPPLIES	662,269	682,300	811,244	774,752	774,752	774,752
411	MAINTENANCE SUPPLIES	69,833	81,955	70,000	80,000	80,000	80,000
412	CUSTODIAL SUPPLIES	146,284	139,913	80,000	80,000	80,000	80,000
413	GROUND SUPPLIES	32,503	36,372	45,000	45,000	45,000	45,000
418	VEHICLE FUEL	22,110	26,145	25,000	30,000	30,000	30,000
420	TEXTBOOKS	325,115	308,345	48,500	45,790	45,790	45,790
430	LIBRARY BOOKS	28,350	29,783	25,525	23,842	23,842	23,842
440	PERIODICALS	7,585	5,945	7,705	7,444	7,444	7,444
450	FOOD	10,359	10,092	10,000	9,500	9,500	9,500
460	NON-CONSUMABLE EQUIPMENT	110,208	91,992	26,289	25,176	25,176	25,176
470	COMPUTER SOFTWARE	217,810	370,896	175,210	137,692	137,692	137,692
480	COMPUTER HARDWARE	696,449	236,872	40,000	38,322	38,322	38,322
	Subtotal Supplies & Materials	2,328,873	2,020,610	1,364,473	1,297,518	1,297,518	1,297,518
540	EQUIPMENT	30,758	5,165	50,000	10,000	10,000	10,000
550	TECHNOLOGY	149,366	38,591	-	-	-	-
	Subtotal Capital Outlay	180,124	43,756	50,000	10,000	10,000	10,000
640	DUES AND FEES	67,691	63,291	51,525	51,175	51,175	51,175
651	LIABILITY INSURANCE	286,849	283,477	305,100	305,100	305,100	305,100
	Subtotal Insurance and Fees	354,540	346,768	356,625	356,275	356,275	356,275
710	FUND TRANSFERS	500,000	500,000	250,000	250,000	250,000	250,000
	Subtotal Fund Transfers	500,000	500,000	250,000	250,000	250,000	250,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	2,523,812	2,500,000	2,500,000	2,500,000
820	RESERVED FOR NEXT YEAR	6,598,452	5,218,825	-	-	-	-
	Subtotal Reserves	6,598,452	5,218,825	2,523,812	2,500,000	2,500,000	2,500,000
	TOTAL	54,800,414	56,214,502	54,221,354	54,079,501	54,079,501	54,079,501

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1111	PRIMARY K-3 INSTRUCTION (For 2009/10 and 2010/11 Grades 4 & 5 Instruction was coded to 1112)						
111	LICENSED SALARIES	4,402,804	4,295,624	6,533,106	6,445,694	6,445,694	6,445,694
112	CLASSIFIED SALARIES	366,244	398,213	402,645	377,399	377,399	377,399
121	SUBSTITUTES-LICENSED	222,912	234,159	262,546	266,843	266,843	266,843
122	SUBSTITUTES-CLASSIFIED	21,996	19,584	10,932	11,949	11,949	11,949
125	CURRICULUM SUB	14,896	50,010	11,100	17,185	17,185	17,185
130	LIC. ADDITIONAL WAGES	4,689	22,147	25,010	4,519	4,519	4,519
131	CLASS. ADDITIONAL WAGES	1,642	2,969	2,000	2,300	2,300	2,300
132	NON CERTIFIED OVERTIME	266	22	0	0	0	0
	Account Group Total	5,035,450	5,022,728	7,247,339	7,125,889	7,125,889	7,125,889
211	PERS EMPR CONTRIB	196,178	193,870	759,139	794,334	794,334	794,334
212	EMPLOYEE CONTRBTN, PICKUP	264,340	256,020	369,379	382,805	382,805	382,805
213	PERS BOND PAY	389,009	406,045	326,891	342,858	342,858	342,858
220	FICA/MEDICARE	370,682	366,190	526,867	522,377	522,377	522,377
231	WORKERS' COMPENSATION	17,903	11,786	23,011	25,286	25,286	25,286
242	HEALTH INSURANCE	1,222,759	1,159,176	1,848,282	1,880,351	1,880,351	1,880,351
244	LIFE INSURANCE	4,386	4,098	9,063	9,182	9,182	9,182
	Account Group Total	2,465,256	2,397,185	3,862,632	3,957,193	3,957,193	3,957,193
310	INSTRUC CONSULT/PROF	0	0	1,500	200	200	200
312	CONFERENCE/WORKSHOPS	6,384	1,217	4,250	1,000	1,000	1,000
324	RENTALS	29,693	31,904	53,540	53,425	53,425	53,425
340	TRAVEL	628	1,813	400	100	100	100
353	POSTAGE	1,239	1,925	1,950	1,978	1,978	1,978
355	PRINTING AND BINDING	27,350	25,760	45,900	40,275	40,275	40,275
	Account Group Total	65,294	62,618	107,540	96,978	96,978	96,978

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
410	SUPPLIES	138,033	187,614	256,321	232,676	232,676	232,676
420	TEXTBOOKS	103,900	9,694	11,350	19,183	19,183	19,183
421	NEW CLASSROOM MATERIALS	-185	0	0			
430	LIBRARY BOOKS	0	0	3,000	0	0	0
440	PERIODICALS	0	0	450	428	428	428
460	NON-CONSUMABLE ITEMS	14,287	11,893	4,400	4,000	4,000	4,000
470	COMPUTER SOFTWARE	176,934	295,455	162,410	133,770	133,770	133,770
480	COMPUTER HARDWARE	535,505	131,493	20,350	17,638	17,638	17,638
Account Group Total		968,473	636,149	458,281	407,695	407,695	407,695
550	TECHNOLOGY	149,366	0	0			
Account Group Total		149,366	0	0	0	0	0
Function Total		8,683,839	8,118,680	11,675,792	11,587,755	11,587,755	11,587,755

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1112	INTERMEDIATE PROGRAM 4&5 (This account code has been discontinued - see 1111 Elem Instruction)						
111	LICENSED SALARIES	1,954,316	2,118,851	0			
112	CLASSIFIED SALARIES	0	0	0			
121	SUBSTITUTES-LICENSED	45,383	42,696	0			
125	CURRICULUM SUB	2,398	2,950	0			
Account Group Total		2,002,097	2,164,497	0	0	0	0
211	PERS EMPR CONTRIB	79,803	85,709	0			
212	EMPLOYEE CONTRBTN, PICKUP	117,328	125,629	0			
213	PERS BOND PAY	156,652	169,486	0			
220	FICA/MEDICARE	148,238	159,314	0			
231	WORKERS' COMPENSATION	7,041	7,096	0			
242	HEALTH INSURANCE	515,040	532,421	0			
244	LIFE INSURANCE	1,669	1,710	0			
Account Group Total		1,025,771	1,081,365	0	0	0	0
310	INSTRUC CONSULT/PROF	0	0	0			
312	CONFERENCE/WORKSHOPS	701	1,043	0			
322	REPAIRS AND MAINTENANCE	396	0	0			
324	RENTALS	15,115	15,320	0			
353	POSTAGE	0	44	0			
355	PRINTING AND BINDING	10,005	9,896	0			
Account Group Total		26,218	26,302	0	0	0	0
410	SUPPLIES	53,637	48,245	0			
420	TEXTBOOKS	4,718	3,548	0			
440	PERIODICALS	0	514	0			
460	NON-CONSUMABLE ITEMS	6,995	2,689	0			

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
470	COMPUTER SOFTWARE	402	0	0			
480	COMPUTER HARDWARE	13,092	756	0			
Account Group Total		78,844	55,753	0	0	0	0
Function Total		3,132,930	3,327,917	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
1121 MIDDLE SCHOOL INSTRUCTION							
111	LICENSED SALARIES	3,123,057	3,441,118	3,375,925	3,453,582	3,453,582	3,453,582
112	CLASSIFIED SALARIES	81,392	106,483	109,966	110,318	110,318	110,318
118	EXTRA-DUTY SALARIES	3,904	0	0	0	0	0
121	SUBSTITUTES-LICENSED	102,185	90,088	127,513	129,977	129,977	129,977
122	SUBSTITUTES-CLASSIFIED	14,910	8,465	10,932	8,011	8,011	8,011
125	CURRICULUM SUB	10,013	23,549	9,000	1,900	1,900	1,900
130	LIC. ADDITIONAL WAGES	4,347	14,369	21,600	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	2,907	3,702	1,900	1,500	1,500	1,500
132	NON CERTIFIED OVERTIME	112	2,605	0	0	0	0
Account Group Total		3,342,826	3,690,380	3,656,836	3,707,288	3,707,288	3,707,288
211	PERS EMPR CONTRIB	131,449	145,189	403,118	423,630	423,630	423,630
212	EMPLOYEE CONTRBTN, PICKUP	187,048	204,098	202,556	207,668	207,668	207,668
213	PERS BOND PAY	258,579	305,064	173,766	183,091	183,091	183,091
220	FICA/MEDICARE	247,884	271,916	276,407	277,929	277,929	277,929
231	WORKERS' COMPENSATION	11,886	10,930	12,102	13,377	13,377	13,377
242	HEALTH INSURANCE	812,967	862,370	1,001,128	1,026,891	1,026,891	1,026,891
244	LIFE INSURANCE	2,736	2,920	4,913	4,640	4,640	4,640
Account Group Total		1,652,548	1,802,487	2,073,990	2,137,226	2,137,226	2,137,226
310	INSTRUC CONSULT/PROF	0	105	900	900	900	900
312	CONFERENCE/WORKSHOPS	0	874	7,970	0	0	0
322	REPAIRS AND MAINTENANCE	4,898	2,185	5,100	4,372	4,372	4,372
324	RENTALS	10,143	9,219	13,000	13,000	13,000	13,000
340	TRAVEL	583	952	1,400	600	600	600
353	POSTAGE	4,594	4,855	1,690	3,000	3,000	3,000
355	PRINTING AND BINDING	17,898	17,525	20,850	21,350	21,350	21,350

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
389	OT NON-INSTRCT PROF\TECH	37,599	1,097	40,000	40,000	40,000	40,000
Account Group Total		75,715	36,812	90,910	83,222	83,222	83,222
410	SUPPLIES	70,745	70,246	117,733	104,544	104,544	104,544
420	TEXTBOOKS	15,407	53,571	5,850	5,015	5,015	5,015
430	LIBRARY BOOKS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	8,247	20,766	5,244	5,237	5,237	5,237
470	COMPUTER SOFTWARE	1,245	799	800	800	800	800
480	COMPUTER HARDWARE	50,548	37,784	5,800	5,300	5,300	5,300
Account Group Total		146,192	183,166	135,427	120,896	120,896	120,896
540	EQUIPMENT	8,949	0	0	0	0	0
Account Group Total		8,949	0	0	0	0	0
640	DUES AND FEES	645	300	600	600	600	600
Account Group Total		645	300	600	600	600	600
Function Total		5,226,875	5,713,145	5,957,763	6,049,232	6,049,232	6,049,232

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	66,455	135,078	94,690	68,556	68,556	68,556
121	SUBSTITUTES-LICENSED	344	80	0	0	0	0
125	CURRICULUM SUB	2,862	3,811	0	0	0	0
131	CLASS. ADDITIONAL WAGES	1,357	214	0	0	0	0
Account Group Total		71,019	139,183	94,690	68,556	68,556	68,556
211	PERS EMPR CONTRIB	2,301	4,970	10,462	11,302	11,302	11,302
212	EMPLOYEE CONTRBTN, PICKUP	3,179	6,938	5,356	4,114	4,114	4,114
213	PERS BOND PAY	4,541	9,810	4,346	0	0	0
220	FICA/MEDICARE	5,339	10,501	7,244	5,244	5,244	5,244
231	WORKERS' COMPENSATION	253	461	474	356	356	356
242	HEALTH INSURANCE	0	0	0	0	0	0
Account Group Total		15,612	32,681	27,882	21,016	21,016	21,016
310	INSTRUC CONSULT/PROF	0	0	0	0	0	0
319	OTHER PROFESSIONAL	4,585	14,025	17,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	0	4,075	0	0	0	0
332	NON-REIMBRS STDNT TRNSPRT	0	0	0	0	0	0
340	TRAVEL	276	749	0	0	0	0
Account Group Total		4,861	18,850	17,000	10,000	10,000	10,000
410	SUPPLIES	19,797	10,303	12,000	10,000	10,000	10,000
Account Group Total		19,797	10,303	12,000	10,000	10,000	10,000
640	DUES AND FEES	0	1,160	0	0	0	0
Account Group Total		0	1,160	0	0	0	0
Function Total		111,289	202,177	151,572	109,572	109,572	109,572

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	4,097,966	4,499,172	4,163,695	4,049,646	4,049,646	4,049,646
112	CLASSIFIED SALARIES	92,346	116,410	122,375	111,925	111,925	111,925
118	EXTRA-DUTY SALARIES	65,340	78,939	75,895	81,187	81,187	81,187
121	SUBSTITUTES-LICENSED	141,582	147,165	147,093	149,140	149,140	149,140
122	SUBSTITUTES-CLASSIFIED	6,450	1,363	10,932	11,949	11,949	11,949
125	CURRICULUM SUB	11,387	16,713	14,400	0	0	0
130	LIC. ADDITIONAL WAGES	8,515	9,884	21,000	1,032	1,032	1,032
131	CLASS. ADDITIONAL WAGES	947	3,176	0	0	0	0
132	NON CERTIFIED OVERTIME	165	167	0	0	0	0
151	STUDENT LABOR	6,103	6,795	7,500	7,500	7,500	7,500
Account Group Total		4,430,802	4,879,782	4,562,890	4,412,379	4,412,379	4,412,379
211	PERS EMPR CONTRIB	173,725	186,850	504,432	490,511	490,511	490,511
212	EMPLOYEE CONTRBTN, PICKUP	248,339	264,802	254,121	240,917	240,917	240,917
213	PERS BOND PAY	341,235	379,654	217,221	212,408	212,408	212,408
220	FICA/MEDICARE	329,847	358,728	344,787	330,809	330,809	330,809
231	WORKERS' COMPENSATION	15,501	13,478	15,360	15,931	15,931	15,931
242	HEALTH INSURANCE	1,041,765	1,088,540	1,174,376	1,152,670	1,152,670	1,152,670
244	LIFE INSURANCE	3,372	3,611	5,621	5,475	5,475	5,475
Account Group Total		2,153,785	2,295,662	2,515,918	2,448,721	2,448,721	2,448,721

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
310	INSTRUC CONSULT/PROF	9,553	7,520	6,000	7,000	7,000	7,000
312	CONFERENCE/WORKSHOPS	1,243	2,145	10,000	0	0	0
322	REPAIRS AND MAINTENANCE	5,533	6,296	8,500	8,250	8,250	8,250
324	RENTALS	40,941	38,066	30,000	29,000	29,000	29,000
331	REIMBRS STDNT TRANSPORT	254	985	0	0	0	0
340	TRAVEL	288	2,188	0	0	0	0
353	POSTAGE	17,170	17,177	15,000	14,250	14,250	14,250
355	PRINTING AND BINDING	23,635	28,701	30,000	29,000	29,000	29,000
389	OT NON-INSTRCT PROF\TECH	40,653	37,678	45,000	45,000	45,000	45,000
Account Group Total		139,269	140,755	144,500	132,500	132,500	132,500
410	SUPPLIES	120,890	120,578	180,030	172,103	172,103	172,103
420	TEXTBOOKS	192,730	175,095	14,500	9,025	9,025	9,025
440	PERIODICALS	247	60	0	0	0	0
460	NON-CONSUMABLE ITEMS	33,436	47,014	750	750	750	750
470	COMPUTER SOFTWARE	928	14,626	0	0	0	0
480	COMPUTER HARDWARE	57,368	33,483	0	0	0	0
Account Group Total		405,599	390,856	195,280	181,878	181,878	181,878
550	TECHNOLOGY	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
640	DUES AND FEES	2,179	1,709	0	0	0	0
Account Group Total		2,179	1,709	0	0	0	0
Function Total		7,131,633	7,708,765	7,418,588	7,175,478	7,175,478	7,175,478

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1132	HIGH SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	213,654	227,542	202,626	224,519	224,519	224,519
125	CURRICULUM SUB	9,463	8,335	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	14,440	7,108	6,250	6,250	6,250	6,250
131	CLASS. ADDITIONAL WAGES	9,218	8,416	6,250	6,250	6,250	6,250
132	NON CERTIFIED OVERTIME	293	0	0	0	0	0
	Account Group Total	247,068	251,401	219,126	241,019	241,019	241,019
211	PERS EMPR CONTRIB	8,258	7,439	15,483	15,483	15,483	15,483
212	EMPLOYEE CONTRBTN, PICKUP	11,029	8,873	8,796	8,796	8,796	8,796
213	PERS BOND PAY	16,387	14,578	9,874	10,350	10,350	10,350
220	FICA/MEDICARE	18,747	18,923	16,457	12,450	12,450	12,450
231	WORKERS' COMPENSATION	883	837	1,076	776	776	776
	Account Group Total	55,303	50,649	51,686	47,855	47,855	47,855
310	INSTRUC CONSULT/PROF	3,107	3,633	0	0	0	0
319	OTHER PROFESSIONAL	32,934	34,534	35,000	35,000	35,000	35,000
322	REPAIRS AND MAINTENANCE	12,965	3,287	5,000	0	0	0
324	RENTALS	3,060	5,448	5,000	5,000	5,000	5,000
340	TRAVEL	1,274	2,553	1,000	1,000	1,000	1,000
342	TRAVEL, OUT OF DISTRICT	0	0	0	0	0	0
355	PRINTING AND BINDING	1,908	294	3,000	3,000	3,000	3,000
	Account Group Total	55,247	49,750	49,000	44,000	44,000	44,000
410	SUPPLIES	115,078	50,485	44,780	31,718	31,718	31,718
460	NON-CONSUMABLE ITEMS	9,733	0	2,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	1,200	750	0	0	0	0
470	COMPUTER SOFTWARE		472	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
	Account Group Total	126,011	51,707	46,780	33,718	33,718	33,718
541	INITL & ADDTL EQUIP PRCHS	15,000	0	0	0	0	0
	Account Group Total	15,000	0	0	0	0	0
640	DUES AND FEES	6,455	8,445	0	0	0	0
	Account Group Total	6,455	8,445	0	0	0	0
	Function Total	505,084	411,952	366,592	366,592	366,592	366,592

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
1140 PRE-K PROGRAMS (MIGRANT ED)							
112	CLASSIFIED SALARIES	9,202	0	3,198	12,795	12,795	12,795
Account Group Total		9,202	0	3,198	12,795	12,795	12,795
211	PERS EMPR CONTRIB	360	0	388	1,551	1,551	1,551
213	PERS BOND PAY	729	0	160	640	640	640
220	FICA/MEDICARE	623	0	245	979	979	979
231	WORKERS' COMPENSATION	38	0	12	51	51	51
242	HEALTH INSURANCE	5,369	0	1,637	3,964	3,964	3,964
244	LIFE INSURANCE	12	0	3	21	21	21
Account Group Total		7,131	0	2,444	7,206	7,206	7,206
Function Total		16,332	0	5,642	20,001	20,001	20,001

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1210	TAG PROGRAMS (TALENTED & GIFTED)						
111	LICENSED SALARIES	108,667	102,616	80,146	81,307	81,307	81,307
112	CLASSIFIED SALARIES	45,265	51,751	53,052	42,299	42,299	42,299
121	SUBSTITUTES-LICENSED	1,992	1,648	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	255	0	0	0	0	0
125	CURRICULUM SUB	2,914	2,376	1,750	1,623	1,623	1,623
130	LIC. ADDITIONAL WAGES	0	651	650	0	0	0
Account Group Total		159,094	159,042	135,598	125,229	125,229	125,229
211	PERS EMPR CONTRIB	6,054	6,234	15,739	14,784	14,784	14,784
212	EMPLOYEE CONTRBTN, PICKUP	6,529	6,117	4,809	4,878	4,878	4,878
213	PERS BOND PAY	12,244	12,470	6,660	6,261	6,261	6,261
220	FICA/MEDICARE	11,088	11,127	10,190	9,580	9,580	9,580
231	WORKERS' COMPENSATION	582	547	458	469	469	469
242	HEALTH INSURANCE	40,323	33,632	51,860	30,160	30,160	30,160
244	LIFE INSURANCE	166	178	178	229	229	229
Account Group Total		76,986	70,306	89,894	66,361	66,361	66,361
310	INSTRUC CONSULT/PROF	0		0	0	0	0
312	CONFERENCE/WORKSHOPS	900		0	1,000	1,000	1,000
324	RENTALS	334		0	0	0	0
331	REIMBRS STDNT TRANSPORT	1,243	710	0	0	0	0
340	TRAVEL	113	878	0	0	0	0
355	PRINTING AND BINDING	55		1,000	0	0	0
Account Group Total		2,644	1,588	1,000	1,000	1,000	1,000
410	SUPPLIES	4,605	2,337	3,500	8,500	8,500	8,500
460	NON-CONSUMABLE ITEMS	2,997	0	0	0	0	0
470	COMPUTER SOFTWARE	0	1,800	500	0	0	0
Account Group Total		7,602	4,137	4,000	8,500	8,500	8,500
Function Total		246,326	235,072	230,492	201,090	201,090	201,090

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1221	SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM						
111	LICENSED SALARIES	155,532	155,353	152,507	155,977	155,977	155,977
112	CLASSIFIED SALARIES	180,128	186,940	191,932	192,114	192,114	192,114
121	SUBSTITUTES-LICENSED	7,489	2,312	5,236	5,343	5,343	5,343
122	SUBSTITUTES-CLASSIFIED	3,556	4,057	4,099	4,073	4,073	4,073
125	CURRICULUM SUB	1,230	2,551	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	1,872	1,377	1,377	1,377
131	CLASS. ADDITIONAL WAGES	979	456	480	315	315	315
Account Group Total		348,913	351,668	356,126	359,199	359,199	359,199
211	PERS EMPR CONTRIB	13,973	13,203	40,177	40,635	40,635	40,635
212	EMPLOYEE CONTRBTN, PICKUP	9,354	8,177	9,150	9,359	9,359	9,359
213	PERS BOND PAY	27,105	26,156	17,222	17,672	17,672	17,672
220	FICA/MEDICARE	24,400	24,782	27,013	27,052	27,052	27,052
231	WORKERS' COMPENSATION	1,329	1,261	1,335	1,469	1,469	1,469
242	HEALTH INSURANCE	115,685	126,511	146,754	154,429	154,429	154,429
244	LIFE INSURANCE	420	403	491	627	627	627
Account Group Total		192,266	200,495	242,142	251,243	251,243	251,243
312	CONFERENCE/WORKSHOPS	0	0	150	150	150	150
340	TRAVEL	459	90	150	150	150	150
355	PRINTING AND BINDING	0	0	75	75	75	75
Account Group Total		459	90	375	375	375	375
410	SUPPLIES	1,628	1,362	1,755	1,725	1,725	1,725
420	TEXTBOOKS	688	0	300	225	225	225
470	COMPUTER SOFTWARE	0	0	300	285	285	285
Account Group Total		2,317	1,362	2,355	2,235	2,235	2,235
Function Total		543,955	553,615	600,998	613,052	613,052	613,052

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100	GENERAL FUND						
1223	SPECIAL EDUC (SLP) POST HIGH STRUCTURED LEARNING PROGRAM						
111	LICENSED SALARIES	0	49,975	49,772	51,469	51,469	51,469
112	CLASSIFIED SALARIES	0	58,886	49,054	47,972	47,972	47,972
121	SUBSTITUTES-LICENSED	0	478	1,760	1,781	1,781	1,781
122	SUBSTITUTES-CLASSIFIED	0	3,629	1,366	950	950	950
125	CURRICULUM SUB	0	877	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	624	459	459	459
131	CLASS. ADDITIONAL WAGES	0	397	320	210	210	210
Account Group Total		0	114,242	102,896	102,841	102,841	102,841
211	PERS EMPR CONTRIB	0	4,067	12,143	12,241	12,241	12,241
212	EMPLOYEE CONTRBTN, PICKUP	0	2,711	2,987	3,088	3,088	3,088
213	PERS BOND PAY	0	8,482	4,941	5,061	5,061	5,061
220	FICA/MEDICARE	0	7,593	7,783	7,722	7,722	7,722
231	WORKERS' COMPENSATION	0	405	382	409	409	409
242	HEALTH INSURANCE	0	44,559	40,672	43,596	43,596	43,596
244	LIFE INSURANCE	0	112	123	150	150	150
Account Group Total		0	67,929	69,031	72,267	72,267	72,267
312	CONFERENCE/WORKSHOPS	0	0	100	100	100	100
312	CONFERENCE/WORKSHOPS	0	552	0	0	0	0
340	TRAVEL	0	0	50	50	50	50
355	PRINTING AND BINDING	0	83	50	50	50	50
Account Group Total		0	635	200	200	200	200
410	SUPPLIES	0	260	585	575	575	575
420	TEXTBOOKS	0	0	100	75	75	75
470	COMPUTER SOFTWARE	0	0	100	50	50	50
Account Group Total		0	260	785	700	700	700
Function Total		0	183,065	172,912	176,008	176,008	176,008

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100	GENERAL FUND						
1224	SPECIAL EDUC - LIFE SKILLS PROGRAM						
111	LICENSED SALARIES	0	183,823	175,601	186,902	186,902	186,902
112	CLASSIFIED SALARIES	0	233,889	254,156	265,136	265,136	265,136
121	SUBSTITUTES-LICENSED	0	5,968	6,996	6,678	6,678	6,678
122	SUBSTITUTES-CLASSIFIED	0	21,747	5,466	5,160	5,160	5,160
125	CURRICULUM SUB	0	3,494	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	3,077	3,456	1,836	1,836	1,836
131	CLASS. ADDITIONAL WAGES	0	9,123	2,016	1,323	1,323	1,323
132	NON CERTIFIED OVERTIME	0	240	0	0	0	0
Account Group Total		0	461,362	447,691	467,035	467,035	467,035
211	PERS EMPR CONTRIB	0	17,046	44,385	50,912	50,912	50,912
212	EMPLOYEE CONTRBTN, PICKUP	0	11,056	10,669	11,214	11,214	11,214
213	PERS BOND PAY	0	33,292	18,929	22,166	22,166	22,166
220	FICA/MEDICARE	0	31,670	33,932	35,114	35,114	35,114
231	WORKERS' COMPENSATION	0	1,661	1,704	1,924	1,924	1,924
242	HEALTH INSURANCE	0	166,844	194,380	188,471	188,471	188,471
244	LIFE INSURANCE	0	509	629	1,012	1,012	1,012
Account Group Total		0	262,077	304,628	310,813	310,813	310,813
310	INSTRUC CONSULT/PROF	0	705	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	400	200	200	200
340	TRAVEL	0	980	200	100	100	100
355	PRINTING AND BINDING	0	0	200	190	190	190
Account Group Total		0	1,685	800	490	490	490
410	SUPPLIES	0	13,192	2,340	2,300	2,300	2,300
420	TEXTBOOKS	0	0	400	300	300	300
470	COMPUTER SOFTWARE	0	449	300	200	200	200
480	COMPUTER HARDWARE	0	8,730	0	0	0	0
Account Group Total		0	22,371	3,040	2,800	2,800	2,800
Function Total		0	747,495	756,159	781,138	781,138	781,138

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100	GENERAL FUND						
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	699,612	724,146	670,521	687,670	687,670	687,670
112	CLASSIFIED SALARIES	618,636	654,106	634,428	594,227	594,227	594,227
121	SUBSTITUTES-LICENSED	27,535	28,692	24,508	21,370	21,370	21,370
122	SUBSTITUTES-CLASSIFIED	9,673	9,915	15,031	14,936	14,936	14,936
125	CURRICULUM SUB	8,276	6,089	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	6,048	6,426	6,426	6,426
131	CLASS. ADDITIONAL WAGES	150	476	0	0	0	0
Account Group Total		1,363,884	1,423,423	1,350,537	1,324,629	1,324,629	1,324,629
211	PERS EMPR CONTRIB	53,349	54,772	147,641	149,505	149,505	149,505
212	EMPLOYEE CONTRBTN, PICKUP	42,191	42,359	40,231	41,260	41,260	41,260
213	PERS BOND PAY	105,843	108,712	63,269	65,163	65,163	65,163
220	FICA/MEDICARE	98,830	101,799	102,630	99,670	99,670	99,670
231	WORKERS' COMPENSATION	5,155	4,969	4,986	5,339	5,339	5,339
242	HEALTH INSURANCE	417,756	401,703	467,248	459,561	459,561	459,561
244	LIFE INSURANCE	1,524	1,500	1,931	2,161	2,161	2,161
Account Group Total		724,647	715,814	827,936	822,659	822,659	822,659
312	CONFERENCE/WORKSHOPS	0	460	250	250	250	250
340	TRAVEL	0	738	100	50	50	50
355	PRINTING AND BINDING	0	0	0	500	500	500
Account Group Total		0	1,198	350	800	800	800
410	SUPPLIES	5,897	17,075	4,308	4,115	4,115	4,115
420	TEXTBOOKS	325	57,669	1,000	952	952	952
430	LIBRARY BOOKS	0	0	60	60	60	60
460	NON-CONSUMABLE ITEMS	0	1,768	0	0	0	0
470	COMPUTER SOFTWARE	17,500	0	150	150	150	150
480	COMPUTER HARDWARE	0	266	750	750	750	750
Account Group Total		23,721	76,777	6,268	6,027	6,027	6,027
Function Total		2,112,252	2,217,212	2,185,091	2,154,115	2,154,115	2,154,115

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100 GENERAL FUND							
1260 EARLY INTERVENTION							
390	OT GNRL PROF\TECH SERVCS	0	0	1,200	900	900	900
Account Group Total		0	0	1,200	900	900	900
410	SUPPLIES	0	0	150	0	0	0
Account Group Total		0	0	150	0	0	0
Function Total		0	0	1,350	900	900	900

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100	GENERAL FUND						
1280	ALTERNATIVE EDUCATION						
111	LICENSED SALARIES	114,483	184,844	245,407	211,560	211,560	211,560
112	CLASSIFIED SALARIES	56,261	67,203	104,357	86,344	86,344	86,344
121	SUBSTITUTES-LICENSED	2,243	4,460	6,336	5,343	5,343	5,343
122	SUBSTITUTES-CLASSIFIED	1,998	170	4,225	1,222	1,222	1,222
125	CURRICULUM SUB	144	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	2,208	1,428	1,428	1,428
131	CURRICULUM SUB	0	0	1,560	882	882	882
Account Group Total		175,129	256,678	364,093	306,779	306,779	306,779
211	PERS EMPR CONTRIB	6,688	9,797	40,039	34,584	34,584	34,584
212	EMPLOYEE CONTRBTN, PICKUP	6,883	10,982	14,724	12,694	12,694	12,694
213	PERS BOND PAY	13,640	20,288	16,740	15,162	15,162	15,162
220	FICA/MEDICARE	12,504	17,879	27,198	23,028	23,028	23,028
231	WORKERS' COMPENSATION	641	867	1,210	1,161	1,161	1,161
242	HEALTH INSURANCE	51,964	71,385	128,149	109,283	109,283	109,283
244	LIFE INSURANCE	164	215	421	453	453	453
Account Group Total		92,484	131,414	228,481	196,365	196,365	196,365
310	INSTRUC CONSULT/PROF	0	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	300	150	150	150
340	TRAVEL	0	38	150	75	75	75
355	PRINTING AND BINDING	0	0	150	150	150	150
360	CHARTER SCHOOL PAYMENTS	37,106	28,622	30,000	0	0	0
Account Group Total		37,106	28,660	30,600	375	375	375
410	SUPPLIES	630	500	1,220	1,700	1,700	1,700
420	TEXTBOOKS	0	0	550	445	445	445
470	COMPUTER SOFTWARE	0	0	200	190	190	190
480	COMPUTER HARDWARE	1,199	0	100	2,800	2,800	2,800
Account Group Total		1,829	500	2,070	5,135	5,135	5,135
Function Total		306,548	417,251	625,244	508,654	508,654	508,654

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
1283 ALTERNATIVE ED (CONNECTIONS)							
111	LICENSED SALARIES	44,086	46,236	46,929	32,570	32,570	32,570
121	SUBSTITUTES-LICENSED	3,481	1,435	1,408	890	890	890
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	0	0
Account Group Total		47,568	47,671	48,337	33,460	33,460	33,460
211	PERS EMPR CONTRIB	1,788	1,773	5,365	5,986	5,986	5,986
212	EMPLOYEE CONTRBTN, PICKUP	2,645	2,735	2,816	2,917	2,917	2,917
213	PERS BOND PAY	3,688	3,698	2,347	2,475	2,475	2,475
220	FICA/MEDICARE	3,391	4,261	3,688	2,518	2,518	2,518
231	WORKERS' COMPENSATION	170	158	160	127	127	127
242	HEALTH INSURANCE	13,092	13,092	14,712	15,444	15,444	15,444
244	LIFE INSURANCE	41	41	68	68	68	68
Account Group Total		24,815	25,758	29,156	29,535	29,535	29,535
410	SUPPLIES	764		0	500	500	500
460	NON-CONSUMABLE ITEMS		145	0	0	0	0
Account Group Total		764	145	0	500	500	500
Function Total		73,147	73,574	77,493	63,495	63,495	63,495

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1287	ALTERNATIVE ED (COOK CAMPUS)						
111	LICENSED SALARIES	93,805	127,920	127,635	148,443	148,443	148,443
112	CLASSIFIED SALARIES	19,735	21,007	21,461	20,988	20,988	20,988
121	SUBSTITUTES-LICENSED	2,058	4,067	4,180	4,452	4,452	4,452
122	SUBSTITUTES-CLASSIFIED	208	0	0	0	0	0
125	CURRICULUM SUB	155	0	0	0	0	0
	Account Group Total	115,961	152,993	153,276	173,883	173,883	173,883
211	PERS EMPR CONTRIB	4,886	6,403	16,143	20,041	20,041	20,041
212	EMPLOYEE CONTRBTN, PICKUP	5,628	7,557	7,658	8,907	8,907	8,907
213	PERS BOND PAY	9,083	11,980	7,455	8,694	8,694	8,694
220	FICA/MEDICARE	8,616	11,277	11,696	13,094	13,094	13,094
231	WORKERS' COMPENSATION	425	522	522	629	629	629
242	HEALTH INSURANCE	32,445	34,249	55,857	56,000	56,000	56,000
244	LIFE INSURANCE	123	150	233	269	269	269
	Account Group Total	61,206	72,138	99,564	107,634	107,634	107,634
410	SUPPLIES	839	8,463	6,750	5,412	5,412	5,412
480	COMPUTER HARDWARE		3,168				
	Account Group Total	839	11,631	6,750	5,412	5,412	5,412
	Function Total	178,006	236,762	259,590	286,929	286,929	286,929

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1289	ONLINE EDUCATION						
111	LICENSED SALARIES				42,896	42,896	42,896
Account Group Total		0	0	0	42,896	42,896	42,896
211	PERS EMPR CONTRIB				4,551	4,551	4,551
212	EMPLOYEE CONTRBTN, PICKUP				2,574	2,574	2,574
213	PERS BOND PAY				2,145	2,145	2,145
220	FICA/MEDICARE				3,282	3,282	3,282
231	WORKERS' COMPENSATION				157	157	157
242	HEALTH INSURANCE				15,444	15,444	15,444
244	LIFE INSURANCE				68	68	68
Account Group Total		0	0	0	28,221	28,221	28,221
410	SUPPLIES						
Account Group Total		0	0	0	0	0	0
Function Total		0	0	0	71,117	71,117	71,117

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1291	ELL PROGRAMS						
111	LICENSED SALARIES	970,449	992,116	973,232	928,543	928,543	928,543
112	CLASSIFIED SALARIES	508,812	564,009	574,248	525,794	525,794	525,794
113	ADMINISTRATORS	81,480	84,772	43,349	42,578	42,578	42,578
121	SUBSTITUTES-LICENSED	27,619	21,794	25,432	25,377	25,377	25,377
122	SUBSTITUTES-CLASSIFIED	3,850	1,239	8,199	8,011	8,011	8,011
125	CURRICULUM SUB	696	4,784	0	0	0	0
130	LIC. ADDITIONAL WAGES	4,617	3,808	4,000	4,000	4,000	4,000
131	CLASS. ADDITIONAL WAGES	7,512	4,704	5,255	5,255	5,255	5,255
132	NON CERTIFIED OVERTIME	1,796	792	500	500	500	500
	Account Group Total	1,606,830	1,678,017	1,634,215	1,540,058	1,540,058	1,540,058
211	PERS EMPR CONTRIB	63,594	65,214	179,627	177,951	177,951	177,951
212	EMPLOYEE CONTRBTN, PICKUP	63,682	62,243	60,995	61,512	61,512	61,512
213	PERS BOND PAY	124,208	131,425	77,719	77,722	77,722	77,722
220	FICA/MEDICARE	118,252	120,982	124,065	115,757	115,757	115,757
231	WORKERS' COMPENSATION	5,954	5,784	5,807	5,900	5,900	5,900
242	HEALTH INSURANCE	512,740	511,204	613,073	581,573	581,573	581,573
244	LIFE INSURANCE	1,844	1,742	2,303	2,456	2,456	2,456
246	DISABILITY INSURANCE	257	229	229	235	235	235
	Account Group Total	890,531	898,823	1,063,818	1,023,106	1,023,106	1,023,106

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
310	INSTRUC CONSULT/PROF	165	190	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	175	130	1,000	1,000	1,000	1,000
324	RENTALS	478	470	500	500	500	500
331	REIMBRS STDNT TRANSPORT	0	0	500	500	500	500
340	TRAVEL	1,211	848	1,000	1,000	1,000	1,000
351	TELEPHONE	0	63	0	0	0	0
354	ADVERTISING		101				
355	PRINTING AND BINDING	18	105	650	650	650	650
Account Group Total		2,047	1,907	4,650	4,650	4,650	4,650
410	SUPPLIES	24,787	21,244	20,814	20,050	20,050	20,050
420	TEXTBOOKS	3,126	2,569	3,450	3,421	3,421	3,421
460	NON-CONSUMABLE ITEMS	1,454	340	0	0	0	0
470	COMPUTER SOFTWARE	5,869	0	650	650	650	650
480	COMPUTER HARDWARE	2,421	3,038	500	500	500	500
Account Group Total		37,658	27,192	25,414	24,621	24,621	24,621
640	DUES AND FEES		89				
Account Group Total		0	89	0	0	0	0
Function Total		2,537,066	2,606,027	2,728,097	2,592,435	2,592,435	2,592,435

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1292	TEEN PARENT PROGRAMS						
112	CLASSIFIED SALARIES	110,035	106,160	108,851	108,560	108,560	108,560
121	SUBSTITUTES-LICENSED	134	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	2,356	3,602	2,733	2,987	2,987	2,987
131	CLASS. ADDITIONAL WAGES		215				
Account Group Total		112,525	109,977	111,584	111,547	111,547	111,547
211	PERS EMPR CONTRIB	4,509	4,018	10,865	12,192	12,192	12,192
213	PERS BOND PAY	8,872	7,817	4,639	5,428	5,428	5,428
220	FICA/MEDICARE	8,169	7,989	8,526	8,498	8,498	8,498
231	WORKERS' COMPENSATION	444	424	476	527	527	527
242	HEALTH INSURANCE	39,675	50,579	65,460	68,733	68,733	68,733
244	LIFE INSURANCE	137	137	137	205	205	205
Account Group Total		61,806	70,964	90,103	95,583	95,583	95,583
410	SUPPLIES	2,101	1,995	2,100	1,995	1,995	1,995
450	FOOD	10,359	10,092	10,000	9,500	9,500	9,500
Account Group Total		12,459	12,087	12,100	11,495	11,495	11,495
Function Total		186,790	193,028	213,787	218,625	218,625	218,625

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1295	COUNTY CORRECTIONS						
111	LICENSED SALARIES	712	0	20,000	0	0	0
121	SUBSTITUTES-LICENSED	6,226	12,612	0	0	0	0
Account Group Total		6,938	12,612	20,000	0	0	0
211	PERS EMPR CONTRIB	179	0	2,400	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	0	0	0	0	0
213	PERS BOND PAY	370	0	918	0	0	0
220	FICA/MEDICARE	531	965	1,530	0	0	0
231	WORKERS' COMPENSATION	39	44	135	0	0	0
242	HEALTH INSURANCE	0	0	6,546	0	0	0
244	LIFE INSURANCE	0	0	68	0	0	0
Account Group Total		1,118	1,009	11,597	0	0	0
340	TRAVEL	1,555	1,130	1,000	0	0	0
Account Group Total		1,555	1,130	1,000	0	0	0
410	SUPPLIES	0	0	200	0	0	0
Account Group Total		0	0	200	0	0	0
Function Total		9,611	14,750	32,797	0	0	0

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1299	OTHER PROGRAMS (TUTORING)						
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	16,138	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	30,038	40,523	20,000	27,000	27,000	27,000
Account Group Total		46,176	40,523	20,000	27,000	27,000	27,000
211	PERS EMPR CONTRIB	902	340	2,400	2,000	2,000	2,000
212	EMPLOYEE CONTRBTN, PICKUP	394	271	0	0	0	0
213	PERS BOND PAY	1,807	655	918	1,000	1,000	1,000
220	FICA/MEDICARE	3,334	3,187	1,530	1,530	1,530	1,530
231	WORKERS' COMPENSATION	169	146	69	85	85	85
242	HEALTH INSURANCE	7,499	0	6,264	0	0	0
244	LIFE INSURANCE	33	0	14	0	0	0
Account Group Total		14,138	4,599	11,194	4,615	4,615	4,615
340	TRAVEL	462	830	1,000	750	750	750
Account Group Total		462	830	1,000	750	750	750
410	SUPPLIES	49	24	100	100	100	100
Account Group Total		49	24	100	100	100	100
Function Total		60,825	45,976	32,294	32,465	32,465	32,465

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1400	ELEMENTARY SUMMER SCHOOL PROGRAMS						
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
211	PERS EMPR CONTRIB	0	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	0	0	0	0	0
213	PERS BOND PAY	0	0	0	0	0	0
220	FICA/MEDICARE	0	0	0	0	0	0
231	WORKERS' COMPENSATION	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
410	SUPPLIES	403		0			
420	TEXTBOOKS	0	0	0	0	0	0
Account Group Total		403	0	0	0	0	0
Function Total		403	0	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
1442	MIDDLE SCHOOL SUMMER SCHOOL PROGRAMS						
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	0	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	210	0	0	0	0
131	CLASS. ADDITIONAL WAGES	27	0	0	0	0	0
Account Group Total		27	210	0	0	0	0
211	PERS EMPR CONTRIB	1	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	0	0	0	0	0
213	PERS BOND PAY	2	0	0	0	0	0
220	FICA/MEDICARE	2	0	0	0	0	0
231	WORKERS' COMPENSATION	0	0	0	0	0	0
Account Group Total		5	0	0	0	0	0
310	INSTRUC CONSULT/PROF	4,799	0	0	0	0	0
Account Group Total		4,799	0	0	0	0	0
410	SUPPLIES	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
Function Total		4,831	210	0	0	0	0

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
1443 SR HIGH SUMMER SCHOOL PROGRAMS							
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	0	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	2,770	4,716	5,000	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	1,239	1,906	3,000	3,000	3,000	3,000
Account Group Total		4,009	6,623	8,000	8,000	8,000	8,000
211	PERS EMPR CONTRIB	160	270	500	500	500	500
212	EMPLOYEE CONTRBTN, PICKUP	166	283	300	300	300	300
213	PERS BOND PAY	257	530	200	200	200	200
220	FICA/MEDICARE	301	502	500	500	500	500
231	WORKERS' COMPENSATION	15	24	0	0	0	0
Account Group Total		899	1,608	1,500	1,500	1,500	1,500
410	SUPPLIES	218	326	500	500	500	500
Account Group Total		218	326	500	500	500	500
Function Total		5,126	8,556	10,000	10,000	10,000	10,000

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
2110 STUDENT SUPPORT SERVICES							
111	LICENSED SALARIES	230,789	226,126	142,824	146,383	146,383	146,383
112	CLASSIFIED SALARIES	125,206	125,036	119,825	128,695	128,695	128,695
118	EXTRA-DUTY SALARIES	0	15,273	15,273	14,532	14,532	14,532
121	SUBSTITUTES-LICENSED	0	319	0	0	0	0
Account Group Total		355,995	366,755	277,922	289,610	289,610	289,610
211	PERS EMPR CONTRIB	14,727	14,550	28,775	32,037	32,037	32,037
212	EMPLOYEE CONTRBTN, PICKUP	13,847	14,327	8,569	9,655	9,655	9,655
213	PERS BOND PAY	28,147	27,911	12,955	14,481	14,481	14,481
220	FICA/MEDICARE	25,567	27,024	21,261	22,155	22,155	22,155
231	WORKERS' COMPENSATION	1,307	1,247	974	1,130	1,130	1,130
242	HEALTH INSURANCE	122,275	106,145	119,793	103,120	103,120	103,120
244	LIFE INSURANCE	347	329	369	417	417	417
Account Group Total		206,217	191,533	192,696	182,995	182,995	182,995
410	SUPPLIES	1,849	1,576	2,050	1,948	1,948	1,948
Account Group Total		1,849	1,576	2,050	1,948	1,948	1,948
Function Total		564,060	559,863	472,668	474,553	474,553	474,553

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	697,300	799,894	785,577	793,649	793,649	793,649
112	CLASSIFIED SALARIES	184,522	216,759	184,753	167,287	167,287	167,287
118	EXTRA-DUTY SALARIES	3,394	3,055	3,055	3,055	3,055	3,055
121	SUBSTITUTES-LICENSED	193	4,800	0	0	0	0
125	CURRICULUM SUB	0	159	0	0	0	0
Account Group Total		885,409	1,024,668	973,385	963,991	963,991	963,991
211	PERS EMPR CONTRIB	34,170	39,478	111,951	114,081	114,081	114,081
212	EMPLOYEE CONTRBTN, PICKUP	42,042	47,604	47,318	47,876	47,876	47,876
213	PERS BOND PAY	68,969	80,571	48,423	48,261	48,261	48,261
220	FICA/MEDICARE	65,004	73,980	72,629	73,745	73,745	73,745
231	WORKERS' COMPENSATION	3,145	3,413	3,271	3,494	3,494	3,494
242	HEALTH INSURANCE	226,384	248,512	276,080	286,991	286,991	286,991
244	LIFE INSURANCE	681	799	1,095	1,238	1,238	1,238
Account Group Total		440,395	494,357	560,767	575,686	575,686	575,686
322	REPAIRS AND MAINTENANCE	0	244	0	0	0	0
Account Group Total		0	244	0	0	0	0
410	SUPPLIES	3,118	3,376	4,222	4,024	4,024	4,024
460	NON-CONSUMABLE ITEMS	0	333	0	0	0	0
Account Group Total		3,118	3,709	4,222	4,024	4,024	4,024
Function Total		1,328,921	1,522,978	1,538,374	1,543,701	1,543,701	1,543,701

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100	GENERAL FUND						
2130	HEALTH SERVICES						
111	LICENSED SALARIES	47,840	48,871	47,841	48,113	48,113	48,113
112	CLASSIFIED SALARIES	13,142	17,215	17,501	24,939	24,939	24,939
122	SUBSTITUTES-CLASSIFIED	697	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	1,293	1,810	2,092	4,100	4,100	4,100
Account Group Total		62,971	67,896	67,434	77,152	77,152	77,152
211	PERS EMPR CONTRIB	2,391	2,575	10,041	8,854	8,854	8,854
212	EMPLOYEE CONTRBTN, PICKUP	2,948	3,001	2,870	2,887	2,887	2,887
213	PERS BOND PAY	4,919	5,379	4,142	3,653	3,653	3,653
220	FICA/MEDICARE	4,408	4,736	4,999	5,588	5,588	5,588
231	WORKERS' COMPENSATION	228	230	284	253	253	253
242	HEALTH INSURANCE	18,389	18,812	21,288	29,520	29,520	29,520
244	LIFE INSURANCE	41	54	96	109	109	109
Account Group Total		33,324	34,787	43,720	50,864	50,864	50,864
310	INSTRUC CONSULT/PROF	105	40,704	45,381	33,913	33,913	33,913
312	CONFERENCE/WORKSHOPS	237	491	500	250	250	250
324	RENTALS	334	552	0	0	0	0
340	TRAVEL	284	610	600	600	600	600
355	PRINTING AND BINDING	55	83	100	100	100	100
390	OT GNRL PROF\TECH SVCS	0	0	1,000	1,000	1,000	1,000
Account Group Total		1,015	42,440	47,581	35,863	35,863	35,863
410	SUPPLIES	3,897	678	4,500	3,500	3,500	3,500
440	PERIODICALS	44	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
Account Group Total		3,941	678	4,650	3,650	3,650	3,650
640	DUES AND FEES	135	135	150	300	300	300
Account Group Total		135	135	150	300	300	300
Function Total		101,386	145,935	163,535	167,829	167,829	167,829

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	71,021	123,919	122,137	179,580	179,580	179,580
130	LIC. ADDITIONAL WAGES	0	0	5,409	6,906	6,906	6,906
Account Group Total		71,021	123,919	127,546	186,486	186,486	186,486
211	PERS EMPR CONTRIB	2,833	5,046	13,750	19,872	19,872	19,872
212	EMPLOYEE CONTRBTN, PICKUP	4,261	7,333	7,328	10,775	10,775	10,775
213	PERS BOND PAY	5,622	9,777	6,107	8,979	8,979	8,979
220	FICA/MEDICARE	5,399	9,432	9,344	13,738	13,738	13,738
231	WORKERS' COMPENSATION	250	407	406	645	645	645
242	HEALTH INSURANCE	19,295	32,777	42,921	52,692	52,692	52,692
244	LIFE INSURANCE	82	123	205	274	274	274
Account Group Total		37,743	64,894	80,061	106,975	106,975	106,975
310	INSTRUC CONSULT/PROF	0	0	0	93,000	93,000	93,000
312	CONFERENCE/WORKSHOPS	275	586	500	250	250	250
340	TRAVEL	1,340	1,018	2,000	1,500	1,500	1,500
Account Group Total		1,615	1,604	2,500	94,750	94,750	94,750
410	SUPPLIES	930	924	750	750	750	750
470	COMPUTER SOFTWARE	0	75	250	100	100	100
480	COMPUTER HARDWARE	0	28	0	0	0	0
Account Group Total		930	1,027	1,000	850	850	850
Function Total		111,310	191,445	211,107	389,061	389,061	389,061

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	176,319	183,599	179,295	209,665	209,665	209,665
130	LIC. ADDITIONAL WAGES	0	0	1,296	1,836	1,836	1,836
Account Group Total		176,319	183,599	180,591	211,501	211,501	211,501
211	PERS EMPR CONTRIB	6,753	6,956	21,730	22,033	22,033	22,033
212	EMPLOYEE CONTRBTN, PICKUP	10,579	10,897	10,758	10,907	10,907	10,907
213	PERS BOND PAY	13,959	14,530	8,965	9,089	9,089	9,089
220	FICA/MEDICARE	12,980	13,125	13,716	16,039	16,039	16,039
231	WORKERS' COMPENSATION	607	591	580	739	739	739
242	HEALTH INSURANCE	39,276	39,276	45,188	50,196	50,196	50,196
244	LIFE INSURANCE	123	123	205	274	274	274
Account Group Total		84,276	85,498	101,142	109,277	109,277	109,277
310	INSTRUC CONSULT/PROF	0	44,650	47,032	310,000	310,000	310,000
312	CONFERENCE/WORKSHOPS	813	65	500	250	250	250
322	REPAIRS AND MAINTENANCE	760	610	1,000	1,000	1,000	1,000
340	TRAVEL	172	143	400	400	400	400
355	PRINTING AND BINDING	0	0	300	300	300	300
Account Group Total		1,745	45,468	49,232	311,950	311,950	311,950
410	SUPPLIES	799	1,319	750	1,500	1,500	1,500
Account Group Total		799	1,319	750	1,500	1,500	1,500
640	DUES AND FEES	750	505	775	775	775	775
Account Group Total		750	505	775	775	775	775
Function Total		263,889	316,389	332,490	635,003	635,003	635,003

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2190	DIRECTION OF STUDENT SERVICES						
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	52,901	58,391	59,566	58,446	58,446	58,446
113	ADMINISTRATORS	98,721	138,440	130,953	128,704	128,704	128,704
114	SUPERVISORS/CONFIDENTIAL	42,148	44,605	45,704	44,831	44,831	44,831
125	CURRICULUM SUB	232	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	226	249	0	0	0	0
	Account Group Total	194,228	241,686	236,223	231,981	231,981	231,981
211	PERS EMPR CONTRIB	7,438	9,258	28,630	28,116	28,116	28,116
212	EMPLOYEE CONTRBTN, PICKUP	5,937	8,306	7,857	7,722	7,722	7,722
213	PERS BOND PAY	14,911	19,335	11,811	11,599	11,599	11,599
220	FICA/MEDICARE	14,403	17,955	18,071	17,747	17,747	17,747
231	WORKERS' COMPENSATION	697	803	793	848	848	848
242	HEALTH INSURANCE	44,089	47,802	52,692	56,060	56,060	56,060
244	LIFE INSURANCE	400	476	449	482	482	482
246	DISABILITY INSURANCE	302	370	344	354	354	354
	Account Group Total	88,177	104,306	120,647	122,928	122,928	122,928
310	INSTRUC CONSULT/PROF	9,420	1,548	0	0	0	0
312	CONFERENCE/WORKSHOPS	1,568	2,732	2,500	1,250	1,250	1,250
324	RENTALS	0	0	0	2,700	2,700	2,700
340	TRAVEL	4,164	5,421	3,500	3,000	3,000	3,000
351	TELEPHONE	848	857	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	891	3,323	500	500	500	500
380	NON-INSTRCT PROF\TECH SRV	1,113	0	750	500	500	500
	Account Group Total	18,004	13,881	8,250	8,950	8,950	8,950

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
410	SUPPLIES	6,647	8,397	9,000	8,450	8,450	8,450
440	PERIODICALS	423	676	500	250	250	250
460	NON-CONSUMABLE ITEMS	444	440	2,500	2,500	2,500	2,500
480	COMPUTER HARDWARE	400	0	500	0	0	0
Account Group Total		7,914	9,513	12,500	11,200	11,200	11,200
Function Total		308,323	369,386	377,620	375,059	375,059	375,059

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	83,241	51,830	51,193	67,331	67,331	67,331
112	CLASSIFIED SALARIES	19,712	21,157	21,445	21,059	21,059	21,059
113	ADMINISTRATORS	92,206	128,270	130,313	103,157	103,157	103,157
114	SUPERVISORS/CONFIDENTIAL	42,148	44,605	45,704	44,831	44,831	44,831
121	SUBSTITUTES-LICENSED	1,160	1,116	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	0	0
125	CURRICULUM SUB	30,882	13,316	3,200	3,245	3,245	3,245
130	LIC. ADDITIONAL WAGES	51,209	52,943	8,360	2,580	2,580	2,580
131	CLASS. ADDITIONAL WAGES	28	1,600	1,400	0	0	0
132	NON CERTIFIED OVERTIME	0	50	0	0	0	0
Account Group Total		320,586	314,888	261,616	242,203	242,203	242,203
211	PERS EMPR CONTRIB	10,432	11,845	30,137	28,071	28,071	28,071
212	EMPLOYEE CONTRBTN, PICKUP	11,271	13,928	10,890	10,484	10,484	10,484
213	PERS BOND PAY	20,587	32,570	12,433	12,110	12,110	12,110
220	FICA/MEDICARE	24,545	23,308	19,022	18,528	18,528	18,528
231	WORKERS' COMPENSATION	1,155	1,047	822	836	836	836
242	HEALTH INSURANCE	51,895	38,429	55,016	49,020	49,020	49,020
244	LIFE INSURANCE	463	471	498	450	450	450
246	DISABILITY INSURANCE	287	342	342	283	283	283
Account Group Total		120,636	121,940	129,160	119,782	119,782	119,782
310	INSTRUC CONSULT/PROF	5,630	1,290	1,000	0	0	0
312	CONFERENCE/WORKSHOPS	900	379	2,500	0	0	0
340	TRAVEL	4,501	5,039	15,000	6,000	6,000	6,000
355	PRINTING AND BINDING	1,364	1,233	1,000	2,500	2,500	2,500

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
	Account Group Total	12,395	7,941	19,500	8,500	8,500	8,500
410	SUPPLIES	3,421	9,034	11,000	40,032	40,032	40,032
430	LIBRARY BOOKS	290	506	500	475	475	475
440	PERIODICALS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	343	281	0	0	0	0
470	COMPUTER SOFTWARE	2,459	894	3,000	0	0	0
480	COMPUTER HARDWARE	2,666	641	0	0	0	0
	Account Group Total	9,178	11,356	14,500	40,507	40,507	40,507
	Function Total	462,795	456,125	424,776	410,992	410,992	410,992

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2213	TECHNOLOGY CURRICULUM DEVELOPMENT						
111	LICENSED SALARIES	60,383	62,183	60,234	60,573	60,573	60,573
112	CLASSIFIED SALARIES	0	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	7,119	7,000	3,257	3,257	3,257
131	CLASS. ADDITIONAL WAGES	0	755	0	0	0	0
Account Group Total		60,383	70,057	67,234	63,830	63,830	63,830
211	PERS EMPR CONTRIB	2,313	2,662	7,785	7,719	7,719	7,719
212	EMPLOYEE CONTRBTN, PICKUP	3,623	4,119	3,614	3,830	3,830	3,830
213	PERS BOND PAY	4,780	5,552	3,012	3,191	3,191	3,191
220	FICA/MEDICARE	4,619	5,356	4,608	4,883	4,883	4,883
231	WORKERS' COMPENSATION	209	228	195	230	230	230
242	HEALTH INSURANCE	15,368	19,097	14,712	15,444	15,444	15,444
244	LIFE INSURANCE	41	41	68	68	68	68
Account Group Total		30,954	37,054	33,994	35,365	35,365	35,365
312	CONFERENCE/WORKSHOPS	50	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	552	1,000	0	0	0
324	RENTALS	334	0	0	0	0	0
340	TRAVEL	0	0	600	0	0	0
355	PRINTING AND BINDING	55	83	1,000	0	0	0
Account Group Total		439	635	2,600	0	0	0
410	SUPPLIES	48	243	2,400	0	0	0
460	NON-CONSUMABLE ITEMS	5	0	0	0	0	0
470	COMPUTER SOFTWARE	10,413	55,485	0	0	0	0
480	COMPUTER HARDWARE	6,477	464	0	0	0	0
Account Group Total		16,943	56,192	2,400	0	0	0
Function Total		108,718	163,938	106,228	99,195	99,195	99,195

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2220	EDUCATIONAL MEDIA SERVICES						
111	LICENSED SALARIES	424,382	432,384	291,304	289,063	289,063	289,063
112	CLASSIFIED SALARIES	84,857	89,787	92,935	89,078	89,078	89,078
121	SUBSTITUTES-LICENSED	4,513	7,176	5,632	8,014	8,014	8,014
122	SUBSTITUTES-CLASSIFIED	634	157	0	0	0	0
125	CURRICULUM SUB	851	399	0	0	0	0
	Account Group Total	515,237	529,903	389,871	386,155	386,155	386,155
211	PERS EMPR CONTRIB	20,006	20,025	43,589	42,896	42,896	42,896
212	EMPLOYEE CONTRBTN, PICKUP	25,463	23,389	17,478	16,600	16,600	16,600
213	PERS BOND PAY	40,244	40,385	18,154	18,081	18,081	18,081
220	FICA/MEDICARE	37,451	37,313	29,786	28,219	28,219	28,219
231	WORKERS' COMPENSATION	1,840	1,781	1,352	1,393	1,393	1,393
242	HEALTH INSURANCE	130,287	134,713	117,378	128,419	128,419	128,419
244	LIFE INSURANCE	440	465	479	622	622	622
	Account Group Total	255,731	258,071	228,216	236,230	236,230	236,230
310	INSTRUC CONSULT/PROF	1,000	500	800	920	920	920
322	REPAIRS AND MAINTENANCE	361	2,842	3,800	1,200	1,200	1,200
	Account Group Total	1,361	3,342	4,600	2,120	2,120	2,120

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
410	SUPPLIES	6,963	13,149	10,350	11,432	11,432	11,432
420	TEXTBOOKS	3,542	112	4,000	500	500	500
430	LIBRARY BOOKS	27,949	28,791	21,565	22,907	22,907	22,907
440	PERIODICALS	4,133	3,852	4,080	4,091	4,091	4,091
460	NON-CONSUMABLE ITEMS	4,384	1,338	1,970	1,806	1,806	1,806
470	COMPUTER SOFTWARE	501	492	1,050	998	998	998
480	COMPUTER HARDWARE	9,908	5,159	3,400	2,780	2,780	2,780
Account Group Total		57,381	52,892	46,415	44,514	44,514	44,514
Function Total		829,710	844,208	669,102	669,019	669,019	669,019

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
2230 ASSESSMENT AND TESTING							
355	PRINTING AND BINDING	1,331	0	0	0	0	0
390	OT GNRL PROF\TECH SERVCS	9,795	20,254	14,000	14,000	14,000	14,000
Account Group Total		11,126	20,254	14,000	14,000	14,000	14,000
410	SUPPLIES	430	7,513	1,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	0	0	5,000	0	0	0
Account Group Total		430	7,513	6,000	3,000	3,000	3,000
Function Total		11,556	27,767	20,000	17,000	17,000	17,000

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
121	CURRICULUM SUB	0	372	0	0	0	0
125	CURRICULUM SUB	7,050	16,673	4,900	4,455	4,455	4,455
130	LIC. ADDITIONAL WAGES	1,550	7,502	4,700	3,455	3,455	3,455
131	CLASS. ADDITIONAL WAGES	3,142	6,692	300	200	200	200
132	NON CERTIFIED OVERTIME	909	0	0	0	0	0
	Account Group Total	12,651	31,240	9,900	8,110	8,110	8,110
211	PERS EMPR CONTRIB	396	850	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	93	441	0	0	0	0
213	PERS BOND PAY	684	1,639	0	0	0	0
220	FICA/MEDICARE	944	2,323	0	0	0	0
231	WORKERS' COMPENSATION	73	112	0	0	0	0
242	HEALTH INSURANCE	0	0	0	0	0	0
	Account Group Total	2,191	5,364	0	0	0	0
310	INSTRUC CONSULT/PROF	11,957	4,746	7,500	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	75,865	79,340	66,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	17,351	10,606	23,600	20,830	20,830	20,830
340	TRAVEL	12,213	2,673	1,200	1,200	1,200	1,200
	Account Group Total	117,387	97,365	98,300	95,030	95,030	95,030
410	SUPPLIES	8,928	9,473	8,450	8,470	8,470	8,470
430	LIBRARY BOOKS	296	487	400	400	400	400
	Account Group Total	9,224	9,960	8,850	8,870	8,870	8,870
	Function Total	141,453	143,929	117,050	112,010	112,010	112,010

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
2310 BOARD OF EDUCATION SERVICES							
312	CONFERENCE/WORKSHOPS	3,210	7,836	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	263	0	0	0	0	0
324	RENTALS	1,800	1,944	2,000	2,000	2,000	2,000
340	TRAVEL	435	2,296	2,000	2,000	2,000	2,000
354	ADVERTISING	1,629	0	0	0	0	0
381	AUDIT SERVICES	46,018	30,250	34,000	34,000	34,000	34,000
382	LEGAL SERVICES	33,912	45,096	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	6,168	13,913	10,000	10,000	10,000	10,000
389	OT NON-INSTRCT PROF\TECH	13,400	19,175	14,000	14,000	14,000	14,000
Account Group Total		106,835	120,510	112,000	112,000	112,000	112,000
410	SUPPLIES	5,652	5,430	2,600	2,600	2,600	2,600
440	PERIODICALS	528	0	500	500	500	500
480	COMPUTER HARDWARE	0	398	0	0	0	0
Account Group Total		6,180	5,828	3,100	3,100	3,100	3,100
640	DUES AND FEES	22,722	7,049	14,000	14,000	14,000	14,000
651	LIABILITY INSURANCE	74,870	74,712	80,000	80,000	80,000	80,000
Account Group Total		97,592	81,761	94,000	94,000	94,000	94,000
Function Total		210,606	208,099	209,100	209,100	209,100	209,100

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2320	EXEC ADMIN SERVICES						
112	CLASSIFIED SALARIES	30,492	34,248	26,598	17,388	17,388	17,388
113	ADMINISTRATORS	127,631	133,156	132,566	130,534	130,534	130,534
114	SUPERVISORS/CONFIDENTIAL	54,521	51,836	54,320	55,596	55,596	55,596
Account Group Total		212,644	219,240	213,484	203,518	203,518	203,518
211	PERS EMPR CONTRIB	8,877	9,341	27,900	24,164	24,164	24,164
212	EMPLOYEE CONTRBTN, PICKUP	8,558	9,189	9,154	7,713	7,713	7,713
213	PERS BOND PAY	17,473	19,139	11,690	10,077	10,077	10,077
220	FICA/MEDICARE	15,965	15,056	16,389	16,194	16,194	16,194
231	WORKERS' COMPENSATION	787	761	795	732	732	732
240	CONTRACTUAL EMPLOYEE BNFTS	15,000	20,000	20,000	20,000	20,000	20,000
242	HEALTH INSURANCE	37,144	37,626	36,975	38,898	38,898	38,898
244	LIFE INSURANCE	443	432	434	455	455	455
246	DISABILITY INSURANCE	357	344	346	353	353	353
Account Group Total		104,604	111,887	123,683	118,586	118,586	118,586
310	INSTRUC CONSULT/PROF	3,500	0	0	0	0	0
324	RENTALS	0	150	500	500	500	500
340	TRAVEL	1,139	3,315	4,000	4,000	4,000	4,000
354	ADVERTISING	0	0	500	500	500	500
355	PRINTING AND BINDING	0	92	500	500	500	500
Account Group Total		4,639	3,557	5,500	5,500	5,500	5,500
410	SUPPLIES	5,355	5,952	6,000	6,000	6,000	6,000
440	PERIODICALS	431	182	600	600	600	600
480	COMPUTER HARDWARE	0	193	0	0	0	0
Account Group Total		5,785	6,327	6,600	6,600	6,600	6,600
640	DUES AND FEES	1,863	1,948	2,000	2,000	2,000	2,000
Account Group Total		1,863	1,948	2,000	2,000	2,000	2,000
Function Total		329,535	342,959	351,267	336,204	336,204	336,204

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100	GENERAL FUND						
2410	OFFICE OF PRINCIPAL SERVICES						
112	CLASSIFIED SALARIES	554,136	596,506	586,531	540,827	540,827	540,827
113	ADMINISTRATORS	1,399,634	1,339,767	1,362,288	1,340,271	1,340,271	1,340,271
122	SUBSTITUTES-CLASSIFIED	3,042	151	0	0	0	0
125	CURRICULUM SUB	594	159	0	0	0	0
130	LIC. ADDITIONAL WAGES	1,188	1,307	0	0	0	0
131	CLASS. ADDITIONAL WAGES	918	4,815	0	0	0	0
132	NON CERTIFIED OVERTIME	0	117	0	0	0	0
	Account Group Total	1,959,512	1,942,823	1,948,819	1,881,098	1,881,098	1,881,098
211	PERS EMPR CONTRIB	75,570	70,311	224,503	220,774	220,774	220,774
212	EMPLOYEE CONTRBTN, PICKUP	81,494	70,908	74,990	80,416	80,416	80,416
213	PERS BOND PAY	147,638	141,448	95,686	94,191	94,191	94,191
220	FICA/MEDICARE	144,926	142,377	148,891	143,904	143,904	143,904
231	WORKERS' COMPENSATION	6,983	6,453	6,484	6,824	6,824	6,824
242	HEALTH INSURANCE	455,754	424,538	455,533	483,005	483,005	483,005
244	LIFE INSURANCE	4,998	4,121	4,205	4,568	4,568	4,568
246	DISABILITY INSURANCE	4,378	3,334	3,448	3,541	3,541	3,541
	Account Group Total	921,740	863,490	1,013,740	1,037,223	1,037,223	1,037,223
310	INSTRUC CONSULT/PROF	424	750	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	0	600	600	600	600
340	TRAVEL	12,438	10,515	15,854	14,380	14,380	14,380
342	TRAVEL, OUT OF DISTRICT	0	0	2,000	0	0	0
351	TELEPHONE	320	434	0			
353	POSTAGE	9,104	9,212	6,200	6,000	6,000	6,000
355	PRINTING AND BINDING	475	1,040	2,424	1,824	1,824	1,824

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
	Account Group Total	22,761	21,951	27,078	22,804	22,804	22,804
410	SUPPLIES	25,043	27,600	42,336	37,564	37,564	37,564
420	TEXTBOOKS	679	6,087	7,000	6,650	6,650	6,650
440	PERIODICALS	0	75	375	375	375	375
460	NON-CONSUMABLE ITEMS	13,082	829	5,275	4,733	4,733	4,733
480	COMPUTER HARDWARE	11,529	7,103	900	855	855	855
	Account Group Total	50,332	41,694	55,886	50,177	50,177	50,177
640	DUES AND FEES	921	1,273	1,700	1,200	1,200	1,200
	Account Group Total	921	1,273	1,700	1,200	1,200	1,200
	Function Total	2,955,267	2,871,231	3,047,223	2,992,502	2,992,502	2,992,502

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2510	BUSINESS SUPPORT SERVICES						
113	ADMINISTRATORS	71,885	55,929	0	0	0	0
114	SUPERVISORS/CONFIDENTIAL	42,148	47,915	114,383	118,247	118,247	118,247
Account Group Total		114,033	103,844	114,383	118,247	118,247	118,247
211	PERS EMPR CONTRIB	4,367	3,977	12,679	13,270	13,270	13,270
212	EMPLOYEE CONTRBTN, PICKUP	4,313	3,356	0	0	0	0
213	PERS BOND PAY	8,728	8,308	5,719	5,912	5,912	5,912
220	FICA/MEDICARE	7,875	7,632	8,750	9,046	9,046	9,046
231	WORKERS' COMPENSATION	406	348	2,022	436	436	436
242	HEALTH INSURANCE	25,452	21,431	22,971	23,152	23,152	23,152
244	LIFE INSURANCE	288	183	82	82	82	82
246	DISABILITY INSURANCE	241	135	0	0	0	0
Account Group Total		51,671	45,370	52,224	51,898	51,898	51,898
310	INSTRUC CONSULT/PROF	0	294	0	0	0	0
312	CONFERENCE/WORKSHOPS	790	155	2,000	2,000	2,000	2,000
340	TRAVEL	983	546	1,200	1,200	1,200	1,200
354	ADVERTISING	0	0	500	1,000	1,000	1,000
389	OT NON-INSTRCT PROF\TECH	2,500	19,165	4,500	4,000	4,000	4,000
Account Group Total		4,273	20,160	8,200	8,200	8,200	8,200
410	SUPPLIES	583	325	2,800	2,800	2,800	2,800
460	NON-CONSUMABLE ITEMS	8,731	1,200	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	0	433	1,000	1,000	1,000	1,000
Account Group Total		9,314	1,958	4,800	4,800	4,800	4,800
541	INITL & ADDTL EQUIP PRCHS	6,809	0	0	0	0	0
Account Group Total		6,809	0	0	0	0	0
640	DUES AND FEES	740	540	3,000	3,000	3,000	3,000
Account Group Total		740	540	3,000	3,000	3,000	3,000
Function Total		186,840	171,872	182,606	186,145	186,145	186,145

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2520	FISCAL SERVICES						
112	CLASSIFIED SALARIES	37,775	40,575	41,297	40,509	40,509	40,509
113	ADMINISTRATORS	92,683	104,285	104,943	103,157	103,157	103,157
114	SUPERVISORS/CONFIDENTIAL	154,110	142,225	134,302	132,244	132,244	132,244
	Account Group Total	284,567	287,085	280,543	275,910	275,910	275,910
211	PERS EMPR CONTRIB	10,279	11,311	32,491	30,594	30,594	30,594
212	EMPLOYEE CONTRBTN, PICKUP	5,561	6,257	6,297	6,189	6,189	6,189
213	PERS BOND PAY	20,104	22,613	14,027	13,236	13,236	13,236
220	FICA/MEDICARE	21,149	21,280	21,462	20,251	20,251	20,251
231	WORKERS' COMPENSATION	1,035	971	950	973	973	973
242	HEALTH INSURANCE	66,818	63,723	63,324	63,978	63,978	63,978
244	LIFE INSURANCE	473	444	434	443	443	443
246	DISABILITY INSURANCE	288	277	277	283	283	283
	Account Group Total	125,707	126,877	139,261	135,947	135,947	135,947
310	INSTRUC CONSULT/PROF	150	1,280	250	250	250	250
312	CONFERENCE/WORKSHOPS	1,137	1,300	2,000	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	321	321	300	300	300	300
340	TRAVEL	227	2,045	2,000	2,000	2,000	2,000
354	ADVERTISING	884	0	250	250	250	250
389	OT NON-INSTRCT PROF\TECH	17,760	5,000	6,000	6,000	6,000	6,000
	Account Group Total	20,480	9,946	10,800	10,800	10,800	10,800
410	SUPPLIES	1,159	1,537	3,700	3,700	3,700	3,700
440	PERIODICALS	46	55	100	100	100	100
460	NON-CONSUMABLE ITEMS	4,875	2,500	500	500	500	500
480	COMPUTER HARDWARE	930	0	1,200	1,200	1,200	1,200
	Account Group Total	7,009	4,092	5,500	5,500	5,500	5,500
640	DUES AND FEES	17,814	16,238	13,300	13,300	13,300	13,300
	Account Group Total	17,814	16,238	13,300	13,300	13,300	13,300
	Function Total	455,576	444,238	449,404	441,457	441,457	441,457

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2525	FINANCIAL ACCOUNTING SRVC						
112	CLASSIFIED SALARIES		622				
121	SUBSTITUTES-LICENSED		239				
122	SUBSTITUTES-CLASSIFIED		64				
Account Group Total		0	925	0	0	0	0
211	PERS EMPR CONTRIB		5				
213	PERS BOND PAY		9				
220	FICA/MEDICARE		71				
231	WORKERS' COMPENSATION		1				
244	LIFE INSURANCE		2				
Account Group Total		0	88	0	0	0	0
410	SUPPLIES	2,921	2,048	3,600	0	0	0
Account Group Total		2,921	2,048	3,600	0	0	0
Function Total		2,921	3,061	3,600	0	0	0

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2540	OPERATION & MAINTENANCE OF PLANT SERVICES						
112	CLASSIFIED SALARIES	1,360,620	1,485,563	1,524,307	1,436,666	1,436,666	1,436,666
114	SUPERVISORS/CONFIDENTIAL	61,491	65,078	66,681	65,403	65,403	65,403
122	SUBSTITUTES-CLASSIFIED	11,979	30,696	35,528	35,981	35,981	35,981
131	CLASS. ADDITIONAL WAGES	1,131	22,595	24,000	23,999	23,999	23,999
132	NON CERTIFIED OVERTIME	4,194	2,867	4,000	4,001	4,001	4,001
	Account Group Total	1,439,415	1,606,799	1,654,515	1,566,050	1,566,050	1,566,050
211	PERS EMPR CONTRIB	57,587	63,107	184,297	174,482	174,482	174,482
213	PERS BOND PAY	110,738	125,889	77,534	75,530	75,530	75,530
220	FICA/MEDICARE	106,112	117,842	124,303	119,381	119,381	119,381
231	WORKERS' COMPENSATION	41,904	35,925	37,827	41,156	41,156	41,156
242	HEALTH INSURANCE	525,957	538,309	590,924	596,789	596,789	596,789
244	LIFE INSURANCE	1,388	1,272	1,265	1,801	1,801	1,801
	Account Group Total	843,686	882,343	1,016,149	1,009,139	1,009,139	1,009,139
322	REPAIRS AND MAINTENANCE	246,786	181,283	80,000	97,000	97,000	97,000
324	RENTALS	12,135	12,823	15,000	15,000	15,000	15,000
325	ELECTRICITY	498,165	544,138	600,000	630,000	630,000	630,000
326	FUEL	344,553	334,404	450,000	425,000	425,000	425,000
327	WATER AND SEWAGE	161,248	248,922	275,000	276,950	276,950	276,950
328	GARBAGE	57,483	53,150	70,000	70,000	70,000	70,000
340	TRAVEL	327	393	200	500	500	500
351	TELEPHONE	32,512	17,345	30,000	30,000	30,000	30,000
355	PRINTING AND BINDING	10	24	0	500	500	500
389	OT NON-INSTRCT PROF\TECH	36,481	62,337	50,000	80,000	80,000	80,000
390	OT GNRL PROF\TECH SERVCS	0	0	0			

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
Account Group Total		1,389,699	1,454,818	1,570,200	1,624,950	1,624,950	1,624,950
410	SUPPLIES	2,790	3,495	7,000	6,920	6,920	6,920
411	MAINTENANCE SUPPLIES	69,833	81,955	70,000	80,000	80,000	80,000
412	CUSTODIAL SUPPLIES	146,284	139,913	80,000	80,000	80,000	80,000
413	GROUND SUPPLIES	32,503	36,372	45,000	45,000	45,000	45,000
418	VEHICLE FUEL	22,110	26,145	25,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	879	0	0	0	0	0
Account Group Total		274,399	287,880	227,000	241,920	241,920	241,920
540	EQUIPMENT	0	5,165	0	0	0	0
Account Group Total		0	5,165	0	0	0	0
651	LIABILITY INSURANCE	211,979	208,765	225,100	225,100	225,100	225,100
Account Group Total		211,979	208,765	225,100	225,100	225,100	225,100
Function Total		4,159,178	4,445,771	4,692,965	4,667,159	4,667,159	4,667,159

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2550	STUDENT TRANSPORTATION						
331	REIMBRS STDNT TRANSPORT	2,018,216	2,079,280	2,183,900	2,300,030	2,300,030	2,300,030
332	NON-REIMBRS STDNT TRNSPRT	40,685	49,006	50,000	47,000	47,000	47,000
Account Group Total		2,058,902	2,128,286	2,233,900	2,347,030	2,347,030	2,347,030
Function Total		2,058,902	2,128,286	2,233,900	2,347,030	2,347,030	2,347,030

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
2570 INTERNAL SERVICES							
324	RENTALS	6,411	7,850	8,000	8,000	8,000	8,000
353	POSTAGE	22,021	20,917	25,000	25,000	25,000	25,000
355	PRINTING AND BINDING	7,950	6,338	17,000	17,000	17,000	17,000
Account Group Total		36,382	35,105	50,000	50,000	50,000	50,000
410	SUPPLIES	17,618	18,227	22,000	22,000	22,000	22,000
Account Group Total		17,618	18,227	22,000	22,000	22,000	22,000
Function Total		54,000	53,332	72,000	72,000	72,000	72,000

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2610	CENTRAL SUPPORT SERVICES / PERSONNEL						
111	LICENSED SALARIES	2,325	0	0	0	0	0
113	ADMINISTRATORS	92,206	104,285	104,943	103,157	103,157	103,157
114	SUPERVISORS/CONFIDENTIAL	84,296	89,211	91,408	89,661	89,661	89,661
116	SUPP RETIREMNT STIPEND	5,857	0	0	0	0	0
132	NON CERTIFIED OVERTIME	625	237	0	0	0	0
Account Group Total		185,309	193,732	196,351	192,818	192,818	192,818
211	PERS EMPR CONTRIB	6,784	7,420	23,798	23,370	23,370	23,370
212	EMPLOYEE CONTRBTN, PICKUP	5,532	6,257	6,297	6,189	6,189	6,189
213	PERS BOND PAY	13,560	15,499	9,818	9,641	9,641	9,641
220	FICA/MEDICARE	13,474	14,347	15,021	14,751	14,751	14,751
231	WORKERS' COMPENSATION	638	638	654	700	700	700
242	HEALTH INSURANCE	37,812	37,659	40,308	42,852	42,852	42,852
244	LIFE INSURANCE	1,469	375	375	382	382	382
246	DISABILITY INSURANCE	287	277	277	283	283	283
Account Group Total		79,556	82,471	96,548	98,168	98,168	98,168
310	INSTRUC CONSULT/PROF	328	1,103	0	26,500	26,500	26,500
311	TUITION REIMBURSEMENT	1,555	0	0	0	0	0
340	TRAVEL	634	518	500	500	500	500
354	ADVERTISING	387	1,139	500	500	500	500
355	PRINTING AND BINDING	4,900	5,128	8,000	8,000	8,000	8,000
389	OT NON-INSTRCT PROF\TECH	35,893	33,733	34,000	34,000	34,000	34,000
Account Group Total		43,697	41,621	43,000	69,500	69,500	69,500
410	SUPPLIES	2,401	4,363	5,000	5,000	5,000	5,000
440	PERIODICALS	1,175	150	500	500	500	500

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100 GENERAL FUND							
470	COMPUTER SOFTWARE	0	0	0	0	0	0
Account Group Total		3,576	4,513	5,500	5,500	5,500	5,500
640	DUES AND FEES	13,469	23,901	16,000	16,000	16,000	16,000
Account Group Total		13,469	23,901	16,000	16,000	16,000	16,000
Function Total		325,607	346,239	357,399	381,986	381,986	381,986

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2630	COMMUNICATIONS						
114	SUPERVISORS/CONFIDENTIAL	18,839	19,938	20,429	20,037	20,037	20,037
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
Account Group Total		18,839	19,938	20,429	20,037	20,037	20,037
220	FICA/MEDICARE	1,441	1,525	1,563	1,533	1,533	1,533
231	WORKERS' COMPENSATION	65	64	67	71	71	71
Account Group Total		1,506	1,589	1,629	1,604	1,604	1,604
340	TRAVEL	166	107	250	250	250	250
353	POSTAGE	4,245	2,251	5,000	5,000	5,000	5,000
354	ADVERTISING	1,007	2,359	600	600	600	600
355	PRINTING AND BINDING	4,683	5,006	8,000	8,000	8,000	8,000
389	OT NON-INSTRCT PROF\TECH	14,500	1,085	10,000	10,000	10,000	10,000
Account Group Total		24,601	10,808	23,850	23,850	23,850	23,850
410	SUPPLIES	381	249	1,550	1,550	1,550	1,550
440	PERIODICALS	558	381	600	600	600	600
470	COMPUTER SOFTWARE	233	60	500	500	500	500
480	COMPUTER HARDWARE	90	0	500	500	500	500
Account Group Total		1,262	689	3,150	3,150	3,150	3,150
Function Total		46,207	33,024	49,058	48,641	48,641	48,641

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100	GENERAL FUND						
2640	STAFF SERVICES						
232	UNEMPLOYMNT COMPENSATION	29,550	32,282	30,000	0	0	0
Account Group Total		29,550	32,282	30,000	0	0	0
Function Total		29,550	32,282	30,000	0	0	0

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Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	293,365	341,617	336,086	329,771	329,771	329,771
114	SUPERVISORS/CONFIDENTIAL	61,491	65,078	66,681	65,403	65,403	65,403
Account Group Total		354,856	406,695	402,767	395,174	395,174	395,174
211	PERS EMPR CONTRIB	13,835	15,838	38,006	47,120	47,120	47,120
213	PERS BOND PAY	27,163	32,535	15,999	19,752	19,752	19,752
220	FICA/MEDICARE	26,698	30,615	30,812	30,221	30,221	30,221
231	WORKERS' COMPENSATION	1,294	1,387	1,373	1,465	1,465	1,465
242	HEALTH INSURANCE	83,168	94,077	92,004	98,532	98,532	98,532
244	LIFE INSURANCE	231	218	205	287	287	287
Account Group Total		152,389	174,670	178,398	197,377	197,377	197,377
310	INSTRUC CONSULT/PROF	140,466	139,720	143,200	150,000	150,000	150,000
312	CONFERENCE/WORKSHOPS	350	195	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	6,445	4,415	5,000	5,000	5,000	5,000
324	RENTALS	334	552	600	800	800	800
340	TRAVEL	794	207	250	1,000	1,000	1,000
351	TELEPHONE	57,889	48,342	45,000	37,200	37,200	37,200
355	PRINTING AND BINDING	55	83	100	150	150	150
359	OTHER COMMUNICTN SERVICES	39,900	14,636	40,000	40,000	40,000	40,000
Account Group Total		246,234	208,150	235,150	235,150	235,150	235,150
410	SUPPLIES	4,310	3,143	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	316	458	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	125	10	0	0	0	0
480	COMPUTER HARDWARE	4,316	3,262	5,000	5,000	5,000	5,000
Account Group Total		9,067	6,873	12,500	12,500	12,500	12,500
550	TECHNOLOGY	0	38,591	0	0	0	0

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100	GENERAL FUND						
	Account Group Total	0	38,591	0	0	0	0
	Function Total	762,545	834,979	828,815	840,201	840,201	840,201

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100 GENERAL FUND							
2700 SUPPLEMENTAL RETIREMENT							
116	SUPP RETIREMNT STIPEND	23,757	39,543	186,000	186,000	186,000	186,000
Account Group Total		23,757	39,543	186,000	186,000	186,000	186,000
220	FICA/MEDICARE	1,817	5,114	14,000	14,000	14,000	14,000
247	RETIREE INSURANCE	739,666	723,454	700,000	630,000	630,000	630,000
Account Group Total		741,484	728,568	714,000	644,000	644,000	644,000
Function Total		765,241	768,111	900,000	830,000	830,000	830,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100 GENERAL FUND							
3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)							
310	INSTRUC CONSULT/PROF	55,000	55,000	55,000	55,000	55,000	55,000
Account Group Total		55,000	55,000	55,000	55,000	55,000	55,000
Function Total		55,000	55,000	55,000	55,000	55,000	55,000
4150 BUILDING ACQUISITION & IMPROVEMENTS							
540	EQUIPMENT	0	0	50,000	10,000	10,000	10,000
Account Group Total		0	0	50,000	10,000	10,000	10,000
Function Total		0	0	50,000	10,000	10,000	10,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009/10 Actual	2010/11 Actual	2011/12 Budget	2012/13 Proposed	2012/13 Approved	2012/13 Adopted
100	GENERAL FUND						
5200	TRANSFER OF FUNDS						
710	FUND MODIFICATIONS	500,000	500,000	250,000	250,000	250,000	250,000
Account Group Total		500,000	500,000	250,000	250,000	250,000	250,000
Function Total		500,000	500,000	250,000	250,000	250,000	250,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	0	0	2,523,812	2,500,000	2,500,000	2,500,000
Account Group Total		0	0	2,523,812	2,500,000	2,500,000	2,500,000
Function Total		0	0	2,523,812	2,500,000	2,500,000	2,500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	6,598,452	5,218,825	0	0	0	0
Account Group Total		6,598,452	5,218,825	0	0	0	0
Function Total		6,598,452	5,218,825	0	0	0	0
Fund Total		54,800,414	56,214,502	54,221,351	54,079,500	54,079,500	54,079,500



McMinnville
School District No. 40

OTHER FUNDS

Reserve Funds

Asset Reserve Fund - 201

The Asset Reserve Fund is used to maintain the District's capital assets. This includes not only larger, unplanned expenditures such as repair of a wind-damaged roof or failure of a building's HVAC system, but also the planned periodic repair and replacement necessary for prudent long-term asset management. In addition, this fund provides for architectural, engineering and other professional services related to larger repair projects.

These projects could include siding or window replacement, boiler replacement, plumbing retrofit, fire alarm upgrades, the rebuilding of a cooling tower, or asphalt replacement. With the completion of the five year facilities improvement plan, the District will have a prioritized list of specific needs to be addressed. This will include projects which will require funding to be amassed over a period of years.

Revenues include income from leasing or sales of capital assets, energy tax credits related to building improvement projects and interest income. Additionally a transfer from the general fund is made annually to set aside funds for larger dollar maintenance and repair projects of the District.

Construction Excise Tax Fund- 202

This fund contains revenue receipts generated from the construction excise tax assessed on residential and commercial building permits. The District currently collects \$1.07 per square fee for residential structures and \$.54 per square feet for nonresidential use. The District may expend these funds for capital improvements.

Insurance Reserve Fund - 205

This fund was established to provide a reserve to pay for the self-insured portion of our insurance coverage and uninsured losses. Funds were transferred to this fund from the general fund in prior year. Additional revenues include interest income and insurance claim receipts.



**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
201 ASSET RESERVE FUND							
R1510	INTEREST ON INVESTMENT	10,813	8,863	10,000	10,000	10,000	10,000
R1910	RENTALS	14,164	28,121	27,000	30,000	30,000	30,000
R1990	MISCELLANEOUS	100,770	42,752	10,000	10,000	10,000	10,000
Total Local Revenues		125,747	79,736	47,000	50,000	50,000	50,000
R3199	UNRESTRICTED GRANTS-IN-AID	13,696	-	-	-	-	-
Total State Revenues		13,696	-	-	-	-	-
R5200	INTERFUND TRANSFERS	500,000	500,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	1,721,877	1,687,487	1,800,000	1,800,000	1,800,000	1,800,000
Total Other Revenues		2,221,877	2,187,487	2,050,000	2,050,000	2,050,000	2,050,000
Fund Total		2,361,320	2,267,223	2,097,000	2,100,000	2,100,000	2,100,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
201	ASSET RESERVE						
2520	FISCAL SERVICES						
670	TAXES AND LICENSES	4,653	7,023	-	-	-	-
	Account Group Total	4,653	7,023	-	-	-	-
	Function Total	4,653	7,023	-	-	-	-
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	27,803	134,732	150,000	250,000	250,000	250,000
383	ARCHITECT/ENGINEER SRVCS	-	1,913	-	75,000	75,000	75,000
	Account Group Total	27,803	136,645	150,000	325,000	325,000	325,000
460	NON-CONSUMABLE ITEMS	14,173	7,029	150,000	50,000	50,000	50,000
	Account Group Total	14,173	7,029	150,000	50,000	50,000	50,000
541	INITL & ADDTL EQUIP PRCHS	-	17,834	100,000	50,000	50,000	50,000
	Account Group Total	-	17,834	100,000	50,000	50,000	50,000
	Function Total	41,976	161,508	400,000	425,000	425,000	425,000
4120	SITE AQUITION & DEVELOPMENT						
383	ARCHITECT/ENGINEER SRVCS	3,515	-	100,000	152,000	152,000	152,000
389	OT NON-INSTRCT PROF\TECH	260	-	-	-	-	-
390	OT GNRL PROF\TECH SERVCS	1,455	-	100,000	100,000	100,000	100,000
	Account Group Total	5,230	-	200,000	252,000	252,000	252,000
410	SUPPLIES	403	-	-	-	-	-
	Account Group Total	403	-	-	-	-	-
530	IMPROVEMNTS OT THAN BLDGS	180	-	-	-	-	-
	Account Group Total	180	-	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
670	TAXES AND LICENSES	-	-	8,000	8,000	8,000	8,000
Account Group Total		-	-	8,000	8,000	8,000	8,000
Function Total		5,813	-	208,000	260,000	260,000	260,000
4150	BUILDING ACQUISITION & IMPROVEMENT						
510	LAND ACQUISITION	(3,284)	-	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUISITION	623,247	120,533	889,000	815,000	815,000	815,000
530	IMPROVEMNTS OT THAN BLDGS	1,428	91,765	300,000	300,000	300,000	300,000
541	INITL & ADDTL EQUIP PRCHS	-	34,864	100,000	100,000	100,000	100,000
Account Group Total		621,391	247,162	1,489,000	1,415,000	1,415,000	1,415,000
Function Total		621,391	247,162	1,489,000	1,415,000	1,415,000	1,415,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,687,487	1,851,530	-	-	-	-
Account Group Total		1,687,487	1,851,530	-	-	-	-
Function Total		1,687,487	1,851,530	-	-	-	-
Fund Total		2,361,320	2,267,223	2,097,000	2,100,000	2,100,000	2,100,000

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
202 CONSTRUCTION EXCISE TAX							
R1130	CONSTRUC EXCISE TAX	131,294	90,675	80,000	100,000	100,000	100,000
R1510	INTEREST ON INVESTMENT	1,220	1,593	2,000	3,000	3,000	3,000
Total Local Revenues		132,514	92,268	82,000	103,000	103,000	103,000
R5400	BEG FUND BALANCE	123,445	254,287	336,000	460,000	460,000	460,000
Total Other Revenues		123,445	254,287	336,000	460,000	460,000	460,000
Fund Total		255,959	346,555	418,000	563,000	563,000	563,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
202	CONSTRUCTION EXCISE TAX						
4150	BUILDING ACQUIS & IMPROVE						
310	INSTRUC CONSULT/PROF	1,673	1,590	10,000	10,000	10,000	10,000
	Account Group Total	1,673	1,590	10,000	10,000	10,000	10,000
520	BUILDING ACQUIS & IMPROVEMENTS	-	-	408,000	553,000	553,000	553,000
	Account Group Total	-	-	408,000	553,000	553,000	553,000
	Function Total	1,673	1,590	418,000	563,000	563,000	563,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	254,286	344,965	-	-	-	-
	Account Group Total	254,286	344,965	-	-	-	-
	Function Total	254,286	344,965	-	-	-	-
	Fund Total	255,959	346,555	418,000	563,000	563,000	563,000

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
205 INSURANCE RESERVE FUND							
R1510	INTEREST ON INVESTMENT	4,952	3,915	7,000	5,000	5,000	5,000
R1960	RECOVERY PRIOR YR EXPEND	-	37,120	-	-	-	-
R1990	MISCELLANEOUS	39,616	564	15,000	40,000	40,000	40,000
Total Local Revenues		44,568	41,599	22,000	45,000	45,000	45,000
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	733,821	722,234	700,000	750,000	750,000	750,000
Total Other Revenues		733,821	722,234	700,000	750,000	750,000	750,000
Fund Total		778,389	763,833	722,000	795,000	795,000	795,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
205 INSURANCE RESERVE							
1111 INSTRUCTION							
410	SUPPLIES	146	809	-			
420	TEXTBOOKS	-	-	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	-	3,490	100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	3,960	-	-	-	-
Account Group Total		146	8,259	200,000	200,000	200,000	200,000
542	REPLCMNT EQUIPMNT PURCHASE	-	-	100,000	100,000	100,000	100,000
550	TECHNOLOGY	-	-	100,000	100,000	100,000	100,000
Account Group Total		-	-	200,000	200,000	200,000	200,000
Function Total		146	8,259	400,000	400,000	400,000	400,000
2520 FISCAL SERVICES							
310	INSTRUC CONSULT/PROF	3,460		-			
Account Group Total		3,460	-	-	-	-	-
Function Total		3,460	-	-	-	-	-
2540 OPERATION AND MAINTENANCE							
322	REPAIRS AND MAINTENANCE	50,931	12,998	100,000	100,000	100,000	100,000
Account Group Total		50,931	12,998	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	1,620	-	100,000	100,000	100,000	100,000
Account Group Total		1,620	-	100,000	100,000	100,000	100,000
540	EQUIPMENT	-	-	100,000	100,000	100,000	100,000
Account Group Total		-	-	100,000	100,000	100,000	100,000
Function Total		52,551	12,998	300,000	300,000	300,000	300,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	-	7,228	12,000	35,000	35,000	35,000
232	UNEMPLOYMENT EXPENSE	-	-	-	60,000	60,000	60,000
	Account Group Total	-	7,228	12,000	95,000	95,000	95,000
389	OT NON-INSTRCT PROF\TECH	-	-	10,000	-	-	-
	Account Group Total	-	-	10,000	-	-	-
	Function Total	-	7,228	22,000	95,000	95,000	95,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	722,234	735,348	-			
	Account Group Total	722,234	735,348	-	-	-	-
	Function Total	722,234	735,348	-	-	-	-
	Fund Total	778,391	763,833	722,000	795,000	795,000	795,000

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
208 STUDENT BODY FUNDS							
R1510	INTEREST ON INVESTMENT	-	-	5,000	5,000	5,000	5,000
R1700	EXTRA CURRICULAR ACTIVITES	-	-	1,895,000	1,000,000	1,000,000	1,000,000
Total Local Revenue		-	-	1,900,000	1,005,000	1,005,000	1,005,000
R5400	BEG FUND BALANCE	-	-	500,000	495,000	495,000	495,000
Total Other Revenue		-	-	500,000	495,000	495,000	495,000
Fund Total		-	-	2,400,000	1,500,000	1,500,000	1,500,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
208	STUDENT BODY FUND						
1113	ELEMENTARY EXTRA CURRICULAR						
410	Supplies	-	-	500,000	250,000	250,000	250,000
	Account Group Total	-	-	500,000	250,000	250,000	250,000
	Function Total	-	-	500,000	250,000	250,000	250,000
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	Supplies	-	-	500,000	250,000	250,000	250,000
	Account Group Total	-	-	500,000	250,000	250,000	250,000
	Function Total	-	-	500,000	250,000	250,000	250,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	Supplies	-	-	1,400,000	1,000,000	1,000,000	1,000,000
	Account Group Total	-	-	1,400,000	1,000,000	1,000,000	1,000,000
	Function Total	-	-	1,400,000	1,000,000	1,000,000	1,000,000
	Fund Total	-	-	2,400,000	1,500,000	1,500,000	1,500,000

Grants Fund

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 an attached schedule. In addition, sufficient appropriations are made each year for new grant revenues that are unknown at the time of developing the budget.

Major Federal Grants we receive include:

- **Title I** – Funds are used for improving academic achievement for disadvantaged students. Currently all elementary schools qualify for receipt of Title I funding.
- **IDEA (Individuals with Disabilities Education Act)** – Funds support excess costs related to the education of students with disabilities.
- **Title III** - Funds support services for language instruction for limited English proficient and immigrant students.
- **Oregon Department of Education Facility Grant.** These funds are granted to school district for newly constructed school buildings to provide funds for non-intrinsic costs to equip and furnish facilities. These funds were received by our District for the recent bond construction projects of 2007-2009.
- **Title IIA** – provides funds for staff development to prepare, train and recruit high quality teachers and principals.
- **21st Century**– funds for community learning centers provide support for our elementary after school program. This grant is for a period of five years beginning in 2009-10 and ending in 2013-14.
- **Teacher Incentive Fund** – The district was awarded a competitive grant direct from the U.S. Department of Education. This \$6.5 million grant is for a period of five years through September 30, 2015. The Investing in Effective Educators (IEE) Project provides wages for instructional coaching positions, administration of the grant and payment of bonuses in four categories. The performance-based compensation system was designed by a team of District teachers and administrators. The first bonuses will be paid out in September of 2012 based on performance during the 2011-2012 school year.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
R1510	INTEREST ON INVESTMENT	11,074	9,730	15,000	-	-	-
R1740	FEES	33,760	36,308	25,000	50,000	50,000	50,000
R1920	DONATIONS PRIVATE SOURCE	119,542	44,768	585,000	335,350	335,350	335,350
R1990	MISCELLANEOUS	39,927	182,799	8,000	47,500	47,500	47,500
Total Local Revenue		204,303	273,605	633,000	432,850	432,850	432,850
R2200	REVENUE FROM INTERM SOURCE	200,860	10,680	175,000	-	-	-
Total Intermediate Revenue		200,860	10,680	175,000	-	-	-
R3299	STATE RESTRICTED GRANTS	384,925	289,564	842,000	953,000	953,000	953,000
Total State Revenue		384,925	289,564	842,000	953,000	953,000	953,000
R4300	RESTRICTED FEDERAL REV DIRECT DOE	192,244	167,369	1,010,000	1,733,333	1,733,333	1,733,333
R4500	RESTRICTED FEDERAL REV THRU STATE	4,179,903	4,438,609	4,500,000	4,672,796	4,672,796	4,672,796
R4700	RESTRICTED FEDERAL REV THRU INTER	-	87,174	90,000	103,500	103,500	103,500
Total Federal Revenue		4,372,147	4,693,152	5,600,000	6,509,629	6,509,629	6,509,629
R5400	BEG FUND BALANCE	1,209,549	50,225	30,000	179,600	179,600	179,600
Total Other Revenue		1,209,549	50,225	30,000	179,600	179,600	179,600
Fund Total		6,371,784	5,317,226	7,280,000	8,075,079	8,075,079	8,075,079

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Function	Function Description	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210 GRANT FUNDS							
1111	Primary K-3 Instruction	20,140	43,436	1,191,704	945,000	945,000	945,000
1121	Middle/Junior High Programs	143,384	51,937	50,000	50,000	50,000	50,000
1122	Middle School Co-Curricular				40,000	40,000	40,000
1131	High School Programs	296,630	181,520	197,267	135,000	135,000	135,000
1132	High School Extra Curr	-	41,333	-	48,000	48,000	48,000
1140	Pre-K Programs	20,000	15,242	16,927	53,075	53,075	53,075
1221	Structured Learning Program	155,485	164,586	202,712	191,486	191,486	191,486
1223	Community Transition	189,661	-	-	-	-	-
1224	Life Skills Program		185,839	209,859	209,176	209,176	209,176
1225	Out of District Programs	367,826	368,525	177,000	278,650	278,650	278,650
1227	Extended Year Program	14,350	3,608	15,000	4,875	4,875	4,875
1250	Learning Resource Center	195,836	276,057	249,797	326,353	326,353	326,353
1271	Remediation - Elem After School	568,923	441,986	323,344	397,216	397,216	397,216
1272	Title 1 Programs	1,589,257	1,760,306	1,413,738	1,503,008	1,503,008	1,503,008
1273	Special Programs:Enrichment	33,621	26,110	101,579	8,032	8,032	8,032
1287	Additional Alternative Ed	1,698	-	-	-	-	-
1288	Charter School	22,160	-	-	-	-	-
1291	ELL Programs	189,221	231,544	246,290	212,926	212,926	212,926
1292	Teen Parent Programs	-	6,870	-	-	-	-
1400	Summer School Programs	19,018	79,302	31,783	7,500	7,500	7,500
1000	Total Instructional Services	3,827,210	3,878,201	4,427,000	4,410,297	4,410,297	4,410,297
2100	Student Services	251	2,406	-	-	-	-
2110	Attendance/Drop Out Prevention	31,024	32,178	33,829	43,333	43,333	43,333
2120	Guidance Services	18,146	5,634	10,000	8,350	8,350	8,350
2130	Health Services	-	56,812	75,000	33,193	33,193	33,193
2140	Psychological Services	48,384	-	-	-	-	-
2150	Speech Pathology/Audiolg	98,918	96,391	94,028	88,544	88,544	88,544
2190	Student Support Services	19,560	87,291	114,678	113,787	113,787	113,787
2210	Improvement Instruction Services	97,442	108,065	1,010,000	1,733,333	1,733,333	1,733,333
2213	Technology Curriculum Developme	-	-	60,000	115,000	115,000	115,000
2230	Assessment and Testing	-	37,107	-	-	-	-
2240	Instructional Staff Development	487,407	469,896	1,204,683	928,970	928,970	928,970

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Function	Function Description	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210 GRANT FUNDS							
2490	Other Support/Admin	43,708	76,101	73,782	49,671	49,671	49,671
2520	Fiscal Services	2,040	-	-	-	-	-
2540	Oper/Maintenance Plant Service	169,009	-	-	-	-	-
2546	Security Services	91,368	-	-	40,000	40,000	40,000
2550	Student Transportation	21,708	54,046	9,000	-	-	-
2620	Personnel Services	5,400	7,256	3,000	9,697	9,697	9,697
2640	Staff Services	-	-	20,000	96,600	96,600	96,600
2660	Technology Services	-	214,836	-	-	-	-
2000	Total Support Services	1,134,365	1,248,019	2,708,000	3,260,478	3,260,478	3,260,478
3300	Community Services	27,579	23,231	58,462	282,000	282,000	282,000
3390	Community Learning Cntr	45,016	53,768	36,538	19,804	19,804	19,804
3000	Total Community Services	72,595	76,999	95,000	301,804	301,804	301,804
4150	Building Acquisition	87,389	-	50,000	102,500	102,500	102,500
4000	Total Facilities Acquisition	87,389	-	50,000	102,500	102,500	102,500
5200	Transfer of Funds	1,200,000	-	-	-	-	-
5000	Total Transfers of Funds	1,200,000	-	-	-	-	-
7000	Unapprop Ending Fund Balance	50,225	114,008	-	-	-	-
7000	Total Unapprop Ending Fund	50,225	114,008	-	-	-	-
Total Requirements		6,371,784	5,317,227	7,280,000	8,075,079	8,075,079	8,075,079

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BY SUB-FUND**

Fund	Grants Fund List of Subfunds	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210	Special Revenue Grant Funds (New Grants)	12,729	24,734	1,896,176	1,500,000	1,500,000	1,500,000
211	Migrant ED Programs	103,947	87,174	90,000	103,500	103,500	103,500
212	Title 1A	1,153,342	1,612,052	1,575,000	1,670,000	1,670,000	1,670,000
213	Title IA Federal Stimulus "ARRA"	523,400	273,519	0	-	-	-
216	IDEA Funds (includes "ARRA" funds)	941,858	1,235,539	1,100,000	1,259,928	1,259,928	1,259,928
217	Carl Perkins Fund	56,350	60,722	0	-	-	-
218	Title IID ED Thru Tech	12,513	1,546	0	-	-	-
220	WESD-SPEC ED	189,661	0	0	-	-	-
222	Gear Up Grant	7,366	5,634	10,000	8,350	8,350	8,350
224	Safe and Drug Free Schools	22,313	0	0	-	-	-
225	Title IID Competitive STEM (Patton)	171,576	82,856	0	-	-	-
226	Title 3 Language Instruction	120,469	160,494	200,000	140,000	140,000	140,000
229	Donations Fund	20,726	11,289	20,000	10,000	10,000	10,000
230	Title IID "ARRA" STEM (Duniway)	130,022	130,232	0	-	-	-
237	Project Lead the Way	2,875	14,325	0	-	-	-
238	MWEC	8,606	10,680	0	-	-	-
239	STEM Girls Camp	334	8,959	5,000	-	-	-
240	Classroom Start Up	1,200,000	0	0	-	-	-
243	"ARRA" McKinney Homeless Grant	4,134	0	0	-	-	-
244	Learn & Serve Grant	2,621	10,700	0	-	-	-
245	Perkins Girls in STEM	0	8,243	0	-	-	-
249	PGE Public Purpose Grant	0	0	0	42,500	42,500	42,500
250	ODE Facilities Grant	390,053	273,669	600,000	700,000	700,000	700,000
251	Title IIA Quality Teacher	246,336	197,018	300,000	300,000	300,000	300,000
253	MACA E3 Grant	70,403	0	0	-	-	-
254	Bridge to College Project	0	48,583	0	-	-	-
255	Smaller Learning Communities	192,244	122,997	0	-	-	-
256	Teacher Incentive Fund Grant	0	64,923	1,010,000	1,733,333	1,733,333	1,733,333
257	Moving Science Ed Forward	0	10,000	0	-	-	-
258	ETIC ECHAMP Grant	0	7,300	0	-	-	-
261	Spirit Mountain - Jump! Start Grant	0	527	0	30,000	30,000	30,000
266	Charter School Planning	22,160	0	0	-	-	-
275	After School Elementary - Non Federal	25,100	20,042	25,000	65,000	65,000	65,000
277	Secondary After School Grant (21st Century)	247,054	198,850	0	-	-	-
280	Elementary After School Grant (21st Century)	403,824	402,386	403,824	302,868	302,868	302,868
281-3	Secondary After School Program Funds	-	-	-	48,000	48,000	48,000
	Other Miscellaneous Grants	39,543	118,225	45,000	161,600	161,600	161,600
	Total	6,321,559	5,203,218	7,280,000	8,075,079	8,075,079	8,075,079

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1111 PRIMARY K-3 INSTRUCTION							
111	LICENSED SALARIES	0	0	801,704	600,000	600,000	600,000
112	CLASSIFIED SALARIES	4,659	0	0	0	0	0
121	SUBSTITUTES-LICENSED	309	0	0	0	0	0
125	CURRICULUM SUB	0	160	0	0	0	0
130	LIC. ADDITIONAL WAGES	36	4,650	0	0	0	0
131	CLASS. ADDITIONAL WAGES	158	0	0	0	0	0
132	NON CERTIFIED OVERTIME	57	0	0	0	0	0
Account Group Total		5,219	4,810	801,704	600,000	600,000	600,000
211	PERS EMPR CONTRIB	24	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	4	0	0	0	0	0
213	PERS BOND PAY	45	0	0	0	0	0
220	FICA/MEDICARE	364	6	0	0	0	0
231	WORKERS' COMPENSATION	21	0	0	0	0	0
Account Group Total		457	6	0	0	0	0
410	SUPPLIES	4,881	9,885	40,000	15,000	15,000	15,000
420	TEXTBOOKS	0	0	50,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	0	0	0	100,000	100,000	100,000
470	COMPUTER SOFTWARE	2,000	347	0	0	0	0
480	COMPUTER HARDWARE	7,583	5,837	300,000	200,000	200,000	200,000
Account Group Total		14,464	16,069	390,000	345,000	345,000	345,000
550	TECHNOLOGY	0	22,550	0	0	0	0
Account Group Total		0	22,550	0	0	0	0
Function Total		20,140	43,436	1,191,704	945,000	945,000	945,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1121 MIDDLE SCHOOL INSTRUCTION							
125	CURRICULUM SUB	877	3,875	0	0	0	0
130	LIC. ADDITIONAL WAGES	3,493	6,491	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	46	0	0	0	0
Account Group Total		4,369	10,412	0	0	0	0
211	PERS EMPR CONTRIB	148	271	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	210	185	0	0	0	0
213	PERS BOND PAY	292	534	0	0	0	0
220	FICA/MEDICARE	334	709	0	0	0	0
231	WORKERS' COMPENSATION	16	24	0	0	0	0
Account Group Total		1,000	1,723	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	100	0	0	0	0
340	TRAVEL	1,223	1,639	0	0	0	0
390	OT GNRL PROF\TECH SERVCS	0	360	0	0	0	0
Account Group Total		1,223	2,099	0	0	0	0
410	SUPPLIES	-52	13,962	0	0	0	0
420	TEXTBOOKS	0	0	50,000	50,000	50,000	50,000
460	NON-CONSUMABLE ITEMS	1,230	0	0	0	0	0
470	COMPUTER SOFTWARE	-751	0	0	0	0	0
480	COMPUTER HARDWARE	136,364	23,740	0	0	0	0
Account Group Total		136,791	37,703	50,000	50,000	50,000	50,000
Function Total		143,384	51,936	50,000	50,000	50,000	50,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1122 MIDDLE SCHOOL CO-CURRICULAR							
130	LIC. ADDITIONAL WAGES	0	0	0	24,000	24,000	24,000
Account Group Total		0	0	0	24,000	24,000	24,000
220	FICA/MEDICARE	0	0	0	6,000	6,000	6,000
Account Group Total		0	0	0	6,000	6,000	6,000
410	SUPPLIES	0	0	0	10,000	10,000	10,000
Account Group Total		0	0	0	10,000	10,000	10,000
Function Total		0	0	0	40,000	40,000	40,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	17,243	0	0	0	0	0
112	CLASSIFIED SALARIES	6,731	12,169	6,400	0	0	0
118	EXTRA-DUTY SALARIES	0	3,394	2,828	0	0	0
125	CURRICULUM SUB	4,874	9,911	1,000	0	0	0
130	LIC. ADDITIONAL WAGES	43,976	32,897	2,912	0	0	0
131	CLASS. ADDITIONAL WAGES	240	989	1,500	0	0	0
132	NON CERTIFIED OVERTIME	0	1,488	500	0	0	0
Account Group Total		73,062	60,848	15,141	0	0	0
211	PERS EMPR CONTRIB	2,815	1,994	1,300	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	3,607	2,078	1,885	0	0	0
213	PERS BOND PAY	5,527	3,188	2,141	0	0	0
220	FICA/MEDICARE	5,445	4,009	706	0	0	0
231	WORKERS' COMPENSATION	262	210	52	0	0	0
242	HEALTH INSURANCE	8,049	2,873	0	0	0	0
244	LIFE INSURANCE	22	6	0	0	0	0
Account Group Total		25,727	14,359	6,085	0	0	0
310	INSTRUC CONSULT/PROF	38,911	26,622	39,350	10,000	10,000	10,000
311	TUITION REIMBURSEMENT	2,535	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	526	861	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	2,099	0	0	0	0
331	REIMBRS STDNT TRANSPORT	124	0	0	0	0	0
340	TRAVEL	948	893	0	0	0	0
353	POSTAGE	69	0	0	0	0	0
355	PRINTING AND BINDING	4,564	2,461	0	0	0	0
374	OTHER TUITION PAYMENTS	7,000	19,994	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
Account Group Total		54,677	52,930	39,350	10,000	10,000	10,000
410	SUPPLIES	40,585	23,793	26,964	25,000	25,000	25,000
420	TEXTBOOKS	4,071	10,830	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	11,611	208	0	0	0	0
470	COMPUTER SOFTWARE	6,248	17,773	8,188	0	0	0
480	COMPUTER HARDWARE	80,650	0	0	0	0	0
Account Group Total		143,164	52,604	135,152	125,000	125,000	125,000
690	GRANT INDIRECT CHARGES	0	779	1,540	0	0	0
Account Group Total		0	779	1,540	0	0	0
Function Total		296,630	181,520	197,267	135,000	135,000	135,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1132 HIGH SCHOOL EXTRACURRICULAR							
130	LIC. ADDITIONAL WAGES	0	869	0	6,000	6,000	6,000
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
Account Group Total		0	869	0	6,000	6,000	6,000
211	PERS EMPR CONTRIB	0	26	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	33	0	0	0	0
213	PERS BOND PAY	0	52	0	0	0	0
220	FICA/MEDICARE	0	66	0	1,500	1,500	1,500
231	WORKERS' COMPENSATION	0	5	0	0	0	0
Account Group Total		0	181	0	1,500	1,500	1,500
410	SUPPLIES	0	0	0	40,500	40,500	40,500
Account Group Total		0	0	0	40,500	40,500	40,500
540	EQUIPMENT	0	40,282	0	0	0	0
Account Group Total		0	40,282	0	0	0	0
Function Total		0	41,333	0	48,000	48,000	48,000
1140 PRE-K PROGRAMS (MIGRANT ED)							
112	CLASSIFIED SALARIES	11,247	8,461	9,595	12,795	12,795	12,795
Account Group Total		11,247	8,461	9,595	12,795	12,795	12,795
211	PERS EMPR CONTRIB	440	324	1,163	1,551	1,551	1,551
213	PERS BOND PAY	890	677	480	640	640	640
220	FICA/MEDICARE	762	555	734	979	979	979
231	WORKERS' COMPENSATION	46	31	36	51	51	51
242	HEALTH INSURANCE	6,600	4,657	4,910	7,038	7,038	7,038

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
244	LIFE INSURANCE	15	9	10	21	21	21
Account Group Total		8,753	6,254	7,332	10,279	10,279	10,279
410	SUPPLIES	0	227	0	30,000	30,000	30,000
Account Group Total		0	227	0	30,000	30,000	30,000
640	GRANT INDIRECT CHARGES	0	300	0	0	0	0
Account Group Total		0	300	0	0	0	0
Function Total		20,000	15,242	16,927	53,075	53,075	53,075

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1221 SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	52,580	55,751	55,555	57,350	57,350	57,350
112	CLASSIFIED SALARIES	52,762	54,810	57,485	56,217	56,217	56,217
121	SUBSTITUTES-LICENSED	593	1,196	1,364	2,020	2,020	2,020
122	SUBSTITUTES-CLASSIFIED	0	448	1,800	1,222	1,222	1,222
125	CURRICULUM SUB	0	80	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	1,104	714	714	714
131	CLASS. ADDITIONAL WAGES	0	0	1,170	788	788	788
Account Group Total		105,936	112,284	118,478	118,311	118,311	118,311
211	PERS EMPR CONTRIB	4,058	4,243	13,700	13,764	13,764	13,764
212	EMPLOYEE CONTRBTN, PICKUP	3,187	3,305	3,333	3,441	3,441	3,441
213	PERS BOND PAY	8,383	8,856	5,652	5,678	5,678	5,678
220	FICA/MEDICARE	8,156	8,666	8,742	8,767	8,767	8,767
231	WORKERS' COMPENSATION	397	393	400	463	463	463
242	HEALTH INSURANCE	24,727	25,311	50,896	39,700	39,700	39,700
244	LIFE INSURANCE	123	123	150	192	192	192
Account Group Total		49,031	50,898	82,874	72,005	72,005	72,005
312	CONFERENCE/WORKSHOPS	0	0	150	75	75	75
340	TRAVEL	0	0	75	50	50	50
355	PRINTING AND BINDING	0	0	100	75	75	75
Account Group Total		0	0	325	200	200	200
410	SUPPLIES	244	1,404	585	575	575	575
420	TEXTBOOKS	274	0	250	200	200	200
470	COMPUTER SOFTWARE	0	0	100	95	95	95
480	COMPUTER HARDWARE	0	0	100	100	100	100
Account Group Total		518	1,404	1,035	970	970	970
Function Total		155,485	164,586	202,712	191,486	191,486	191,486

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1223 SPECIAL EDUC (SLP) POST HIGH STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	59,899	0	0	0	0	0
112	CLASSIFIED SALARIES	58,114	0	0	0	0	0
Account Group Total		118,013	0	0	0	0	0
211	PERS EMPR CONTRIB	4,572	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	3,614	0	0	0	0	0
213	PERS BOND PAY	9,380	0	0	0	0	0
220	FICA/MEDICARE	8,406	0	0	0	0	0
231	WORKERS' COMPENSATION	441	0	0	0	0	0
242	HEALTH INSURANCE	44,785	0	0	0	0	0
244	LIFE INSURANCE	116	0	0	0	0	0
Account Group Total		71,314	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	-54	0	0	0	0	0
324	RENTALS	334	0	0	0	0	0
340	TRAVEL	0	0	0	0	0	0
355	PRINTING AND BINDING	55	0	0	0	0	0
Account Group Total		334	0	0	0	0	0
410	SUPPLIES	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
Function Total		189,661	0	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1224 LIFE SKILLS							
112	CLASSIFIED SALARIES	0	114,489	119,975	121,450	121,450	121,450
121	SUBSTITUTES-LICENSED	0	80	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	3,906	3,510	2,172	2,172	2,172
131	CLASS. ADDITIONAL WAGES	0	169	0	0	0	0
Account Group Total		0	118,644	123,485	123,622	123,622	123,622
211	PERS EMPR CONTRIB	0	3,929	9,718	12,886	12,886	12,886
213	PERS BOND PAY	0	5,702	4,446	6,072	6,072	6,072
220	FICA/MEDICARE	0	8,552	9,178	9,432	9,432	9,432
231	WORKERS' COMPENSATION	0	465	472	572	572	572
242	HEALTH INSURANCE	0	48,255	62,368	56,304	56,304	56,304
244	LIFE INSURANCE	0	192	192	287	287	287
Account Group Total		0	67,095	86,374	85,553	85,553	85,553
410	SUPPLIES	0	100	0	0	0	0
Account Group Total		0	100	0	0	0	0
Function Total		0	185,839	209,859	209,176	209,176	209,176

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1225 OUT OF DISTRICT PROGRAMS							
112	CLASSIFIED SALARIES	107,900	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	4,295	135	0	0	0	0
125	CURRICULUM SUB	72	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	557	0	0	0	0	0
Account Group Total		112,823	135	0	0	0	0
211	PERS EMPR CONTRIB	4,148	0	0	0	0	0
213	PERS BOND PAY	7,800	0	0	0	0	0
220	FICA/MEDICARE	7,648	10	0	0	0	0
231	WORKERS' COMPENSATION	454	1	0	0	0	0
242	HEALTH INSURANCE	49,649	0	0	0	0	0
244	LIFE INSURANCE	203	0	0	0	0	0
Account Group Total		69,901	11	0	0	0	0
310	INSTRUC CONSULT/PROF	2,591	0	0	0	0	0
371	TUITN PMTS/OT DIST IN ST	182,511	368,379	177,000	278,650	278,650	278,650
Account Group Total		185,102	368,379	177,000	278,650	278,650	278,650
Function Total		367,826	368,525	177,000	278,650	278,650	278,650

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1227 EXTENDED YEAR PROGRAM							
130	LIC. ADDITIONAL WAGES	2,288	1,426	7,500	2,800	2,800	2,800
131	CLASS. ADDITIONAL WAGES	2,211	1,555	7,500	1,100	1,100	1,100
Account Group Total		4,499	2,980	15,000	3,900	3,900	3,900
211	PERS EMPR CONTRIB	180	105	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	81	68	0	0	0	0
213	PERS BOND PAY	315	216	0	0	0	0
220	FICA/MEDICARE	333	228	0	975	975	975
231	WORKERS' COMPENSATION	17	11	0	0	0	0
Account Group Total		926	628	0	975	975	975
310	INSTRUC CONSULT/PROF	8,703	0	0	0	0	0
Account Group Total		8,703	0	0	0	0	0
410	SUPPLIES	223	0	0	0	0	0
Account Group Total		223	0	0	0	0	0
Function Total		14,350	3,608	15,000	4,875	4,875	4,875

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER							
112	CLASSIFIED SALARIES	86,248	138,099	135,958	156,140	156,140	156,140
121	SUBSTITUTES-LICENSED	309	6,198	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	5,964	12,402	6,832	2,037	2,037	2,037
125	CURRICULUM SUB	338	4,330	0	0	0	0
130	LIC. ADDITIONAL WAGES	89	1,634	0	0	0	0
131	CLASS. ADDITIONAL WAGES	910	4,029	0	0	0	0
132	NON CERTIFIED OVERTIME	0	495	0	0	0	0
151	STUDENT LABOR	445	1,066	0	0	0	0
Account Group Total		94,304	168,252	142,790	158,177	158,177	158,177
211	PERS EMPR CONTRIB	3,648	5,621	10,353	15,943	15,943	15,943
212	EMPLOYEE CONTRBTN, PICKUP	15	107	0	0	0	0
213	PERS BOND PAY	6,689	4,812	4,488	7,357	7,357	7,357
220	FICA/MEDICARE	6,208	11,864	10,899	12,077	12,077	12,077
231	WORKERS' COMPENSATION	384	644	680	712	712	712
242	HEALTH INSURANCE	43,349	52,117	80,368	98,532	98,532	98,532
244	LIFE INSURANCE	154	230	219	356	356	356
Account Group Total		60,446	75,397	107,007	134,976	134,976	134,976
310	INSTRUC CONSULT/PROF	358	0	0	33,200	33,200	33,200
312	CONFERENCE/WORKSHOPS	270	4,456	0	0	0	0
340	TRAVEL	215	850	0	0	0	0
390	TRAVEL	0	1,064	0	0	0	0
Account Group Total		843	6,370	0	33,200	33,200	33,200

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210-294 GRANT FUNDS							
410	SUPPLIES	12,328	592	0	0	0	0
420	TEXTBOOKS	22,407	25,446	0	0	0	0
460	NON-CONSUMABLE ITEMS	1,759	0	0	0	0	0
470	COMPUTER SOFTWARE	674	0	0	0	0	0
480	COMPUTER HARDWARE	3,076	0	0	0	0	0
Account Group Total		40,243	26,038	0	0	0	0
Function Total		195,836	276,057	249,797	326,353	326,353	326,353

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210-294 GRANT FUNDS							
1271 REMEDIATION - ELEMENTARY AFTER SCHOOL PROG							
111	LICENSED SALARIES	11,676	0	0	0	0	0
112	CLASSIFIED SALARIES	6,241	7,405	6,806	11,420	11,420	11,420
114	SUPERVISORS/CONFIDENTIAL	29,422	16,875	16,125	20,000	20,000	20,000
118	EXTRA-DUTY SALARIES	53,533	62,338	63,754	43,784	43,784	43,784
125	CURRICULUM SUB	0	1,349	0	0	0	0
130	LIC. ADDITIONAL WAGES	192,215	169,024	109,000	152,304	152,304	152,304
131	CURRICULUM SUB	75,268	61,891	55,500	65,869	65,869	65,869
132	NON CERTIFIED OVERTIME	5,590	7,629	0	0	0	0
Account Group Total		373,945	326,511	251,185	293,377	293,377	293,377
211	PERS EMPR CONTRIB	13,742	11,950	8,096	10,182	10,182	10,182
212	EMPLOYEE CONTRBTN, PICKUP	15,168	13,330	3,645	9,831	9,831	9,831
213	PERS BOND PAY	26,865	17,347	3,378	4,359	4,359	4,359
220	FICA/MEDICARE	27,339	23,737	12,668	56,488	56,488	56,488
231	WORKERS' COMPENSATION	1,532	1,247	371	299	299	299
242	HEALTH INSURANCE	6,358	3,392	0	2,043	2,043	2,043
244	LIFE INSURANCE	10	0	0	0	0	0
Account Group Total		91,014	71,003	28,159	83,202	83,202	83,202
310	INSTRUC CONSULT/PROF	3,902	0	0	0	0	0
389	OT NON-INSTRCT PROF\TECH	0	62	0	0	0	0
Account Group Total		3,902	62	0	0	0	0
410	SUPPLIES	40,145	12,860	30,000	10,837	10,837	10,837
460	NON-CONSUMABLE ITEMS	0	5,615	0	0	0	0
470	COMPUTER SOFTWARE	33,695	8,778	0	0	0	0
480	COMPUTER HARDWARE	5,898	0	0	0	0	0
Account Group Total		79,738	27,253	30,000	10,837	10,837	10,837
690	GRANT INDIRECT CHARGES	20,324	17,157	14,000	9,800	9,800	9,800
Account Group Total		20,324	17,157	14,000	9,800	9,800	9,800
Function Total		568,923	441,986	323,344	397,216	397,216	397,216

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210-294 GRANT FUNDS							
1272 TITLE 1 PROGRAMS							
111	LICENSED SALARIES	632,195	692,734	345,782	348,505	348,505	348,505
112	CLASSIFIED SALARIES	394,629	412,505	426,615	418,148	418,148	418,148
121	SUBSTITUTES-LICENSED	1,877	3,429	0	0	0	0
125	CURRICULUM SUB	1,429	239	0	0	0	0
130	LIC. ADDITIONAL WAGES	1,615	30,140	0	105,906	105,906	105,906
131	CURRICULUM SUB	14	8,697	0	0	0	0
132	NON CERTIFIED OVERTIME	62	0	0	0	0	0
Account Group Total		1,031,822	1,147,743	772,397	872,558	872,558	872,558
211	PERS EMPR CONTRIB	39,674	44,511	91,167	91,026	91,026	91,026
212	EMPLOYEE CONTRBTN, PICKUP	36,576	42,911	20,747	20,910	20,910	20,910
213	PERS BOND PAY	79,471	68,451	38,538	38,333	38,333	38,333
220	FICA/MEDICARE	73,397	82,018	59,088	58,649	58,649	58,649
231	WORKERS' COMPENSATION	3,810	3,937	2,746	2,933	2,933	2,933
242	HEALTH INSURANCE	274,280	292,423	338,716	291,796	291,796	291,796
244	LIFE INSURANCE	1,100	1,101	1,166	1,365	1,365	1,365
Account Group Total		508,308	535,352	552,169	505,012	505,012	505,012
312	CONFERENCE/WORKSHOPS	133	0	29,173	0	0	0
340	TRAVEL	325	95	0	0	0	0
Account Group Total		457	95	29,173	0	0	0
410	SUPPLIES	17,556	29,924	20,000	72,435	72,435	72,435
420	TEXTBOOKS	940	0	0	0	0	0
Account Group Total		18,496	29,924	20,000	72,435	72,435	72,435
690	GRANT INDIRECT CHARGES	30,175	47,194	40,000	53,003	53,003	53,003
Account Group Total		30,175	47,194	40,000	53,003	53,003	53,003
Function Total		1,589,257	1,760,306	1,413,738	1,503,008	1,503,008	1,503,008

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210-294 GRANT FUNDS							
1273 SPECIAL PROGRAMS - ENRICHMENT							
130	LIC. ADDITIONAL WAGES	1,283	9,860	18,000	0	0	0
131	CURRICULUM SUB	110	429	8,079	0	0	0
132	NON CERTIFIED OVERTIME		115	0	0	0	0
Account Group Total		1,393	10,404	26,079	0	0	0
211	PERS EMPR CONTRIB	53	433	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	77	564	0	0	0	0
213	PERS BOND PAY	111	825	0	0	0	0
220	FICA/MEDICARE	102	787	5,000	0	0	0
231	WORKERS' COMPENSATION	5	38	0	0	0	0
Account Group Total		349	2,646	5,000	0	0	0
310	INSTRUC CONSULT/PROF	20,339	11,038	51,000	0	0	0
Account Group Total		20,339	11,038	51,000	0	0	0
410	SUPPLIES	11,540	2,021	19,500	8,032	8,032	8,032
Account Group Total		11,540	2,021	19,500	8,032	8,032	8,032
Function Total		33,621	26,110	101,579	8,032	8,032	8,032

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210-294 GRANT FUNDS							
1287 ALTERNATIVE ED (COOK CAMPUS)							
131	CLASS. ADDITIONAL WAGES	221	0	0	0	0	0
Account Group Total		221	0	0	0	0	0
211	PERS EMPR CONTRIB	8	0	0	0	0	0
213	PERS BOND PAY	15	0	0	0	0	0
220	FICA/MEDICARE	17	0	0	0	0	0
231	WORKERS' COMPENSATION	1	0	0	0	0	0
Account Group Total		42	0	0	0	0	0
410	SUPPLIES	1,436	0	0	0	0	0
Account Group Total		1,436	0	0	0	0	0
Function Total		1,698	0	0	0	0	0
1288 CHARTER SCHOOL							
310	INSTRUC CONSULT/PROF	22,160	0	0	0	0	0
Account Group Total		22,160	0	0	0	0	0
Function Total		22,160	0	0	0	0	0

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210-294 GRANT FUNDS							
1291 ELL PROGRAMS							
111	LICENSED SALARIES	31,084	63,901	31,010	41,787	41,787	41,787
112	CLASSIFIED SALARIES	40,801	41,336	38,379	36,474	36,474	36,474
121	SUBSTITUTES-LICENSED	8,123	319	0	0	0	0
125	CURRICULUM SUB	3,404	7,352	5,000	10,000	10,000	10,000
130	LIC. ADDITIONAL WAGES	14,941	12,468	10,000	10,000	10,000	10,000
131	CLASS. ADDITIONAL WAGES	645	1,826	0	10,210	10,210	10,210
132	NON CERTIFIED OVERTIME	0	402	0	0	0	0
Account Group Total		98,997	127,604	84,389	108,471	108,471	108,471
211	PERS EMPR CONTRIB	3,638	4,681	8,410	9,427	9,427	9,427
212	EMPLOYEE CONTRBTN, PICKUP	2,754	4,423	1,861	2,507	2,507	2,507
213	PERS BOND PAY	7,361	8,266	3,469	3,913	3,913	3,913
220	FICA/MEDICARE	7,072	8,993	5,308	11,986	11,986	11,986
231	WORKERS' COMPENSATION	363	431	242	294	294	294
242	HEALTH INSURANCE	26,688	33,504	34,350	31,423	31,423	31,423
244	LIFE INSURANCE	67	86	109	87	87	87
Account Group Total		47,943	60,385	53,750	59,638	59,638	59,638
310	INSTRUC CONSULT/PROF	20,295	279	19,840	15,000	15,000	15,000
311	TUITION REIMBURSEMENT	0	0	4,000	0	0	0
312	CONFERENCE/WORKSHOPS	5,974	7,961	25,000	10,000	10,000	10,000
340	TRAVEL	302	990	1,435	0	0	0
355	PRINTING AND BINDING	0	0	1,000	0	0	0
Account Group Total		26,571	9,229	51,275	25,000	25,000	25,000

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210-294 GRANT FUNDS							
410	SUPPLIES	9,173	20,041	12,877	12,000	12,000	12,000
420	TEXTBOOKS	4,812	11,075	25,000	2,500	2,500	2,500
470	COMPUTER SOFTWARE	1,725	0	4,000	4,000	4,000	4,000
480	COMPUTER HARDWARE	0	0	15,000	1,316	1,316	1,316
Account Group Total		15,711	31,116	56,877	19,816	19,816	19,816
690	GRANT INDIRECT CHARGES	0	3,210	0	0	0	0
Account Group Total		0	3,210	0	0	0	0
Function Total		189,221	231,544	246,290	212,926	212,926	212,926

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210-294 GRANT FUNDS							
1292 TEEN PARENT PROGRAMS							
322	REPAIRS AND MAINTENANCE	0	5,868	0	0	0	0
Account Group Total		0	5,868	0	0	0	0
410	SUPPLIES	0	1,002	0	0	0	0
Account Group Total		0	1,002	0	0	0	0
Function Total		0	6,870	0	0	0	0
1400 ELEMENTARY SUMMER SCHOOL PROGRAMS							
130	LIC. ADDITIONAL WAGES	4,039	35,904	26,783	1,000	1,000	1,000
131	CLASS. ADDITIONAL WAGES	5,112	20,574	0	5,000	5,000	5,000
151	STUDENT LABOR	0	1,327	0	0	0	0
Account Group Total		9,151	57,805	26,783	6,000	6,000	6,000
211	PERS EMPR CONTRIB	376	2,203	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	242	1,991	0	0	0	0
213	PERS BOND PAY	647	3,460	0	0	0	0
220	FICA/MEDICARE	683	4,377	0	1,500	1,500	1,500
231	WORKERS' COMPENSATION	35	246	0	0	0	0
Account Group Total		1,983	12,276	0	1,500	1,500	1,500
331	REIMBRS STDNT TRANSPORT	2,297	0	0	0	0	0
Account Group Total		2,297	0	0	0	0	0
410	SUPPLIES	5,253	263	0	0	0	0
Account Group Total		5,253	263	0	0	0	0
Function Total		18,684	70,344	26,783	7,500	7,500	7,500

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210-294 GRANT FUNDS							
1442 MIDDLE SCHOOL SUMMER SCHOOL PROGRAMS							
125	CURRICULUM SUB	0	159	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	4,007	2,400	0	0	0
131	CLASS. ADDITIONAL WAGES	0	168	200	0	0	0
151	STUDENT LABOR	0	1,092	1,000	0	0	0
Account Group Total		0	5,427	3,600	0	0	0
211	PERS EMPR CONTRIB	0	126	200	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	154	150	0	0	0
213	PERS BOND PAY	0	243	150	0	0	0
220	FICA/MEDICARE	0	945	300	0	0	0
231	WORKERS' COMPENSATION	0	31	30	0	0	0
Account Group Total		0	1,499	830	0	0	0
410	SUPPLIES	334	2,034	570	0	0	0
Account Group Total		334	2,034	570	0	0	0
Function Total		334	8,959	5,000	0	0	0
2100 STUDENT SERVICES							
125	CURRICULUM SUB	224	1,836	0	0	0	0
Account Group Total		224	1,836	0	0	0	0
211	PERS EMPR CONTRIB	3	33	0	0	0	0
213	PERS BOND PAY	6	64	0	0	0	0
220	FICA/MEDICARE	17	140	0	0	0	0
231	WORKERS' COMPENSATION	1	7	0	0	0	0
Account Group Total		27	244	0	0	0	0
410	SUPPLIES	0	326	0	0	0	0
Account Group Total		0	326	0	0	0	0
Function Total		251	2,406	0	0	0	0

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210-294 GRANT FUNDS							
2110 STUDENT SUPPORT SERVICES							
112	CLASSIFIED SALARIES	14,293	14,436	14,739	14,473	14,473	14,473
118	EXTRA-DUTY SALARIES	3,111	3,394	3,394	3,394	3,394	3,394
131	CLASS. ADDITIONAL WAGES	135	305	0	4,400	4,400	4,400
132	NON CERTIFIED OVERTIME	343	413	0	0	0	0
Account Group Total		17,883	18,548	18,133	22,267	22,267	22,267
211	PERS EMPR CONTRIB	685	710	2,198	3,616	3,616	3,616
212	EMPLOYEE CONTRBTN, PICKUP	187	202	204	0	0	0
213	PERS BOND PAY	1,401	1,482	907	724	724	724
220	FICA/MEDICARE	1,295	1,293	1,387	1,367	1,367	1,367
231	WORKERS' COMPENSATION	66	64	82	66	66	66
242	HEALTH INSURANCE	4,682	4,682	4,910	5,279	5,279	5,279
244	LIFE INSURANCE	12	10	10	15	15	15
Account Group Total		8,327	8,442	9,697	11,066	11,066	11,066
312	INSTRUC CONSULT/PROF	0	150	0			
Account Group Total		0	150	0	0	0	0
410	SUPPLIES	4,092	5,038	6,000	10,000	10,000	10,000
Account Group Total		4,092	5,038	6,000	10,000	10,000	10,000
690	GRANT INDIRECT CHARGES	722	0	0	0	0	0
Account Group Total		722	0	0	0	0	0
Function Total		31,024	32,178	33,829	43,333	43,333	43,333

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210-294 GRANT FUNDS							
2120 GUIDANCE SERVICES							
112	CLASSIFIED SALARIES	5,458	5,211	6,400	6,720	6,720	6,720
130	LIC. ADDITIONAL WAGES	477	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	773	0	0	0	0	0
Account Group Total		6,708	5,211	6,400	6,720	6,720	6,720
211	PERS EMPR CONTRIB	0	0	0	713	713	713
213	PERS BOND PAY	0	0	0	336	336	336
220	FICA/MEDICARE	513	400	490	514	514	514
231	WORKERS' COMPENSATION	26	23	24	27	27	27
244	LIFE INSURANCE	0	0	0	41	41	41
Account Group Total		539	423	513	1,630	1,630	1,630
310	INSTRUC CONSULT/PROF	10,900	0	0	0	0	0
Account Group Total		10,900	0	0	0	0	0
410	SUPPLIES	0	0	3,086	0	0	0
Account Group Total		0	0	3,086	0	0	0
Function Total		18,146	5,634	10,000	8,350	8,350	8,350

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210-294 GRANT FUNDS							
2130 HEALTH SERVICES							
111	LICENSED SALARIES	0	14,918	31,010	23,591	23,591	23,591
Account Group Total		0	14,918	31,010	23,591	23,591	23,591
220	FICA/MEDICARE	0	1,141	2,372	1,805	1,805	1,805
231	WORKERS' COMPENSATION	0	49	100	75	75	75
242	HEALTH INSURANCE	0	0	0	7,722	7,722	7,722
Account Group Total		0	1,190	2,472	9,602	9,602	9,602
310	INSTRUC CONSULT/PROF	0	40,704	41,518	0	0	0
Account Group Total		0	40,704	41,518	0	0	0
Function Total		0	56,812	75,000	33,193	33,193	33,193
2140 PSYCHOLOGICAL SERVICES							
310	INSTRUC CONSULT/PROF	48,384	0	0	0	0	0
Account Group Total		48,384	0	0	0	0	0
Function Total		48,384	0	0	0	0	0

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210-294 GRANT FUNDS							
2150 SPEECH PATHOLOGY/AUDIOLOGY							
112	CLASSIFIED SALARIES	0	0	0	24,244	24,244	24,244
Account Group Total		0	0	0	24,244	24,244	24,244
211	PERS EMPR CONTRIB	0	0	0	2,938	2,938	2,938
213	PERS BOND PAY	0	0	0	1,212	1,212	1,212
220	FICA/MEDICARE	0	0	0	1,855	1,855	1,855
231	WORKERS' COMPENSATION	0	0	0	98	98	98
242	HEALTH INSURANCE	0	0	0	14,076	14,076	14,076
244	LIFE INSURANCE	0	0	0	41	41	41
Account Group Total		0	0	0	20,220	20,220	20,220
310	INSTRUC CONSULT/PROF	98,918	96,391	94,028	44,080	44,080	44,080
Account Group Total		98,918	96,391	94,028	44,080	44,080	44,080
Function Total		98,918	96,391	94,028	88,544	88,544	88,544

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210-294 GRANT FUNDS							
2190 DIRECTION OF STUDENT SERVICES							
113	ADMINISTRATORS	0	47,818	60,689	59,610	59,610	59,610
Account Group Total		0	47,818	60,689	59,610	59,610	59,610
211	PERS EMPR CONTRIB	0	1,831	7,355	7,225	7,225	7,225
212	EMPLOYEE CONTRBTN, PICKUP	0	2,869	3,641	3,577	3,577	3,577
213	PERS BOND PAY	0	3,825	3,034	2,980	2,980	2,980
220	FICA/MEDICARE	0	3,684	4,643	4,560	4,560	4,560
231	WORKERS' COMPENSATION	0	153	194	208	208	208
242	HEALTH INSURANCE	0	2,481	9,803	10,290	10,290	10,290
244	LIFE INSURANCE	0	137	164	173	173	173
246	DISABILITY INSURANCE	0	129	155	164	164	164
Account Group Total		0	15,111	28,989	29,177	29,177	29,177
690	GRANT INDIRECT CHARGES	19,560	24,362	25,000	25,000	25,000	25,000
Account Group Total		19,560	24,362	25,000	25,000	25,000	25,000
Function Total		19,560	87,291	114,678	113,787	113,787	113,787

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2210 IMPROVEMENT OF INSTRUCTION SERVICES							
111	LICENSED SALARIES	27,043	0	540,153	404,967	404,967	404,967
112	CLASSIFIED SALARIES	0	0	0	27,244	27,244	27,244
113	ADMINISTRATORS	0	18,109	51,606	69,115	69,115	69,115
121	SUBSTITUTES-LICENSED	39	0	0	0	0	0
125	CURRICULUM SUB	1,469	28,970	35,000	37,155	37,155	37,155
130	LIC. ADDITIONAL WAGES	451	14,218	34,900	648,000	648,000	648,000
131	CLASS. ADDITIONAL WAGES	0	538	0	0	0	0
151	STUDENT LABOR	0	1,275	0	0	0	0
Account Group Total		29,001	63,110	661,659	1,186,481	1,186,481	1,186,481
211	PERS EMPR CONTRIB	1,224	1,952	61,180	135,783	135,783	135,783
212	EMPLOYEE CONTRBTN, PICKUP	1,623	2,044	34,325	66,958	66,958	66,958
213	PERS BOND PAY	2,206	3,884	28,604	58,578	58,578	58,578
220	FICA/MEDICARE	2,133	4,284	45,270	89,624	89,624	89,624
231	WORKERS' COMPENSATION	101	231	1,902	5,858	5,858	5,858
242	HEALTH INSURANCE	6,546	2,529	122,889	115,302	115,302	115,302
244	LIFE INSURANCE	21	51	684	604	604	604
246	DISABILITY INSURANCE	0	49	65	184	184	184
Account Group Total		13,852	15,024	294,919	472,891	472,891	472,891
310	INSTRUC CONSULT/PROF	6,872	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	225	1,355	0	0	0	0
324	RENTALS	0	363	0	0	0	0
340	TRAVEL	416	5,254	3,906	10,000	10,000	10,000
Account Group Total		7,513	6,972	3,906	10,000	10,000	10,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
410	SUPPLIES	37,791	17,347	20,516	7,290	7,290	7,290
420	TEXTBOOKS	2,016	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	4,392	3,894	0	0	0	0
470	COMPUTER SOFTWARE	502	0	0	0	0	0
480	COMPUTER HARDWARE	2,375	0	0	0	0	0
Account Group Total		47,076	21,241	20,516	7,290	7,290	7,290
690	GRANT INDIRECT CHARGES	0	1,718	29,000	56,671	56,671	56,671
Account Group Total		0	1,718	29,000	56,671	56,671	56,671
Function Total		97,442	108,065	1,010,000	1,733,333	1,733,333	1,733,333

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2213 TECHNOLOGY CURRICULUM DEVELOPMENT							
470	COMPUTER SOFTWARE	0	0	60,000	65,000	65,000	65,000
480	COMPUTER HARDWARE	0	0	0	50,000	50,000	50,000
Account Group Total		0	0	60,000	115,000	115,000	115,000
Function Total		0	0	60,000	115,000	115,000	115,000
2230 ASSESSMENT AND TESTING							
111	LICENSED SALARIES	0	15,192	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	3,707	0	0	0	0
Account Group Total		0	18,898	0	0	0	0
211	PERS EMPR CONTRIB	0	661	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	911	0	0	0	0
213	PERS BOND PAY	0	1,215	0	0	0	0
220	FICA/MEDICARE	0	1,446	0	0	0	0
231	WORKERS' COMPENSATION	0	63	0	0	0	0
242	HEALTH INSURANCE	0	2,229	0	0	0	0
244	LIFE INSURANCE	0	19	0	0	0	0
Account Group Total		0	6,543	0	0	0	0
410	SUPPLIES	0	1,957	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	4,349	0	0	0	0
470	COMPUTER SOFTWARE	0	2,870	0	0	0	0
480	LIBRARY BOOKS	0	2,490	0	0	0	0
Account Group Total		0	11,666	0	0	0	0
Function Total		0	37,107	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2240 INSTRUCTIONAL STAFF DEVELOPMENT							
111	LICENSED SALARIES	149,405	131,750	31,010	0	0	0
121	SUBSTITUTES-LICENSED	48	877	0	0	0	0
125	CURRICULUM SUB	26,992	31,981	0	54,425	54,425	54,425
130	LIC. ADDITIONAL WAGES	35,508	25,617	891,957	714,660	714,660	714,660
131	CLASS. ADDITIONAL WAGES	7,439	2,145	0	3,750	3,750	3,750
132	NON CERTIFIED OVERTIME	425	82	0	0	0	0
Account Group Total		219,817	192,452	922,967	772,835	772,835	772,835
211	PERS EMPR CONTRIB	8,019	6,776	3,758	17,602	17,602	17,602
212	EMPLOYEE CONTRBTN, PICKUP	10,742	9,007	1,861	6,192	6,192	6,192
213	PERS BOND PAY	15,739	10,757	1,550	7,594	7,594	7,594
220	FICA/MEDICARE	16,380	14,220	2,372	11,618	11,618	11,618
231	WORKERS' COMPENSATION	752	626	100	819	819	819
242	HEALTH INSURANCE	31,115	27,284	7,356	0	0	0
244	LIFE INSURANCE	111	101	34	0	0	0
Account Group Total		82,858	68,770	17,032	43,825	43,825	43,825
310	INSTRUC CONSULT/PROF	106,657	89,600	0	50,000	50,000	50,000
311	TUITION REIMBURSEMENT	0	0	0	10,000	10,000	10,000
312	CONFERENCE/WORKSHOPS	45,749	58,093	249,685	27,110	27,110	27,110
324	RENTALS	0	7,725	0	0	0	0
331	REIMBRS STDNT TRANSPORT	0	223	0	0	0	0
340	TRAVEL	9,162	7,130	0	4,300	4,300	4,300
390	OT GNRL PROF\TECH SERVCS	0	0	0	900	900	900
Account Group Total		161,568	162,771	249,685	92,310	92,310	92,310

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
410	SUPPLIES	14,580	34,053	5,000	10,000	10,000	10,000
460	NON-CONSUMABLE ITEMS	0	3,184	0	0	0	0
470	COMPUTER SOFTWARE	0	898	0	0	0	0
480	COMPUTER HARDWARE	0	2,298	0	0	0	0
Account Group Total		14,580	40,433	5,000	10,000	10,000	10,000
690	GRANT INDIRECT CHARGES	8,584	5,469	10,000	10,000	10,000	10,000
Account Group Total		8,584	5,469	10,000	10,000	10,000	10,000
Function Total		487,407	469,896	1,204,683	928,970	928,970	928,970

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2490 OTHER SUPPORT/ADMIN							
113	ADMINISTRATORS	39,703	54,326	50,740	34,042	34,042	34,042
Account Group Total		39,703	54,326	50,740	34,042	34,042	34,042
211	PERS EMPR CONTRIB	0	2,081	6,150	4,126	4,126	4,126
212	EMPLOYEE CONTRBTN, PICKUP	0	3,260	3,044	2,043	2,043	2,043
213	PERS BOND PAY	0	4,346	2,537	1,702	1,702	1,702
220	FICA/MEDICARE	3,037	4,063	3,882	2,604	2,604	2,604
231	WORKERS' COMPENSATION	134	171	160	117	117	117
242	HEALTH INSURANCE	0	7,554	7,002	4,851	4,851	4,851
244	LIFE INSURANCE	0	154	137	96	96	96
246	DISABILITY INSURANCE	0	146	129	90	90	90
Account Group Total		3,171	21,775	23,041	15,629	15,629	15,629
310	INSTRUC CONSULT/PROF	823	0	0	0	0	0
340	TRAVEL	11	0	0	0	0	0
Account Group Total		834	0	0	0	0	0
Function Total		43,708	76,101	73,782	49,671	49,671	49,671
2520 FISCAL SERVICES							
310	INSTRUC CONSULT/PROF	2,040	0	0	0	0	0
Account Group Total		2,040	0	0	0	0	0
Function Total		2,040	0	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2540 OPERATION & MAINTENANCE OF PLANT SERVICES							
460	NON-CONSUMABLE ITEMS	17,801	0	0	0	0	0
Account Group Total		17,801	0	0	0	0	0
540	EQUIPMENT	151,208	0	0	0	0	0
Account Group Total		151,208	0	0	0	0	0
Function Total		169,009	0	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2540 OPERATION & MAINTENANCE OF PLANT SERVICES							
322	REPAIRS AND MAINTENANCE	675	0	0	0	0	0
Account Group Total		675	0	0	0	0	0
410	SUPPLIES	4,274	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	11,242	0	0	0	0	0
Account Group Total		15,516	0	0	0	0	0
540	EQUIPMENT	75,176	0	0	0	0	0
Account Group Total		75,176	0	0	0	0	0
Function Total		91,367	0	0	0	0	0
2546 SECURITY SERVICES							
322	REPAIRS AND MAINTENANCE	0	0	0	20,000	20,000	20,000
Account Group Total		0	0	0	20,000	20,000	20,000
460	NON-CONSUMABLE ITEMS	0	0	0	20,000	20,000	20,000
Account Group Total		0	0	0	20,000	20,000	20,000
540	EQUIPMENT	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
Function Total		0	0	0	40,000	40,000	40,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2550 STUDENT TRANSPORTATION							
331	REIMBRS STDNT TRANSPORT	21,708	53,454	9,000	0	0	0
332	NON-REIMBRS STDNT TRNSPRT	0	592	0	0	0	0
Account Group Total		21,708	54,046	9,000	0	0	0
Function Total		21,708	54,046	9,000	0	0	0
2610 CENTRAL SUPPORT SERVICES							
121	SUBSTITUTES-LICENSED	0	2,153	0	0	0	0
125	CURRICULUM SUB	0	319	0	0	0	0
Account Group Total		0	2,472	0	0	0	0
211	PERS EMPR CONTRIB	0	41	0	0	0	0
213	PERS BOND PAY	0	83	0	0	0	0
220	FICA/MEDICARE	0	189	0	0	0	0
231	WORKERS' COMPENSATION	0	9	0	0	0	0
Account Group Total		0	322	0	0	0	0
389	OT NON-INSTRCT PROF\TECH	0	372	0	0	0	0
Account Group Total		0	372	0	0	0	0
410	SUPPLIES	0	490	0	6,097	6,097	6,097
Account Group Total		0	490	0	6,097	6,097	6,097
Function Total		0	3,656	0	6,097	6,097	6,097

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2620 PERSONNEL SERVICES							
310	INSTRUC CONSULT/PROF	3,600	3,600	3,000	3,600	3,600	3,600
Account Group Total		3,600	3,600	3,000	3,600	3,600	3,600
410	SUPPLIES	1,800	0	0	0	0	0
Account Group Total		1,800	0	0	0	0	0
Function Total		5,400	3,600	3,000	3,600	3,600	3,600
2640 STAFF SERVICES							
114	SUPERVISORS/CONFIDENTIAL	0	0	11,426	22,415	22,415	22,415
Account Group Total		0	0	11,426	22,415	22,415	22,415
211	PERS EMPR CONTRIB	0	0	1,385	2,717	2,717	2,717
213	PERS BOND PAY	0	0	571	1,121	1,121	1,121
220	FICA/MEDICARE	0	0	874	1,715	1,715	1,715
231	WORKERS' COMPENSATION	0	0	40	86	86	86
242	HEALTH INSURANCE	0	0	3,288	7,038	7,038	7,038
244	LIFE INSURANCE	0	0	10	21	21	21
Account Group Total		0	0	6,169	12,697	12,697	12,697
410	SUPPLIES	0	0	2,405	61,488	61,488	61,488
Account Group Total		0	0	2,405	61,488	61,488	61,488
Function Total		0	0	20,000	96,600	96,600	96,600

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
2660 TECHNOLOGY SERVICES							
480	COMPUTER HARDWARE	0	4,000	0	0	0	0
Account Group Total		0	4,000	0	0	0	0
550	TECHNOLOGY	0	210,836	0	0	0	0
Account Group Total		0	210,836	0	0	0	0
Function Total		0	214,836	0	0	0	0
3300 COMMUNITY SERVICES							
111	LICENSED SALARIES	7,687	8,391	31,356	259,436	259,436	259,436
Account Group Total		7,687	8,391	31,356	259,436	259,436	259,436
211	PERS EMPR CONTRIB	334	360	966	1,001	1,001	1,001
212	EMPLOYEE CONTRBTN, PICKUP	461	497	546	566	566	566
213	PERS BOND PAY	615	662	455	472	472	472
220	FICA/MEDICARE	588	643	696	722	722	722
231	WORKERS' COMPENSATION	27	27	30	34	34	34
242	HEALTH INSURANCE	1,313	1,854	5,885	3,091	3,091	3,091
244	LIFE INSURANCE	10	15	27	27	27	27
Account Group Total		3,349	4,058	8,606	5,914	5,914	5,914
310	INSTRUC CONSULT/PROF	3,936	0	4,000	0	0	0
Account Group Total		3,936	0	4,000	0	0	0
410	SUPPLIES	11,108	10,781	14,500	16,650	16,650	16,650
470	COMPUTER SOFTWARE	1,500	0	0	0	0	0
Account Group Total		12,608	10,781	14,500	16,650	16,650	16,650
Function Total		27,579	23,231	58,462	282,000	282,000	282,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)							
130	LIC. ADDITIONAL WAGES	4,671	5,667	0	3,500	3,500	3,500
131	CLASS. ADDITIONAL WAGES	11,133	19,205	13,000	4,000	4,000	4,000
132	NON CERTIFIED OVERTIME	4,493	10,089	0	0	0	0
Account Group Total		20,297	34,961	13,000	7,500	7,500	7,500
211	PERS EMPR CONTRIB	706	1,365	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	156	223	0	0	0	0
213	PERS BOND PAY	1,383	2,674	0	0	0	0
220	FICA/MEDICARE	1,440	2,516	0	2,304	2,304	2,304
231	WORKERS' COMPENSATION	73	119	0	0	0	0
Account Group Total		3,759	6,897	0	2,304	2,304	2,304
310	INSTRUC CONSULT/PROF	7,597	7,879	20,000	5,000	5,000	5,000
340	TRAVEL	344	94				
Account Group Total		7,941	7,973	20,000	5,000	5,000	5,000
410	SUPPLIES	4,895	3,936	3,538	5,000	5,000	5,000
470	COMPUTER SOFTWARE	8,125	0	0	0	0	0
Account Group Total		13,020	3,936	3,538	5,000	5,000	5,000
Function Total		45,017	53,768	36,538	19,804	19,804	19,804

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
210-294 GRANT FUNDS							
4150 BUILDING ACQUISITION & IMPROVEMENTS							
520	BUILDING ACQUISITION	0	0	50,000	92,500	92,500	92,500
530	IMPROVEMENTS OT THAN BLDG	50,509	0	0	0	0	0
540	EQUIPMENT	36,881	0	0	10,000	10,000	10,000
Account Group Total		87,389	0	50,000	102,500	102,500	102,500
Function Total		87,389	0	50,000	102,500	102,500	102,500
5200 TRANSFER OF FUNDS							
710	FUND MODIFICATIONS	1,200,000	0	0	0	0	0
Account Group Total		1,200,000	0	0	0	0	0
Function Total		1,200,000	0	0	0	0	0
7000 UNAPPROP ENDING FUND							
710	FUND MODIFICATIONS	50,225	114,008	0	0	0	0
Account Group Total		50,225	114,008	0	0	0	0
Function Total		50,225	114,008	0	0	0	0
Fund Total		6,371,784	5,317,227	7,280,000	8,075,079	8,075,079	8,075,079

Nutrition Services Fund

This fund accounts for the activities associated with the School Lunch and Breakfast program. In addition, to the regular school year program, the district participates in a Summer Feeding Program. The Nutrition Services Department provides nutritious and affordable meals and promotes nutrition education.

Revenues include federal school lunch reimbursement, state school funding, lunch sales and in recent years grants to promote fruits and vegetables to elementary students.



Percent of Students Eligible for Free or Reduced Lunch

	07-08	08-09	09-10	10-11	11-12
All Grades	50%	51%	54%	56%	59%
Elementary Students	58%	58%	61%	62%	65%

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
298 NUTRITION SERVICES							
R1510	INTEREST INCOME	-	-	-	1,000	1,000	1,000
R1612	LUNCH	346,839	296,131	459,428	400,000	400,000	400,000
R1621	ALA CARTE SALES	141,075	125,017	150,000	100,000	100,000	100,000
R1622	ADULT MEAL SALES	15,068	10,199	10,000	10,000	10,000	10,000
R1690	CATERING	54,486	47,877	50,000	50,000	50,000	50,000
R1990	MISCELLANEOUS	554	576	5,500	4,000	4,000	4,000
R1991	REBATES	15,504	13,828	15,000	14,000	14,000	14,000
Total Local Revenue		573,526	493,628	689,928	579,000	579,000	579,000
R3102	STATE SCHOOL FUND MATCH	20,000	24,058	24,500	24,500	24,500	24,500
R3299	RESTRICTED STATE GRANT	-	4,678	0	-	-	-
Total State Revenue		20,000	28,736	24,500	24,500	24,500	24,500
R4502	OTHER FED GRANT	48,452	55,445	75,000	50,000	50,000	50,000
R4505	FED SCHL LUNCH REIMBURSE	1,664,232	1,632,286	1,900,000	1,800,000	1,800,000	1,800,000
R4509	SUMMER PROGRAM FED REIMBURSE	-	26,284	38,950	41,950	41,950	41,950
R4900	COMMODITIES	127,928	158,381	159,730	165,000	165,000	165,000
Total Federal Revenue		1,840,612	1,872,396	2,173,680	2,056,950	2,056,950	2,056,950
R5400	BEG FUND BALANCE	229,799	350,637	210,000	387,000	387,000	387,000
Total Other Revenue		229,799	350,637	210,000	387,000	387,000	387,000
Fund Total		2,663,937	2,745,397	3,098,108	3,047,450	3,047,450	3,047,450

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
298	NUTRITION SERVICES						
3100	NUTRITION SERVICES						
112	CLASSIFIED SALARIES	550,460	593,137	627,659	621,180	621,180	621,180
114	SUPERVISORS/CONFIDENTIAL	117,503	124,356	127,418	80,149	80,149	80,149
122	SUBSTITUTES-CLASSIFIED	14,706	22,055	25,000	25,000	25,000	25,000
131	CLASS. ADDITIONAL WAGES	28,029	27,049	25,000	30,000	30,000	30,000
132	NON CERTIFIED OVERTIME	2,935	2,863	4,000	4,000	4,000	4,000
151	STUDENT LABOR	3,556	4,663	10,000	10,000	10,000	10,000
	Account Group Total	717,189	774,123	819,077	770,329	770,329	770,329
211	PERS EMPR CONTRIB	28,105	29,403	89,130	79,887	79,887	79,887
213	PERS BOND PAY	55,214	45,777	38,458	34,284	34,284	34,284
220	FICA/MEDICARE	49,199	52,883	61,258	54,968	54,968	54,968
231	WORKERS' COMPENSATION	14,168	14,767	15,680	16,051	16,051	16,051
242	HEALTH INSURANCE	283,335	258,615	341,206	325,204	325,204	325,204
244	LIFE INSURANCE	965	939	964	1,277	1,277	1,277
	Account Group Total	430,986	402,384	546,696	511,671	511,671	511,671
310	INSTRUC CONSULT/PROF	2,500	120	2,500	2,500	2,500	2,500
312	CONFERENCE/WORKSHOPS	1,092	2,323	3,500	4,000	4,000	4,000
322	REPAIRS AND MAINTENANCE	24,341	21,498	38,000	35,000	35,000	35,000
324	RENTALS	-	-	1,500	1,500	1,500	1,500
340	TRAVEL	878	2,181	4,350	5,500	5,500	5,500
351	TELEPHONE	678	675	1,750	2,000	2,000	2,000
353	POSTAGE	2,083	2,403	4,000	5,000	5,000	5,000
355	PRINTING AND BINDING	5,473	6,621	11,000	12,000	12,000	12,000
380	NON-INSTRCT PROF\TECH SRV	62	-	2,500	2,500	2,500	2,500
389	OT NON-INSTRCT PROF\TECH	-	1,560	30,000	25,000	25,000	25,000
	Account Group Total	37,107	37,381	99,100	95,000	95,000	95,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
410	SUPPLIES	25,807	20,294	52,000	50,000	50,000	50,000
412	CUSTODIAL SUPPLIES	10,160	9,536	14,000	12,000	12,000	12,000
414	FOOD SERV SUPPLIES	33,568	34,651	70,200	65,000	65,000	65,000
416	CATERING SUPPLIES	22,838	29,183	37,000	40,000	40,000	40,000
417	COMMODITY PROCESSING	132,405	152,999	175,000	160,000	160,000	160,000
418	VEHICLE FUEL	1,442	1,446	3,000	3,500	3,500	3,500
419	COMMODITIES FDP CHARGE	-	16,516	20,000	15,000	15,000	15,000
450	FOOD	655,652	582,853	915,000	925,000	925,000	925,000
455	COMMODITES	127,928	156,470	160,000	165,000	165,000	165,000
460	NON-CONSUMABLE ITEMS	9,775	17,641	17,000	15,000	15,000	15,000
470	COMPUTER SOFTWARE	6,392	27,957	20,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	5,390	-	15,000	15,000	15,000	15,000
Account Group Total		1,031,357	1,049,546	1,498,200	1,485,500	1,485,500	1,485,500
540	EQUIPMENT PURCHASE	39,345	13,700	-	50,000	50,000	50,000
541	INITL & ADDTL EQUIP PRCHS	29,564	41,866	40,000	40,000	40,000	40,000
542	REPLCMNT EQUIPMNT PURCHSE	22,423	-	46,285	45,000	45,000	45,000
550	TECHNOLOGY	-	-	3,300	3,000	3,000	3,000
Account Group Total		91,332	55,566	89,585	138,000	138,000	138,000
640	DUES AND FEES	5,329	4,360	5,500	5,000	5,000	5,000
Account Group Total		5,329	4,360	5,500	5,000	5,000	5,000
Function Total		2,313,300	2,323,360	3,058,158	3,005,500	3,005,500	3,005,500

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
3199	Summer Nutrition Program						
131	CLASS. ADDITIONAL WAGES	-	-	20,000	20,000	20,000	20,000
	Account Group Total	-	-	20,000	20,000	20,000	20,000
211	PERS EMPR CONTRIB	-	-	2,000	2,000	2,000	2,000
213	PERS BOND PAY	-	-	1,000	1,000	1,000	1,000
220	FICA/MEDICARE	-	-	1,700	1,700	1,700	1,700
231	WORKERS' COMPENSATION	-	-	500	500	500	500
	Account Group Total	-	-	5,200	5,200	5,200	5,200
322	REPAIRS AND MAINTENANCE	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	-	-	500	500	500	500
	Account Group Total	-	-	1,500	1,500	1,500	1,500
410	SUPPLIES	-	-	500	500	500	500
412	CUSTODIAL SUPPLIES	-	-	250	250	250	250
414	FOOD SERV SUPPLIES	-	-	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	-	-	8,000	10,000	10,000	10,000
460	NON-CONSUMABLE ITEMS	-	-	1,000	1,000	1,000	1,000
	Account Group Total	-	-	11,250	13,250	13,250	13,250
541	INITL & ADDTL EQUIP PRCHS	-	-	2,000	2,000	2,000	2,000
	Account Group Total	-	-	2,000	2,000	2,000	2,000
	Function Total	-	-	39,950	41,950	41,950	41,950
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	350,637	422,037	-			
	Account Group Total	350,637	422,037	-	-	-	-
	Function Total	350,637	422,037	-	-	-	-
	Fund Total	2,663,937	2,745,397	3,098,108	3,047,450	3,047,450	3,047,450

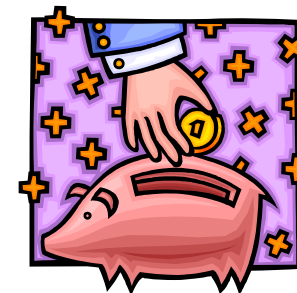
PERS Bond Debt Service Fund (300)

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 rates. Over the past six years, this has saved the district over \$7,000,000 in PERS employee retirement contributions.

<i>Issue Date</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2012</i>	<i>Principal Due 2012-2013</i>	<i>Interest Due 2012-2013</i>	<i>Total Due 2012-2013</i>
10/31/2002	\$16,044,243	4.82-5.55%	\$14,551,681	\$ 286,877	\$ 855,824	\$1,142,701
02/19/2004	\$13,715,000	4.40-5.53%	13,380,000	210,000	724,296	934,296
Total	\$29,759,243		\$27,931,681	\$ 496,877	\$1,580,120	\$2,076,997

Statement of Future Requirements

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2012-13	496,877	1,580,120	2,076,997
2013-14	572,120	1,619,853	2,191,973
2014-15	648,956	1,660,076	2,309,032
2015-16	731,361	1,701,178	2,432,539
2016-17	812,628	1,744,317	2,556,945
2017-18	902,249	1,784,850	2,687,099
2018-19	996,769	1,825,560	2,822,329
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
Total	\$27,931,681	\$19,444,949	\$47,376,630



Estimated Savings from Participating in PERS Bond Program:

<i>Fiscal Year</i>	<i>Payroll Rate without Bond</i>	<i>Payroll Rate with Bond</i>	<i>Rate Relief</i>	<i>Savings</i>
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2006	15.54%	11.35%	4.19%	1,046,000
2006-2007	15.54%	11.97%	3.57%	968,000
2007-2008	18.35%	11.96%	6.39%	1,856,000
2008-2009	18.35%	14.03%	4.32%	1,302,000
2009-2010	14.50%	12.00%	2.50%	716,500
2010-2011	14.50%	12.00%	2.50%	766,000
Total				\$7,171,500

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
300 PERS DEBT SERVICE							
R1510	INTEREST ON INVESTMENT	5,032	4,032	6,000	6,000	6,000	6,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,254,848	2,450,448	1,885,000	1,700,000	1,700,000	1,700,000
Total Local Revenue		2,259,880	2,454,480	1,891,000	1,706,000	1,706,000	1,706,000
R5110	BOND PROCEEDS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	126,220	597,135	980,000	800,000	800,000	800,000
Total Other Revenue		126,220	597,135	980,000	800,000	800,000	800,000
Fund Total		2,386,100	3,051,615	2,871,000	2,506,000	2,506,000	2,506,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
300	PERS DEBT SERVICE						
5110	LONG TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	293,729	356,484	427,976	496,877	496,877	496,877
620	INTEREST	1,495,236	1,525,005	1,558,894	1,580,120	1,580,120	1,580,120
	Account Group Total	1,788,965	1,881,489	1,986,870	2,076,997	2,076,997	2,076,997
	Function Total	1,788,965	1,881,489	1,986,870	2,076,997	2,076,997	2,076,997
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	597,135	1,170,126	884,130	429,003	429,003	429,003
	Account Group Total	597,135	1,170,126	884,130	429,003	429,003	429,003
	Function Total	597,135	1,170,126	884,130	429,003	429,003	429,003
	Fund Total	2,386,100	3,051,615	2,871,000	2,506,000	2,506,000	2,506,000

Debt Service Fund (310)

This fund is used to account for payments on general obligation bonds approved by District patrons in prior years. Expenditures budgeted represent the portion of principal and interest to be paid during that year. Sources of revenue include the debt service levy on local property taxes and interest earnings.

As of June 30, 2012, outstanding general obligation bonds total \$63,805,000. GO bonds represent 23.69% of the district’s legal debt limit of \$282 million. Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

The following table shows the bonded indebtedness of the District as of June 30, 2012 and annual payments to be made in 2012-13.

<i>Issue Date</i>	<i>Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2012</i>	<i>Principal Due 2012-2013</i>	<i>Interest Due 2012-2013</i>	<i>Total Due 2012-2013</i>
09/01/2001	Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$ 8,230,000	\$1,885,000	\$ 452,650	\$2,337,650
06/01/2007	New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	55,575,000	2,525,000	2,725,781	5,250,781
	Total	\$78,835,000		\$63,805,000	\$ 4,410,000	\$3,178,431	\$7,588,431

Current General Obligation Debt Capacity:

Real Market Value	\$ 3,547,429,517
Total Capacity (7.95% of RMV)	282,020,646
Less: Outstanding GO Bonds	<u>66,805,000</u>
Remaining Capacity	215,215,646
Capacity Used	23.69%

Debt Service Fund (Continued)

Statement of Future Requirements

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2012-13	4,410,000	3,178,431	7,588,431
2013-14	4,900,000	2,961,131	7,861,131
2014-15	5,420,000	2,711,131	8,131,131
2015-16	5,965,000	2,444,881	8,409,881
2016-17	1,925,000	2,152,856	4,077,856
2017-18	2,155,000	2,059,325	4,214,325
2018-19	2,415,000	1,947,288	4,362,288
2019-20	2,690,000	1,826,538	4,516,538
2020-21	2,990,000	1,685,313	4,675,313
2021-22	3,300,000	1,535,813	4,835,813
2022-23	3,635,000	1,370,813	5,005,813
2023-24	3,990,000	1,189,063	5,179,063
2024-25	4,375,000	989,563	5,364,563
2025-26	4,770,000	781,750	5,551,750
2026-27	5,200,000	543,250	5,743,250
2027-28	5,665,000	283,250	5,948,250
Total	\$63,805,000	\$27,660,396	\$91,465,396

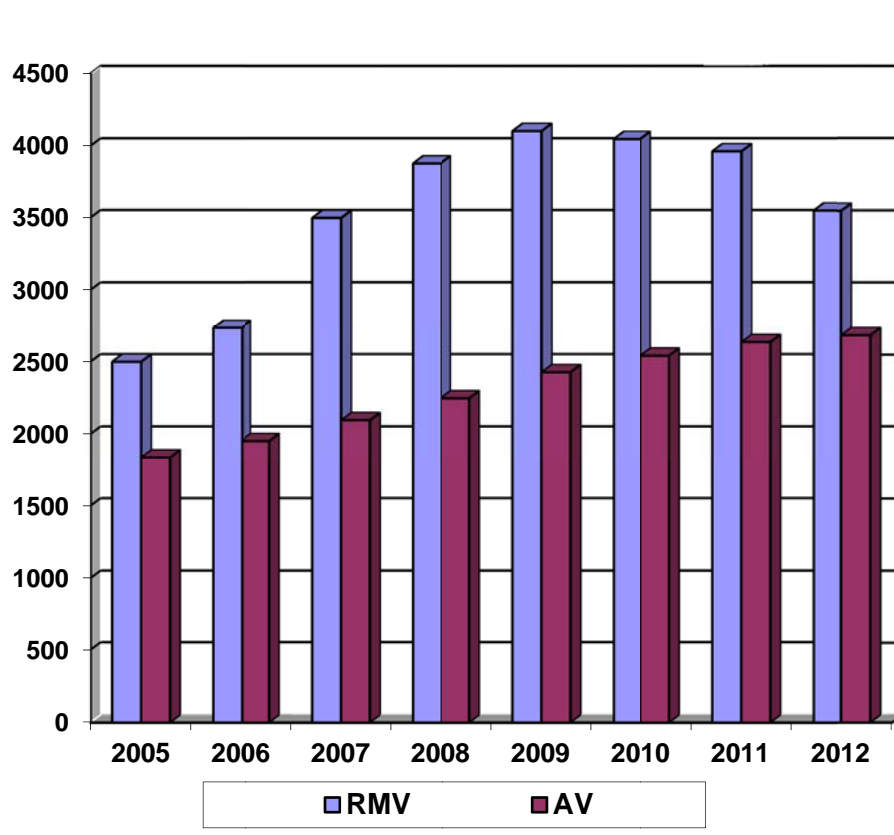
Historical Bond Levy Rates

Rate per \$1,000 of Assessed Value

Fiscal Year	Rate
2011-12	2.83
2010-11	2.77
2009-10	2.79
2008-09	2.76
2007-08	2.85
2006-07	1.38
2005-06	2.10
2004-05	1.65
2003-04	3.14
2002-03	3.00
2001-02	2.79

Debt Service Fund (Continued)

Historical Property Values (in millions)



<i>Fiscal Yr</i>	<i>Real Market Value</i>	<i>Growth Rate</i>	<i>Assessed Value</i>	<i>Growth Rate</i>
2011-12	\$3,547,429,517	-10.44%	\$2,686,997,617	2.01%
2010-11	3,961,011,054	- 2.09%	2,634,146,320	3.71%
2009-10	4,045,707,073	- 1.36%	2,539,911,427	4.68%
2008-09	4,101,380,879	5.78%	2,426,419,429	8.08%
2007-08	3,877,384,914	10.90%	2,244,937,543	7.20%
2006-07	3,496,194,951	27.89%	2,094,174,260	7.42%
2005-06	2,733,702,969	9.43%	1,949,517,187	6.18%
2004-05	2,498,145,756	14.54%	1,836,056,197	6.81%
2003-04	2,181,119,530	2.08%	1,718,993,421	1.04%
2002-03	2,136,621,374	5.65%	1,701,346,613	4.59%
2001-02	2,022,320,956	2.45%	1,626,650,806	4.21%

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
310 DEBT SERVICE (General Obligation Bonds)							
R1111	AD VALOREM TAXES LEVIED	6,530,615	6,782,186	7,068,000	7,254,000	7,254,000	7,254,000
R1112	PRIOR YEAR'S TAXES	226,010	348,762	200,000	260,000	260,000	260,000
R1510	INTEREST ON INVESTMENT	16,456	13,765	16,000	16,000	16,000	16,000
Total Local Revenue		6,773,081	7,144,713	7,284,000	7,530,000	7,530,000	7,530,000
R5110	BOND PROCEEDS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	477,674	506,505	500,000	589,000	589,000	589,000
Total Other Revenue		477,674	506,505	500,000	589,000	589,000	589,000
Fund Total		7,250,755	7,651,218	7,784,000	8,119,000	8,119,000	8,119,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
310	DEBT SERVICE (General Obligation Bonds)						
5110	LONG TERM DEBT SERVICES						
610	REDEMPTION OF PRINCIPAL	3,070,000	3,535,000	3,955,000	4,410,000	4,410,000	4,410,000
620	INTEREST	3,674,250	3,541,656	3,374,157	3,178,431	3,178,431	3,178,431
	Account Group Total	6,744,250	7,076,656	7,329,157	7,588,431	7,588,431	7,588,431
	Function Total	6,744,250	7,076,656	7,329,157	7,588,431	7,588,431	7,588,431
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	506,505	574,562	454,843	530,569	530,569	530,569
	Account Group Total	506,505	574,562	454,843	530,569	530,569	530,569
	Function Total	506,505	574,562	454,843	530,569	530,569	530,569
	Fund Total	7,250,755	7,651,218	7,784,000	8,119,000	8,119,000	8,119,000

Construction Project Funds

In May 2006, voters approved a \$62 million bond for the following capital projects:

- Renovate and upgrade McMinnville High School,
- Construct, equip and furnish a new elementary school (Sue Buel Elementary),
- Upgrade and expand Memorial, Newby and Wascher Elementary Schools,
- Upgrade Patton Middle School and other district capital improvements.

Proceeds from the sale of the bonds totaling \$64,052,966 were deposited into the Bond Construction Fund in June 2007. As of June 30, 2009 the bond proceeds had been expended in full on the above projects. The elementary schools were completed in the Fall of 2008 and the high school renovations were completed in the Fall of 2009.

Investment earnings were accounted for in a separate fund called the Construction Earnings Fund. As of June 30, 2010, cumulative investment earnings on the construction bond proceeds totaled \$3,558,181. These funds were expended on the above capital projects except for a balance \$382,182 which is held for an estimated arbitrage interest rebate due to the IRS in 2012.

The combined resources from the 2007 bond including investment earnings totaled \$67,611,147 as of June 30, 2009. The new elementary school and the improvements made to existing schools greatly enhanced our school buildings and grounds. We are very proud of these great facilities and want to express our gratitude to the McMinnville and Lafayette communities.



**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
415 CONSTRUCTION EARNING FUND							
R1510	INTEREST ON INVESTMENT	4,236	1,951	3,000	3,000	3,000	3,000
1960	RECOVERY PRIOR YR EXPEND	-	57,834	-	-	-	-
Total Local Revenue		4,236	59,785	3,000	3,000	3,000	3,000
R5400	BEG FUND BALANCE	1,599,060	382,182	384,000	384,000	384,000	384,000
Total Other Revenue		1,599,060	382,182	384,000	384,000	384,000	384,000
Fund Total		1,603,296	441,967	387,000	387,000	387,000	387,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
415	CONSTRUCTION EARNING FUND						
4150	BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS						
520	BUILDINGS ACQUISITION	1,221,114	-	-			
540	DEPRECIABLE EQUIPMENT	-	54,932	-	20,000	20,000	20,000
	Account Group Total	1,221,114	54,932	-	20,000	20,000	20,000
640	DUES AND FEES	-	-	387,000	367,000	367,000	367,000
	Account Group Total	-	-	387,000	367,000	367,000	367,000
	Function Total	1,221,114	54,932	387,000	387,000	387,000	387,000
7000	UNAPPROP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	382,182	387,035	-			
	Account Group Total	382,182	387,035	-	-	-	-
	Function Total	382,182	387,035	-	-	-	-
	Fund Total	1,603,296	441,967	387,000	387,000	387,000	387,000

Scholarships Fund

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:

- Francis Charbonnier Scholarship
- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- MACA Scholarship

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



**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
710 SCHOLARSHIP FUNDS							
R1510	INTEREST ON INVESTMENT	1,920	634	5,000	1,000	1,000	1,000
R1920	DONATIONS PRIVATE SOURCE	2,050	500	10,000	10,000	10,000	10,000
Total Local Revenue		3,970	1,134	15,000	11,000	11,000	11,000
R5400	BEG FUND BALANCE	134,746	132,216	140,000	139,000	139,000	139,000
Total Other Revenue		134,746	132,216	140,000	139,000	139,000	139,000
Fund Total		138,716	133,350	155,000	150,000	150,000	150,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2012-13**

Acct	Account Title	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed	2012-13 Approved	2012-13 Adopted
710	SCHOLARSHIP FUND						
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	6,500	2,425	55,000	50,000	50,000	50,000
	Account Group Total	6,500	2,425	55,000	50,000	50,000	50,000
	Function Total	6,500	2,425	55,000	50,000	50,000	50,000
6000	CONTINGENCY						
810	PLANNED RESERVE	-	-	100,000	100,000	100,000	100,000
	Account Group Total	-	-	100,000	100,000	100,000	100,000
	Function Total	-	-	100,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BALA						
820	RESERVED FOR NEXT YEAR	132,216	130,925	-			
	Account Group Total	132,216	130,925	-	-	-	-
	Function Total	132,216	130,925	-	-	-	-
	Fund Total	138,716	133,350	155,000	150,000	150,000	150,000



McMinnville

School District No. 40

APPENDIX

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.

Budget committee work sessions are normally scheduled in February and March to receive enrollment and financial projections and to give direction to staff on the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting is published twice in the

local newspaper, five to 30 days before the first meeting date, with notices separated by at least five days.

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

HOW THE BUDGET IS ADOPTED

At the first Budget Committee meeting in April, 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 6,400 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 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.

Economic Condition

McMinnville School District #40 is located in northwestern Oregon in the northern end of the Willamette Valley, approximately 40 miles southwest of Portland and approximately 25 miles northwest of Salem. The two cities within the District are McMinnville, population 32,240, and Lafayette, population 3,740. McMinnville is surrounded by Yamhill County's 200 plus vineyards and 90 wineries; home of more vineyards than in any other county in Oregon. In addition McMinnville is home to the county seat and Linfield College, a private university. Major industries within the area include steel rebar production, commercial aviation, medical services, retail, insurance products and services, manufactured home and recreational vehicle production, plastics fabrication, tourism, food production and agriculture.

As of October 2011, the unemployment rate of 9.4% in Yamhill County is similar to the Oregon average unemployment rate of 9.5% compared to 10.7% in the prior year. The Oregon Office of Economic Analysis predicts slow recovery of employment improving at 1.3 percent in 2012.

The real market value of property located in the boundaries of the District decreased from fiscal year end 2010 to 2011 by 2 percent, while the assessed property values increased by 3.7 percent. Assessed value as a percentage of real market value was 66.50% compared to 62.78% for 2010. Per Oregon law enacted in 1997, property tax is based on the lower of real market value or maximum assessed value which increases by 3 percent each year.

For fiscal year end 2011, the total real market value of property within the District boundaries was \$4 million and the total assessed value was \$2.6 million.

Last school year 2010-11 the District experienced the first decline in enrollment in more than 20 years. Enrollment dropped from 6,567 to 6,411 from October 2009 to October 2010. This was across all grade levels and believed to be caused by the economy. As of October 2011 our enrollment was back up to 6,508. The District is currently projecting enrollment to remain constant over the next few years due to the economy and population data for the area. Population growth for the City of McMinnville slowed to .5% in 2010 and 2011 compared to an average growth of 2.7% in the past five years.

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 pre-kindergarten through 12th grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

State School Fund (SSF). Under the SSF, State 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 (kindergarten is given a factor of .50) 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 Impoverished (the “ADMw”). The formula allocates revenues to districts based on the ADMw for each district.

The SSF grant (the “SSF Grant”) to each school district is comprised of a general purpose grant, a facility 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 facility grant (12.5 million in the 2009-2011 biennium) is distributed on a first-come, first-served basis to districts in the first year a new school facility is put into use. The grant equals a maximum of 8 percent of total construction costs of new school buildings, specifically excluding the cost of acquiring land, but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students.

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”.

State School Funding - continued

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

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

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

State Reserve Funds

The 2007 Legislative Assembly created two budgetary reserve funds, the Oregon Rainy Day Fund and the Education Stability Fund. With the approval of three-fifths of each house, the Legislative Assembly may appropriate up to two-thirds of the money in the Oregon Rainy Day Fund or Education Stability Fund for use in any biennium if certain economic or revenue triggers occur. The September 2010 Forecast projects that at the end of 2009-2011 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$100.8 million and 10.7 million, respectively.

McMINNVILLE SCHOOL DISTRICT

Oregon Rainy Day Fund. The Oregon Rainy Day Fund may be drawn on for any General Fund purpose in the event of downturn in State revenues. In September 2007 the State made an initial one-time deposit into the Oregon Rainy Day Fund of \$319.2 million from the corporate income tax credit (known as the "corporate kicker"). 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").

Property Taxes - continued

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.

Property Taxes - continued

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

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

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

Federal Funding

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

Federal Stimulus Funds. The State received funds under the American Recovery and Reinvestment Act of 2009 ("ARRA"). The 2009-2011 Legislatively Adopted Budget included \$295.4 million of federal ARRA funds for education, \$103.8 million for public safety, and \$578.9 million for human services, for a total of \$978.1 million. In addition, the budget also used another \$355.3 million of federal ARRA funds to supplement General Fund budgets of various state agencies for the 2009-2011 biennium.

Federal Forest Fees. In 2000, Congress passed the Secure Rural Schools and Community Self-Determination Act (the "SRS Act") to replace a previous revenue sharing program. The SRS Act provides funding from the federal government to 18 of Oregon's 36 counties for schools, roads, and other purposes ("Federal Forest Fees"). The U.S. Congress extended the SRS Act through September 30, 2012.

The \$700 billion Emergency Economic Stabilization Act of 2008 contained a four-year reauthorization of the SRS Act. The reauthorization will provide declining annual payments.

Revenue losses from the discontinuation of the SRS Act will be spread across all school districts statewide as Federal Forest Fees are included in local revenue for calculation of SSF Grants.

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 Construction Excise Tax is limited to: (i) \$1.00 per square foot on residential construction and (ii) \$0.50 per square foot on non-residential construction up to the lesser of \$25,000 per building permit or \$25,000 per structure. 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.

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. Kindergarten students are counted as half-time students. ADMr included in the database is as of June 30.

ADMw

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADM_r) 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:

ADM _r	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	1990 Census data -adjusted
Foster Care/Neglected and Delinquent	.25	Dept. of Human Resources count

The formula also makes a weighting adjustment to consider the additional cost of operating remote small schools.

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 1st.

Fiscal Year

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

Fixed Assets

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

Function 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.