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McMinnville

School District No. 40

INTRODUCTORY SECTION

**McMinnville School District #40
RESOLUTION NO. 08-1516**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2016-17 in the total of **\$195,698,660** now on file at 1500 NE Baker, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2016, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		GRANTS FUND (210-295)	
INSTRUCTION	\$ 43,343,172	INSTRUCTION	\$ 3,958,854
SUPPORT SERVICES	22,074,041	SUPPORT SERVICES	1,804,612
FACILITIES ACQUISITION & CONSTRUCTION	10,000	ENTERPRISE & COMMUNITY SERVICES	275,534
TRANSFERS	850,000	FACILITIES ACQUISITION & CONSTRUCTION	170,000
CONTINGENCY	500,000	TOTAL	\$ 6,209,000
TOTAL	\$ 66,777,213		
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 300,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,003,000
FACILITIES ACQUISITION & CONSTRUCTION	3,665,000	CONTINGENCY	400,000
TOTAL	\$ 3,965,000	TOTAL	\$ 4,403,000
CONSTRUCTION EXCISE TAX (202)		PERS DEBT SERVICE FUND (300)	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 2,013,000	DEBT SERVICE	\$ 2,586,947
TOTAL	\$ 2,013,000	TOTAL	\$ 2,586,947
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		DEBT SERVICE FUND (310)	
INSTRUCTION	\$ 750,000	DEBT SERVICE	\$ 8,541,131
TOTAL	\$ 750,000	TOTAL	\$ 8,541,131
INSURANCE RESERVE FUND (205)		CAPITAL PROJECTS FUND (400)	
INSTRUCTION	\$ 100,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 37,100,000
SUPPORT SERVICES	345,000	TRANSFERS	500,000
CONTINGENCY	320,000	CONTINGENCIES	4,500,000
TOTAL	\$ 765,000	TOTAL	\$ 42,100,000
STUDENT BODY (208)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 1,650,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
TRANSFERS	100,000	CONTINGENCY	78,500
TOTAL	\$ 1,750,000	TOTAL	\$ 128,500
		TOTAL APPROPRIATIONS, ALL FUNDS	\$ 139,988,791
		Unappropriated Amounts, All Funds	55,709,869
		TOTAL ADOPTED BUDGET	\$ 195,698,660

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2016-17 upon the assessed value of all taxable property within the district:

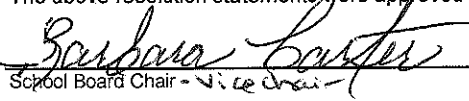

- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax.
- (2) In the amount of **\$8,800,000** for debt service for general obligation bonds;

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	<u>\$4.1494 per \$1,000</u>	
		General Obligation Debt Service \$ 8,800,000

The above resolution statements were approved and declared adopted on this 27th day of June, 2016.

School Board Chair - Barbara Luster Date 6/27/16 Superintendent - Paul Rummel Date 6/27/16

2016/17 Budget Message

District Goals

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

Goal Area I: School Improvement

Staffing Levels

The budget proposal maintains class size reductions put in place for the 2015/16 school year, resulting in a continuation of the following teacher to student ratios:

- Kindergarten - 1:20
- Grades 1st-5th - 1:23.5
- Grades 6th-8th - 1:27.5
- Grades 9th-12th 1:28

Staffing added during the 2015/16 school year to support full-day kindergarten, additional student support, and expanded preschool opportunities remain in place through the second year of this biennium. Current staffing allocations related to the new teacher mentor program and the newly implemented instructional technology positions will continue. Other post-recession positions restored in 2015/16, such as custodial and district reception, will continue as well into the coming year.

Early Learning Needs

The district is experiencing an increase in the needs of primary age students, as family resources remain stressed from the recession and as other dynamics appear to be impacting our youngest learners. More students of kindergarten and first grade

ages demonstrate difficulty in learning skills essential for school success, like transitioning between classes, sharing equipment at recess, taking turns in the classroom, and engaging in learning activities. We know that McMinnville students entering kindergarten score lower than state average on the Oregon Kindergarten Assessment, which measures letter recognition and sounds, numeracy, and self-regulation skills. More supports are needed to help young learners adapt to school quickly so that they may maximally benefit from the educational opportunities provided them. This proposed budget adds Program and Student Management Teachers on Special Assignment (TOSAs) at each elementary school. The TOSAs will support students in their skill development for school success through direct work with students, classroom teachers, family members, and school administration, providing additional capacity to meet the needs of students.

College and Career

The district piloted AVID (Advancement Via Individual Determination) during the 2015/16 school year, including teacher and administrator training in conjunction with serving two cohorts of 9th graders at the high school in AVID elective classes. Two Nike grants (\$31,000 each) were awarded to the district to assist in its efforts to increase postsecondary enrollment for MHS graduates, especially traditionally underserved populations, such as Hispanic students and first generation college-goers. The proposed budget adds .5 FTE to support the AVID program and some additional supply dollars for AVID elective classes,

which will include two sections of 9th grade and two sections of 10th grade in the 2016/17 school year.

Goal Area II: Resources

School Facilities Bond

After completion of a facilities assessment, community survey, and several Long Range Facilities Task Force (LRFTF) meetings, the board adopted the LRFTF recommendation to submit to district voters an \$89.4 million bond. The issue will be determined by voters during the May 17, 2016 election.

The Bond resolution placed before the voters includes:

- Energy efficiency upgrades
- A new vocational/technical facility on the high school campus
- Additional instructional space at the high school
- Safety and security improvements
- Repairs and renovations to district facilities

The combined tax rate is estimated to remain the same at \$2.80 per \$1,000 assessed value. The proposed bond will replace a bond that retires in June 2016.

Asset Reserve

The proposed budget will transfer \$500,000 in funds to the asset reserve. The asset reserve is used to maintain capital assets, thereby preserving the community's investment in district facilities.

General Fund Ending Balance

The budget proposes an ending fund balance reserve of \$5,000,000. This meets board policy which sets the minimum balance at 5% of general fund revenues. The board encourages the superintendent

to develop a budget fund balance greater than 5%, when possible. The proposed ending fund balance for 2016/17 represents 7.7% of revenues.

Textbook and Technology Fund

The budget continues a transfer to the textbook and technology replacement fund of \$250,000 to stabilize resources, over time, for annual textbook adoptions and needed technology improvements.

Nutrition Services Fund

The Nutrition Services Fund supports activities associated with the National School Lunch Program and School Breakfast Program. In addition to the school day feeding program, the district also provides meals in afterschool and summer school programs. Starting in the summer of 2016, meals will be provided at a new site serving three apartment complexes, in addition to our summer practice of serving meals at school sites throughout the district.

The district will operate its third year of the Community Eligibility Provision, under which 100% of students are eligible for free breakfast and lunch. The district is reimbursed by the federal government through a formula using the percentage of students certified for free school meals without an application—due to their enrollment in other designated assistance programs—as multiplied by a factor of 1.6. Since participating in the Community Eligibility Provision, the Nutrition Services Department has increased the total number of meals provided to students by 34.2%. Additionally, the district is providing “Breakfast Beyond the Bell,” which is breakfast served in classrooms at the very start of the school day—without interruption to instruction and so that

students are ready to learn—in several district elementary schools.

Whenever possible, with respect to, nutrition, quality, and cost, the district buys local foods, supporting local farms and the local economy.

Student/Staff Safety

The proposed budget adds one additional campus supervisor to district resources to expand student/staff safety programs. The position reports to the District Safety Manager position, established in 2014/15, and will be responsible for increased security at several district sites.

Health Services

The student population with health protocols has grown, as has the need for nursing support among diabetic children. Health protocols are staff routines—monitored, trained for, and approved by nurses in consultation with physicians—specific to the health needs of individual children, such as children with feeding tubes, changing requirements, lift transport (from chair to toilet, for example), and specified insulin testing requirements. Also, the district has experienced an increase in the number of children challenged with chronic health issues. In response, the district will increase support for health services. Additionally, to address the increased need, the district will continue to partner with the Yamhill County Community Care Organization to connect children with medical, dental, and mental health resources.

Partnerships

The district continues to expand its community partnerships. McMinnville School District is part of the Yamhill Early

Learning Hub, focused on early learning for children birth to grade 3. Recent initiatives with the Hub have focused on early literacy, parent support, and community engagement in ensuring every child enters kindergarten ready to learn.

This year, the district was awarded a Career-Technical Education grant to fund a Protective Services project that will be implemented in collaboration with McMinnville Police Department, McMinnville Fire Department, Yamhill County Sheriff's Department, Yamhill County Court, and Chemeketa Community College. Partners will provide worksite visits and internship opportunities. As the district continues to strengthen its Career Pathway program, working with partners and identifying and recruiting new partners will be essential to increasing internship opportunities for students.

The McMinnville Education Foundation provides teacher mini grants, and the foundation partners with the district to provide ongoing support for the Artist in Residence program, field-based STEM experiences, and music enrichment. These opportunities would not otherwise be available without the critical support provided by the foundation.

The City of McMinnville Kids on the Block program takes place in each elementary school in combination with the afterschool "Success Now" program offered by the district.

Goal Area III: Relationships

The district's Collective Bargaining Agreement with licensed staff (McMinnville Education Association) is in place through

June 30, 2017. Its agreement with classified staff (Oregon School Employees Association Chapter 90) is in place through 2018.

Administrator agreements are also in place through 2017 and confidential employee agreements through 2018.

The McMinnville Education Association and the Oregon School Employees Association have both endorsed the school district's bond proposal for improved facilities. Each group has worked cooperatively with district personnel to communicate information regarding facility plans.

Grants

Grants are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the granting entity. Generally, grant funds cannot be diverted to other uses. Entitlement grants are federal government programs that provide school districts with automatic funding based on specified eligibility criteria. Competitive grants are proposals the district develops, writes, and applies for to support innovative projects. They are awarded based on the score a grant proposal earns in response to the criteria stipulated by the granting entity.

Entitlement Grants

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

Competitive Grants

- **21st Century Community Learning Centers** - 6th-12th grade extended learning (afterschool, Saturday Academy, and summer school) programs are paid for by this grant, which is entering the 4th year of a 5-year funding cycle, with a reduced funding level of \$307,000.
- **Nike Innovation** - Two 1-year grants of \$31,000 each were awarded to support AVID training, fees, and libraries for MHS AVID electives.
- **MV Homeless Program** - This 2-year grant of \$55,076 supports the material needs of homeless children and youth.
- **Spirit Mountain Community Fund and Nike Employee Fund** - Two 1-year grants of \$10,000 each were awarded to fund Ready for Kindergarten, which provides coaching and child development resources to parents of children, birth to age five.

- **CTE Revitalization Protective Services** - An 18-month grant of \$147,000 was awarded to the district to add to and strengthen the Fire and Emergency Services and the Criminal Justice Career Pathways at MHS. Additionally, the grant will fund the development of forensics classes as part of the middle school STEM electives rotation.
- **Robotics** - A 1-year grant of \$10,000 was provided to support FIRST Lego League teams at each elementary school, four FIRST Tech teams (two at each middle school) and a FIRST Robotics Challenge team (EASA).

providing additional support students to succeed.



Dr. Maryalice Russell, Superintendent
McMinnville School District

Conclusion

Board policy **DA** Financial Management Goals and Policies establishes criteria for budget development that sets priorities for:

- a. Safety of students and employees
- b. Instructional services to meet the needs of students
- c. Resources directed to meet District Improvement Goals
- d. Maintenance of a sufficient reserve fund
- e. Enriched curricular opportunities for students
- f. Development of budget proposals that are sustainable for two years

The proposed budget was developed with the criteria in mind.

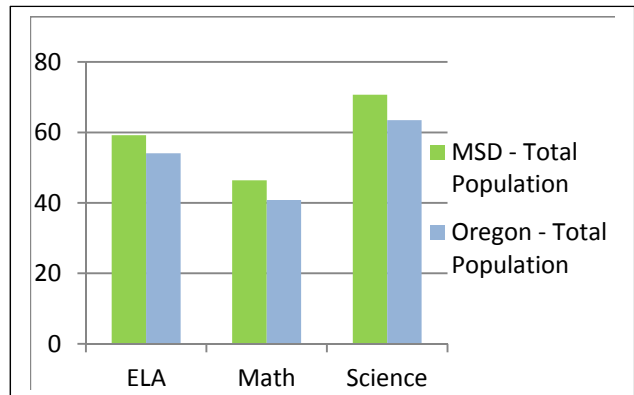
McMinnville School District provides expansive and robust opportunities for students to succeed. We are fortunate to have a high quality staff and a community that supports what is best for students. The proposed budget allows for many programs to continue and for some to expand,

District Highlights

State Assessments

McMinnville School District students performed above state average in all tested grades on the new, more rigorous, Smarter Balanced Assessment in English/Language Arts and Math. Smarter Balanced is aligned with the Common Core State Standards that describe what every student should know and be able to do at each grade level. Additionally, MSD students performed above state average in all tested grades on the Oregon Assessment of Knowledge and Skills in Science.

Percentage MSD Students Performed ABOVE State Average on State Assessments			
Student Population	English/Language Arts	Math	Science
Total Population	+5.1%	+5.6%	+7.2%
Hispanic Students	+8.3%	+8.5%	+11.6%
English Learners	+6.0%	+6.3%	+14.6%
Students w/Disabilities	+5.1%	+5.1%	+8.8%



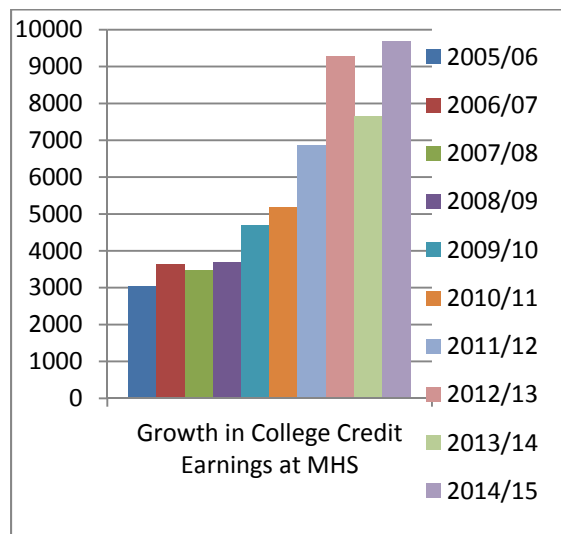
Annual Measureable Achievement Objectives for English Learners

The district was one of only three districts in Oregon to meet the Annual Measureable Achievement Objectives (AMAO) for English Learners. The state sets language acquisition and academic growth AMAO targets for every district. The district has exceeded the target for two consecutive years.

Annual Measureable Achievement Objectives for English Learners					
2014/15 Enrollment	# of Students	# Exiting the Program	% Exiting the Program	State Target	% ABOVE State Target
In U.S. Schools less than 5 years	773	101	13.07%	9.50%	+3.57%
In U.S. Schools 5+ Years	282	113	40.07%	28%	+12.07%

College and Career

McMinnville High School is a state leader in the number of college credits earned on a high school campus in coursework taught by dually accredited MHS teachers. The chart below left documents the growth in college credit earnings.



FAST FACTS

- MHS students earned over 9,700 college credits in the 2015/16 school year
- 93% of all 2015 graduates earned one or more college credits while at MHS
- Among 2015 graduates:
 - 207 earned 9 or more college credits
 - 80 earned between 10 and 20 college credits
 - 41 earned between 21 and 30 college credits
 - 50 earned between 31 and 50 college credits
 - 24 earned between 51 and 80 college credits
- MHS students and families saved over \$880,000 in college tuition through the College Credit Now program in the 2014/15 school year

Graduation Rate

McMinnville High School's graduation rate is significantly above state average among all student subgroups with the exception of students with disabilities.

Graduation Rate	2014/15		
	MHS	Oregon	Difference
All Students	84.62%	73.82%	+10.80%
Hispanic Students	83.44%	67.39%	+16.05%
English Learners	68.89%	51.19%	+17.70%
Students w/Disabilities	44.83%	52.74%	-7.91%
Economically Disadvantaged	86.16%	66.44%	+19.72%



McMinnville

School District No. 40

ORGANIZATIONAL SECTION

McMinnville School District

2016-17 Budget Calendar

NOVEMBER:

- November 9, 2015 School Board approves Budget Calendar at Regular Board Meeting

March

- March 9, 2016 Budget Work Session at 7:00 p.m.
 - Review information on enrollment forecast and estimated State School Funding
 - Review latest economic forecast update

April

- April 20, 2016 First Formal Budget Committee Meeting 7:00 p.m.
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments

MAY

- May 25, 2016 Second Formal Budget Committee Meeting 7:00 p.m.
 - Levels/Department Reports
 - Public input, questions, comments
 - Budget approval

JUNE

- June 27, 2016 Public Hearing before School Board Work Session 7:30 p.m.
 - Public Input
 - Adopt budget, make appropriations, levy the taxes

**Dates to Publish Budget Meeting Notices*

- April 1, 2016 – Publish 1st Notice of Budget Meetings
- April 8, 2016 – Publish 2nd Notice of Budget Meetings
- June 17, 2016 – Publish Notice of Budget Hearing

BUDGET COMMITTEE

CITIZEN MEMBERS

TERM

Mr. Wesley Paul	June 30, 2018
Mr. Carson Benner	June 30, 2017
Mr. Paul Haddelund	June 30, 2017
Ms. Kathy Cabe	June 30, 2016
Ms. Lawrence Strober	June 30, 2016
Mr. Steve Patterson	June 30, 2016
Mr. Jim VanArsdel	June 30, 2016

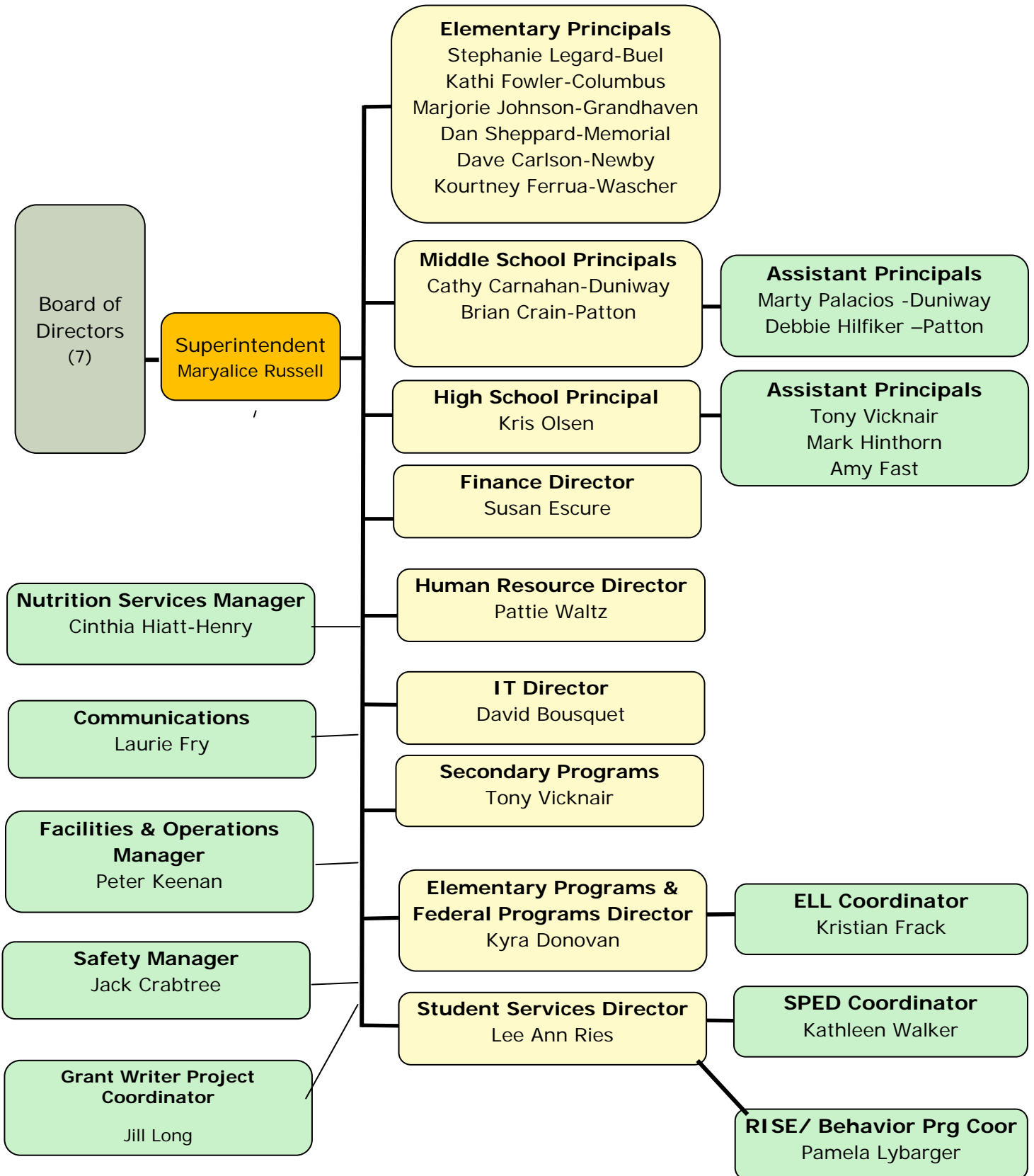
SCHOOL BOARD OF DIRECTORS:

Dr. Scott Schieber, Board Chair	June 30, 2019
Ms. Barbara Carter, Vice Chair	June 30, 2017
Dr. Tim Roberts, Director	June 30, 2017
Dr. Scott Gibson, Director	June 30, 2019
Ms. Janis Braich, Director	June 30, 2019
Mr. Stan Primozich, Director	June 30, 2017
Mr. Larry Vollmer, Director	June 30, 2019

ADMINISTRATION:

Maryalice Russell	Superintendent
Kyra Donovan	Director of Elementary & Federal Programs
Tony Vicknair	Director of Secondary Programs
Lee Ann Ries	Director of Student Services
Pattie Waltz	Director of Human Resources
Susan Escure	Director of Finance
David Bousquet	Director of Technology

**McMinnville School District #40
Administrative Organizational Chart
2015-16**



**McMINNVILLE SCHOOL DISTRICT
IMPROVEMENT PLAN
2015-2016**

GOAL 1 SCHOOL IMPROVEMENT

Direct and support continued improvement of student learning, to achieve academic excellence by providing challenging learning opportunities which engage every student.

OBJECTIVES

- A. The District will: strive for the percentage of students at all grades who meet the State benchmarks in reading and math to be greater than state average and not less than the percentage of students meeting or exceeding state benchmarks in the previous year. The District will strive to maximize academic growth for every student.

- B. Monitor and improve student performance in writing as measured by district developed assessments, and in grade 11 by the Smarter Balanced assessments. The District will continue to focus on student writing as related to Common Core Standards.

- C. Will continue its improved dropout rate or further reduce the dropout rate for 2015-2016 or from the prior year. The District will continuously strive for a dropout rate lower than the state dropout rate.

- D. Involve parents, students, staff, and community to achieve an attendance rate at or above 94% secondary schools and 96% for elementary rates for all schools. Achieve a 4-year graduation rate for the class of 2016 of 80% or better and achieve a matching graduation rate for students recognized as disadvantaged.

- E. Increase pathway endorsement recipients (2.5/credits) in core career pathways at McMinnville High School. The district will strive to increase post- secondary enrollment each year.

- F. Provide staff development aligned with the District's learning objectives and priorities.

- G. Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School and Engineering and Aerospace Sciences Academy (EASA), online instructional program and other off-site district sponsored programs.

GOAL II RESOURCES

Direct and assure a high quality operation of the District to support the achievement of excellence in education.

OBJECTIVES

- A. Continue to maximize efforts to secure grants to support the work of the district. Acquire and effectively use state, federal and private resources.
- B. Maintain, nurture, and develop existing partnerships, including scholarship funds development for McMinnville School District graduates. Maintain a broad communication system to inform and educate graduating seniors of available scholarships and other forms of tuition assistance.
- C. Continue to develop and articulate a facility plan to protect the investment of district patrons in new and remodeled facilities and identify short and long term facility needs for future planning purposes.
- D. Planning for and successfully passing a bond measure to fund approved building plans.
- E. Maintain current standards for financial reporting practices and third party evaluation.

GOAL III RELATIONSHIPS

Engage in staff and community relations which enhance understanding and active participation of the entire community in support of the District's schools and programs.

OBJECTIVES

- A. Nurture within the community a positive recognition of McMinnville School District as a system directed toward high standards and excellence in all endeavors. Communicate with District patrons that great schools are fundamental to a great community. Continue the District's communication with the public about district progress and projects via newsletters, website, community presentations, and other information distribution formats as needed.
- B. Nurture and encourage collaborative relationships to support improved professional practices within the district.



Financial Management Goals and Policies

McMinnville School District's financial management goals and policies provide the framework for financial planning and decision making by the school board, budget committee, and district staff. They are designed to help ensure the financial integrity of the district which, along with prudent management of its financial resources, is necessary if the district is to provide the educational services, support services and facilities that address the needs and desires of our students, their parents, and the community.

The following goals and policies for the school district are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for financial management of the district. The policies provide more specific direction for consistent financial management decisions.

Financial Management Goals

1. The district will establish a financial base sufficient to support high quality and innovative education programs which meet community needs.
2. The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.
3. The district will demonstrate to the taxpayers of the district and the financial community that its schools are well managed.
4. The district will provide cost-effective services to citizens by cooperating with other educational, government, and nonprofit agencies.
5. The district will have an adequate capital improvement program that maintains existing district assets, provides for student and employee safety, maintains a quality instructional environment, and allows for enhancements that are necessary to meet changes in enrollment.
6. The district will continually review and improve its formal budget document and other financial information so that it clearly and openly communicates its resources, expenditures, and financial position.
7. The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.
8. The district will fully comply with financial related legal mandates, laws and regulations.
9. The district will establish and maintain internal control procedures for receiving, depositing, disbursing and transferring district funds to ensure district assets are safeguarded.

Resource Planning and Budget Policies

1. The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years.
2. The superintendent's proposed annual budget will respond to current district goals and policies and other long-range plans and needs of the district.
3. The operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:
 - a. The physical safety of students and employees;
 - b. Instructional services that meet the needs of all students.
 - c. Include the District's mission and annual improvement plan goals as primary considerations.
 - d. Maintain a sufficient reserve balance to meet fund balance policy and protect the District's bond rating status.
 - e. Include enriched curriculum opportunities such as physical education, music, library services, counseling, athletics, high school career pathways and dual high school/college credit programs.
 - f. Propose a service level that is sustainable for at least two years.
4. The adopted budget must be balanced for all funds. Total anticipated resources should equal or exceed total appropriated expenditures.
5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets.

Revenue Policies

1. The District will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators and other districts. The District will make capital funding requests periodically to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.
2. The District will seek and utilize all available sources of revenue for financing its educational programs. This includes revenues from non-tax, local, state and federal sources such as grants.
3. The District may charge services fees intended to recover partial or full cost for use of its facilities, services or equipment, if permitted by law. Fees will be set based on the cost to the district, the ability of the user to pay, the degree to which the activity supports or detracts from the educational mission of the District and comparable fees charged by other organizations. Fees will be approved by the Board and reviewed periodically.
4. The budget should match ongoing expenditures to ongoing revenues. One-time resources should be used for one-time expenditures that will not create a continuing obligation for the district or an unsustainable level of expenditures.

Expenditure Policies

1. The District will strive to administer expenditures of available resources to assure fiscal stability and the effective and efficient delivery of educational services.
2. Excess one-time funds may be available for capital, equipment, library books, textbooks, technology or other one-time projects that improve the district's productivity and efficiency, but only if ending fund balance is sufficient.

3. Expenditures will be regulated through appropriate internal controls and procedures administered by the Finance Director. The Finance Director will ensure expenditures comply with the legally adopted budget.
4. Department, school and grant administrators will be accountable for the administration of their budgets. Monthly budget status reports will be provided by the accounting office.
5. The District will prepare monthly financial reports for school board and fiscal subcommittee.
6. All purchases of goods and services must comply with the District's purchasing policies and procedures and with state laws and regulations.

Reserve Funds

1. The District considers long term planning and systematically saving for building improvements, major repairs, replacement equipment and other contingencies as prudent fiscal management. The board may establish a new reserve fund by resolution.
2. State school funding can be unpredictable (both positive and negative) due to economic conditions and the complexity of the state school funding formula. Transfers from the general fund to a reserve fund will be legally appropriated each year as part of the adopted budget. The actual fund transfer will not be made until April of each fiscal year. Management will consider the current fiscal years projected available funds before making the transfer each year.
3. The following reserve funds have been established by the Board. The fund balances in these funds are committed by the Board in accordance with the purposes stated for each fund.

Asset Reserve Fund : This fund is committed as a reserve for capital asset repair and improvements.

Insurance Reserve Fund: This fund is committed as a reserve for uninsured losses, safety related expenditures and payment of insurance deductibles.

Textbooks and Technology Reserve Fund: This fund is committed as a reserve for technology and textbook replacement.

Fund Balance Reporting

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, this policy establishes the procedures for reporting fund balances in the financial statements. Certain commitment and assignments of fund balance will help ensure that there will be adequate financial resources to protect the district against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.
2. The Board recognizes that each fund must be designated as one of the following categories for purposes of annual financial reporting requirements:
 - a. Non-spendable – Fund which cannot be spent.
 - b. Restricted – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
 - c. Committed – Amounts whose use is constrained by limitations that a government imposes upon itself.

- d. Assigned – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
 - e. Unassigned – Available for any allowable purpose. (General Fund only)
3. In addition to all reserve funds established by board resolution, the Board designates the PERS Debt Service Fund as a committed fund balance for PERS bond debt service payments.
 4. The Finance Director is authorized and directed to prepare financial reports which accurately categorize fund balance as per GASB standards. The Superintendent and Finance Director are authorized to assign portions of ending fund balance.
 5. The Board considers the spending of restricted fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

General Fund Balance Policy

The board recognizes its responsibility to establish a general fund balance¹ in an amount sufficient to:

1. Protect the District from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a District credit rating that would qualify the District for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

The board directs the Superintendent to include in the proposed budget, designations for contingencies and unappropriated fund balance in such a way as to ensure an ending fund balance no less than five (5%) percent of the general fund total resources net of the beginning fund balance. The Board encourages the Superintendent to develop a budget fund balance greater than five (5%) percent, when possible, to offset state revenue shortfalls.

Additionally, the Board directs the Superintendent to manage the currently adopted budget in such a way as to ensure ending fund balance of at least five (5 %) percent of total actual general fund revenues. If there is significant shortfall in projected revenues during the year, the Superintendent will meet with the Board to review a reduction/savings plan.

In determining an appropriate fund balance, the Board will consider a variety of factors with potential impact on the District's budget including the predictability and volatility of its expenditures²; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³; liquidity⁴; and designations⁵. Such factors will be reviewed annually.

Capital Improvement Policies

1. Facilities are essential to the support of the district's instructional programs. The annual operating and capital budget will reflect the need to maintain and repair facilities to preserve the public's investment in district facilities and to minimize future costs of major renovation and/or replacement.

2. Construction, acquisition or improvements of capital assets may be financed with resources outside of the district's normal operating and maintenance budget (e.g., bonds issued or other methods of financing).
3. The District will maintain a current inventory of its capital assets, their condition, and replacement and maintenance costs.
4. The District will operate an ongoing preventive maintenance program to inspect facilities, inventory needs and perform required repairs and maintenance.
5. The District will plan for capital improvements over a multi-year period. The capital improvement program will reflect long-range plans and policies and growth projections. The staff and public will be involved in developing the capital improvement plan. The plan document will include estimates of known major capital needs extending beyond five years.

Debt and Investment Management Policies

1. The District will seek to maintain an Aa3 Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.
2. The District will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment, and capital improvements to support its instructional mission.
3. The District will periodically review debt capacity and historical bond levy tax rates as part of long-range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.
4. The District will comply with debt issuance laws and regulations established by federal and state government and with Board policies.
5. The District will follow state law and local government investment guidelines and abide by the following prioritized criteria when making investments:
 - a. Preserve capital through prudent financial investments;
 - b. Maintain sufficient liquidity so that funds are available when needed; and
 - c. Achieve the best available rate of return on investments.

END OF POLICY

¹ The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one or two months of regular general fund operating expenditures. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

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

³ The availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund.

⁴ The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁵ The need to maintain a higher level of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a special purpose.

Legal References:

ORS 294.305 – 294.565 OAR 581-023-0035

ORS 294.331 (18)

ORS 3294.371

ORS 332.107

Adopted: 8/11/2014



McMinnville
School District No. 40

FINANCIAL SECTION

**McMINNVILLE SCHOOL DISTRICT
2016-2017 PROPOSED BUDGET
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
	2013-14	2014-15	2015-16	Proposed	Approved	Adopted
GENERAL FUND						
1000 INSTRUCTION	35,521,394	38,253,143	41,459,519	43,343,172	43,343,172	43,343,172
2000 SUPPORT SERVICES	18,068,114	18,559,599	20,568,852	22,074,041	22,074,041	22,074,041
3000 ENTERPRISE & COMMUNITY	55,000	-	-	-	-	-
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	10,000	10,000	10,000	10,000
5200 TRANSFERS OF FUNDS	250,000	850,000	1,350,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	-	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
TOTAL REQUIREMENTS	58,650,351	63,767,906	67,686,653	71,277,213	71,277,213	71,277,213
ASSET RESERVE FUND						
2000 SUPPORT SERVICES	51,405	30,015	290,000	300,000	300,000	300,000
4000 FACILITIES ACQUISITION & CONSTRUCTI	175,183	253,737	2,187,500	3,665,000	3,665,000	3,665,000
6000 CONTINGENCY	-	-	872,500	-	-	-
7000 UNAPPROP ENDING FUND BAL	2,046,414	2,310,406	-	-	-	-
TOTAL REQUIREMENTS	2,273,002	2,594,158	3,350,000	3,965,000	3,965,000	3,965,000
CONSTRUCTION EXCISE TAX						
4000 FACILITIES ACQUISITION & CONSTRUCTI	4,478	4,625	765,750	2,013,000	2,013,000	2,013,000
6000 CONTINGENCY	-	-	939,250	-	-	-
7000 UNAPPROP ENDING FUND BAL	969,003	1,410,855	-	-	-	-
TOTAL REQUIREMENTS	973,481	1,415,480	1,705,000	2,013,000	2,013,000	2,013,000
TEXTBOOK & TECHNOLOGY RESERVE FUND						
1000 INSTRUCTION	-	-	500,000	750,000	750,000	750,000
7000 UNAPPROP ENDING FUND BAL	-	250,000	-	-	-	-
TOTAL REQUIREMENTS	-	250,000	500,000	750,000	750,000	750,000
INSURANCE RESERVE FUND						
1000 INSTRUCTION	3,075	890	100,000	100,000	100,000	100,000
2000 SUPPORT SERVICES	92,152	46,765	287,877	345,000	345,000	345,000
6000 CONTINGENCY	-	-	442,123	320,000	320,000	320,000
7000 UNAPPROP ENDING FUND BAL	746,204	771,401	-	-	-	-
TOTAL REQUIREMENTS	841,431	819,056	830,000	765,000	765,000	765,000
STUDENT BODY FUND						
1000 INSTRUCTION	975,631	1,035,611	1,500,000	1,650,000	1,650,000	1,650,000
5200 TRANSFERS OF FUNDS	-	-	-	100,000	100,000	100,000
7000 UNAPPROP ENDING FUND BAL	490,899	510,837	-	-	-	-
TOTAL REQUIREMENTS	1,466,530	1,546,448	1,500,000	1,750,000	1,750,000	1,750,000
GRANTS FUND						
1000 INSTRUCTION	3,440,724	3,557,555	4,106,116	3,958,854	3,958,854	3,958,854
2000 SUPPORT SERVICES	2,722,265	3,045,350	2,493,753	1,804,612	1,804,612	1,804,612
3000 ENTERPRISE & COMMUNITY	75,819	81,942	283,631	275,534	275,534	275,534
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	204,000	170,000	170,000	170,000
7000 UNAPPROP ENDING FUND BAL	259,795	255,235	-	-	-	-
TOTAL REQUIREMENTS	6,498,603	6,940,082	7,087,500	6,209,000	6,209,000	6,209,000
NUTRITION SERVICES						
3000 ENTERPRISE & COMMUNITY	2,432,717	2,926,202	3,842,168	4,003,000	4,003,000	4,003,000
6000 CONTINGENCY	-	-	400,000	400,000	400,000	400,000
7000 UNAPPROP ENDING FUND BAL	490,244	535,112	-	-	-	-
TOTAL REQUIREMENTS	2,922,961	3,461,314	4,242,168	4,403,000	4,403,000	4,403,000
PERS DEBT SERVICE FUND						
5100 DEBT SERVICE	2,191,973	2,309,031	2,432,540	2,586,947	2,586,947	2,586,947
7000 UNAPPROP ENDING FUND BAL	566,867	570,041	500,460	500,000	500,000	500,000
TOTAL REQUIREMENTS	2,758,840	2,879,072	2,933,000	3,086,947	3,086,947	3,086,947

**McMINNVILLE SCHOOL DISTRICT
2016-2017 PROPOSED BUDGET
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
	2013-14	2014-15	2015-16	Proposed	Approved	Adopted
DEBT SERVICE FUND						
5100 DEBT SERVICE	7,691,981	7,963,681	8,238,982	8,541,131	8,541,131	8,541,131
7000 UNAPPROP ENDING FUND BAL	568,295	749,901	548,018	709,869	709,869	709,869
TOTAL REQUIREMENTS	8,260,276	8,713,582	8,787,000	9,251,000	9,251,000	9,251,000
CAPITAL PROJECTS FUND						
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	-	37,100,000	37,100,000	37,100,000
5200 TRANSFERS OF FUNDS	-	-	-	500,000	500,000	500,000
6000 CONTINGENCY	-	-	-	4,500,000	4,500,000	4,500,000
7000 UNAPPROP ENDING FUND BAL	-	-	-	50,000,000	50,000,000	50,000,000
TOTAL REQUIREMENTS	-	-	-	92,100,000	92,100,000	92,100,000
SCHOLARSHIP FUND						
3000 ENTERPRISE & COMMUNITY	5,667	5,000	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	73,500	78,500	78,500	78,500
7000 UNAPPROP ENDING FUND BAL	112,844	115,653	-	-	-	-
TOTAL REQUIREMENTS	118,511	120,653	123,500	128,500	128,500	128,500
TOTAL APPROPRIATIONS	73,757,578	78,923,146	93,398,061	139,988,791	139,988,791	139,988,791
TOTAL UNAPPROPRIATED RESERVE	11,006,408	13,584,605	5,346,760	55,709,869	55,709,869	55,709,869
TOTAL REQUIREMENTS	84,763,986	92,507,751	98,744,821	195,698,660	195,698,660	195,698,660
TOTAL ALL FUNDS						
1000 INSTRUCTION	39,940,824	42,847,199	47,665,635	49,802,026	49,802,026	49,802,026
2000 SUPPORT SERVICES	20,933,936	21,681,729	23,640,482	24,523,653	24,523,653	24,523,653
3000 COMMUNITY SERVICES	2,569,203	3,013,144	4,175,799	4,328,534	4,328,534	4,328,534
4000 FACILITIES ACQUISITION & CONSTRUCTI	179,661	258,362	3,167,250	42,958,000	42,958,000	42,958,000
5100 DEBT SERVICE	9,883,954	10,272,712	10,671,522	11,128,078	11,128,078	11,128,078
5200 TRANSFERS OF FUNDS	250,000	850,000	1,350,000	1,450,000	1,450,000	1,450,000
6000 CONTINGENCY	-	-	2,727,373	5,798,500	5,798,500	5,798,500
TOTAL APPROPRIATIONS	73,757,578	78,923,146	93,398,061	139,988,791	139,988,791	139,988,791

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2016-17 PROPOSED BUDGET**

RESOURCES	General Fund	Asset Reserve	Construc Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Capital Projects	Scholarship Fund	District Total
Local Taxes	13,050,000		300,000	-						8,536,000			21,886,000
Other Local Sources	627,500	65,000	13,000	-	65,000	1,250,000	228,000	124,500	12,000	30,000	700,000	10,500	3,125,500
Interfund Revenues	115,000								2,544,947				2,659,947
ESD Transit	2,200,000												2,200,000
Other Intermediate Sources	30,000						190,000						220,000
State Sources	49,234,713						930,000	61,000			2,000,000		52,225,713
Federal Sources	20,000						4,601,000	3,817,500					8,438,500
Bond Proceeds											89,400,000		89,400,000
Transfers In		1,000,000		250,000			200,000						1,450,000
Beginning Fund Balance	6,000,000	2,900,000	1,700,000	500,000	700,000	500,000	60,000	400,000	530,000	685,000		118,000	14,093,000
Total Resources	71,277,213	3,965,000	2,013,000	750,000	765,000	1,750,000	6,209,000	4,403,000	3,086,947	9,251,000	92,100,000	128,500	195,698,660

REQUIREMENTS	General Fund	Asset Reserve	Constructio n Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Capital Projects	Scholarship Fund	District Total
Instruction Services	43,343,172	-	-	750,000	100,000	1,650,000	3,958,854	-	-	-		-	49,802,026
Support Services	22,074,041	300,000	-	-	345,000	-	1,804,612	-	-	-		-	24,523,653
Enterprise & Community Services	-	-	-	-	-	-	275,534	4,003,000	-	-		50,000	4,328,534
Building Acquisition & Improvements	10,000	3,665,000	2,013,000	-	-	-	170,000	-	-	-	37,100,000	-	42,958,000
Debt Service	-	-	-	-	-	-	-	-	2,586,947	8,541,131		-	11,128,078
Transfers Out	850,000	-	-	-	-	100,000	-	-	-	-	500,000	-	1,450,000
Contingency	500,000	-	-	-	320,000	-	-	400,000	-	-	4,500,000	78,500	5,798,500
Unappropriated Fund Balance	4,500,000	-	-	-	-	-	-	-	500,000	709,869	50,000,000	-	55,709,869
Total Requirements	71,277,213	3,965,000	2,013,000	750,000	765,000	1,750,000	6,209,000	4,403,000	3,086,947	9,251,000	92,100,000	128,500	195,698,660

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	18,885,540	19,853,832	20,295,000	21,586,000	21,586,000	21,586,000
R1130	CONSTRUCTION EXCISE TAX	308,165	439,937	300,000	300,000	300,000	300,000
R1312	TUITION FROM OTHER DISTRICTS	172,020	178,229	200,000	180,000	180,000	180,000
R1330	SUMMER SCHOOL TUITION	6,875	4,850	5,000	5,000	5,000	5,000
R1500	INTEREST ON INVESTMENT	129,482	139,593	142,500	915,500	915,500	915,500
R1600	FOOD SERVICE	383,094	94,237	100,000	114,000	114,000	114,000
R1700	EXTRA-CURRICULAR ACTIVITIES	1,149,833	1,256,461	1,151,500	1,407,000	1,407,000	1,407,000
R1800	COMMUNITY SERVICE ACTIVITIES	91,652	89,772	90,000	94,500	94,500	94,500
R1910	RENTALS	45,509	51,394	45,000	52,000	52,000	52,000
R1920	DONATIONS FROM PRIVATE SOURCES	149,662	131,456	222,000	224,000	224,000	224,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,186,810	2,303,813	2,385,000	2,544,947	2,544,947	2,544,947
R1980	FEES CHARGED TO GRANTS	158,149	154,738	160,000	115,000	115,000	115,000
R1990	MISCELLANEOUS	170,297	187,533	227,000	133,500	133,500	133,500
	Total Local Revenues	23,837,088	24,885,845	25,323,000	27,671,447	27,671,447	27,671,447
R2101	COUNTY SCHOOL FUNDS	31,376	26,153	30,000	30,000	30,000	30,000
R2102	ESD APPORTIONMENT	1,934,088	2,189,842	2,130,000	2,200,000	2,200,000	2,200,000
R2199	OTHER INTERMEDIATE REVENUE	141,600	157,725	142,000	190,000	190,000	190,000
	Total Intermediate Revenues	2,107,064	2,373,720	2,302,000	2,420,000	2,420,000	2,420,000
R3101	STATE SCHOOL FUND - GENERAL	40,565,365	43,684,575	45,283,117	48,171,083	48,171,083	48,171,083
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATC	23,177	23,329	28,000	31,000	31,000	31,000
R3103	COMMON SCHOOL FUND	607,271	653,513	606,229	663,630	663,630	663,630
R3105	SSF - BUDGET RESERVE FOR GROWTH	-	-	522,307	400,000	400,000	400,000
R3299	STATE RESTRICTED GRANTS	494,133	898,326	937,000	2,960,000	2,960,000	2,960,000
	Total State Revenues	41,689,946	45,259,743	47,376,653	52,225,713	52,225,713	52,225,713
R4300	FEDERAL RESTRICTED DIRECT	1,755,577	1,721,996	677,000	-	-	-
R4500	FEDERAL RESTRICTED THROUGH STATE	5,486,163	6,241,184	8,112,668	8,156,000	8,156,000	8,156,000
R4700	FEDERAL RESTRICTED THROUGH OTHER	60,718	42,780	60,000	42,000	42,000	42,000
R4900	FEDERAL COMMODITIES	137,024	126,075	185,500	240,500	240,500	240,500
	Total Federal Revenues	7,439,482	8,132,035	9,035,168	8,438,500	8,438,500	8,438,500
	SUBTOTAL OPERATING REVENUES	75,073,580	80,651,343	84,036,821	90,755,660	90,755,660	90,755,660
R5100	BOND PROCEEDS	-	-	-	89,400,000	89,400,000	89,400,000
R5200	INTERFUND TRANSFERS	250,000	850,000	1,350,000	1,450,000	1,450,000	1,450,000
R5400	BEG FUND BALANCE	9,440,406	11,006,408	13,358,000	14,093,000	14,093,000	14,093,000
	Total Other Revenues	9,690,406	11,856,408	14,708,000	104,943,000	104,943,000	104,943,000
	TOTAL REVENUES	\$ 84,763,986	\$ 92,507,751	\$ 98,744,821	\$ 195,698,660	\$ 195,698,660	\$ 195,698,660

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

Object#	Expenditure Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
111	LICENSED SALARIES	19,849,972	21,186,712	23,961,134	25,157,622	25,157,622	25,157,622
112	CLASSIFIED SALARIES	6,828,078	7,097,279	7,809,063	8,467,957	8,467,957	8,467,957
113	ADMINISTRATORS	2,282,942	2,328,577	2,592,681	2,683,260	2,683,260	2,683,260
114	CONFIDENTIAL STAFF	773,419	752,347	799,000	812,684	812,684	812,684
116	RETIREMENT SEVERANCE	164,350	112,730	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	441,024	428,609	486,131	540,910	540,910	540,910
121	SUBSTITUTES-LICENSED	594,896	717,449	696,600	725,000	725,000	725,000
122	SUBSTITUTES-CLASSIFIED	163,618	198,542	182,354	176,000	176,000	176,000
125	CURRICULUM SUB	214,552	208,948	156,355	138,426	138,426	138,426
130	LIC ADDITIONAL WAGES	546,475	697,855	882,465	763,076	763,076	763,076
131	CLASS ADDITIONAL WAGES	228,344	240,065	224,978	224,843	224,843	224,843
132	NON CERTIFIED OVERTIME	34,290	19,772	12,534	13,500	13,500	13,500
133	PERFORMANCE BONUS	784,596	787,113	730,000	-	-	-
151	STUDENT LABOR	18,850	22,213	21,000	21,000	21,000	21,000
100	Salaries	32,925,406	34,798,211	38,740,295	39,910,278	39,910,278	39,910,278
210	PERS	8,086,064	8,686,948	8,743,614	8,975,969	8,975,969	8,975,969
220	FICA/MEDICARE	2,444,778	2,575,871	2,958,550	2,944,198	2,944,198	2,944,198
230	OTHER REQUIRED PAYROLL COSTS	311,017	279,562	319,108	348,005	348,005	348,005
240	CONTRACTUAL EMPLOYEE BENEFITS	9,144,560	9,681,600	11,120,853	12,121,246	12,121,246	12,121,246
200	Payroll Costs	19,986,419	21,223,981	23,142,125	24,389,418	24,389,418	24,389,418
310	INSTRUCTIONAL PROFESSIONAL SERV	1,060,119	1,144,229	814,561	950,970	950,970	950,970
320	PROPERTY SERVICES	1,577,234	1,545,463	2,095,601	1,989,951	1,989,951	1,989,951
330	STUDENT TRANSPORTATION SERVICES	1,994,144	2,067,398	2,159,084	2,408,660	2,408,660	2,408,660
340	TRAVEL	76,302	95,965	82,146	92,604	92,604	92,604
350	COMMUNICATION	237,208	237,437	274,031	290,251	290,251	290,251
371	TUITION PAYMENTS TO OTH DISTRICTS	171,376	96,722	155,000	150,000	150,000	150,000
374	SCHOLARSHIPS	10,667	12,500	50,000	60,000	60,000	60,000
380	NON-INSTRUCTIONAL PROF/TECH	271,281	377,770	527,450	7,609,450	7,609,450	7,609,450
300	Purchased Services	5,398,331	5,577,484	6,157,873	13,551,886	13,551,886	13,551,886
410	CONSUMABLE MATERIALS/SUPPLIES	2,145,783	2,421,274	3,488,532	3,968,247	3,968,247	3,968,247
420	TEXTBOOKS	369,759	300,767	351,016	351,286	351,286	351,286
430	LIBRARY BOOKS	25,850	36,889	26,094	26,294	26,294	26,294
440	PERIODICALS	5,727	5,980	5,878	6,278	6,278	6,278
450	FOOD	827,866	1,111,581	1,196,000	1,380,000	1,380,000	1,380,000
460	NON-CONSUMABLE EQUIPMENT	180,334	548,994	362,396	1,453,273	1,453,273	1,453,273
470	COMPUTER SOFTWARE	228,933	450,972	451,338	481,377	481,377	481,377
480	COMPUTER HARDWARE	693,667	383,657	573,843	542,357	542,357	542,357
400	Supplies and Materials	4,477,919	5,260,114	6,455,097	8,209,112	8,209,112	8,209,112
510	LAND ACQUISITION	-	79,619	200,000	700,000	700,000	700,000
520	BUILDING ACQUISITION/IMPROVEMENT	133,586	111,410	2,347,250	30,170,000	30,170,000	30,170,000
530	IMPROVEMENTS OTHER THAN BLDG	-	-	300,000	1,300,000	1,300,000	1,300,000
540	EQUIPMENT	49,067	70,184	693,605	341,085	341,085	341,085
550	TECHNOLOGY	112,521	126,630	50,000	1,800,000	1,800,000	1,800,000
500	Capital Outlay	295,174	387,843	3,590,855	34,311,085	34,311,085	34,311,085
610	REDEMPTION OF PRINCIPAL	5,582,120	6,183,956	6,811,361	3,922,629	3,922,629	3,922,629
620	INTEREST	4,301,834	4,088,756	3,860,161	7,205,449	7,205,449	7,205,449
640	DUES AND FEES	54,970	59,599	71,521	621,546	621,546	621,546
650	LIABILITY & PROPERTY INSURANCE	318,584	328,844	360,000	368,500	368,500	368,500
670	TAXES AND LICENSES	8,673	9,620	8,000	162,000	162,000	162,000
690	GRANT INDIRECT CHARGES	158,148	154,738	123,400	88,388	88,388	88,388
600	Other Objects	10,424,329	10,825,513	11,234,443	12,368,512	12,368,512	12,368,512
710	FUND TRANSFERS	250,000	850,000	1,350,000	1,450,000	1,450,000	1,450,000
720	TRANSITS	-	-	-	-	-	-
700	Transfers	250,000	850,000	1,350,000	1,450,000	1,450,000	1,450,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	2,727,373	5,798,500	5,798,500	5,798,500
820	RESERVED FOR NEXT YEAR	11,006,408	13,584,605	5,346,760	55,709,869	55,709,869	55,709,869
800	Other Uses of Funds	11,006,408	13,584,605	8,074,133	61,508,369	61,508,369	61,508,369
TOTAL		\$ 84,763,986	\$ 92,507,751	\$ 98,744,821	\$ 195,698,660	\$ 195,698,660	\$ 195,698,660



McMinnville
School District No. 40

GENERAL FUND

**McMINNVILLE SCHOOL DISTRICT
100 - GENERAL FUND
SUMMARY OF REVENUE AND EXPENDITURES**

	ACTUAL (AUDITED)		CURRENT BUDGET	CURRENT ESTIMATE	ADOPTED BUDGET	Change from Current	
	2013-14	2014-15	2015-16	2015-16	2016-17	Estimate	% Change
State School Fund	\$40,565,365	\$43,684,575	\$ 45,805,424	\$ 46,446,355	\$ 48,570,083	2,123,728	4.6%
Local Taxes	11,350,971	11,730,318	12,050,000	12,510,000	13,050,000	540,000	4.3%
County School Fund	31,376	26,153	30,000	4,000	30,000	26,000	
Common School Fund	607,271	653,513	606,229	637,830	663,630	25,800	4.0%
Total State School Fund Formula	\$52,554,983	\$56,094,559	\$58,491,653	\$59,598,185	\$62,313,713	2,715,528	4.6%
Other Revenues	2,658,353	2,917,504	2,895,000	2,873,393	2,963,500	90,107	3.1%
Total Revenues	\$55,213,336	\$59,012,063	\$61,386,653	\$62,471,578	\$65,277,213	2,805,635	4.5%
Wages	\$28,816,233	\$ 30,438,399	\$ 34,501,630	\$ 33,601,742	\$ 36,072,144	2,470,402	7.4%
Benefits	17,719,435	18,800,513	20,691,072	20,150,000	22,001,019	1,851,019	9.2%
Services	4,868,248	4,982,348	4,853,341	4,875,000	5,105,976	230,976	4.7%
Supplies & Equipment	1,874,081	2,082,698	1,558,807	2,200,000	1,806,028	(393,972)	-17.9%
Capital Outlay	-	126,630	10,000	-	10,000	10,000	
Insurance, Dues & Fees	366,511	382,154	423,521	400,000	432,046	32,046	8.0%
Fund Transfers	250,000	850,000	850,000	1,350,000	850,000	(500,000)	-37.0%
Total Expenditures	\$53,894,508	\$ 57,662,742	\$ 62,888,371	\$ 62,576,742	\$ 66,277,213	3,700,471	5.9%
Change in Fund Balance	\$ 1,318,828	\$ 1,349,321	\$ (1,501,718)	\$ (105,164)	\$ (1,000,000)		
Beginning Fund Balance	3,437,015	4,755,843	6,300,000	6,105,164	6,000,000		
Ending Fund Balance	\$ 4,755,843	\$ 6,105,164	\$ 4,798,282	\$ 6,000,000	\$ 5,000,000		
EFB as % of Revenues	8.6%	10.3%	7.8%	9.6%	7.7%		
State School Funding per ADMw							
Average Daily Membership-Weighted	7,695	7,796	8,074	8,243	8,356		
SSF Formula Revenue per ADMw	\$ 6,830	\$ 7,195	\$ 7,244	\$ 7,230	\$ 7,457		

Date: 3/7/2016
To: District Business Managers
Re: 2016-17 State School Fund Estimates

2015-16	2016-17	2015-17 Biennium*
\$3,629,130,346	\$3,747,130,346	\$7,376,260,692
2015-16 Budget Appropriation for school districts & ESDs:		\$3,747,130,346
	Less Reserve Account:	(\$20,000,000)
	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
	Less Long Term Care and State Schools:	(\$14,000,000)
	English Language Learner Improvement Funds:	(\$6,250,000)
	Free Lunch Subsidy	(\$1,197,797)
	Less Network of Quality Teaching and Learning (NQTL):	(\$2,500,000)
	Less Small High School Grant	(\$2,500,000)
	Less Charter School Closure Funds	(\$250,000)
	Less Local Option Equalization Grant:	(\$1,412,645)
	Less Office of Facility Services:	(\$1,250,000)
	Less Pediatric Nursing Facilities:	(\$2,577,479)
Transfers/Deductions		(\$52,987,921)
State Revenue for Formula		\$3,694,142,425
	District Local Revenue:	\$1,725,514,106
	ESD Local Revenue:	\$116,209,408
Local Rev. for Formula (District + ESD)		\$1,841,723,514
Total Revenue For Formula		\$5,535,865,939
	District Share at 95.50%	\$5,286,751,972
	ESD Share at 4.50%	\$249,113,967
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$6,250,000)
	Less share of NQTL	(\$7,748,192)
Districts		(\$48,998,192)
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$7,748,192)
ESDs		(\$8,232,192)
Formula Revenue for Distribution		
School Districts		\$5,237,753,780
ESDs		\$240,881,775

*This State School Fund Estimate is based on the \$7.4 billion legislatively approved budget. It includes the original \$7.255 billion split 50/50 over the biennium with additional revenue from May Forecast and end of session bill added into 2016-17.

Sources for 2015-16 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2014-15
11% Cap Waiver Basis:	2013-14
Poverty Basis:	2014 SAIPE
School District Funding Ratio:	1.5779041419390
Transportation Grant:	Estimated @ \$206,341,653
Estimated ADMr:	572,801
Estimated ADMw:	708,500
District Accrual per ADMw:	\$420
ESD Accrual per ADMw:	\$15
YCEP/JDEP amount per ADMw:	\$7,101

STATE SCHOOL FUND GRANT

2016-2017

Based on \$7.4 Billion Budget with 49.2/50.8 split as of 3/7/2016

Yamhill County, McMinnville SD 40

District ID: 2256

2016-2017 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,050,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$663,629.51
County School Fund	=	\$30,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$13,743,629.51

2016-2017 Experience Adjustment

District Average Teacher Experience	=	13.17
State Average Teacher Experience	=	12.42
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.75

2016-2017 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$2,250,000.00
Trans per ADMr Rank. 11%		Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,575,000.00

2016-2017 Extended ADMw

2016-2017 ADMw	2015-2016 ADMw	Extended ADMw
8,357.42	8,233.51	8,357.42

2016-2017 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (8,357.42 x [\$4500 + (\$25 x 0.75)]) X 1.577904141939 = \$59,589,712

2016-2017 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$59,589,712 + \$1,575,000 = \$61,164,712

2016-2017 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$61,164,712 - \$13,743,630 = **\$47,421,083**

General Purpose Grant per Extended ADMw=	\$7,130
Total Formula Revenue per Extended ADMw=	\$7,319
Charter Schools Rate(ORS 338.155)=	\$7,130

Total Paid To date		
SSF	Small HS Grant	Facility Grant

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

2016-2017 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2016-2017		2015-2016	
ADMr:	6,741.00 X 1.00 =	6,741.00	6,642.24 X 1.00 =	6,642.24
Students in ESL programs:	900.00 X 0.50 =	450.00	910.14 X 0.50 =	455.07
Students in Pregnant and Parenting Programs:	10.00 X 1.00 =	10.00	7.52 X 1.00 =	7.52
830 IEP Students capped at 11% of District ADMr:	741.51 X 1.00 =	741.51	730.65 X 1.00 =	730.65
Students on IEP Above 11% of ADMr:	14.00 X 1.00 =	14.00	14.00 X 1.00 =	14.00
Students in Poverty:	1,570.65 X 0.25 =	392.66	1,503.14 X 0.25 =	375.79
Students in Foster Care and Neglected/Delinquent:	33.00 X 0.25 =	8.25	33.00 X 0.25 =	8.25
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
	2016-2017 ADMw	8,357.42	2015-2016 ADMw	8,233.51

McMinnville SD 40 Extended ADMw 8,357.42

McMinnville SD 40 Extended ADMw 8,357.42

**McMinnville School District
Enrollment Forecast
2016-17**

	Actual				District Forecast	
Grade	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K	503	506	458	453	464	430
1	531	525	537	500	482	494
2	431	544	530	566	515	496
3	495	455	545	554	584	532
4	460	494	446	562	556	586
5	520	468	505	449	571	565
6	511	527	482	519	459	584
7	524	542	526	487	531	469
8	521	514	534	535	484	528
9	500	537	497	549	540	489
10	479	497	540	511	553	544
11	477	472	479	532	500	541
12	513	525	534	517	588	553
Total	6,465	6,606	6,613	6,734	6,827	6,811
Annual change		141 2.2%	7 0.1%	128 1.9%	93 1.4%	-16 -0.2%
K-5	2,940	2,992	3,021	3,084	3,172	3,103
6-8	1,556	1,583	1,542	1,541	1,474	1,581
9-12	1,969	2,031	2,050	2,109	2,181	2,127

PSU Forecast			
Grade	2015-16	2016-17	2017-18
K	464	485	465
1	482	481	503
2	544	489	488
3	537	552	496
4	546	540	555
5	452	554	548
6	511	458	561
7	487	517	463
8	528	490	520
9	539	534	495
10	496	538	533
11	527	485	526
12	530	584	538
Total	6,643	6,707	6,691
Change	30 0.5%	64 1.0%	-16 -0.2%
K-5	3,025	3,101	3,055
6-8	1,526	1,465	1,544
9-12	2,092	2,141	2,092
<i>Source: Population Research Center, PSU, March 2015</i>			

**BUDGET ASSUMPTIONS
2015-2016**

STAFFING BY EMPLOYEE GROUP

	2013-14	2014-15	2015-16	2016-17	Change from Prior Yr
GENERAL FUND					
LICENSED STAFF	340.46	363.00	389.20	403.17	13.97
CLASSIFIED STAFF	194.66	203.00	220.80	225.00	4.20
ADMINISTRATORS	21.00	22.50	24.50	24.50	-
SUPERVISORS/CONFIDENTIAL	11.75	13.00	12.00	12.00	-
TOTAL FTE GENERAL FUND	567.87	601.50	646.50	664.67	18.17
GRANT FUND					
LICENSED STAFF	16.84	18.00	9.30	11.33	2.03
CLASSIFIED STAFF	60.69	64.00	65.00	65.00	-
ADMINISTRATORS	1.75	1.50	0.50	0.50	-
SUPERVISORS/CONFIDENTIAL	1.50	1.50	1.50	1.50	-
TOTAL FTE GRANT FUND	80.78	85.00	76.30	78.33	2.03
ALL FUNDS					
Licensed	357.30	381.00	398.50	414.50	16.00
Classified	255.35	267.00	285.80	290.00	4.20
Administrators	22.75	24.00	25.00	25.00	-
Supervisors/Confidential	13.25	14.50	13.50	13.50	-
TOTAL FTE ALL FUNDS	648.65	686.50	722.80	743.00	20.20

Note:

In 2015-16 MSD hired 3 FTE Speech Pathologists. In prior years these services were contracted with an outside entity.

BUDGETED AVERAGE CLASS SIZE

Grade	2013-14	2014-15	2015-16	2016-17
Kindergarten	20.00	18.50	20.00	20.00
Grades 1-5	26.00	24.50	23.50	23.50
Middle School	29.50	28.00	27.50	27.50
High School	30.00	28.50	28.00	28.00

**Budget Assumptions
Employee Salary and Benefit Increase
PERS Rates**

Compensation	2013-14	2014-15	2015-16	2016-17	2017-18
Licensed					
Salary Schedule Increase	1.25%	1.75%	2.50%	2.75%	
Step	Yes	Yes	Yes	Yes	
Column	Yes	Yes	Yes	Yes	
Insurance Contribution (per mth)	\$1,287	\$1,338	\$1,392	\$1,448	
Insurance Percent Increase	0%	4%	4%	4%	
Classified					
Salary Schedule Increase	0.50%	1.50%	2.00%	2.50%	2.50%
Step	Yes	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,255	\$1,305	\$1,357	\$1,411	\$1,467
Insurance Percent Increase	7%	4%	4%	4%	4%
Admin					
Salary Schedule Increase	1.25%	1.75%	2.50%	2.75%	
Step	Yes	Yes	Yes	Yes	
Insurance Contribution (per mth)	\$1,287	\$1,338	\$1,392	\$1,448	
Insurance Percent Increase	5%	4%	4%	4%	
Confidential/Supervisors					
Salary Schedule Increase	0.50%	1.25%	1.75%	2.50%	2.75%
Step	Yes	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,255	\$1,305	\$1,357	\$1,411	\$1,467
Insurance Percent Increase	7%	4%	4%	4%	4%
PERS Employer Rates					
	2013-14	2014-15	2015-16	2016-17	
Tier 1/Tier II Employer Rate	15.0%	15.0%	13.3%	13.3%	
OPSRP Rate	13.0%	13.0%	8.6%	8.6%	
Average PERS Employer Rate with PERS Bond cost	21.3%	21.3%	18.5%	18.5%	

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1111 *	AD VALOREM TAXES LEVIED	\$ 10,891,013	\$ 11,273,035	\$ 11,550,000	\$ 12,550,000	\$ 12,550,000	\$ 12,550,000
R1112 *	PRIOR YEAR'S TAXES	459,958	457,283	500,000	500,000	500,000	500,000
R1312	TUITION FROM DISTRICTS WITHIN STATE	172,020	178,228	200,000	180,000	180,000	180,000
R1300	SUMMER SCHOOL TUITION	6,875	4,850	5,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENT	77,299	86,549	90,000	135,000	135,000	135,000
R1710	ADMISSIONS	25,073	27,675	25,000	28,000	28,000	28,000
R1741	HIGH SCH ATHLETIC FEES	83,525	85,500	85,000	90,000	90,000	90,000
R1742	MID SCH ATHLETIC FEES	28,300	30,150	30,000	35,000	35,000	35,000
R1801	BEAR HUGS FEES	91,652	89,772	90,000	94,500	94,500	94,500
R1910	RENTALS	13,003	14,333	15,000	15,000	15,000	15,000
R1980	SERVICE PROVIDED OTHER FUNDS	158,149	154,738	160,000	115,000	115,000	115,000
R1990	MISCELLANEOUS	34,604	34,217	45,000	45,000	45,000	45,000
1000	TOTAL LOCAL SOURCES	12,041,496	12,436,330	12,795,000	13,792,500	13,792,500	13,792,500
R2101 *	COUNTY SCHOOL FUNDS	31,376	26,153	30,000	30,000	30,000	30,000
R2102	ESD APPORTIONMENT	1,934,088	2,189,842	2,130,000	2,200,000	2,200,000	2,200,000
2000	TOTAL INTERMEDIATE SOURCES	1,965,464	2,215,995	2,160,000	2,230,000	2,230,000	2,230,000
R3101 *	STATE SCHOOL FUND - GENRL	40,565,365	43,684,575	45,283,117	48,171,083	48,171,083	48,171,083
R3103 *	COMMON SCHOOL FUND	607,271	653,513	606,229	663,630	663,630	663,630
R3105	SSF-RESERVE FOR GROWTH	-	-	522,307	400,000	400,000	400,000
3000	TOTAL STATE SOURCES	41,172,636	44,338,088	46,411,653	49,234,713	49,234,713	49,234,713
R4500	RESTRICTED FEDERAL REVENUE	33,765	21,650	20,000	20,000	20,000	20,000
4000	TOTAL FEDERAL SOURCES	33,765	21,650	20,000	20,000	20,000	20,000
	SUBTOTAL OPERATING REVENUES	55,213,361	59,012,063	61,386,653	65,277,213	65,277,213	65,277,213
R5400	BEG FUND BALANCE	3,437,016	4,755,843	6,300,000	6,000,000	6,000,000	6,000,000
5000	TOTAL OTHER SOURCES	3,437,016	4,755,843	6,300,000	6,000,000	6,000,000	6,000,000
	FUND TOTAL	\$ 58,650,377	\$ 63,767,906	\$ 67,686,653	\$ 71,277,213	\$ 71,277,213	\$ 71,277,213
	<i>* State School Fund (SSF) Formula Revenues</i>	<i>52,554,983</i>	<i>56,094,559</i>	<i>58,491,653</i>	<i>61,914,713</i>	<i>61,914,713</i>	<i>61,914,713</i>

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	13,016,049	13,854,096	15,528,021	15,843,820	15,843,820	15,843,820
1121	MIDDLE/JUNIOR HIGH PROGRAMS	6,327,286	6,766,687	7,020,615	7,106,353	7,106,353	7,106,353
1122	MIDDLE SCH CO-CURRICULAR	103,231	121,101	155,607	175,622	175,622	175,622
1131	HIGH SCHOOL PROGRAMS	7,343,590	8,239,679	8,708,769	9,457,322	9,457,322	9,457,322
1132	HIGH SCH CO-CURRICULAR	408,136	443,179	465,972	519,860	519,860	519,860
1140	PRE-K PROGRAMS	24,522	43,145	125,663	73,369	73,369	73,369
1210	TAG PROGRAMS	211,371	222,134	235,901	246,083	246,083	246,083
1221	LRC II	737,117	886,999	961,443	1,077,416	1,077,416	1,077,416
1223	COMMUNITY TRANSITIONS (POST-HIGH)	326,332	314,569	338,294	330,876	330,876	330,876
1224	LIFE SKILLS	726,216	792,812	810,284	1,088,689	1,088,689	1,088,689
1250	LEARNING RESOURCE CENTER (LRC)	2,381,991	2,476,442	2,777,843	2,812,459	2,812,459	2,812,459
1280-1287	ALTERNATIVE EDUCATION	867,698	962,352	1,074,391	1,137,948	1,137,948	1,137,948
1289	ONLINE EDUCATION	89,383	81,090	82,865	88,360	88,360	88,360
1291	ELL PROGRAMS	2,637,991	2,710,557	2,810,903	2,992,318	2,992,318	2,992,318
1292	TEEN PARENT PROGRAMS	197,076	223,595	244,891	267,096	267,096	267,096
1294	COUNTY CORRECTIONS	44,625	-	-	-	-	-
1299	OTHER PROGRAMS (TUTORING)	40,473	35,535	33,870	39,595	39,595	39,595
1400	SUMMER SCHOOL	38,309	79,172	84,187	85,986	85,986	85,986
1000	INSTRUCTIONAL SERVICES	35,521,396	38,253,144	41,459,519	43,343,172	43,343,172	43,343,172
2110	STUDENT SUPPORT/ATTENDANCE	535,512	543,361	596,005	984,711	984,711	984,711
2114	STUDENT DATA SERVICES	-	-	294,978	318,398	318,398	318,398
2120	GUIDANCE SERVICES	1,573,538	1,594,090	1,659,582	1,743,007	1,743,007	1,743,007
2130	HEALTH SERVICES	221,389	228,760	232,491	239,333	239,333	239,333
2140	PSYCHOLOGICAL SERVICES	305,674	401,362	636,736	437,905	437,905	437,905
2150	SPEECH PATHOLOGY/AUDIOL	747,657	837,761	620,931	690,250	690,250	690,250
2190	DIRECTION OF STUDENT SERVICES	451,262	454,038	437,623	476,854	476,854	476,854
2210	IMPROVEMENT OF INSTRUCTION	312,313	371,381	607,954	752,942	752,942	752,942
2213	INSTRUCTIONAL SUPPORT SERVICES	199,056	165,205	480,700	415,749	415,749	415,749
2220	EDUCATIONAL MEDIA SERVICES	747,013	762,039	779,807	799,221	799,221	799,221
2229	SCHOOL TECHNOLOGY SUPPORT	-	-	303,632	414,103	414,103	414,103
2230	ASSESSMENT AND TESTING	9,236	6,758	10,950	19,500	19,500	19,500
2240	INSTRUCTIONAL STAFF DEVELOPMENT	86,847	134,036	200,994	259,091	259,091	259,091
2310	BOARD OF EDUCATION	231,312	262,444	267,750	271,000	271,000	271,000
2320	EXEC ADMIN SERVICES	342,122	323,021	398,341	419,752	419,752	419,752
2410	OFFICE OF PRINCIPAL	3,108,593	3,268,427	3,357,942	3,525,715	3,525,715	3,525,715
2510	BUSINESS SUPPORT SERVICES	194,330	161,388	194,211	201,875	201,875	201,875
2520	FISCAL SERVICES	496,399	492,780	495,885	536,257	536,257	536,257
2540	OPER/MAINT PLANT SERVICE	4,613,521	4,753,583	5,148,072	5,274,063	5,274,063	5,274,063
2550	STUDENT TRANSPORTATION	1,967,463	2,045,590	2,154,825	2,398,660	2,398,660	2,398,660
2570	INTERNAL SERVICES	65,583	54,670	70,000	73,000	73,000	73,000
2610	CENTRAL SUPPORT SERVICES	397,604	409,819	417,128	490,441	490,441	490,441
2630	COMMUNICATIONS	46,873	64,179	144,937	123,355	123,355	123,355
2660	TECHNOLOGY SERVICES	860,072	958,784	777,378	928,859	928,859	928,859
2700	SUPPLEMENTAL RETIREMENT	554,743	266,123	280,000	280,000	280,000	280,000
2000	SUPPORT SERVICES	18,068,112	18,559,599	20,568,852	22,074,041	22,074,041	22,074,041
3390	COMMUNITY SERVICES	55,000	-	-	-	-	-
4150	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	250,000	850,000	1,350,000	850,000	850,000	850,000
6110	PLANNED RESERVE (CONTINGENCY)	-	-	-	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
	TOTAL REQUIREMENTS	58,650,351	63,767,907	67,686,653	71,277,213	71,277,213	71,277,213

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
111	LICENSED SALARIES	18,860,882	20,136,538	23,009,624	24,065,798	24,065,798	24,065,798
112	CLASSIFIED SALARIES	5,436,484	5,634,796	6,209,304	6,803,183	6,803,183	6,803,183
113	ADMINISTRATORS	2,134,856	2,173,575	2,511,054	2,625,758	2,625,758	2,625,758
114	CONFIDENTIAL STAFF	675,971	641,439	669,853	691,201	691,201	691,201
116	RETIREMENT SEVERANCE	164,350	112,730	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	359,725	385,240	459,555	512,372	512,372	512,372
121	SUBSTITUTES-LICENSED	591,054	712,143	692,750	725,000	725,000	725,000
122	SUBSTITUTES-CLASSIFIED	139,473	137,121	138,000	140,000	140,000	140,000
125	CURRICULUM SUB	92,637	54,019	57,966	52,831	52,831	52,831
130	LIC ADDITIONAL WAGES	139,748	169,034	166,589	192,358	192,358	192,358
131	CLASS ADDITIONAL WAGES	60,337	63,142	54,855	60,643	60,643	60,643
132	NON CERTIFIED OVERTIME	6,599	10,199	4,080	5,000	5,000	5,000
133	PERFORMANCE BONUS	146,790	196,716	330,000	-	-	-
151	STUDENT LABOR	7,327	11,705	12,000	12,000	12,000	12,000
100	Salaries	28,816,233	30,438,397	34,501,630	36,072,144	36,072,144	36,072,144
211	PERS EMPR CONTRIB	3,932,442	4,365,969	3,945,862	4,153,039	4,153,039	4,153,039
212	EMPLOYEE CONTRIBUTION PU	1,271,024	1,344,162	1,591,486	1,726,107	1,726,107	1,726,107
213	PERS BOND PAY	1,935,356	2,010,222	2,307,776	2,435,448	2,435,448	2,435,448
220	FICA/MEDICARE	2,140,607	2,252,732	2,631,279	2,669,631	2,669,631	2,669,631
231	WORKR'S COMP/UNEMPLOYMENT	263,907	227,197	251,132	280,307	280,307	280,307
242	HEALTH INSURANCE	7,744,282	8,398,966	9,815,429	10,583,745	10,583,745	10,583,745
244	LIFE INSURANCE	47,426	49,982	60,134	64,361	64,361	64,361
246	DISABILITY INSURANCE	6,552	6,879	7,974	8,381	8,381	8,381
270	SUPPLEMENTAL RETIREMENT	377,839	144,405	80,000	80,000	80,000	80,000
200	Payroll Costs	17,719,435	18,800,514	20,691,072	22,001,019	22,001,019	22,001,019
310	INSTRUCTIONAL PROFESSIONAL SERV	724,914	635,860	91,570	158,920	158,920	158,920
311	TUITION REIMBURSEMENT	55,907	84,798	80,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	35,595	57,116	57,590	78,340	78,340	78,340
319	OTHER PROFESSIONAL	38,103	36,918	48,050	48,050	48,050	48,050
322	REPAIRS AND MAINTENANCE	241,993	220,873	172,476	197,076	197,076	197,076
324	RENTALS	112,622	107,072	127,975	129,375	129,375	129,375
325	ELECTRICITY	646,419	668,654	730,000	775,000	775,000	775,000
326	HEATING FUEL	293,787	282,603	400,000	300,000	300,000	300,000
327	WATER AND SEWAGE	142,311	163,463	290,700	200,000	200,000	200,000
328	GARBAGE	58,710	62,573	66,950	70,000	70,000	70,000
331	REIMBURSABLE STUDENT TRANSPORT	1,931,732	2,007,968	2,107,825	2,347,660	2,347,660	2,347,660
332	NON-REIMBR S STUDENT TRANSPORT	35,731	37,776	47,000	51,000	51,000	51,000
340	TRAVEL	52,897	69,133	64,729	74,354	74,354	74,354
351	TELEPHONE	50,445	43,700	41,200	53,040	53,040	53,040
353	POSTAGE	56,451	44,466	58,575	58,575	58,575	58,575
354	ADVERTISING	1,704	5,937	6,100	12,300	12,300	12,300
355	PRINTING AND BINDING	113,084	109,415	132,651	135,336	135,336	135,336
359	OTHER COMMUNICATION SERVICES	8,674	28,210	16,000	15,000	15,000	15,000
371	TUITION PAYMENTS TO OTH DISTRICT	-	12,500	-	-	-	-
381	AUDIT SERVICES	30,400	33,450	33,000	34,450	34,450	34,450
382	LEGAL SERVICES	32,489	22,191	40,000	40,000	40,000	40,000
383	ARCHITECT/ENGINEER SRVCE	-	10,695	-	-	-	-
388	ELECTION SERVICES	-	29,823	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL SERVICES	204,280	207,156	230,950	232,500	232,500	232,500
300	Purchased Services	4,868,248	4,982,350	4,853,341	5,105,976	5,105,976	5,105,976
410	SUPPLIES	528,211	561,266	640,437	742,663	742,663	742,663
411	MAINTENANCE SUPPLIES	99,885	97,268	125,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	74,352	111,965	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	35,811	36,837	55,000	70,000	70,000	70,000
418	VEHICLE FUEL	27,455	21,664	30,000	30,000	30,000	30,000
420	TEXTBOOKS	351,678	175,283	50,816	51,286	51,286	51,286
430	LIBRARY BOOKS	25,851	36,889	26,094	26,294	26,294	26,294
440	PERIODICALS	5,727	5,980	5,878	6,278	6,278	6,278
450	FOOD	10,509	9,985	10,000	13,000	13,000	13,000

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
460	NON-CONSUMABLE EQUIPMENT	64,064	423,442	74,396	174,773	174,773	174,773
470	COMPUTER SOFTWARE	220,919	432,261	434,243	451,377	451,377	451,377
480	COMPUTER HARDWARE	429,619	169,858	36,943	45,357	45,357	45,357
400	Supplies and Materials	1,874,081	2,082,698	1,558,807	1,806,028	1,806,028	1,806,028
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
550	TECHNOLOGY	-	126,630	-	-	-	-
500	Capital Outlay	-	126,630	10,000	10,000	10,000	10,000
640	DUES AND FEES	47,927	53,310	63,521	63,546	63,546	63,546
651	PROPERTY & LIABILITY INSURANCE	318,584	328,844	360,000	368,500	368,500	368,500
600	Other Objects	366,511	382,154	423,521	432,046	432,046	432,046
710	FUND TRANSFERS	250,000	850,000	1,350,000	850,000	850,000	850,000
700	Transfers	250,000	850,000	1,350,000	850,000	850,000	850,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	-	500,000	500,000	500,000
820	RESERVED FOR NEXT YEAR (UNAPPRC)	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
800	Other Uses of Funds	4,755,843	6,105,164	4,298,282	5,000,000	5,000,000	5,000,000
TOTAL		58,650,351	63,767,907	67,686,653	71,277,213	71,277,213	71,277,213

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	6,787,012	7,277,320	8,472,389	8,796,409	8,796,409	8,796,409
112	CLASSIFIED SALARIES	333,183	376,087	387,085	469,659	469,659	469,659
121	SUBSTITUTES-LICENSED	290,085	302,890	295,500	308,125	308,125	308,125
122	SUBSTITUTES-CLASSIFIED	28,770	32,829	24,300	28,000	28,000	28,000
125	CURRICULUM SUB	30,396	5,226	5,310	8,013	8,013	8,013
130	LIC. ADDITIONAL WAGES	13,756	21,265	9,600	20,700	20,700	20,700
131	CLASS. ADDITIONAL WAGES	3,474	3,901	2,200	2,300	2,300	2,300
132	NON CERTIFIED OVERTIME	346	571	-	-	0	0
133	PERFORMANCE BONUS	146,790	196,716	330,000	-	0	0
100	Salaries	7,633,812	8,216,805	9,526,384	9,633,206	9,633,206	9,633,206
211	PERS EMPR CONTRIB	1,042,306	1,153,506	1,106,240	1,135,037	1,135,037	1,135,037
212	EMPLOYEE CONTRBTN, PICKUP	411,172	436,442	547,333	621,625	621,625	621,625
213	PERS BOND PAY	513,303	529,444	660,895	661,026	661,026	661,026
220	FICA/MEDICARE	566,942	607,008	735,300	705,102	705,102	705,102
231	WORKERS' COMPENSATION	62,986	51,721	57,862	61,975	61,975	61,975
242	HEALTH INSURANCE	1,849,098	2,035,728	2,528,132	2,623,021	2,623,021	2,623,021
244	LIFE INSURANCE	11,585	12,391	15,175	14,963	14,963	14,963
200	Payroll Costs	4,457,392	4,826,240	5,650,937	5,822,749	5,822,749	5,822,749
310	INSTRUC CONSULT/PROF	-	500	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	1,373	1,729	3,000	1,500	1,500	1,500
322	REPAIRS AND MAINTENANCE	75	2,501	3,500	3,500	3,500	3,500
324	RENTALS	37,706	33,733	43,650	44,650	44,650	44,650
340	TRAVEL	1,520	1,689	1,400	1,750	1,750	1,750
353	POSTAGE	1,903	1,753	1,800	1,800	1,800	1,800
355	PRINTING AND BINDING	43,792	43,773	41,775	44,500	44,500	44,500
300	Purchased Services	86,369	85,678	96,625	99,200	99,200	99,200
410	SUPPLIES	180,043	152,960	170,225	204,515	204,515	204,515
420	TEXTBOOKS	165,991	111,740	32,000	28,500	28,500	28,500
440	PERIODICALS	265	-	600	600	600	600
460	NON-CONSUMABLE ITEMS	11,062	259,811	16,050	47,050	47,050	47,050
470	COMPUTER SOFTWARE	91,626	153,886	25,200	1,000	1,000	1,000
480	COMPUTER HARDWARE	389,489	35,670	10,000	7,000	7,000	7,000
400	Supplies and Materials	838,476	714,067	254,075	288,665	288,665	288,665
550	TECHNOLOGY	-	11,306	-	-	0	0
500	Capital Outlay	-	11,306	-	-	0	0
	Function Total	13,016,049	13,854,096	15,528,021	15,843,820	15,843,820	15,843,820
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	3,569,333	3,876,061	4,114,004	4,151,907	4,151,907	4,151,907
112	CLASSIFIED SALARIES	108,564	128,140	85,899	59,281	59,281	59,281
118	EXTRA-DUTY SALARIES	4,124	-	3,199	4,418	4,418	4,418
121	SUBSTITUTES-LICENSED	97,408	125,784	147,500	160,950	160,950	160,950
122	SUBSTITUTES-CLASSIFIED	17,470	1,890	10,800	14,000	14,000	14,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
125	CURRICULUM SUB	19,742	8,123	4,790	4,790	4,790	4,790
130	LIC. ADDITIONAL WAGES	6,362	5,914	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	2,190	248	1,434	1,434	1,434	1,434
100	Salaries	3,825,193	4,146,160	4,369,626	4,398,780	4,398,780	4,398,780
211	PERS EMPR CONTRIB	535,862	609,586	539,622	522,342	522,342	522,342
212	EMPLOYEE CONTRBTN, PICKUP	213,977	228,963	247,051	250,979	250,979	250,979
213	PERS BOND PAY	263,022	281,421	283,093	296,559	296,559	296,559
220	FICA/MEDICARE	286,991	311,377	330,823	316,686	316,686	316,686
231	WORKERS' COMPENSATION	29,577	25,052	25,351	27,534	27,534	27,534
242	HEALTH INSURANCE	902,692	978,395	1,082,165	1,122,069	1,122,069	1,122,069
244	LIFE INSURANCE	5,625	5,956	7,724	5,869	5,869	5,869
200	Payroll Costs	2,237,746	2,440,750	2,515,829	2,542,038	2,542,038	2,542,038
310	INSTRUC CONSULT/PROF	2,000	-	420	420	420	420
312	CONFERENCE/WORKSHOPS	2,840	5,269	-	-	0	0
322	REPAIRS AND MAINTENANCE	7,339	2,546	4,276	7,276	7,276	7,276
324	RENTALS	4,267	7,140	12,825	12,825	12,825	12,825
340	TRAVEL	-	957	94	1,594	1,594	1,594
353	POSTAGE	4,825	4,919	2,825	2,825	2,825	2,825
355	PRINTING AND BINDING	22,668	20,161	21,386	21,386	21,386	21,386
389	OTHER PROFESSIONAL	-	2,575	-	-	0	0
300	Purchased Services	43,939	43,567	41,826	46,326	46,326	46,326
410	SUPPLIES	58,363	59,841	70,394	70,269	70,269	70,269
420	TEXTBOOKS	146,579	5,556	4,819	4,819	4,819	4,819
440	PERIODICALS	-	367	-	-	0	0
460	NON-CONSUMABLE ITEMS	6,176	7,171	6,453	31,453	31,453	31,453
470	COMPUTER SOFTWARE	3,182	52,542	3,753	3,753	3,753	3,753
480	COMPUTER HARDWARE	5,983	10,383	7,515	7,015	7,015	7,015
400	Supplies and Materials	220,283	135,860	92,934	117,309	117,309	117,309
640	DUES AND FEES	125	350	400	1,900	1,900	1,900
600	Other Objects	125	350	400	1,900	1,900	1,900
	Function Total	6,327,286	6,766,687	7,020,615	7,106,353	7,106,353	7,106,353
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	64,797	73,423	94,618	106,056	106,056	106,056
125	CURRICULUM SUB	1,708	1,812	-	-	0	0
130	LIC. ADDITIONAL WAGES	300	620	-	-	0	0
131	CLASS. ADDITIONAL WAGES	-	280	-	-	0	0
100	Salaries	66,805	76,135	94,618	106,056	106,056	106,056
211	PERS EMPR CONTRIB	7,863	8,672	10,880	11,136	11,136	11,136
212	EMPLOYEE CONTRBTN, PICKUP	2,698	2,890	5,678	5,638	5,638	5,638
213	PERS BOND PAY	3,869	4,026	6,624	7,424	7,424	7,424
220	FICA/MEDICARE	5,110	5,823	7,238	8,114	8,114	8,114
231	WORKERS' COMPENSATION	417	462	569	1,254	1,254	1,254
200	Payroll Costs	19,957	21,873	30,989	33,566	33,566	33,566

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
319	OTHER PROFESSIONAL	6,550	4,885	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	3,952	3,026	-	-	0	0
340	TRAVEL	548	665	-	-	0	0
300	Purchased Services	11,050	8,576	10,000	10,000	10,000	10,000
410	SUPPLIES	5,419	4,304	20,000	26,000	26,000	26,000
460	EQUIPMENT	-	10,213	-	-	0	0
400	Supplies and Materials	5,419	14,517	20,000	26,000	26,000	26,000
	Function Total	103,231	121,101	155,607	175,622	175,622	175,622
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	4,095,429	4,369,167	4,869,571	5,201,578	5,201,578	5,201,578
112	CLASSIFIED SALARIES	119,938	126,327	100,841	108,451	108,451	108,451
118	EXTRA-DUTY SALARIES	76,420	82,523	118,656	132,559	132,559	132,559
121	SUBSTITUTES-LICENSED	131,933	197,885	177,000	178,350	178,350	178,350
122	SUBSTITUTES-CLASSIFIED	6,420	22,049	18,900	21,000	21,000	21,000
125	CURRICULUM SUB	14,607	15,168	20,575	20,575	20,575	20,575
130	LIC. ADDITIONAL WAGES	10,129	13,106	31,048	31,048	31,048	31,048
131	CLASS. ADDITIONAL WAGES	227	-	1,899	1,899	1,899	1,899
132	NON CERTIFIED OVERTIME	784	59	-	-	0	0
151	STUDENT LABOR	7,326	11,296	12,000	12,000	12,000	12,000
100	Salaries	4,463,213	4,837,580	5,350,490	5,707,460	5,707,460	5,707,460
211	PERS EMPR CONTRIB	601,494	679,015	610,550	695,959	695,959	695,959
212	EMPLOYEE CONTRBTN, PICKUP	245,776	258,163	297,335	337,447	337,447	337,447
213	PERS BOND PAY	300,662	317,930	345,764	391,860	391,860	391,860
220	FICA/MEDICARE	333,615	359,503	403,261	417,183	417,183	417,183
231	WORKERS' COMPENSATION	34,644	29,305	32,669	38,280	38,280	38,280
242	HEALTH INSURANCE	1,069,700	1,186,718	1,354,457	1,475,460	1,475,460	1,475,460
244	LIFE INSURANCE	6,681	7,063	9,250	7,680	7,680	7,680
200	Payroll Costs	2,592,572	2,837,697	3,053,286	3,363,869	3,363,869	3,363,869
310	INSTRUC CONSULT/PROF	6,134	8,665	12,500	7,000	7,000	7,000
312	CONFERENCE/WORKSHOPS	10,620	17,295	20,000	20,000	20,000	20,000
322	REPAIRS AND MAINTENANCE	6,848	4,991	8,250	11,250	11,250	11,250
324	RENTALS	37,948	36,417	36,000	36,000	36,000	36,000
340	TRAVEL	-	3,678	850	2,850	2,850	2,850
353	POSTAGE	16,445	17,210	14,250	14,250	14,250	14,250
355	PRINTING AND BINDING	25,825	19,336	29,000	29,000	29,000	29,000
389	OTHER PROFESSIONAL	46,934	49,263	50,000	50,000	50,000	50,000
300	Purchased Services	150,754	156,855	170,850	170,350	170,350	170,350
410	SUPPLIES	89,224	100,881	124,093	162,593	162,593	162,593
420	TEXTBOOKS	29,540	44,756	6,500	6,500	6,500	6,500
440	PERIODICALS	398	-	-	-	0	0
460	NON-CONSUMABLE ITEMS	7,843	76,072	2,150	45,150	45,150	45,150
470	COMPUTER SOFTWARE	2,341	65,977	1,400	1,400	1,400	1,400
480	COMPUTER HARDWARE	7,425	80,142	-	-	0	0

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
400	Supplies and Materials	136,771	367,828	134,143	215,643	215,643	215,643
550	TECHNOLOGY	-	39,639	-	-	0	0
500	Capital Outlay	-	39,639	-	-	0	0
640	DUES AND FEES	280	80	-	-	0	0
600	Other Objects	280	80	-	-	0	0
	Function Total	7,343,590	8,239,679	8,708,769	9,457,322	9,457,322	9,457,322
1132	HIGH SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	208,045	219,155	229,498	266,394	266,394	266,394
125	CURRICULUM SUB	6,987	10,305	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	15,205	16,798	16,250	16,250	16,250	16,250
131	CLASS. ADDITIONAL WAGES	12,774	13,732	13,250	13,250	13,250	13,250
100	Salaries	243,011	259,990	262,998	299,894	299,894	299,894
211	PERS EMPR CONTRIB	26,068	29,983	26,392	27,971	27,971	27,971
212	EMPLOYEE CONTRBTN, PICKUP	9,370	10,098	13,770	16,959	16,959	16,959
213	PERS BOND PAY	13,217	14,108	16,065	20,993	20,993	20,993
220	FICA/MEDICARE	18,500	19,749	20,119	22,942	22,942	22,942
231	WORKERS' COMPENSATION	1,754	1,620	1,578	6,051	6,051	6,051
200	Payroll Costs	68,909	75,558	77,924	94,916	94,916	94,916
310	INSTRUC CONSULT/PROF	2,433	2,768	5,000	5,000	5,000	5,000
319	OFFICIALS	31,553	32,033	38,050	38,050	38,050	38,050
322	REPAIRS AND MAINTENANCE	4,518	8,741	5,000	5,000	5,000	5,000
324	RENTALS	7,356	4,874	5,000	5,000	5,000	5,000
340	TRAVEL	279	-	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	461	2,664	1,500	1,500	1,500	1,500
300	Purchased Services	46,600	51,080	56,950	56,950	56,950	56,950
410	SUPPLIES	38,704	42,830	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	8,080	4,543	-	-	0	0
470	COMPUTER SOFTWARE	2,512	2,963	1,600	1,600	1,600	1,600
400	Supplies and Materials	49,296	50,336	61,600	61,600	61,600	61,600
640	DUES AND FEES	320	6,215	6,500	6,500	6,500	6,500
600	Other Objects	320	6,215	6,500	6,500	6,500	6,500
	Function Total	408,136	443,179	465,972	519,860	519,860	519,860
1140	PRE-KINDERGARTEN PROGRAMS						
112	CLASSIFIED SALARIES	13,128	23,135	64,793	36,221	36,221	36,221
121	SUBSTITUTES-LICENSED	-	257	-	-	0	0
122	SUBSTITUTES-CLASSIFIED	-	180	-	-	0	0
100	Salaries	13,128	23,572	64,793	36,221	36,221	36,221
211	PERS EMPR CONTRIB	1,969	3,560	8,042	3,111	3,111	3,111
213	PERS BOND PAY	919	1,904	4,535	2,535	2,535	2,535
220	FICA/MEDICARE	849	1,439	4,957	2,771	2,771	2,771
231	WORKERS' COMPENSATION	102	138	399	255	255	255
242	HEALTH INSURANCE	7,530	12,510	42,900	27,312	27,312	27,312

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
244	LIFE INSURANCE	25	24	37	164	164	164
200	Payroll Costs	11,394	19,575	60,870	36,148	36,148	36,148
410	SUPPLIES	-	-	-	1,000	1,000	1,000
400	Supplies and Materials	-	-	-	1,000	1,000	1,000
	Function Total	24,522	43,147	125,663	73,369	73,369	73,369
1210	TAG PROGRAMS (TALENTED & GIFTED)						
111	LICENSED SALARIES	84,724	77,562	82,385	86,359	86,359	86,359
112	CLASSIFIED SALARIES	40,994	45,696	47,881	49,897	49,897	49,897
125	CURRICULUM SUB	1,622	1,957	1,000	1,000	1,000	1,000
100	Salaries	127,340	125,215	131,266	137,256	137,256	137,256
211	PERS EMPR CONTRIB	13,152	17,888	12,741	13,436	13,436	13,436
212	EMPLOYEE CONTRBTN, PICKUP	3,214	4,654	4,943	5,182	5,182	5,182
213	PERS BOND PAY	6,422	8,652	9,119	9,608	9,608	9,608
220	FICA/MEDICARE	9,488	9,294	10,042	10,500	10,500	10,500
231	WORKERS' COMPENSATION	950	785	855	900	900	900
242	HEALTH INSURANCE	48,857	45,617	55,613	57,837	57,837	57,837
244	LIFE INSURANCE	288	275	322	364	364	364
200	Payroll Costs	82,371	87,165	93,635	97,827	97,827	97,827
312	CONFERENCE/WORKSHOPS	88	-	-	-	0	0
340	TRAVEL	143	-	-	-	0	0
355	PRINTING AND BINDING	-	-	1,000	1,000	1,000	1,000
300	Purchased Services	231	-	1,000	1,000	1,000	1,000
410	SUPPLIES	1,429	9,754	2,000	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	-	-	8,000	8,000	8,000	8,000
400	Supplies and Materials	1,429	9,754	10,000	10,000	10,000	10,000
	Function Total	211,371	222,134	235,901	246,083	246,083	246,083
1221	SPECIAL EDUC - LRC II						
111	LICENSED SALARIES	237,013	274,903	311,003	347,800	347,800	347,800
112	CLASSIFIED SALARIES	183,823	209,825	258,307	256,801	256,801	256,801
121	SUBSTITUTES-LICENSED	6,307	6,746	9,961	7,250	7,250	7,250
122	SUBSTITUTES-CLASSIFIED	9,858	12,382	8,016	8,400	8,400	8,400
100	Salaries	437,001	503,856	587,287	620,251	620,251	620,251
211	PERS EMPR CONTRIB	53,692	72,482	55,631	70,971	70,971	70,971
212	EMPLOYEE CONTRBTN, PICKUP	12,064	16,494	15,791	20,868	20,868	20,868
213	PERS BOND PAY	26,528	33,157	34,309	42,830	42,830	42,830
220	FICA/MEDICARE	32,319	37,603	44,927	46,993	46,993	46,993
231	WORKERS' COMPENSATION	3,311	3,166	3,652	4,273	4,273	4,273
242	HEALTH INSURANCE	169,703	200,738	215,745	266,859	266,859	266,859
244	LIFE INSURANCE	835	970	978	1,496	1,496	1,496
200	Payroll Costs	298,452	364,610	371,033	454,290	454,290	454,290
310	INSTRUC CONSULT/PROF	-	425	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	-	150	-	0	0
340	TRAVEL	23	-	150	-	0	0
355	PRINTING AND BINDING	-	-	75	-	0	0

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
371	TUITN PMTS/OT DIST IN ST	-	12,500	-	-	0	0
300	Purchased Services	23	12,925	375	-	0	0
410	SUPPLIES	1,641	4,055	2,232	2,500	2,500	2,500
420	TEXTBOOKS	-	1,553	268	375	375	375
470	COMPUTER SOFTWARE	-	-	248	-	0	0
400	Supplies and Materials	1,641	5,608	2,748	2,875	2,875	2,875
	Function Total	737,117	886,999	961,443	1,077,416	1,077,416	1,077,416
1223	SPEC EDUC - COMMUNITY TRANSITIONS PRG (POST-HIGH)						
111	LICENSED SALARIES	44,281	46,646	49,354	53,620	53,620	53,620
112	CLASSIFIED SALARIES	126,994	118,167	134,237	118,913	118,913	118,913
121	SUBSTITUTES-LICENSED	2,391	2,744	1,921	1,450	1,450	1,450
122	SUBSTITUTES-CLASSIFIED	5,223	3,801	3,984	4,200	4,200	4,200
100	Salaries	178,889	171,358	189,496	178,183	178,183	178,183
211	PERS EMPR CONTRIB	25,530	26,459	23,286	22,020	22,020	22,020
212	EMPLOYEE CONTRBTN, PICKUP	2,667	2,799	2,961	3,217	3,217	3,217
213	PERS BOND PAY	12,140	11,787	11,801	12,179	12,179	12,179
220	FICA/MEDICARE	13,149	12,250	14,549	13,516	13,516	13,516
231	WORKERS' COMPENSATION	1,391	1,103	1,122	1,296	1,296	1,296
242	HEALTH INSURANCE	92,136	88,484	93,600	99,072	99,072	99,072
244	LIFE INSURANCE	356	329	329	493	493	493
200	Payroll Costs	147,369	143,211	147,648	151,793	151,793	151,793
312	CONFERENCE/WORKSHOPS	-	-	100	-	0	0
340	TRAVEL	-	-	50	-	0	0
355	PRINTING AND BINDING	-	-	50	-	0	0
300	Purchased Services	-	-	200	-	0	0
410	SUPPLIES	74	-	825	825	825	825
420	TEXTBOOKS	-	-	75	75	75	75
470	COMPUTER SOFTWARE	-	-	50	-	0	0
400	Supplies and Materials	74	-	950	900	900	900
	Function Total	326,332	314,569	338,294	330,876	330,876	330,876
1224	SPECIAL EDUC - LIFE SKILLS PROGRAM						
111	LICENSED SALARIES	172,958	180,131	185,587	192,272	192,272	192,272
112	CLASSIFIED SALARIES	228,018	246,418	248,655	395,841	395,841	395,841
121	SUBSTITUTES-LICENSED	2,988	3,516	5,692	7,250	7,250	7,250
122	SUBSTITUTES-CLASSIFIED	13,267	10,239	8,016	11,900	11,900	11,900
132	NON CERTIFIED OVERTIME	34	-	-	-	0	0
100	Salaries	417,265	440,304	447,950	607,263	607,263	607,263
211	PERS EMPR CONTRIB	56,021	64,877	50,819	67,157	67,157	67,157
212	EMPLOYEE CONTRBTN, PICKUP	10,383	10,808	11,135	11,536	11,536	11,536
213	PERS BOND PAY	27,331	29,699	31,446	41,675	41,675	41,675
220	FICA/MEDICARE	29,870	31,732	34,216	45,966	45,966	45,966
231	WORKERS' COMPENSATION	3,150	2,811	2,979	4,366	4,366	4,366

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
242	HEALTH INSURANCE	177,080	203,222	227,175	306,373	306,373	306,373
244	LIFE INSURANCE	833	871	888	1,803	1,803	1,803
200	Payroll Costs	304,668	344,020	358,658	478,876	478,876	478,876
312	CONFERENCE/WORKSHOPS	-	-	200	-	0	0
340	TRAVEL	733	1,027	150	-	0	0
355	PRINTING AND BINDING	270	-	190	-	0	0
300	Purchased Services	1,003	1,027	540	-	0	0
410	SUPPLIES	2,894	7,462	2,250	2,250	2,250	2,250
420	TEXTBOOKS	-	-	300	300	300	300
470	COMPUTER SOFTWARE	-	-	200	-	0	0
480	COMPUTER HARDWARE	386	-	386	-	0	0
400	Supplies and Materials	3,280	7,462	3,136	2,550	2,550	2,550
	Function Total	726,216	792,813	810,284	1,088,689	1,088,689	1,088,689
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	766,986	763,475	869,703	877,874	877,874	877,874
112	CLASSIFIED SALARIES	611,652	633,074	706,590	727,319	727,319	727,319
121	SUBSTITUTES-LICENSED	16,811	18,867	26,966	21,750	21,750	21,750
122	SUBSTITUTES-CLASSIFIED	13,390	5,285	15,000	2,520	2,520	2,520
125	CURRICULUM SUB	8,116	3,341	-	-	0	0
130	LIC. ADDITIONAL WAGES	1,451	6,012	5,400	5,400	5,400	5,400
131	CLASS. ADDITIONAL WAGES	7,312	5,609	3,400	3,400	3,400	3,400
100	Salaries	1,425,718	1,435,663	1,627,059	1,638,263	1,638,263	1,638,263
211	PERS EMPR CONTRIB	186,173	199,235	193,452	169,664	169,664	169,664
212	EMPLOYEE CONTRBTN, PICKUP	41,325	42,542	51,435	52,996	52,996	52,996
213	PERS BOND PAY	92,251	90,659	106,832	114,502	114,502	114,502
220	FICA/MEDICARE	102,527	102,186	124,497	124,175	124,175	124,175
231	WORKERS' COMPENSATION	10,652	9,013	10,406	10,949	10,949	10,949
242	HEALTH INSURANCE	507,574	589,953	655,693	693,041	693,041	693,041
244	LIFE INSURANCE	2,675	2,711	2,941	4,041	4,041	4,041
200	Payroll Costs	943,177	1,036,299	1,145,256	1,169,368	1,169,368	1,169,368
312	CONFERENCE/WORKSHOPS	-	149	250	-	0	0
340	TRAVEL	102	-	50	-	0	0
355	PRINTING AND BINDING	90	200	750	-	0	0
300	Purchased Services	192	349	1,050	-	0	0
410	SUPPLIES	4,389	3,138	3,821	4,321	4,321	4,321
420	TEXTBOOKS	8,515	393	447	447	447	447
430	LIBRARY BOOKS	-	59	60	60	60	60
460	NON-CONSUMABLE ITEMS	-	541	-	-	0	0
470	COMPUTER SOFTWARE	-	-	150	-	0	0
400	Supplies and Materials	12,904	4,131	4,478	4,828	4,828	4,828
	Function Total	2,381,991	2,476,442	2,777,843	2,812,459	2,812,459	2,812,459
1280	ALTERNATIVE ED: (INCLUDES SECONDAR RISE BEHAVIOR PROGRAM)						

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
111	LICENSED SALARIES	154,104	179,154	171,858	170,396	170,396	170,396
112	CLASSIFIED SALARIES	108,840	97,201	106,457	110,766	110,766	110,766
113	ADMINISTRATORS		26,440	85,509	87,861	87,861	87,861
121	SUBSTITUTES-LICENSED	8,709	10,463	5,442	5,075	5,075	5,075
122	SUBSTITUTES-CLASSIFIED	2,448	1,052	3,000	3,360	3,360	3,360
100	Salaries	274,101	314,310	372,266	377,458	377,458	377,458
211	PERS EMPR CONTRIB	37,947	44,942	41,214	41,072	41,072	41,072
212	EMPLOYEE CONTRBTN, PICKUP	9,252	11,971	15,442	15,495	15,495	15,495
213	PERS BOND PAY	18,900	20,949	25,468	26,187	26,187	26,187
220	FICA/MEDICARE	20,276	23,440	28,356	28,580	28,580	28,580
231	WORKERS' COMPENSATION	2,086	1,953	2,294	2,550	2,550	2,550
242	HEALTH INSURANCE	96,422	86,682	106,512	125,336	125,336	125,336
244	LIFE INSURANCE	512	600	1,089	941	941	941
246	DISABILITY INSURANCE	-	111	420	262	262	262
200	Payroll Costs	185,395	190,648	220,795	240,423	240,423	240,423
312	CONFERENCE/WORKSHOPS	500	-	150	-	0	0
340	TRAVEL	318	-	75	-	0	0
355	PRINTING AND BINDING	-	-	150	-	0	0
300	Purchased Services	818	-	375	-	0	0
410	SUPPLIES	1,594	2,516	1,700	1,700	1,700	1,700
420	TEXTBOOKS	-	-	400	400	400	400
470	COMPUTER SOFTWARE	-	-	190	-	0	0
480	COMPUTER HARDWARE	1,158	-	1,000	-	0	0
400	Supplies and Materials	2,752	2,516	3,290	2,100	2,100	2,100
	Function Total	463,066	507,474	596,726	619,981	619,981	619,981
1287	ALTERNATIVE ED (COOK CAMPUS)						
111	LICENSED SALARIES	214,581	253,811	265,368	278,186	278,186	278,186
112	CLASSIFIED SALARIES	22,026	19,776	24,170	40,499	40,499	40,499
121	SUBSTITUTES-LICENSED	5,806	5,128	5,621	5,800	5,800	5,800
122	SUBSTITUTES-CLASSIFIED	854	802	-	-	0	0
100	Salaries	243,267	279,517	295,159	324,485	324,485	324,485
211	PERS EMPR CONTRIB	33,704	36,273	29,969	30,105	30,105	30,105
212	EMPLOYEE CONTRBTN, PICKUP	12,901	13,491	15,922	14,866	14,866	14,866
213	PERS BOND PAY	16,945	17,276	20,268	20,585	20,585	20,585
220	FICA/MEDICARE	17,827	20,688	22,580	24,522	24,522	24,522
231	WORKERS' COMPENSATION	1,806	1,698	1,798	2,094	2,094	2,094
242	HEALTH INSURANCE	71,915	79,829	85,800	95,028	95,028	95,028
244	LIFE INSURANCE	378	460	460	570	570	570
200	Payroll Costs	155,476	169,715	176,797	187,770	187,770	187,770
410	SUPPLIES	918	2,791	5,712	5,712	5,712	5,712
460	EQUIPMENT	516	570	-	-	0	0
480	COMPUTER HARDWARE	4,455	2,285	-	-	0	0
400	Supplies and Materials	5,889	5,646	5,712	5,712	5,712	5,712

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
	Function Total	404,632	454,878	477,668	517,967	517,967	517,967
1289	ONLINE EDUCATION						
111	LICENSED SALARIES	53,905	48,150	50,894	53,877	53,877	53,877
121	SUBSTITUTES-LICENSED	-	-	-	1,450	1,450	1,450
100	Salaries	53,905	48,150	50,894	55,327	55,327	55,327
211	PERS EMPR CONTRIB	7,008	6,742	4,372	4,821	4,821	4,821
212	EMPLOYEE CONTRBTN, PICKUP	3,234	2,889	3,054	3,233	3,233	3,233
213	PERS BOND PAY	3,773	3,371	3,563	3,873	3,873	3,873
220	FICA/MEDICARE	3,901	3,507	3,893	4,157	4,157	4,157
231	WORKERS' COMPENSATION	413	293	309	355	355	355
242	HEALTH INSURANCE	17,046	16,056	16,698	16,512	16,512	16,512
244	LIFE INSURANCE	103	82	82	82	82	82
200	Payroll Costs	35,478	32,940	31,971	33,033	33,033	33,033
	Function Total	89,383	81,090	82,865	88,360	88,360	88,360
1291	ELL PROGRAMS						
111	LICENSED SALARIES	902,841	920,326	986,847	1,003,487	1,003,487	1,003,487
112	CLASSIFIED SALARIES	541,067	530,193	573,120	642,134	642,134	642,134
113	ADMINISTRATORS	87,421	89,509	92,466	95,009	95,009	95,009
121	SUBSTITUTES-LICENSED	22,470	25,256	10,032	21,750	21,750	21,750
122	SUBSTITUTES-CLASSIFIED	3,094	5,540	6,000	6,300	6,300	6,300
125	CURRICULUM SUB	983	226	3,600	3,600	3,600	3,600
130	LIC. ADDITIONAL WAGES	2,584	5,359	1,050	1,050	1,050	1,050
131	CLASS. ADDITIONAL WAGES	6,563	7,733	7,272	9,000	9,000	9,000
132	NON CERTIFIED OVERTIME	557	1,679	-	-	0	0
100	Salaries	1,567,580	1,585,821	1,680,387	1,782,330	1,782,330	1,782,330
211	PERS EMPR CONTRIB	218,336	233,137	184,682	195,590	195,590	195,590
212	EMPLOYEE CONTRBTN, PICKUP	60,217	60,768	63,401	65,973	65,973	65,973
213	PERS BOND PAY	107,843	107,620	113,799	124,323	124,323	124,323
220	FICA/MEDICARE	115,462	116,297	128,550	135,160	135,160	135,160
231	WORKERS' COMPENSATION	11,637	9,876	10,567	11,903	11,903	11,903
242	HEALTH INSURANCE	529,697	563,835	592,346	635,491	635,491	635,491
244	LIFE INSURANCE	3,008	2,931	3,120	4,127	4,127	4,127
246	DISABILITY INSURANCE	273	285	287	294	294	294
200	Payroll Costs	1,046,473	1,094,749	1,096,752	1,172,861	1,172,861	1,172,861
310	INSTRUC CONSULT/PROF	-	1,167	-	-	0	0
312	CONFERENCE/WORKSHOPS	1,340	2,480	-	1,400	1,400	1,400
331	REIMBRS STDNT TRANSPORT	-	154	-	-	0	0
340	TRAVEL	814	2,182	1,200	1,200	1,200	1,200
351	TELEPHONE	257	99	200	200	200	200
355	PRINTING AND BINDING	-	-	650	650	650	650
389	OTHER PROFESSIONAL	-	-	-	2,000	2,000	2,000
300	Purchased Services	2,411	6,082	2,050	5,450	5,450	5,450

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
410	SUPPLIES	18,170	18,859	22,807	18,807	18,807	18,807
420	TEXTBOOKS	497	1,567	2,707	6,570	6,570	6,570
460	NON-CONSUMABLE ITEMS	2,395	-	2,400	2,400	2,400	2,400
470	COMPUTER SOFTWARE	-	674	3,000	3,100	3,100	3,100
480	COMPUTER HARDWARE	465	2,805	800	800	800	800
400	Supplies and Materials	21,527	23,905	31,714	31,677	31,677	31,677
	Function Total	2,637,991	2,710,557	2,810,903	2,992,318	2,992,318	2,992,318
1292	TEEN PARENT PROGRAMS						
112	CLASSIFIED SALARIES	110,372	123,096	132,447	138,786	138,786	138,786
122	SUBSTITUTES-CLASSIFIED	5,474	3,261	3,984	4,200	4,200	4,200
100	Salaries	115,846	126,506	136,431	142,986	142,986	142,986
211	PERS EMPR CONTRIB	15,501	18,221	13,795	14,401	14,401	14,401
213	PERS BOND PAY	7,864	8,631	9,271	9,715	9,715	9,715
220	FICA/MEDICARE	8,864	9,630	10,437	10,899	10,899	10,899
231	WORKERS' COMPENSATION	917	832	885	1,074	1,074	1,074
242	HEALTH INSURANCE	35,923	48,125	62,400	73,185	73,185	73,185
244	LIFE INSURANCE	234	247	247	411	411	411
200	Payroll Costs	69,303	85,686	97,035	109,685	109,685	109,685
410	SUPPLIES	1,418	1,418	1,425	1,425	1,425	1,425
450	FOOD	10,509	9,985	10,000	13,000	13,000	13,000
400	Supplies and Materials	11,927	11,403	11,425	14,425	14,425	14,425
	Function Total	197,076	223,595	244,891	267,096	267,096	267,096
1299	OTHER PROGRAMS (TUTORING)						
130	LIC. ADDITIONAL WAGES	36,373	29,825	25,000	30,000	30,000	30,000
131	CLASS. ADDITIONAL WAGES	-	492	-	-	0	0
100	Salaries	36,373	30,317	25,000	30,000	30,000	30,000
211	PERS EMPR CONTRIB	281	1,634	2,870	3,000	3,000	3,000
212	EMPLOYEE CONTRBTN, PICKUP	-	202	1,500	1,800	1,800	1,800
213	PERS BOND PAY	139	786	1,700	2,100	2,100	2,100
220	FICA/MEDICARE	2,783	2,307	1,900	2,295	2,295	2,295
231	WORKERS' COMPENSATION	252	189	150	150	150	150
200	Payroll Costs	3,455	5,118	8,120	9,345	9,345	9,345
340	TRAVEL	645	100	750	250	250	250
300	Purchased Services	645	100	750	250	250	250
	Function Total	40,473	35,535	33,870	39,595	39,595	39,595
1400	ELEMENTARY SUMMER SCHOOL						
130	LIC. ADDITIONAL WAGES	21,849	46,848	55,432	56,957	56,957	56,957
131	CLASS. ADDITIONAL WAGES	-	-	-	960	960	960
100	Salaries	21,849	46,848	55,432	57,917	57,917	57,917
211	PERS EMPR CONTRIB	2,761	6,092	6,375	5,980	5,980	5,980

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
212	EMPLOYEE CONTRBTN, PICKUP	1,113	2,451	3,326	3,417	3,417	3,417
213	PERS BOND PAY	1,357	3,060	3,880	3,987	3,987	3,987
220	FICA/MEDICARE	1,671	3,584	4,241	4,357	4,357	4,357
231	WORKERS' COMPENSATION	138	273	333	342	342	342
200	Payroll Costs	7,040	15,460	18,155	18,083	18,083	18,083
410	SUPPLIES	28	-	-	-	0	0
400	Supplies and Materials	28	-	-	-	0	0
	Function Total	28,917	62,308	73,587	76,000	76,000	76,000
1443	SR HIGH SUMMER SCHOOL PROGRAMS						
130	LIC. ADDITIONAL WAGES	5,702	10,772	6,000	6,000	6,000	6,000
131	CLASS. ADDITIONAL WAGES	1,309	1,431	1,200	1,200	1,200	1,200
151	STUDENT LABOR	-	410	-	-	0	0
100	Salaries	7,011	12,613	7,200	7,200	7,200	7,200
211	PERS EMPR CONTRIB	979	1,310	979	828	828	828
212	EMPLOYEE CONTRBTN, PICKUP	342	446	350	360	360	360
213	PERS BOND PAY	491	612	500	504	504	504
220	FICA/MEDICARE	536	960	536	551	551	551
231	WORKERS' COMPENSATION	33	79	35	43	43	43
200	Payroll Costs	2,381	3,407	2,400	2,286	2,286	2,286
410	SUPPLIES	-	844	1,000	500	500	500
400	Supplies and Materials	-	844	1,000	500	500	500
	Function Total	9,392	16,864	10,600	9,986	9,986	9,986
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	126,766	129,378	154,207	427,524	427,524	427,524
112	CLASSIFIED SALARIES	184,428	188,512	195,165	210,553	210,553	210,553
122	SUBSTITUTES-CLASSIFIED	-	434	-	-	0	0
100	Salaries	311,194	318,324	349,372	638,077	638,077	638,077
211	PERS EMPR CONTRIB	42,925	46,724	36,975	50,781	50,781	50,781
212	EMPLOYEE CONTRBTN, PICKUP	7,606	7,763	9,252	10,249	10,249	10,249
213	PERS BOND PAY	21,733	22,059	24,456	26,696	26,696	26,696
220	FICA/MEDICARE	23,004	23,572	26,727	40,244	40,244	40,244
231	WORKERS' COMPENSATION	2,323	2,004	2,183	4,071	4,071	4,071
242	HEALTH INSURANCE	125,792	121,359	144,500	156,864	156,864	156,864
244	LIFE INSURANCE	513	510	592	781	781	781
200	Payroll Costs	223,896	223,991	244,685	289,686	289,686	289,686
310	INSTRUC CONSULT/PROF	-	-	-	55,000	55,000	55,000
351	TELEPHONE	-	736	-	-	0	0
300	Purchased Services	-	736	-	55,000	55,000	55,000
410	SUPPLIES	422	310	1,948	1,948	1,948	1,948
400	Supplies and Materials	422	310	1,948	1,948	1,948	1,948
	Function Total	535,512	543,361	596,005	984,711	984,711	984,711

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
2114	STUDENT DATA SERVICES						
112	CLASSIFIED SALARIES	-	-	53,912	55,269	55,269	55,269
100	Salaries	-	-	53,912	55,269	55,269	55,269
211	PERS EMPR CONTRIB	-	-	7,160	7,340	7,340	7,340
213	PERS BOND PAY	-	-	3,774	3,869	3,869	3,869
220	FICA/MEDICARE	-	-	4,124	4,228	4,228	4,228
231	WORKERS' COMPENSATION	-	-	326	366	366	366
242	HEALTH INSURANCE	-	-	15,600	17,372	17,372	17,372
244	LIFE INSURANCE	-	-	82	82	82	82
200	Payroll Costs	-	-	31,066	33,257	33,257	33,257
310	INSTRUC CONSULT/PROF	-	-	2,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	-	-	-	5,000	5,000	5,000
389	OTHER PROFESSIONAL	-	-	1,000	1,000	1,000	1,000
300	Purchased Services	-	-	3,000	11,000	11,000	11,000
470	COMPUTER SOFTWARE	-	-	207,000	218,872	218,872	218,872
400	Supplies and Materials	-	-	207,000	218,872	218,872	218,872
	Function Total	-	-	294,978	318,398	318,398	318,398
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	813,663	816,483	860,097	891,392	891,392	891,392
112	CLASSIFIED SALARIES	153,469	158,725	162,060	176,881	176,881	176,881
118	EXTRA-DUTY SALARIES	3,426	3,147	3,584	2,946	2,946	2,946
125	SUBSTITUTES-CLASSIFIED	-	1,297	-	-	0	0
100	Salaries	970,558	979,652	1,025,741	1,071,219	1,071,219	1,071,219
211	PERS EMPR CONTRIB	139,899	149,935	119,653	121,607	121,607	121,607
212	EMPLOYEE CONTRBTN, PICKUP	49,026	49,178	51,795	53,660	53,660	53,660
213	PERS BOND PAY	67,775	68,370	71,771	74,985	74,985	74,985
220	FICA/MEDICARE	72,285	72,049	78,436	81,948	81,948	81,948
231	WORKERS' COMPENSATION	7,040	5,972	6,239	6,945	6,945	6,945
242	HEALTH INSURANCE	262,400	264,848	300,612	327,144	327,144	327,144
244	LIFE INSURANCE	1,435	1,416	1,439	1,603	1,603	1,603
200	Payroll Costs	599,860	611,768	629,945	667,892	667,892	667,892
312	SUPPLIES	300	-	-	-	0	0
300	Purchased Services	300	-	-	-	0	0
410	SUPPLIES	2,820	2,620	3,896	3,896	3,896	3,896
400	Supplies and Materials	2,820	2,620	3,896	3,896	3,896	3,896
640	SUPPLIES	-	50	-	-	0	0
600	Other Objects	-	50	-	-	0	0
	Function Total	1,573,538	1,594,090	1,659,582	1,743,007	1,743,007	1,743,007
2130	HEALTH SERVICES						
111	LICENSED SALARIES	97,180	101,264	103,796	106,649	106,649	106,649

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
112	CLASSIFIED SALARIES	29,117	29,544	29,884	27,980	27,980	27,980
130	LIC. ADDITIONAL WAGES	2,540	1,599	2,800	2,800	2,800	2,800
131	CLASS. ADDITIONAL WAGES	19	-	-	-	0	0
100	Salaries	128,856	132,407	136,480	137,429	137,429	137,429
211	PERS EMPR CONTRIB	18,347	20,156	15,619	14,360	14,360	14,360
212	EMPLOYEE CONTRBTN, PICKUP	5,983	6,172	6,398	6,567	6,567	6,567
213	PERS BOND PAY	9,020	9,268	9,558	9,620	9,620	9,620
220	FICA/MEDICARE	9,659	9,682	10,426	10,513	10,513	10,513
231	WORKERS' COMPENSATION	940	818	846	900	900	900
242	HEALTH INSURANCE	45,676	47,722	46,800	53,547	53,547	53,547
244	LIFE INSURANCE	213	214	214	247	247	247
200	Payroll Costs	89,838	94,032	89,861	95,754	95,754	95,754
310	INSTRUC CONSULT/PROF	-	-	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	325	465	250	250	250	250
340	TRAVEL	1,008	1,323	600	600	600	600
355	PRINTING AND BINDING	171	181	100	100	100	100
300	Purchased Services	1,504	1,969	1,950	1,950	1,950	1,950
410	SUPPLIES	922	-	3,750	3,750	3,750	3,750
440	PERIODICALS	-	83	-	-	0	0
460	NON-CONSUMABLE ITEMS	-	-	150	150	150	150
400	Supplies and Materials	922	83	3,900	3,900	3,900	3,900
640	DUES AND FEES	269	269	300	300	300	300
600	Other Objects	269	269	300	300	300	300
	Function Total	221,389	228,760	232,491	239,333	239,333	239,333
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	182,541	188,964	385,822	277,298	277,298	277,298
121	SUBSTITUTES-LICENSED	-	1,200	-	-	0	0
130	LIC. ADDITIONAL WAGES	3,336	1,019	-	-	0	0
100	Salaries	185,877	191,183	385,822	277,298	277,298	277,298
211	PERS EMPR CONTRIB	20,975	27,513	41,510	26,557	26,557	26,557
212	EMPLOYEE CONTRBTN, PICKUP	9,680	11,399	23,149	16,638	16,638	16,638
213	PERS BOND PAY	11,294	13,317	27,008	19,411	19,411	19,411
220	FICA/MEDICARE	14,148	14,557	29,515	21,213	21,213	21,213
231	WORKERS' COMPENSATION	1,376	1,151	2,355	1,777	1,777	1,777
242	HEALTH INSURANCE	50,498	48,971	121,680	74,100	74,100	74,100
244	LIFE INSURANCE	329	302	822	411	411	411
200	Payroll Costs	108,300	117,210	246,039	160,107	160,107	160,107
310	INSTRUC CONSULT/PROF	-	89,359	-	-	0	0
312	CONFERENCE/WORKSHOPS	380	363	750	-	0	0
340	TRAVEL	1,235	738	750	-	0	0
355	PRINTING AND BINDING	-	-	175	-	0	0
300	Purchased Services	1,615	90,460	1,675	-	0	0
410	SUPPLIES	8,685	2,509	1,000	500	500	500

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	-	-	1,000	-	0	0
480	COMPUTER HARDWARE	1,197	-	1,200	-	0	0
400	Supplies and Materials	9,882	2,509	3,200	500	500	500
	Function Total	305,674	401,362	636,736	437,905	437,905	437,905
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	189,334	195,011	368,010	412,561	412,561	412,561
100	Salaries	189,334	195,011	368,010	412,561	412,561	412,561
211	PERS EMPR CONTRIB	28,400	31,201	44,641	47,805	47,805	47,805
212	EMPLOYEE CONTRBTN, PICKUP	11,360	11,701	22,321	24,754	24,754	24,754
213	PERS BOND PAY	13,253	13,651	26,040	28,879	28,879	28,879
220	FICA/MEDICARE	14,174	14,498	28,459	31,561	31,561	31,561
231	WORKERS' COMPENSATION	1,381	1,164	2,232	2,631	2,631	2,631
242	HEALTH INSURANCE	44,750	46,790	102,960	115,584	115,584	115,584
244	LIFE INSURANCE	247	246	543	575	575	575
200	Payroll Costs	113,565	119,251	227,196	251,789	251,789	251,789
310	INSTRUC CONSULT/PROF	435,782	491,715	22,000	22,000	22,000	22,000
312	CONFERENCE/WORKSHOPS	810	332	250	-	0	0
322	REPAIRS AND MAINTENANCE	2,733	-	1,000	1,000	1,000	1,000
340	TRAVEL	78	-	400	400	400	400
355	PRINTING AND BINDING	72	-	300	-	0	0
300	Purchased Services	439,475	492,047	23,950	23,400	23,400	23,400
410	SUPPLIES	64	15,194	1,000	-	0	0
460	EQUIPMENT	-	15,453	-	1,000	1,000	1,000
480	COMPUTER HARDWARE	4,374	-	-	-	0	0
400	Supplies and Materials	4,438	30,647	1,000	1,000	1,000	1,000
640	DUES AND FEES	845	805	775	1,500	1,500	1,500
600	Other Objects	845	805	775	1,500	1,500	1,500
	Function Total	747,657	837,761	620,931	690,250	690,250	690,250
2190	DIRECTION OF STUDENT SERVICES						
112	CLASSIFIED SALARIES	35,802	39,590	67,505	82,937	82,937	82,937
113	ADMINISTRATORS	199,737	198,044	198,712	208,873	208,873	208,873
114	SUPERVISORS/CONFIDENTIAL	46,394	43,200	-	-	0	0
121	SUBSTITUTES-LICENSED	-	7,247	-	-	0	0
100	Salaries	281,933	288,081	266,217	291,810	291,810	291,810
211	PERS EMPR CONTRIB	42,290	43,033	31,275	36,631	36,631	36,631
212	EMPLOYEE CONTRBTN, PICKUP	11,984	11,370	11,923	12,532	12,532	12,532
213	PERS BOND PAY	19,735	18,827	18,635	20,427	20,427	20,427
220	FICA/MEDICARE	21,363	21,750	20,366	22,323	22,323	22,323
231	WORKERS' COMPENSATION	1,735	1,745	1,564	1,880	1,880	1,880
242	HEALTH INSURANCE	59,845	56,241	62,400	66,048	66,048	66,048
244	LIFE INSURANCE	767	756	682	846	846	846
246	DISABILITY INSURANCE	624	586	586	632	632	632

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
200	Payroll Costs	158,343	154,308	147,431	161,319	161,319	161,319
310	INSTRUC CONSULT/PROF	959	-	3,650	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	1,812	1,626	1,500	-	0	0
322	REPAIRS AND MAINTENANCE	-	-	-	500	500	500
324	RENTALS	1,786	1,572	2,900	1,600	1,600	1,600
340	TRAVEL	2,436	3,296	1,500	1,500	1,500	1,500
351	TELEPHONE	2,239	534	1,000	-	0	0
355	PRINTING AND BINDING	382	498	500	2,400	2,400	2,400
300	Purchased Services	9,614	7,526	11,050	7,500	7,500	7,500
410	SUPPLIES	783	3,233	9,000	7,500	7,500	7,500
440	PERIODICALS	-	95	150	150	150	150
460	NON-CONSUMABLE ITEMS	323	304	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	266	-	-	1,800	1,800	1,800
480	COMPUTER HARDWARE	-	-	-	3,000	3,000	3,000
400	Supplies and Materials	1,372	3,632	12,150	15,450	15,450	15,450
640	DUES AND FEES	-	490	775	775	775	775
600	Other Objects	-	490	775	775	775	775
	Function Total	451,262	454,037	437,623	476,854	476,854	476,854
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	-	-	43,188	67,855	67,855	67,855
112	CLASSIFIED SALARIES	21,979	22,280	22,537	23,201	23,201	23,201
113	ADMINISTRATORS	98,256	120,552	235,614	264,809	264,809	264,809
114	SUPERVISORS/CONFIDENTIAL	46,394	46,980	47,802	49,177	49,177	49,177
118	EXTRA-DUTY SALARIES	2,912	6,993	10,000	-	0	0
125	CURRICULUM SUB	4,987	2,401	12,000	6,000	6,000	6,000
130	LIC. ADDITIONAL WAGES	15,872	4,010	5,000	11,000	11,000	11,000
131	CLASS. ADDITIONAL WAGES	132	463	-	-	0	0
132	NON CERTIFIED OVERTIME	40	181	-	-	0	0
100	Salaries	190,572	203,860	376,141	422,042	422,042	422,042
211	PERS EMPR CONTRIB	28,013	32,307	48,310	95,624	95,624	95,624
212	EMPLOYEE CONTRBTN, PICKUP	7,011	7,833	17,022	20,620	20,620	20,620
213	PERS BOND PAY	13,152	14,203	26,163	29,543	29,543	29,543
220	FICA/MEDICARE	13,928	15,000	28,002	32,286	32,286	32,286
231	WORKERS' COMPENSATION	1,240	1,241	2,112	2,587	2,587	2,587
242	HEALTH INSURANCE	27,549	31,917	78,000	90,816	90,816	90,816
244	LIFE INSURANCE	417	540	1,000	1,119	1,119	1,119
246	DISABILITY INSURANCE	297	384	729	815	815	815
200	Payroll Costs	91,607	103,425	201,338	273,410	273,410	273,410
310	INSTRUC CONSULT/PROF	5,500	3,872	-	16,000	16,000	16,000
312	CONFERENCE/WORKSHOPS	-	-	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	-	6,154	-	-	0	0
340	TRAVEL	8,746	9,417	11,000	11,000	11,000	11,000
351	TELEPHONE	-	-	-	840	840	840

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
355	PRINTING AND BINDING	315	970	4,000	6,000	6,000	6,000
300	Purchased Services	14,561	20,413	16,000	34,840	34,840	34,840
410	SUPPLIES	13,232	31,992	14,000	22,000	22,000	22,000
420	TEXTBOOKS	-	8,690	-	-	0	0
430	LIBRARY BOOKS	423	472	475	475	475	475
460	EQUIPMENT	-	1,143	-	175	175	175
470	COMPUTER SOFTWARE	-	1,297	-	-	0	0
480	COMPUTER HARDWARE	1,918	-	-	-	0	0
400	Supplies and Materials	15,573	43,594	14,475	22,650	22,650	22,650
640	DUES AND FEES	-	89	-	-	0	0
600	Other Objects	-	89	-	-	0	0
	Function Total	312,313	371,381	607,954	752,942	752,942	752,942
2213	INSTRUCTIONAL SUPPORT SERVICES						
111	LICENSED SALARIES	62,458	63,745	237,339	197,648	197,648	197,648
130	LIC. ADDITIONAL WAGES	-	1,559	-	-	0	0
100	Salaries	62,458	65,304	237,339	197,648	197,648	197,648
211	PERS EMPR CONTRIB	9,369	10,449	27,317	36,248	36,248	36,248
212	EMPLOYEE CONTRBTN, PICKUP	3,747	3,918	14,240	11,859	11,859	11,859
213	PERS BOND PAY	4,372	4,571	16,614	13,835	13,835	13,835
220	FICA/MEDICARE	4,778	4,996	18,156	15,120	15,120	15,120
231	WORKERS' COMPENSATION	455	390	1,422	1,256	1,256	1,256
242	HEALTH INSURANCE	16,519	20,955	78,000	49,536	49,536	49,536
244	LIFE INSURANCE	82	82	82	247	247	247
200	Payroll Costs	39,322	45,361	155,831	128,101	128,101	128,101
324	RENTALS	-	-	800	-	0	0
300	Purchased Services	-	-	800	-	0	0
460	EQUIPMENT	-	6,874	-	-	0	0
470	COMPUTER SOFTWARE	97,276	35,404	86,730	90,000	90,000	90,000
480	COMPUTER HARDWARE	-	12,262	-	-	0	0
400	Supplies and Materials	97,276	54,540	86,730	90,000	90,000	90,000
	Function Total	199,056	165,205	480,700	415,749	415,749	415,749
2220	EDUCATIONAL MEDIA SERVICES						
111	LICENSED SALARIES	305,774	312,580	321,210	298,466	298,466	298,466
112	CLASSIFIED SALARIES	95,322	106,731	113,951	120,722	120,722	120,722
121	SUBSTITUTES-LICENSED	6,147	4,158	7,115	5,800	5,800	5,800
122	SUBSTITUTES-CLASSIFIED	-	3,106	-	-	0	0
100	Salaries	407,243	426,575	442,276	424,988	424,988	424,988
211	PERS EMPR CONTRIB	56,819	63,313	54,116	50,059	50,059	50,059
212	EMPLOYEE CONTRBTN, PICKUP	18,346	18,910	19,273	12,970	12,970	12,970
213	PERS BOND PAY	26,826	28,212	29,964	27,649	27,649	27,649
220	FICA/MEDICARE	29,004	30,933	33,834	29,916	29,916	29,916
231	WORKERS' COMPENSATION	3,015	2,635	2,839	2,610	2,610	2,610

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
242	HEALTH INSURANCE	143,310	140,004	152,588	192,432	192,432	192,432
244	LIFE INSURANCE	715	781	806	986	986	986
200	Payroll Costs	278,035	284,788	293,420	316,622	316,622	316,622
322	REPAIRS AND MAINTENANCE	551	310	900	400	400	400
300	Purchased Services	551	310	900	400	400	400
410	SUPPLIES	10,113	8,719	10,383	12,683	12,683	12,683
420	TEXTBOOKS	-	-	300	300	300	300
430	LIBRARY BOOKS	24,827	36,358	24,959	25,459	25,459	25,459
440	PERIODICALS	2,890	3,132	3,828	3,828	3,828	3,828
460	NON-CONSUMABLE ITEMS	1,345	1,899	1,662	1,862	1,862	1,862
470	COMPUTER SOFTWARE	21,206	-	537	11,537	11,537	11,537
480	COMPUTER HARDWARE	803	258	1,542	1,542	1,542	1,542
400	Supplies and Materials	61,184	50,366	43,211	57,211	57,211	57,211
	Function Total	747,013	762,039	779,807	799,221	799,221	799,221
2229	SCHOOL TECHNOLOGY SUPPORT						
112	CLASSIFIED SALARIES	-	-	168,576	179,667	179,667	179,667
114	SUPERVISORS/CONFIDENTIAL	-	-	69,730	71,473	71,473	71,473
100	Salaries	-	-	238,306	251,140	251,140	251,140
211	PERS EMPR CONTRIB	-	-	21,264	24,925	24,925	24,925
213	PERS BOND PAY	-	-	14,663	17,580	17,580	17,580
220	FICA/MEDICARE	-	-	18,230	19,212	19,212	19,212
231	WORKERS' COMPENSATION	-	-	1,480	1,681	1,681	1,681
242	HEALTH INSURANCE	-	-	9,360	99,072	99,072	99,072
244	LIFE INSURANCE	-	-	329	493	493	493
200	Payroll Costs	-	-	65,326	162,963	162,963	162,963
	Function Total	-	-	303,632	414,103	414,103	414,103
2230	ASSESSMENT AND TESTING						
310	INSTRUC CONSULT/PROF	2,650	760	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	450	-	-	0	0
389	OTHER PROFESSIONAL	-	-	7,950	7,500	7,500	7,500
300	Purchased Services	2,650	1,210	7,950	7,500	7,500	7,500
410	SUPPLIES	6,586	4,552	3,000	6,000	6,000	6,000
470	COMPUTER SOFTWARE	-	996	-	6,000	6,000	6,000
400	Supplies and Materials	6,586	5,548	3,000	12,000	12,000	12,000
	Function Total	9,236	6,758	10,950	19,500	19,500	19,500
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	-	-	43,188	63,378	63,378	63,378
125	CURRICULUM SUB	1,866	4,602	4,691	4,853	4,853	4,853
130	LIC. ADDITIONAL WAGES	4,122	1,249	7,009	9,154	9,154	9,154
131	CLASS. ADDITIONAL WAGES	-	698	200	700	700	700
100	Salaries	5,988	6,549	55,088	78,085	78,085	78,085

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	653	441	5,735	8,417	8,417	8,417
212	EMPLOYEE CONTRBTN, PICKUP	249	89	2,591	3,803	3,803	3,803
213	PERS BOND PAY	320	210	3,023	4,436	4,436	4,436
220	FICA/MEDICARE	449	497	3,304	4,848	4,848	4,848
231	WORKERS' COMPENSATION	33	41	266	404	404	404
242	HEALTH INSURANCE	-	-	15,600	16,512	16,512	16,512
242	LIFE INSURANCE	-	-	82	82	82	82
200	Payroll Costs	1,704	1,278	30,601	38,502	38,502	38,502
310	INSTRUC CONSULT/PROF	2,779	5,620	7,000	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	55,907	84,798	80,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	6,139	13,416	11,940	26,940	26,940	26,940
340	TRAVEL	7,775	13,405	6,764	13,264	13,264	13,264
300	Purchased Services	72,600	117,239	105,704	132,204	132,204	132,204
410	SUPPLIES	5,955	8,970	9,000	10,000	10,000	10,000
430	LIBRARY BOOKS	600	-	600	300	300	300
480	COMPUTER HARDWARE	-	-	-	-	0	0
400	Supplies and Materials	6,555	8,970	9,600	10,300	10,300	10,300
	Function Total	86,847	134,036	200,993	259,091	259,091	259,091
2310	BOARD OF EDUCATION SERVICES						
312	CONFERENCE/WORKSHOPS	6,355	7,420	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	-	-	250	250	250	250
324	RENTALS	1,749	2,216	2,500	2,500	2,500	2,500
340	TRAVEL	10,198	12,348	10,000	10,000	10,000	10,000
354	ADVERTISING	-	-	-	1,800	1,800	1,800
381	AUDIT SERVICES	30,400	33,450	33,000	34,450	34,450	34,450
382	LEGAL SERVICES	32,489	22,191	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	-	29,823	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	13,911	27,980	18,000	18,000	18,000	18,000
300	Purchased Services	95,102	135,428	123,750	127,000	127,000	127,000
410	SUPPLIES	12,051	6,610	8,000	8,000	8,000	8,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	12,051	6,610	9,000	9,000	9,000	9,000
640	DUES AND FEES	13,012	11,284	15,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	111,147	109,122	120,000	120,000	120,000	120,000
600	Other Objects	124,159	120,406	135,000	135,000	135,000	135,000
	Function Total	231,312	262,444	267,750	271,000	271,000	271,000
2320	EXEC ADMIN SERVICES						
112	CLASSIFIED SALARIES	-	-	32,907	38,357	38,357	38,357
113	ADMINISTRATORS	141,942	141,942	146,960	150,843	150,843	150,843
114	SUPERVISORS/CONFIDENTIAL	59,932	46,118	49,395	55,693	55,693	55,693
122	SUBSTITUTES-CLASSIFIED	529	661	-	-	0	0
132	NON CERTIFIED OVERTIME	-	247	-	-	0	0

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
100	Salaries	202,403	188,968	229,262	244,893	244,893	244,893
211	PERS EMPR CONTRIB	33,656	29,973	29,906	32,564	32,564	32,564
212	EMPLOYEE CONTRBTN, PICKUP	9,867	10,017	10,318	10,851	10,851	10,851
213	PERS BOND PAY	15,706	13,317	17,798	18,120	18,120	18,120
220	FICA/MEDICARE	13,677	12,366	16,494	16,655	16,655	16,655
231	WORKERS' COMPENSATION	1,217	1,124	1,427	1,543	1,543	1,543
242	HEALTH INSURANCE	52,716	56,514	76,800	77,224	77,224	77,224
244	LIFE INSURANCE	487	546	601	651	651	651
246	DISABILITY INSURANCE	408	435	435	451	451	451
200	Payroll Costs	127,734	124,292	153,779	158,059	158,059	158,059
312	CONFERENCE/WORKSHOPS	979	345	1,500	1,500	1,500	1,500
324	RENTALS	-	-	500	1,000	1,000	1,000
340	TRAVEL	2,111	1,582	3,500	3,500	3,500	3,500
355	PRINTING AND BINDING	-	-	-	-	0	0
300	Purchased Services	3,090	1,927	5,500	6,000	6,000	6,000
410	SUPPLIES	6,991	5,668	6,500	7,500	7,500	7,500
440	PERIODICALS	79	245	100	100	100	100
460	EQUIPMENT	-	877	-	-	0	0
480	COMPUTER HARDWARE	791	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	7,861	6,790	7,600	8,600	8,600	8,600
640	DUES AND FEES	1,034	1,044	2,200	2,200	2,200	2,200
600	Other Objects	1,034	1,044	2,200	2,200	2,200	2,200
	Function Total	342,122	323,021	398,341	419,752	419,752	419,752
2410	OFFICE OF PRINCIPAL SERVICES						
111	LICENSED SALARIES	-	62,406	63,805	109,263	109,263	109,263
112	CLASSIFIED SALARIES	536,772	567,885	598,834	621,628	621,628	621,628
113	ADMINISTRATORS	1,394,006	1,357,849	1,430,402	1,448,044	1,448,044	1,448,044
122	SUBSTITUTES-CLASSIFIED	814	1,107	-	-	0	0
125	CURRICULUM SUB	768	858	2,000	-	0	0
130	LIC. ADDITIONAL WAGES	-	2,657	-	-	0	0
132	NON CERTIFIED OVERTIME	165	-	-	-	0	0
100	Salaries	1,932,525	1,992,762	2,095,041	2,178,935	2,178,935	2,178,935
211	PERS EMPR CONTRIB	273,389	302,966	233,519	237,605	237,605	237,605
212	EMPLOYEE CONTRBTN, PICKUP	83,650	85,366	83,493	87,793	87,793	87,793
213	PERS BOND PAY	133,592	138,412	139,327	145,939	145,939	145,939
220	FICA/MEDICARE	144,538	148,127	160,118	166,689	166,689	166,689
231	WORKERS' COMPENSATION	12,271	12,134	12,801	15,233	15,233	15,233
242	HEALTH INSURANCE	463,230	511,364	551,393	597,422	597,422	597,422
244	LIFE INSURANCE	5,536	5,765	5,892	6,897	6,897	6,897
246	DISABILITY INSURANCE	4,290	4,318	4,504	4,605	4,605	4,605
200	Payroll Costs	1,120,496	1,208,452	1,191,047	1,262,183	1,262,183	1,262,183
310	INSTRUC CONSULT/PROF	1,351	881	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	99	825	-	-	0	0
340	TRAVEL	8,365	7,891	13,396	13,396	13,396	13,396

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
353	POSTAGE	8,503	9,280	5,700	5,700	5,700	5,700
355	PRINTING AND BINDING	382	-	900	900	900	900
300	Purchased Services	18,700	18,877	22,996	22,996	22,996	22,996
410	SUPPLIES	29,323	31,552	38,706	51,449	51,449	51,449
420	TEXTBOOKS	557	1,027	3,000	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	-	1,792	4,531	4,531	4,531	4,531
480	COMPUTER HARDWARE	6,374	12,886	-	-	0	0
400	Supplies and Materials	36,254	47,257	46,237	58,980	58,980	58,980
640	DUES AND FEES	618	1,078	2,621	2,621	2,621	2,621
600	Other Objects	618	1,078	2,621	2,621	2,621	2,621
	Function Total	3,108,593	3,268,426	3,357,942	3,525,715	3,525,715	3,525,715
2510	BUSINESS SUPPORT SERVICES						
114	SUPERVISORS/CONFIDENTIAL	121,636	99,099	123,835	129,850	129,850	129,850
100	Salaries	121,636	99,099	123,835	129,850	129,850	129,850
211	PERS EMPR CONTRIB	16,790	13,820	12,929	13,465	13,465	13,465
213	PERS BOND PAY	8,514	6,422	8,668	9,090	9,090	9,090
220	FICA/MEDICARE	9,073	7,276	9,473	9,934	9,934	9,934
231	WORKERS' COMPENSATION	760	608	742	848	848	848
242	HEALTH INSURANCE	22,344	20,077	31,200	33,024	33,024	33,024
244	LIFE INSURANCE	96	112	164	164	164	164
200	Payroll Costs	57,577	48,315	63,176	66,525	66,525	66,525
312	CONFERENCE/WORKSHOPS	825	316	1,500	500	500	500
340	TRAVEL	710	1,350	1,000	1,000	1,000	1,000
354	ADVERTISING	-	131	-	-	0	0
355	PRINTING AND BINDING	-	299	-	-	0	0
383	ARCHITECT/ENGINEER SRVCE	-	10,695	-	-	0	0
389	OTHER PROFESSIONAL	12,363	-	-	-	0	0
300	Purchased Services	13,898	12,791	2,500	1,500	1,500	1,500
410	SUPPLIES	718	933	1,200	1,500	1,500	1,500
460	NON-CONSUMABLE ITEMS	56	-	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	774	933	3,200	3,500	3,500	3,500
640	DUES AND FEES	445	250	1,500	500	500	500
600	Other Objects	445	250	1,500	500	500	500
	Function Total	194,330	161,388	194,211	201,875	201,875	201,875
2520	FISCAL SERVICES						
112	CLASSIFIED SALARIES	41,057	42,733	43,410	44,494	44,494	44,494
113	ADMINISTRATORS	106,615	109,195	111,925	115,003	115,003	115,003
114	SUPERVISORS/CONFIDENTIAL	152,721	142,896	145,397	162,629	162,629	162,629
131	CLASS. ADDITIONAL WAGES	-	-	-	1,500	1,500	1,500
132	NON CERTIFIED OVERTIME	42	-	-	-	0	0
100	Salaries	300,435	294,824	300,732	323,626	323,626	323,626

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2016-17 BUDGET		
		2013-14	2014-15	BUDGET 2015-16	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	42,978	45,018	34,799	37,458	37,458	37,458
212	EMPLOYEE CONTRBTN, PICKUP	6,397	6,552	6,715	6,900	6,900	6,900
213	PERS BOND PAY	21,049	20,638	21,051	22,549	22,549	22,549
220	FICA/MEDICARE	22,090	21,602	23,006	25,093	25,093	25,093
231	WORKERS' COMPENSATION	1,870	1,806	1,800	2,102	2,102	2,102
242	HEALTH INSURANCE	72,178	70,002	74,100	82,560	82,560	82,560
244	LIFE INSURANCE	548	635	650	713	713	713
246	DISABILITY INSURANCE	331	348	347	356	356	356
200	Payroll Costs	167,441	166,601	162,468	177,731	177,731	177,731
310	INSTRUC CONSULT/PROF	-	3,920	2,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	725	3,026	3,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	321	405	300	400	400	400
340	TRAVEL	791	1,448	1,400	2,400	2,400	2,400
389	OTHER PROFESSIONAL	4,523	3,115	3,000	4,000	4,000	4,000
300	Purchased Services	6,360	11,914	9,700	12,800	12,800	12,800
410	SUPPLIES	1,103	1,555	3,000	3,000	3,000	3,000
440	PERIODICALS	55	184	100	100	100	100
460	NON-CONSUMABLE ITEMS	-	788	500	500	500	500
470	COMPUTER SOFTWARE	2,185	2,185	2,185	2,500	2,500	2,500
480	COMPUTER HARDWARE	4,262	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	7,605	4,712	6,785	7,100	7,100	7,100
640	DUES AND FEES	14,558	14,729	16,200	15,000	15,000	15,000
600	Other Objects	14,558	14,729	16,200	15,000	15,000	15,000
	Function Total	496,399	492,780	495,885	536,257	536,257	536,257
2540	OPERATION & MAINTENANCE OF PLANT SERVICES						
112	CLASSIFIED SALARIES	1,449,951	1,455,123	1,550,787	1,689,646	1,689,646	1,689,646
114	SUPERVISORS/CONFIDENTIAL	67,684	68,530	69,730	71,473	71,473	71,473
122	SUBSTITUTES-CLASSIFIED	32,715	31,205	36,000	36,120	36,120	36,120
131	CLASS. ADDITIONAL WAGES	24,836	20,662	24,000	25,000	25,000	25,000
132	NON CERTIFIED OVERTIME	4,397	7,313	4,080	5,000	5,000	5,000
100	Salaries	1,579,583	1,582,833	1,684,597	1,827,239	1,827,239	1,827,239
211	PERS EMPR CONTRIB	220,993	233,141	175,621	186,560	186,560	186,560
213	PERS BOND PAY	109,393	108,338	111,383	120,445	120,445	120,445
220	FICA/MEDICARE	117,087	117,011	126,724	139,440	139,440	139,440
231	WORKERS' COMPENSATION	58,167	49,835	52,675	52,750	52,750	52,750
242	HEALTH INSURANCE	633,730	650,983	678,600	729,328	729,328	729,328
244	LIFE INSURANCE	2,114	2,169	2,302	3,781	3,781	3,781
200	Payroll Costs	1,141,484	1,161,477	1,147,305	1,232,304	1,232,304	1,232,304
322	REPAIRS AND MAINTENANCE	174,060	187,211	125,000	135,000	135,000	135,000
324	RENTALS	14,063	14,898	15,000	15,000	15,000	15,000
325	ELECTRICITY	646,419	668,654	730,000	775,000	775,000	775,000
326	FUEL	293,787	282,603	400,000	300,000	300,000	300,000
327	WATER AND SEWAGE	142,312	163,463	290,700	200,000	200,000	200,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
328	GARBAGE	58,709	62,573	66,950	70,000	70,000	70,000
340	TRAVEL	283	-	1,500	1,500	1,500	1,500
351	TELEPHONE	33,243	35,128	30,000	35,000	35,000	35,000
354	ADVERTISING	-	-	-	1,000	1,000	1,000
355	PRINTING AND BINDING	96	126	1,000	2,000	2,000	2,000
389	OTHER PROFESSIONAL	82,117	80,759	105,000	105,000	105,000	105,000
300	Purchased Services	1,445,089	1,495,415	1,765,150	1,639,500	1,639,500	1,639,500
410	SUPPLIES	2,426	955	3,020	3,520	3,520	3,520
411	MAINTENANCE SUPPLIES	99,885	97,268	125,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	74,351	111,965	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	35,811	36,837	55,000	70,000	70,000	70,000
418	VEHICLE FUEL	27,455	21,665	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	-	17,960	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	-	5,241	5,500	5,500	5,500	5,500
480	COMPUTER HARDWARE	-	2,176	-	-	0	0
400	Supplies and Materials	239,928	294,067	311,020	326,520	326,520	326,520
640	DUES AND FEES	-	68	-	-	0	0
651	PROPERTY INSURANCE	207,437	219,722	240,000	248,500	248,500	248,500
600	Other Objects	207,437	219,790	240,000	248,500	248,500	248,500
	Function Total	4,613,521	4,753,582	5,148,072	5,274,063	5,274,063	5,274,063
2550	STUDENT TRANSPORTATION						
331	REIMBRSD STDNT TRANSPORT	1,931,732	2,007,814	2,107,825	2,347,660	2,347,660	2,347,660
332	NON-REIMBRSD STDNT TRNSPRT	35,731	37,776	47,000	51,000	51,000	51,000
300	Purchased Services	1,967,463	2,045,590	2,154,825	2,398,660	2,398,660	2,398,660
	Function Total	1,967,463	2,045,590	2,154,825	2,398,660	2,398,660	2,398,660
2570	INTERNAL SERVICES						
322	REPAIRS AND MAINTENANCE	-	293	-	1,000	1,000	1,000
324	RENTALS	7,746	6,223	8,000	10,000	10,000	10,000
353	POSTAGE	22,358	8,633	24,000	24,000	24,000	24,000
355	PRINTING AND BINDING	5,132	6,223	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	3,085	919	2,000	2,000	2,000	2,000
300	Purchased Services	38,321	22,291	42,000	45,000	45,000	45,000
410	SUPPLIES	13,313	17,597	24,000	24,000	24,000	24,000
460	NON-CONSUMABLE ITEMS	10,681	14,500	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	3,268	250	2,000	2,000	2,000	2,000
400	Supplies and Materials	27,262	32,347	27,000	27,000	27,000	27,000
640	DUES AND FEES	-	32	1,000	1,000	1,000	1,000
600	Other Objects	-	32	1,000	1,000	1,000	1,000
	Function Total	65,583	54,670	70,000	73,000	73,000	73,000
2610	CENTRAL SUPPORT SERVICES / PERSONNEL						
113	ADMINISTRATORS	106,880	109,195	111,925	155,091	155,091	155,091

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
114	SUPERVISORS/CONFIDENTIAL	92,788	93,960	95,604	98,354	98,354	98,354
100	Salaries	199,668	203,155	207,529	253,445	253,445	253,445
211	PERS EMPR CONTRIB	29,950	32,505	27,560	33,658	33,658	33,658
212	EMPLOYEE CONTRBTN, PICKUP	6,413	6,552	6,715	9,306	9,306	9,306
213	PERS BOND PAY	13,977	14,221	14,527	17,741	17,741	17,741
220	FICA/MEDICARE	15,560	15,437	15,876	19,389	19,389	19,389
231	WORKERS' COMPENSATION	1,229	1,233	1,235	1,605	1,605	1,605
242	HEALTH INSURANCE	41,616	42,978	46,800	57,792	57,792	57,792
244	LIFE INSURANCE	452	528	539	849	849	849
246	DISABILITY INSURANCE	330	347	347	656	656	656
200	Payroll Costs	109,527	113,801	113,599	140,996	140,996	140,996
310	INSTRUC CONSULT/PROF	18,332	25,388	26,500	26,500	26,500	26,500
312	CONFERENCE/WORKSHOPS	-	210	-	-	0	0
340	TRAVEL	182	2,097	500	500	500	500
354	ADVERTISING	356	4,055	5,500	5,500	5,500	5,500
355	PRINTING AND BINDING	10,813	12,338	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	24,748	26,797	34,000	34,000	34,000	34,000
300	Purchased Services	54,431	70,885	74,500	74,500	74,500	74,500
410	SUPPLIES	5,651	4,018	5,000	5,000	5,000	5,000
440	PERIODICALS	1,225	515	500	500	500	500
460	NON-CONSUMABLE ITEMS	10,681	-	-	-	0	0
480	COMPUTER HARDWARE	-	968	-	-	0	0
400	Supplies and Materials	17,557	5,501	5,500	5,500	5,500	5,500
640	DUES AND FEES	16,421	16,477	16,000	16,000	16,000	16,000
600	Other Objects	16,421	16,477	16,000	16,000	16,000	16,000
	Function Total	397,604	409,819	417,128	490,441	490,441	490,441
2630	COMMUNICATIONS						
114	SUPERVISORS/CONFIDENTIAL	20,736	32,125	68,360	52,552	52,552	52,552
100	Salaries	20,736	32,125	68,360	52,552	52,552	52,552
211	PERS EMPR CONTRIB	-	-	5,872	5,317	5,317	5,317
213	PERS BOND PAY	-	-	4,785	3,678	3,678	3,678
220	FICA/MEDICARE	1,586	2,415	5,230	4,020	4,020	4,020
231	WORKERS' COMPENSATION	127	190	407	406	406	406
242	HEALTH INSURANCE	-	2,936	15,600	12,700	12,700	12,700
244	LIFE INSURANCE	-	21	82	82	82	82
200	Payroll Costs	1,713	5,562	31,976	26,203	26,203	26,203
310	INSTRUC CONSULT/PROF	-	180	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	-	250	250	250	250
340	TRAVEL	211	141	250	250	250	250
353	POSTAGE	2,418	2,671	10,000	10,000	10,000	10,000
354	ADVERTISING	1,348	1,751	600	4,000	4,000	4,000
355	PRINTING AND BINDING	2,786	2,826	13,000	9,750	9,750	9,750
389	OTHER PROFESSIONAL	16,599	15,748	10,000	9,000	9,000	9,000
300	Purchased Services	23,362	23,317	34,100	33,250	33,250	33,250

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
410	SUPPLIES	18	519	550	1,000	1,000	1,000
440	PERIODICALS	815	1,358	600	1,000	1,000	1,000
470	COMPUTER SOFTWARE	229	1,298	8,100	8,100	8,100	8,100
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	1,062	3,175	10,250	11,100	11,100	11,100
640	DUES AND FEES	-	-	250	250	250	250
600	Other Objects	-	-	250	250	250	250
	Function Total	46,873	64,179	144,936	123,355	123,355	123,355
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	339,986	346,541	299,294	377,282	377,282	377,282
113	ADMINISTRATORS	-	20,849	97,541	100,224	100,224	100,224
114	SUPERVISORS/CONFIDENTIAL	67,684	68,530	-	-	0	0
130	LIC. ADDITIONAL WAGES	-	425	-	-	0	0
131	CLASS. ADDITIONAL WAGES	1,526	7,894	-	-	0	0
132	NON CERTIFIED OVERTIME	374	-	-	-	0	0
100	Salaries	409,570	444,239	396,835	477,506	477,506	477,506
211	PERS EMPR CONTRIB	60,348	69,860	50,171	51,459	51,459	51,459
212	PERS PICKUP	-	1,277	5,852	6,013	6,013	6,013
213	PERS BOND PAY	28,670	31,097	29,635	28,491	28,491	28,491
220	FICA/MEDICARE	30,970	33,597	30,358	36,529	36,529	36,529
231	WORKERS' COMPENSATION	2,565	2,734	2,368	3,068	3,068	3,068
242	HEALTH INSURANCE	106,707	129,411	93,600	118,072	118,072	118,072
244	LIFE INSURANCE	338	448	590	746	746	746
246	DISABILITY INSURANCE	-	66	318	310	310	310
200	Payroll Costs	229,598	268,490	212,892	244,688	244,688	244,688
310	INSTRUC CONSULT/PROF	147,370	640	5,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	85	1,400	1,800	7,000	7,000	7,000
322	REPAIRS AND MAINTENANCE	41,596	4,695	24,000	31,500	31,500	31,500
324	RENTALS	-	-	800	800	800	800
340	TRAVEL	3,642	3,797	5,000	5,000	5,000	5,000
351	TELEPHONE	14,535	7,022	10,000	17,000	17,000	17,000
355	PRINTING AND BINDING	-	-	150	150	150	150
359	OTHER COMMUNICATION SERV	8,674	28,210	16,000	15,000	15,000	15,000
300	Purchased Services	215,902	45,764	62,750	81,450	81,450	81,450
410	SUPPLIES	2,731	2,105	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	532	2,931	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	95	110,793	87,400	96,215	96,215	96,215
480	COMPUTER HARDWARE	1,644	8,777	7,500	19,000	19,000	19,000
400	Supplies and Materials	5,002	124,606	104,900	125,215	125,215	125,215
550	TECHNOLOGY CAPITAL OUTLAY	-	75,685	-	-	0	0
500	Capital Outlay	-	75,685	-	-	0	0
	Function Total	860,072	958,784	777,377	928,859	928,859	928,859

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
2700	SUPPLEMENTAL RETIREMENT						
116	SUPP RETIREMNT STIPEND	164,350	112,730	186,000	186,000	186,000	186,000
100	Salaries	164,350	112,730	186,000	186,000	186,000	186,000
220	FICA/MEDICARE	12,554	8,989	14,000	14,000	14,000	14,000
270	RETIREE INSURANCE	377,839	144,404	80,000	80,000	80,000	80,000
200	Payroll Costs	390,393	153,393	94,000	94,000	94,000	94,000
	Function Total	554,743	266,123	280,000	280,000	280,000	280,000
3390	COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)						
310	INSTRUC CONSULT/PROF	55,000	-	-	-	0	0
300	Purchased Services	55,000	-	-	-	0	0
	Function Total	55,000	-	-	-	0	0
4150	BUILDING ACQUISITION & IMPROVEMENTS						
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
500	Capital Outlay	-	-	10,000	10,000	10,000	10,000
	Function Total	-	-	10,000	10,000	10,000	10,000
5200	TRANSFER OF FUNDS						
710	TRANSFER TO ASSET RESERVE	250,000	500,000	1,000,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	-	100,000	100,000	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	-	250,000	250,000	250,000	250,000	250,000
700	Transfers	250,000	850,000	1,350,000	850,000	850,000	850,000
	Function Total	250,000	850,000	1,350,000	850,000	850,000	850,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	500,000	500,000	500,000
800	Other Uses of Funds	-	-	-	500,000	500,000	500,000
	Function Total	-	-	-	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
800	Other Uses of Funds	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
	Function Total	4,755,843	6,105,164	4,298,282	4,500,000	4,500,000	4,500,000
	Fund Total	58,650,351	63,767,907	67,686,653	71,277,213	71,277,213	71,277,213



McMinnville
School District No. 40

OTHER FUNDS

Asset Reserve Fund (201)

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

The primary source of revenues is an annual budgeted transfer from the general fund. During the last recession, when state school funding declined, the District decreased transfers to this fund in order to maintain direct instructional services in the General Fund. Other revenues include income interest income, rental income from district property held for future use and proceeds from the sale of capital assets.

The 2016-17 Asset Reserve Fund budget was estimated with the following assumptions:

- The District's bond measure is successful May 17, 2016.
- The bond proceeds will reimburse the Asset Reserve Fund for all pre-bond professional services paid out of the Asset Reserve Fund prior to July 1, 2016.
- Appropriations in the Asset Reserve Fund will cover the following projects/expenditures:
 - Any capital improvement needs not covered by the 2016 bond, large maintenance equipment purchases such as vehicle replacement, and a previous commitment for street improvements adjacent to property held by the District.
 - Additional resources for the 2016 bond. The final package of capital projects recommended to the Board by the Long Range Facilities Task Force (LRFTF) cost more than the \$89.4 million bond. The recommendation was to use the Asset Reserve fund as an additional resource as needed.
 - One of the LRFTF projects to be funded through non-bond resources was improvements to the District maintenance and grounds facilities. The District is awaiting determination of eligibility for a matching state construction grant (Senate Bill 447). If the District receives the state grant, these improvements will be funded through the grant; otherwise, the District will use the Asset Reserve Fund. \$1.3 million of the Asset Reserve Fund has been appropriated for this project.
 - Another 2016 bond projects is for repairs and improvements to the Cook School. All major repairs such as seismic upgrades, roofing, HVAC system and windows are funded through the bond project. However, the cost of tenant improvements to Cook School is not a part of the bond. The Board has decided to use Asset Reserve funds to convert Cook School to office space for District office personnel and itinerant staff. \$1.7 million of the Asset Reserve Fund has been appropriated for these improvements.

**McMINNVILLE SCHOOL DISTRICT
201 - ASSET RESERVE FUND
BUDGET ESTIMATES - REVENUE BUDGETS**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	10,704	10,682	10,000	18,000	18,000	18,000
R1910	RENTALS	32,506	37,062	30,000	37,000	37,000	37,000
R1990	MISCELLANEOUS	10,326	-	10,000	10,000	10,000	10,000
1000	Local Revenues	53,536	47,744	50,000	65,000	65,000	65,000
R5200	INTERFUND TRANSFERS	250,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
R5400	BEG FUND BALANCE	1,969,466	2,046,414	2,300,000	2,900,000	2,900,000	2,900,000
5000	Other Revenues	2,219,466	2,546,414	3,300,000	3,900,000	3,900,000	3,900,000
	TOTAL RESOURCES	2,273,002	2,594,158	3,350,000	3,965,000	3,965,000	3,965,000

2016-17 INTERFUND TRANSFERS:

From General Fund	500,000
From Capital Projects to reimburse for pre-bond expenditures	<u>500,000</u>
	<u><u>1,000,000</u></u>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	33,095	-	200,000	200,000	200,000	200,000
383	ARCHITECT/ENGINEER SRVCE	1,767	-	15,000	-	-	-
300	Purchased Services	34,862	-	215,000	200,000	200,000	200,000
460	NON-CONSUMABLE ITEMS	-	-	25,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	25,000	50,000	50,000	50,000
540	DEPRECIABLE EQUIPMENT	16,543	30,015	50,000	50,000	50,000	50,000
500	Capital Outlay	16,543	30,015	50,000	50,000	50,000	50,000
	Function Total	51,405	30,015	290,000	300,000	300,000	300,000
4120	SITE ACQUISITION & DEVELOPMENT						
354	ADVERTISING	-	-	-	1,000	1,000	1,000
355	PRINTING AND BINDING	-	-	2,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SERVICE	400	53,088	150,000	100,000	100,000	100,000
300	Purchased Services	400	53,088	152,000	103,000	103,000	103,000
670	TAXES AND LICENSES	8,673	9,620	8,000	12,000	12,000	12,000
600	Other Expenses	8,673	9,620	8,000	12,000	12,000	12,000
	Function Total	9,073	62,708	160,000	115,000	115,000	115,000
4150	BUILDING ACQUISITION & IMPROVEMENT						
510	LAND ACQUISITION	-	79,619	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUIS. & IMPROV	133,586	111,410	1,427,500	3,000,000	3,000,000	3,000,000
530	IMPROVEMNTS OT THAN BLDC	-	-	300,000	300,000	300,000	300,000
540	DEPRECIABLE EQUIPMENT	32,524	-	100,000	50,000	50,000	50,000
500	Capital Outlay	166,110	191,029	2,027,500	3,550,000	3,550,000	3,550,000
	Function Total	166,110	191,029	2,027,500	3,550,000	3,550,000	3,550,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	872,500	-	-	-
800	Reserves	-	-	872,500	-	-	-
	Function Total	-	-	872,500	-	-	-
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	2,046,414	2,310,406	-	-	-	-
800	Reserves	2,046,414	2,310,406	-	-	-	-
	Function Total	2,046,414	2,310,406	-	-	-	-
	TOTAL EXPENDITURES	2,273,002	2,594,158	3,350,000	3,965,000	3,965,000	3,965,000

Construction Excise Tax Fund (202)

This is a special revenue fund for the collection of construction excise tax assessed on residential and commercial building permits. The District enacted a resolution in 2008 imposing this tax pursuant to state law (ORS 320.170-189) that allows school districts to impose a construction excise tax to fund capital improvements to school facilities. Through intergovernmental agreements with Yamhill County and the cities of McMinnville and Lafayette, these taxes are collected through the building permit application process. A small administration fee is paid to the county and cities for handling and collecting these funds.

The District currently collects \$1.20 per square feet for residential structures and \$.60 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue. Since 2012, the residential tax has increased by \$.03 per year. As of June 30, 2015, the District had collected a total of \$1,410,855 in taxes and interest income. The following shows the amount collected by fiscal year:

2008	\$ 44,492
2009	\$ 78,223
2010	\$131,294
2011	\$ 90,675
2012	\$145,189
2013	\$169,736
2014	\$308,165
2015	\$439,937

The District’s plan was to hold these funds to offset the cost of future bond projects. In June, 2015, the final package of capital projects recommended to the Board by the Long Range Facilities Task Force (LRFTF) included projects costing more than the \$89.4 million bond. Consistent with the fund’s purpose, the District included the Construction Excise Tax Fund as one of the additional resources for the total capital improvement needs. The total balance in this fund is appropriated for 2016-17 to be used as needed to fund the projects recommended by the LRFTF. How and when these funds will be used will be determined by the success of the bond measure and the possibility of the District receiving a matching state capital improvement grant.

**McMINNVILLE SCHOOL DISTRICT
202 - CONSTRUCTION EXCISE TAX FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1130	CONSTRUCTION EXCISE TAX	308,165	439,937	300,000	300,000	300,000	300,000
R1510	INTEREST ON INVESTMENT	4,492	6,540	5,000	13,000	13,000	13,000
1000	Local Revenues	312,657	446,477	305,000	313,000	313,000	313,000
R5400	BEG FUND BALANCE	660,824	969,003	1,400,000	1,700,000	1,700,000	1,700,000
5000	Other Revenues	660,824	969,003	1,400,000	1,700,000	1,700,000	1,700,000
	TOTAL RESOURCES	973,481	1,415,480	1,705,000	2,013,000	2,013,000	2,013,000

EXPENDITURE BUDGET

4150	BUILDING ACQUIS & IMPROVE						
389	OTHER PROF SERVICES	4,478	4,625	10,000	13,000	13,000	13,000
300	Purchased Services	4,478	4,625	10,000	13,000	13,000	13,000
520	BUILDING ACQUIS & IMPROVEI	-	-	755,750	2,000,000	2,000,000	2,000,000
500	Capital Outlay	-	-	755,750	2,000,000	2,000,000	2,000,000
	Function Total	4,478	4,625	765,750	2,013,000	2,013,000	2,013,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	939,250	-	-	-
800	Reserves	-	-	939,250	-	-	-
	Function Total	-	-	939,250	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	969,003	1,410,855	-	-	-	-
800	Reserves	969,003	1,410,855	-	-	-	-
	Function Total	969,003	1,410,855	-	-	-	-
	TOTAL EXPENDITURES	973,481	1,415,480	1,705,000	2,013,000	2,013,000	2,013,000

Textbook and Technology Reserve (203)

This reserve fund was established in 2014-15 with a transfer from the General Fund. These funds will be used to stabilize resources over time for annual textbook adoptions and needed technology improvements and replacements. \$250,000 is budgeted to be transferred annually.

This fund will serve as a rainy day fund to support large textbook and technology replacement purchases when general fund revenues are not sufficient to support these purchases.

**McMINNVILLE SCHOOL DISTRICT
203 - TEXTBOOK AND TECHNOLOGY RESERVE FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R5200	INTERFUND TRANSFERS	-	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	-	-	250,000	500,000	500,000	500,000
5000	Other Revenues	-	250,000	500,000	750,000	750,000	750,000
	TOTAL RESOURCES	-	250,000	500,000	750,000	750,000	750,000
EXPENDITURE BUDGET							
1111	ELEMENTARY INSTRUCTION						
420	TEXTBOOKS	-	-	100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	50,000	150,000	150,000	150,000
400	Supplies and Materials	-	-	150,000	250,000	250,000	250,000
	Function Total	-	-	150,000	250,000	250,000	250,000
1121	MIDDLE SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	50,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	100,000	100,000	100,000	100,000
400	Supplies and Materials	-	-	150,000	200,000	200,000	200,000
	Function Total	-	-	150,000	200,000	200,000	200,000
1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	50,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	150,000	200,000	200,000	200,000
400	Supplies and Materials	-	-	200,000	300,000	300,000	300,000
	Function Total	-	-	200,000	300,000	300,000	300,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	-	250,000	-	-	-	-
800	Reserves	-	250,000	-	-	-	-
	Function Total	-	250,000	-	-	-	-
	TOTAL EXPENDITURES	-	250,000	500,000	750,000	750,000	750,000

Insurance Reserve Fund (205)

This fund is committed as a reserve for uninsured losses, safety expenditures and payment of insurance deductibles. This fund was initially established from transfers from the general fund. Currently, revenues include interest income, insurance dividends and insurance claim receipts.

Appropriations are made to cover insurance deductibles in case of property damage due to unforeseen events such as theft, vandalism, floods etc. Additionally, the Board has committed this fund as a reserve for maintaining security personnel and equipment. For 2016-17 that includes the positions of a part-time Safety Manager and a District Campus Supervisor.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	4,532	4,219	5,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	62,161	68,633	60,000	60,000	60,000	60,000
1000	Local Revenues	66,693	72,852	65,000	65,000	65,000	65,000
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	774,738	746,204	765,000	700,000	700,000	700,000
5000	Other Revenues	774,738	746,204	765,000	700,000	700,000	700,000
	TOTAL RESOURCES	841,431	819,056	830,000	765,000	765,000	765,000

EXPENDITURE BUDGET

1111 INSTRUCTION

460	NON-CONSUMABLE ITEMS	3,075	-	100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	890	-	-	-	-
400	Supplies and Materials	3,075	890	100,000	100,000	100,000	100,000
	Function Total	3,075	890	100,000	100,000	100,000	100,000

2540 OPERATION AND MAINTENANCE

322	REPAIRS AND MAINTENANCE	4,460	2,365	50,000	50,000	50,000	50,000
300	Purchased Services	4,460	2,365	50,000	50,000	50,000	50,000
460	NON-CONSUMABLE ITEMS	-	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	50,000	50,000	50,000	50,000
	Function Total	4,460	2,365	100,000	100,000	100,000	100,000

2546 SECURITY SERVICES

112	CLASSIFIED SALARIES	-	-	31,746	25,172	25,172	25,172
114	SUPERVISORS/CONFIDENTIAL	-	15,182	-	33,896	33,896	33,896
100	Salaries	-	15,182	31,746	59,068	59,068	59,068
211	PERS EMPR CONTRIB	-	-	-	3,371	3,371	3,371
213	PERS BOND PAY	-	-	-	1,777	1,777	1,777
220	FICA/MEDICARE	-	1,037	2,428	4,535	4,535	4,535
231	WORKERS' COMPENSATION	-	93	202	373	373	373
242	HEALTH INSURANCE	-	3,981	7,800	27,312	27,312	27,312
244	LIFE INSURANCE	-	34	201	164	164	164
200	Payroll Costs	-	5,145	10,631	37,532	37,532	37,532
312	CONFERENCE/WORKSHOP	-	534	1,000	2,400	2,400	2,400
322	REPAIRS AND MAINTENANCE	-	-	15,000	15,000	15,000	15,000
340	TRAVEL	-	310	500	1,000	1,000	1,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
389	OTHER PROFESSIONAL SERVICE	-	10,920	12,000	13,000	13,000	13,000
300	Purchased Services	-	11,764	28,500	31,400	31,400	31,400
410	SUPPLIES	-	413	7,500	7,500	7,500	7,500
460	NON-CONSUMABLE ITEMS	-	1,096	17,500	17,500	17,500	17,500
480	COMPUTER HARDWARE	-	626	16,000	16,000	16,000	16,000
400	Supplies and Materials	-	2,135	41,000	41,000	41,000	41,000
550	DEPRECIABLE TECHNOLOGY	87,692	-	50,000	50,000	50,000	50,000
500	Capital Outlay	87,692	-	50,000	50,000	50,000	50,000
640	DUES AND FEES	-	516	1,000	1,000	1,000	1,000
600	Other Expenses	-	516	1,000	1,000	1,000	1,000
	Function Total	87,692	34,742	162,877	220,000	220,000	220,000
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	-	8,792	25,000	25,000	25,000	25,000
232	UNEMPLOYMENT EXPENSE	-	866	-	-	-	-
200	Payroll Costs	-	9,658	25,000	25,000	25,000	25,000
	Function Total	-	9,658	25,000	25,000	25,000	25,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	442,123	320,000	320,000	320,000
800	Reserves	-	-	442,123	320,000	320,000	320,000
	Function Total	-	-	442,123	320,000	320,000	320,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	746,204	771,401	-	-	-	-
800	Reserves	746,204	771,401	-	-	-	-
	Function Total	746,204	771,401	-	-	-	-
	TOTAL EXPENDITURES	841,431	819,056	830,000	765,000	765,000	765,000

Student Body Fund (208)

This fund accounts for the associated student bond funds at our schools. The major source of income is from fundraising by student organizations. These funds are used for a variety of student activities and special projects. These funds are audited each year and a separate report is issued for their annual activity. For ease in reporting, we consolidate all expenditures under one object code, supplies.

For 2016-17 the District will be transferring all Elementary School student body funds to District accounts. The Elementary student body funds will be accounted for in a special revenue fund under Grant Funds. This will simplify the accounting and management of these funds which are very small in comparison to the associated student body activities of the middle and high schools.

**McMINNVILLE SCHOOL DISTRICT
208 - STUDENT BODY FUND
BUDGET ESTIMATES - REVENUE AND EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1700	EXTRA CURRICULAR ACTIVITE	959,067	1,055,549	1,000,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	959,067	1,055,549	1,000,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	507,463	490,899	500,000	500,000	500,000	500,000
5000	Other Revenue	507,463	490,899	500,000	500,000	500,000	500,000
	TOTAL RESOURCES	1,466,530	1,546,448	1,500,000	1,750,000	1,750,000	1,750,000
EXPENDITURE BUDGET							
1113	ELEMENTARY EXTRA CURRICULAR						
410	SUPPLIES AND MATERIALS	88,600	80,468	250,000	-	-	-
400	Supplies and Materials	88,600	80,468	250,000	-	-	-
	Function Total	88,600	80,468	250,000	-	-	-
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	SUPPLIES AND MATERIALS	163,869	147,014	250,000	400,000	400,000	400,000
400	Supplies and Materials	163,869	147,014	250,000	400,000	400,000	400,000
	Function Total	163,869	147,014	250,000	400,000	400,000	400,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	SUPPLIES AND MATERIALS	723,162	808,129	1,000,000	1,250,000	1,250,000	1,250,000
400	Supplies and Materials	723,162	808,129	1,000,000	1,250,000	1,250,000	1,250,000
	Function Total	723,162	808,129	1,000,000	1,250,000	1,250,000	1,250,000
5200	TRANSFERS OF FUNDS						
710	FUND MODIFICATIONS	-	-	-	100,000	100,000	100,000
700	Total Transfers	-	-	-	100,000	100,000	100,000
	Function Total	-	-	-	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	490,899	510,837	-	-	-	-
800	Total Reserves	490,899	510,837	-	-	-	-
	Function Total	490,899	510,837	-	-	-	-
	TOTAL EXPENDITURES	1,466,530	1,546,448	1,500,000	1,750,000	1,750,000	1,750,000

GRANTS FUND (210)

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent on receipt of grants from the various sources. The major anticipated grants are included in the proposed budget. In addition, sufficient appropriations are made each year for new grant revenues that are unknown at the time of developing the budget.

Entitlement Grants

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

Competitive Grants

- **21st Century Community Learning Centers** - 6th-12th grade extended learning (afterschool, Saturday Academy, and summer school) programs are paid for by this grant, which is entering the 4th year of a 5-year funding cycle, with a reduced funding level of \$307,000.
- **Nike Innovation** - Two 1-year grants of \$31,000 each were awarded to support AVID training, fees, and libraries for MHS AVID electives.
- **MV Homeless Program** - This 2-year grant of \$55,076 supports the material needs of homeless children and youth.
- **Spirit Mountain Community Fund and Nike Employee Fund** - Two 1-year grants of \$10,000 each were awarded to fund Ready for Kindergarten, which provides coaching and child development resources to parents of children, birth to age five.
- **CTE Revitalization Protective Services** - An 18-month grant of \$147,000 was awarded to the district to add to and strengthen the Fire and Emergency Services and the Criminal Justice Career Pathways at MHS. Additionally, the grant will fund the development of forensics classes as part of the middle school STEM electives rotation.
- **Robotics** - A 1-year grant of \$10,000 was provided to support FIRST Lego League teams at each elementary school, four FIRST Tech teams (two at each middle school) and a FIRST Robotics Challenge team (EASA).

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	52,008	47,136	50,000	50,000	50,000	50,000
211	Title IC - Migrant ED Programs	60,718	42,352	60,000	42,000	42,000	42,000
212	Title 1A (Improving Education of Disadvantaged)	1,630,376	1,598,493	1,750,000	1,800,000	1,800,000	1,800,000
216	IDEA Funds - Special Education	798,999	762,298	1,215,000	1,300,000	1,300,000	1,300,000
218	Regional Services for Autism	141,600	187,221	207,000	180,000	180,000	180,000
226	Title III - ELL	170,048	122,011	137,000	136,000	136,000	136,000
231	PLT - Professional Learning Teams	20,514	73,522	-	-	-	-
233	Yamhill CCO	-	89,151	-	30,000	30,000	30,000
238	MWEC (Mid Willamette Education Consortium)	19,956	16,125	10,000	10,000	10,000	10,000
239	STEM Girls Camp	7,444	5,173	4,500	4,000	4,000	4,000
243	McKinney Homeless Grant	496	500	-	28,000	28,000	28,000
246	Mentoring Grant	80,000	50,584	-	-	-	-
249	PGE Public Purpose Grant	49,726	56,900	64,000	70,000	70,000	70,000
250	ODE Facilities Grant	335,689	236,522	400,000	-	-	-
251	Title IIA Improving Teacher Quality	140,129	201,766	250,000	220,000	220,000	220,000
254	CCN - College Credit Now	5,250	20,600	4,000	4,000	4,000	4,000
256	Teacher Incentive Fund Grant	1,755,577	1,721,997	677,000	-	-	-
261	Ready for Kindergarten	21,022	889	40,000	40,000	40,000	40,000
264	Pathway Scholarships	9,999	16,499	-	10,000	10,000	10,000
267	Oregon First Robotics	5,500	10,500	-	10,000	10,000	10,000
271	Math Science Partnership Title IIB	280,967	363,738	-	-	-	-
272	CTE Revitalization	37,010	199,638	-	140,000	140,000	140,000
273	Student Mentoring	-	159,394	-	-	-	-
274	Interim/Formative Assessments	-	22,854	-	-	-	-
275	After School Elementary (Success Now)	69,890	132,900	165,000	100,000	100,000	100,000
277	Secondary After School Grant (21st Century)	320,296	494,596	400,000	325,000	325,000	325,000
280	Elementary After School Grant (21st Century)	231,147	-	-	-	-	-
295	Reserve for New Grants	-	-	1,500,000	1,600,000	1,600,000	1,600,000
	Other Miscellaneous Grants	254,242	306,723	154,000	110,000	110,000	110,000
	Total	6,498,603	6,940,082	7,087,500	6,209,000	6,209,000	6,209,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1740	FEES	53,868	57,587	11,500	4,000	4,000	4,000
R1920	DONATIONS PRIVATE SOURCE	148,642	124,111	212,000	214,000	214,000	214,000
R1990	MISCELLANEOUS	53,161	82,625	107,000	10,000	10,000	10,000
	Local Revenue	255,671	264,323	330,500	228,000	228,000	228,000
R2199	REVENUE FROM INTERM SOURCE	141,600	157,725	142,000	190,000	190,000	190,000
	Intermediate Revenue	141,600	157,725	142,000	190,000	190,000	190,000
R3299	STATE RESTRICTED GRANTS	485,283	850,489	906,000	930,000	930,000	930,000
	State Revenue	485,283	850,489	906,000	930,000	930,000	930,000
R4300	RESTRICTED FEDERAL REV DIRECT DOE	1,755,577	1,721,996	677,000	-	-	-
R4500	RESTRICTED FEDERAL REV THRU STATE	3,580,280	3,542,974	4,702,000	4,559,000	4,559,000	4,559,000
R4700	RESTRICTED FEDERAL REV THRU INTER	60,718	42,780	60,000	42,000	42,000	42,000
	Federal Revenue	5,396,575	5,307,750	5,439,000	4,601,000	4,601,000	4,601,000
R5200	INTERFUND TRANSFERS	-	100,000	100,000	200,000	200,000	200,000
R5400	BEG FUND BALANCE	219,474	259,795	170,000	60,000	60,000	60,000
	Other Revenue	219,474	359,795	270,000	260,000	260,000	260,000
	TOTAL RESOURCES	6,498,603	6,940,082	7,087,500	6,209,000	6,209,000	6,209,000

2016-17 INTERFUND TRANSFERS

From General Fund for Success Now (After School Program)	100,000
From Student Body Funds - Elementary Schools to District Accounts	100,000
Total	200,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
1111	Elementary Instruction	320,517	154,822	633,218	609,500	609,500	609,500
1113	Elementary Co-Curricular	-	-	-	100,000	100,000	100,000
1121	Middle/Junior High Programs	23,692	12,983	50,000	10,000	10,000	10,000
1122	Middle School Co-Curricular	15,104	6,315	-	-	-	-
1131	High School Programs	112,701	463,355	134,000	166,500	166,500	166,500
1132	High School Extra Curr	20,823	31,871	-	-	-	-
1140	Pre-kindergarten Programs	79,137	92,514	100,689	107,123	107,123	107,123
1221	Structured Learning Program	161,925	189,180	421,785	194,875	194,875	194,875
1224	Life Skills Program	177,485	113,750	193,462	-	-	-
1225	Out of District Programs	157,126	84,222	155,000	150,000	150,000	150,000
1227	Extended Year Program	3,312	1,897	5,056	-	-	-
1229	MS Social Communication Skills	-	-	-	151,594	151,594	151,594
1250	Learning Resource Center	161,633	225,568	268,753	378,448	378,448	378,448
1271	Remediation - After School Programs	613,004	524,902	530,810	362,401	362,401	362,401
1272	Title 1 Programs	1,412,373	1,431,111	1,512,302	1,615,513	1,615,513	1,615,513
1273	Special Programs:Enrichment	1,738	3,473	-	-	-	-
1291	ELL Programs	139,941	120,428	39,318	39,000	39,000	39,000
1292	Teen Parent Programs	5,683	1,500	-	-	-	-
1400	Summer School Programs	34,530	99,664	61,723	73,900	73,900	73,900
1000	Instructional Services	3,440,724	3,557,555	4,106,116	3,958,854	3,958,854	3,958,854
2110	Student Support Services	15,118	17,107	135,626	52,091	52,091	52,091
2120	Guidance Services	14,790	11,080	14,715	-	-	-
2140	Psychological Services	95,979	126,788	169,889	341,158	341,158	341,158
2150	Speech Pathology/Audiolg	50,551	91,936	94,817	155,925	155,925	155,925
2160	Other Student Treatment Services	57,779	24,267	69,000	80,000	80,000	80,000
2190	Student Support Direction	18,272	18,443	28,000	28,000	28,000	28,000
2210	Improvement of Instruction	1,782,970	1,876,592	729,958	-	-	-
2220	Educational Media Services	-	8,317	-	-	-	-
2240	Instructional Staff Development	574,677	740,175	1,106,052	1,051,440	1,051,440	1,051,440
2490	Other Support/Admin	80,442	85,167	88,437	85,998	85,998	85,998
2550	Student Transportation	26,516	21,654	4,259	10,000	10,000	10,000
2610	Central Office Services	4,383	2,025	-	-	-	-
2640	Staff Services	788	21,799	48,000	-	-	-
2660	Technology Services	-	-	5,000	-	-	-
2000	Support Services	2,722,265	3,045,350	2,493,753	1,804,612	1,804,612	1,804,612
3300	Community Services/Parent Involvement	49,702	52,580	265,433	264,835	264,835	264,835
3390	Community Learning Cntr	26,117	29,362	18,198	10,699	10,699	10,699
3000	Community Services	75,819	81,942	283,631	275,534	275,534	275,534
4150	Building Acquisition	-	-	204,000	170,000	170,000	170,000
4000	Facilities Acquisition and Improvement	-	-	204,000	170,000	170,000	170,000
7000	Unapprop Ending Fund Balance	259,795	255,235	-	-	-	-
7000	Unapprop Ending Fund	259,795	255,235	-	-	-	-
	Total Requirements	6,498,603	6,940,082	7,087,500	6,209,000	6,209,000	6,209,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	-	-	-	200,000	200,000	200,000
125	CURRICULUM SUB	1,998	2,877	100,000	-	-	-
130	LIC. ADDITIONAL WAGES	2,782	3,849	2,500	-	-	-
131	CLASS. ADDITIONAL WAGES	343	-	-	-	-	-
100	Salaries	5,123	6,726	102,500	200,000	200,000	200,000
211	PERS EMPR CONTRIB	604	582	50,300	20,000	20,000	20,000
212	EMPLOYEE CONTRBTN, PICKUP	162	221	120	12,000	12,000	12,000
213	PERS BOND PAY	297	294	136	-	-	-
220	FICA/MEDICARE	381	513	25,150	-	-	-
231	WORKERS' COMPENSATION	32	42	12	-	-	-
200	Payroll Costs	1,476	1,652	75,718	32,000	32,000	32,000
310	INSTRUC CONSULT/PROF	-	85	100,000	100,000	100,000	100,000
300	Purchased Services	-	85	100,000	100,000	100,000	100,000
410	SUPPLIES	17,317	26,907	260,000	277,500	277,500	277,500
460	NON-CONSUMABLE ITEMS	39,784	13,743	45,000	-	-	-
470	COMPUTER SOFTWARE	-	936	-	-	-	-
480	COMPUTER HARDWARE	231,989	104,773	50,000	-	-	-
400	Supplies and Materials	289,090	146,359	355,000	277,500	277,500	277,500
550	TECHNOLOGY	24,828	-	-	-	-	-
500	Capital Outlay	24,828	-	-	-	-	-
	Function Total	320,517	154,822	633,218	609,500	609,500	609,500
1113	ELEMENTARY CO-CURRICULAR						
410	TUITION PMTS OTHER DISTRICTS	-	-	-	100,000	100,000	100,000
400	Supplies and Materials	-	-	-	100,000	100,000	100,000
	Function Total	-	-	-	100,000	100,000	100,000
1121	MIDDLE SCHOOL INSTRUCTION						
118	EXTRA-DUTY SALARIES	1,718	1,749	-	-	-	-
125	CURRICULUM SUB	342	-	-	-	-	-
100	Salaries	2,060	1,749	-	-	-	-
211	PERS EMPR CONTRIB	249	227	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	103	105	-	-	-	-
213	PERS BOND PAY	132	122	-	-	-	-
220	FICA/MEDICARE	158	134	-	-	-	-
231	WORKERS' COMPENSATION	12	11	-	-	-	-
200	Payroll Costs	654	599	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
410	SUPPLIES	12,853	9,802	-	10,000	10,000	10,000
460	NON-CONSUMABLE ITEMS	6,630	400	-	-	-	-
470	COMPUTER SOFTWARE	495	433	-	-	-	-
480	COMPUTER HARDWARE	1,000	-	50,000	-	-	-
400	Supplies and Materials	20,978	10,635	50,000	10,000	10,000	10,000
	Function Total	23,692	12,983	50,000	10,000	10,000	10,000
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	6,015	5,245	-	-	-	-
130	LIC. ADDITIONAL WAGES	910	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	4,558	-	-	-	-	-
100	Salaries	11,483	5,245	-	-	-	-
211	PERS EMPR CONTRIB	1,191	318	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	259	147	-	-	-	-
213	PERS BOND PAY	625	172	-	-	-	-
220	FICA/MEDICARE	845	401	-	-	-	-
231	WORKERS' COMPENSATION	105	32	-	-	-	-
200	Payroll Costs	3,025	1,070	-	-	-	-
410	SUPPLIES	596	-	-	-	-	-
400	Supplies and Materials	596	-	-	-	-	-
	Function Total	15,104	6,315	-	-	-	-
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	3,261	66,344	-	33,154	33,154	33,154
112	CLASSIFIED SALARIES	-	23,894	-	-	-	-
118	EXTRA-DUTY SALARIES	5,057	6,652	-	-	-	-
121	SUBSTITUTES-LICENSED	-	1,618	-	-	-	-
125	CURRICULUM SUB	2,395	2,230	-	5,595	5,595	5,595
130	LIC. ADDITIONAL WAGES	3,065	17,111	-	6,718	6,718	6,718
131	CLASS. ADDITIONAL WAGES	550	-	-	-	-	-
151	STUDENT LABOR	3,358	3,280	-	-	-	-
100	Salaries	17,686	121,129	-	45,467	45,467	45,467
211	PERS EMPR CONTRIB	1,430	13,039	-	5,000	5,000	5,000
212	EMPLOYEE CONTRBTN, PICKUP	589	5,189	-	2,400	2,400	2,400
213	PERS BOND PAY	745	6,897	-	2,900	2,900	2,900
220	FICA/MEDICARE	1,079	8,824	-	3,000	3,000	3,000
231	WORKERS' COMPENSATION	124	740	-	200	200	200
242	HEALTH INSURANCE	1,531	36,011	-	8,000	8,000	8,000
244	LIFE INSURANCE	10	209	-	33	33	33

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
200	Payroll Costs	5,508	70,909	-	21,533	21,533	21,533
310	INSTRUC CONSULT/PROF	3,841	41,005	4,000	9,000	9,000	9,000
322	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
340	TRAVEL	704	-	-	1,000	1,000	1,000
374	OTHER TUITION PAYMENTS	5,000	7,500	-	10,000	10,000	10,000
390	OTHER PROFESSIONAL SERVICES	-	-	-	14,000	14,000	14,000
300	Purchased Services	9,545	48,505	4,000	34,000	34,000	34,000
410	SUPPLIES	25,609	85,110	30,000	34,500	34,500	34,500
420	TEXTBOOKS	13,221	29,127	-	-	-	-
460	NON-CONSUMABLE ITEMS	28,844	65,668	-	-	-	-
470	COMPUTER SOFTWARE	-	1,000	-	15,000	15,000	15,000
480	COMPUTER HARDWARE	12,288	37,054	100,000	16,000	16,000	16,000
400	Supplies and Materials	79,962	217,959	130,000	65,500	65,500	65,500
690	GRANT INDIRECT CHARGES	-	4,853	-	-	-	-
600	Other Objects	-	4,853	-	-	-	-
	Function Total	112,701	463,355	134,000	166,500	166,500	166,500
1132	HIGH SCHOOL EXTRACURRICULAR						
125	CURRICULUM SUB	-	1,724	-	-	-	-
130	LIC. ADDITIONAL WAGES	300	1,800	-	-	-	-
100	Salaries	300	3,524	-	-	-	-
211	PERS EMPR CONTRIB	23	322	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	9	141	-	-	-	-
213	PERS BOND PAY	10	164	-	-	-	-
220	FICA/MEDICARE	23	231	-	-	-	-
231	WORKERS' COMPENSATION	1	19	-	-	-	-
200	Payroll Costs	66	877	-	-	-	-
410	SUPPLIES	20,114	771	-	-	-	-
460	EQUIPMENT	-	26,699	-	-	-	-
480	COMPUTER HARDWARE	343	-	-	-	-	-
400	Supplies and Materials	20,457	27,470	-	-	-	-
	Function Total	20,823	31,871	-	-	-	-
1140	PRE-K PROGRAMS						
112	CLASSIFIED SALARIES	30,308	28,343	32,933	28,669	28,669	28,669
122	SUBSTITUTES-CLASSIFIED	597	604	-	-	-	-
131	CLASS. ADDITIONAL WAGES	688	536	-	-	-	-
132	NON CERTIFIED OVERTIME	593	274	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
100	Salaries	32,186	29,757	32,933	28,669	28,669	28,669
211	PERS EMPR CONTRIB	4,397	4,117	3,155	2,463	2,463	2,463
213	PERS BOND PAY	2,222	1,776	2,305	2,007	2,007	2,007
220	FICA/MEDICARE	2,184	2,091	2,519	2,193	2,193	2,193
231	WORKERS' COMPENSATION	264	210	215	197	197	197
242	HEALTH INSURANCE	18,511	16,853	19,500	16,512	16,512	16,512
244	LIFE INSURANCE	66	74	62	82	82	82
200	Payroll Costs	27,644	25,121	27,756	23,454	23,454	23,454
410	SUPPLIES	19,307	37,636	40,000	55,000	55,000	55,000
400	Supplies and Materials	19,307	37,636	40,000	55,000	55,000	55,000
	Function Total	79,137	92,514	100,689	107,123	107,123	107,123
1221	SPEC EDUC - ELEMENTARY RISE BEHAVIORIAL PROGRAM						
111	LICENSED SALARIES	60,820	63,800	177,397	69,124	69,124	69,124
112	CLASSIFIED SALARIES	30,535	32,286	68,442	42,017	42,017	42,017
121	SUBSTITUTES-LICENSED	3,330	2,058	3,850	-	-	-
122	SUBSTITUTES-CLASSIFIED	2,666	7,419	2,375	-	-	-
125	CURRICULUM SUB	-	86	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	2,684	832	-	-	-
131	CLASS. ADDITIONAL WAGES	337	1,533	528	-	-	-
100	Salaries	97,688	109,866	253,424	111,141	111,141	111,141
211	PERS EMPR CONTRIB	12,527	14,741	28,871	12,789	12,789	12,789
212	EMPLOYEE CONTRBTN, PICKUP	3,649	3,989	10,693	4,147	4,147	4,147
213	PERS BOND PAY	6,085	7,229	17,304	7,780	7,780	7,780
220	FICA/MEDICARE	7,434	8,355	19,387	8,502	8,502	8,502
231	WORKERS' COMPENSATION	738	691	1,303	733	733	733
242	HEALTH INSURANCE	32,779	43,254	88,401	49,536	49,536	49,536
244	LIFE INSURANCE	181	181	502	247	247	247
200	Payroll Costs	63,393	78,440	166,461	83,734	83,734	83,734
312	CONFERENCE/WORKSHOPS	-	-	75	-	-	-
340	TRAVEL	-	-	50	-	-	-
355	PRINTING AND BINDING	-	-	5	-	-	-
300	Purchased Services	-	-	130	-	-	-
410	SUPPLIES	844	745	575	-	-	-
420	TEXTBOOKS	-	129	200	-	-	-
470	COMPUTER SOFTWARE	-	-	95	-	-	-
480	COMPUTER HARDWARE	-	-	900	-	-	-
400	Supplies and Materials	844	874	1,770	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
	Function Total	161,925	189,180	421,785	194,875	194,875	194,875
1224	SPEC ED - LIFE SKILLS						
112	CLASSIFIED SALARIES	92,155	60,443	98,485	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	3,175	3,277	-	-	-
131	CLASS. ADDITIONAL WAGES	-	110	-	-	-	-
100	Salaries	92,155	63,728	101,762	-	-	-
211	PERS EMPR CONTRIB	10,807	7,641	11,326	-	-	-
213	PERS BOND PAY	5,665	3,936	6,894	-	-	-
220	FICA/MEDICARE	6,821	4,858	7,785	-	-	-
231	WORKERS' COMPENSATION	779	429	509	-	-	-
242	HEALTH INSURANCE	60,979	32,994	64,832	-	-	-
244	LIFE INSURANCE	279	164	354	-	-	-
200	Payroll Costs	85,330	50,022	91,700	-	-	-
410	SUPPLIES	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	177,485	113,750	193,462	-	-	-
1225	SPEC ED - OUT OF DISTRICT PROGRAMS						
371	TUITION PMTS OTHER DISTRICTS	157,126	84,222	155,000	150,000	150,000	150,000
300	Purchased Services	157,126	84,222	155,000	150,000	150,000	150,000
	Function Total	157,126	84,222	155,000	150,000	150,000	150,000
1227	SPEC ED - EXTENDED YEAR PROGRAM						
130	LIC. ADDITIONAL WAGES	1,238	1,274	2,329	-	-	-
131	CLASS. ADDITIONAL WAGES	1,224	106	1,197	-	-	-
100	Salaries	2,462	1,380	3,526	-	-	-
211	PERS EMPR CONTRIB	357	207	406	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	74	77	140	-	-	-
213	PERS BOND PAY	172	97	247	-	-	-
220	FICA/MEDICARE	189	106	270	-	-	-
231	WORKERS' COMPENSATION	12	9	17	-	-	-
200	Payroll Costs	804	496	1,080	-	-	-
410	SUPPLIES	46	21	450	-	-	-
400	Supplies and Materials	46	21	450	-	-	-
	Function Total	3,312	1,897	5,056	-	-	-
1229	SPEC ED - MS SOCIAL COMM SKILLS						
111	LICENSED SALARIES	-	-	-	46,991	46,991	46,991
112	CLASSIFIED SALARIES	-	-	-	32,896	32,896	32,896

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
100	Salaries	-	-	-	79,887	79,887	79,887
211	PERS EMPR CONTRIB	-	-	-	6,862	6,862	6,862
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	2,820	2,820	2,820
213	PERS BOND PAY	-	-	-	5,592	5,592	5,592
220	FICA/MEDICARE	-	-	-	6,111	6,111	6,111
231	WORKERS' COMPENSATION	-	-	-	539	539	539
242	HEALTH INSURANCE	-	-	-	49,536	49,536	49,536
244	LIFE INSURANCE	-	-	-	247	247	247
200	Payroll Costs	-	-	-	71,707	71,707	71,707
	Function Total	-	-	-	151,594	151,594	151,594
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
112	CLASSIFIED SALARIES	85,153	109,969	120,818	194,190	194,190	194,190
122	SUBSTITUTES-CLASSIFIED	-	7,505	2,702	-	-	-
125	CURRICULUM SUB	2,561	1,499	-	-	-	-
130	LIC. ADDITIONAL WAGES	281	4,076	-	-	-	-
132	NON CERTIFIED OVERTIME	-	155	-	-	-	-
151	STUDENT LABOR	184	295	-	-	-	-
100	Salaries	88,179	123,499	123,520	194,190	194,190	194,190
211	PERS EMPR CONTRIB	11,637	10,763	13,894	15,224	15,224	15,224
212	EMPLOYEE CONTRBTN, PICKUP	17	13	-	-	-	-
213	PERS BOND PAY	6,244	5,752	8,457	12,406	12,406	12,406
220	FICA/MEDICARE	6,510	9,246	9,449	14,855	14,855	14,855
231	WORKERS' COMPENSATION	745	838	618	1,377	1,377	1,377
242	HEALTH INSURANCE	42,212	57,135	76,003	139,492	139,492	139,492
244	LIFE INSURANCE	234	321	466	904	904	904
200	Payroll Costs	67,599	84,068	108,887	184,258	184,258	184,258
310	INSTRUC CONSULT/PROF	-	-	31,346	-	-	-
312	CONFERENCE/WORKSHOPS	20	40	-	-	-	-
300	Purchased Services	20	40	31,346	-	-	-
410	SUPPLIES	4,239	14,640	5,000	-	-	-
460	NON-CONSUMABLE ITEMS	-	1,179	-	-	-	-
480	COMPUTER HARDWARE	1,596	2,142	-	-	-	-
400	Supplies and Materials	5,835	17,961	5,000	-	-	-
	Function Total	161,633	225,568	268,753	378,448	378,448	378,448
1271	REMEDICATION - AFTER SCHOOL PROGRAMS						
112	CLASSIFIED SALARIES	6,736	-	-	-	-	-
114	SUPERVISORS/CONFIDENTIAL	15,775	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
118	EXTRA-DUTY SALARIES	61,331	19,932	19,932	21,540	21,540	21,540
125	CURRICULUM SUB	1,195	1,715	-	-	-	-
130	LIC. ADDITIONAL WAGES	234,933	231,025	289,780	185,000	185,000	185,000
131	CLASS. ADDITIONAL WAGES	91,490	69,514	40,040	36,000	36,000	36,000
132	NON CERTIFIED OVERTIME	13,322	233	-	-	-	-
100	Salaries	424,782	322,419	349,752	242,540	242,540	242,540
211	PERS EMPR CONTRIB	52,797	37,310	44,711	21,925	21,925	21,925
212	EMPLOYEE CONTRBTN, PICKUP	16,215	12,203	21,550	12,099	12,099	12,099
213	PERS BOND PAY	26,115	18,861	25,185	14,014	14,014	14,014
220	FICA/MEDICARE	31,430	24,005	28,340	15,067	15,067	15,067
231	WORKERS' COMPENSATION	3,174	2,166	1,772	922	922	922
242	HEALTH INSURANCE	-	-	-	-	-	-
200	Payroll Costs	129,731	94,545	121,558	64,027	64,027	64,027
310	INSTRUC CONSULT/PROF	-	2,250	-	-	-	-
340	TRAVEL	2,772	152	500	-	-	-
300	Purchased Services	2,772	2,402	500	-	-	-
410	SUPPLIES	31,235	35,298	45,000	41,834	41,834	41,834
460	EQUIPMENT	999	-	-	-	-	-
470	COMPUTER SOFTWARE	-	200	-	-	-	-
480	COMPUTER HARDWARE	5,785	54,980	-	-	-	-
400	Supplies and Materials	38,019	90,478	45,000	41,834	41,834	41,834
690	GRANT INDIRECT CHARGES	17,700	15,058	14,000	14,000	14,000	14,000
600	Other Objects	17,700	15,058	14,000	14,000	14,000	14,000
	Function Total	613,004	524,902	530,810	362,401	362,401	362,401
1272	TITLE 1 PROGRAMS						
111	LICENSED SALARIES	360,682	351,005	364,682	374,531	374,531	374,531
112	CLASSIFIED SALARIES	447,682	451,726	461,493	467,810	467,810	467,810
121	SUBSTITUTES-LICENSED	-	1,115	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	547	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	213	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	193	-	-	-	-
100	Salaries	808,364	804,799	826,175	842,341	842,341	842,341
211	PERS EMPR CONTRIB	107,972	110,864	95,834	98,156	98,156	98,156
212	EMPLOYEE CONTRBTN, PICKUP	18,347	19,925	20,705	22,472	22,472	22,472
213	PERS BOND PAY	51,558	53,376	55,127	57,808	57,808	57,808
220	FICA/MEDICARE	58,040	57,504	63,202	64,439	64,439	64,439
231	WORKERS' COMPENSATION	6,147	5,076	5,453	5,657	5,657	5,657
242	HEALTH INSURANCE	299,994	326,049	380,132	482,131	482,131	482,131
244	LIFE INSURANCE	1,625	1,639	1,674	2,521	2,521	2,521

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
200	Payroll Costs	543,683	574,433	622,127	733,184	733,184	733,184
410	SUPPLIES	5,214	5,732	14,000	-	-	-
420	TEXTBOOKS	4,860	-	-	-	-	-
400	Supplies and Materials	10,074	5,732	14,000	-	-	-
690	GRANT INDIRECT CHARGES	50,252	46,147	50,000	39,988	39,988	39,988
600	Other Objects	50,252	46,147	50,000	39,988	39,988	39,988
	Function Total	1,412,373	1,431,111	1,512,302	1,615,513	1,615,513	1,615,513
1273	SPECIAL PROGRAMS - ENRICHMENT						
410	SUPPLIES	1,738	960	-	-	-	-
400	Supplies and Materials	1,738	960	-	-	-	-
	Function Total	1,738	960	-	-	-	-
1280	ALTERNATIVE EDUCATION						
322	REPAIRS AND MAINTENANCE	-	1,550	-	-	-	-
300	Purchased Services	-	1,550	-	-	-	-
460	EQUIPMENT	-	963	-	-	-	-
400	Supplies and Materials	-	963	-	-	-	-
	Function Total	-	2,513	-	-	-	-
1291	ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)						
111	LICENSED SALARIES	41,757	-	-	-	-	-
112	CLASSIFIED SALARIES	14,518	11,773	22,264	22,935	22,935	22,935
125	CURRICULUM SUB	2,296	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	11,364	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	6,872	177	-	-	-	-
132	NON CERTIFIED OVERTIME	293	-	-	-	-	-
100	Salaries	77,100	11,950	22,264	22,935	22,935	22,935
211	PERS EMPR CONTRIB	11,035	1,692	1,912	1,970	1,970	1,970
212	EMPLOYEE CONTRBTN, PICKUP	3,148	-	-	-	-	-
213	PERS BOND PAY	5,169	837	1,559	1,605	1,605	1,605
220	FICA/MEDICARE	5,635	805	1,703	1,754	1,754	1,754
231	WORKERS' COMPENSATION	531	78	143	158	158	158
242	HEALTH INSURANCE	17,654	8,809	11,700	10,516	10,516	10,516
244	LIFE INSURANCE	88	28	37	62	62	62
200	Payroll Costs	43,260	12,249	17,054	16,065	16,065	16,065
310	INSTRUC CONSULT/PROF	936	-	-	-	-	-
312	CONFERENCE/WORKSHOPS	3,869	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
340	TRAVEL	260	-	-	-	-	-
300	Purchased Services	5,065	-	-	-	-	-
410	SUPPLIES	11,182	-	-	-	-	-
420	TEXTBOOKS	-	96,229	-	-	-	-
400	Supplies and Materials	11,182	96,229	-	-	-	-
690	GRANT INDIRECT CHARGES	3,334	-	-	-	-	-
600	Other Objects	3,334	-	-	-	-	-
	Function Total	139,941	120,428	39,318	39,000	39,000	39,000
1292	TEEN PARENT PROGRAMS						
122	SUBSTITUTES-CLASSIFIED	240	93	-	-	-	-
125	CURRICULUM SUB	-	65	-	-	-	-
130	LIC. ADDITIONAL WAGES	78	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	560	366	-	-	-	-
132	NON CERTIFIED OVERTIME	594	658	-	-	-	-
100	Salaries	1,472	1,182	-	-	-	-
211	PERS EMPR CONTRIB	166	145	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	5	-	-	-	-	-
213	PERS BOND PAY	84	74	-	-	-	-
220	FICA/MEDICARE	112	92	-	-	-	-
231	WORKERS' COMPENSATION	9	7	-	-	-	-
200	Payroll Costs	376	318	-	-	-	-
340	TRAVEL	95	-	-	-	-	-
300	Purchased Services	95	-	-	-	-	-
410	SUPPLIES	637	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	3,103	-	-	-	-	-
400	Supplies and Materials	3,740	-	-	-	-	-
	Function Total	5,683	1,500	-	-	-	-
1400	SUMMER SCHOOL PROGRAMS						
130	LIC. ADDITIONAL WAGES	8,724	56,827	31,600	43,000	43,000	43,000
131	CLASS. ADDITIONAL WAGES	1,011	15,430	12,000	13,000	13,000	13,000
151	STUDENT LABOR	1,420	-	-	-	-	-
100	Salaries	11,155	72,257	43,600	56,000	56,000	56,000
211	PERS EMPR CONTRIB	1,328	8,517	5,600	4,600	4,600	4,600
212	EMPLOYEE CONTRBTN, PICKUP	524	3,010	1,650	1,400	1,400	1,400
213	PERS BOND PAY	681	4,317	2,900	2,300	2,300	2,300
220	FICA/MEDICARE	852	5,473	3,107	2,800	2,800	2,800

**McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	1,255	636	366	300	300	300
200	Payroll Costs	4,640	21,953	13,623	11,400	11,400	11,400
410	SUPPLIES	15,085	5,454	4,500	6,500	6,500	6,500
460	EQUIPMENT	3,651	-	-	-	-	-
400	Supplies and Materials	18,736	5,454	4,500	6,500	6,500	6,500
	Function Total	34,531	99,664	61,723	73,900	73,900	73,900
2110	STUDENT SUPPORT SERVICES						
118	EXTRA-DUTY SALARIES	3,084	6,644	6,644	6,998	6,998	6,998
131	CLASS. ADDITIONAL WAGES	89	-	-	-	-	-
132	NON CERTIFIED OVERTIME	101	-	-	-	-	-
100	Salaries	3,274	6,644	6,644	6,998	6,998	6,998
211	PERS EMPR CONTRIB	430	933	735	773	773	773
212	EMPLOYEE CONTRBTN, PICKUP	185	189	189	199	199	199
213	PERS BOND PAY	229	465	465	490	490	490
220	FICA/MEDICARE	249	482	508	536	536	536
231	WORKERS' COMPENSATION	23	41	85	95	95	95
200	Payroll Costs	1,116	2,110	1,982	2,093	2,093	2,093
312	WORKSHOPS/CONFERENCES	-	100	-	-	-	-
340	TRAVEL	-	400	-	-	-	-
300	Purchased Services	-	500	-	-	-	-
410	SUPPLIES	10,712	7,853	27,000	43,000	43,000	43,000
420	TEXTBOOKS	-	-	100,000	-	-	-
400	Supplies and Materials	10,712	7,853	127,000	43,000	43,000	43,000
690	GRANT INDIRECT CHARGES	16	-	-	-	-	-
600	Other Objects	16	-	-	-	-	-
	Function Total	15,118	17,107	135,626	52,091	52,091	52,091
2120	GUIDANCE SERVICES						
112	CLASSIFIED SALARIES	5,729	9,208	13,030	-	-	-
125	CURRICULUM SUB	342	172	-	-	-	-
130	LIC. ADDITIONAL WAGES	5,244	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	337	-	-	-	-	-
132	NON CERTIFIED OVERTIME	669	-	-	-	-	-
100	Salaries	12,321	9,380	13,030	-	-	-
211	PERS EMPR CONTRIB	722	598	604	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	283	-	-	-	-	-
213	PERS BOND PAY	376	322	492	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
220	FICA/MEDICARE	965	718	538	-	-	-
231	WORKERS' COMPENSATION	123	62	51	-	-	-
200	Payroll Costs	2,469	1,700	1,685	-	-	-
	Function Total	14,790	11,080	14,715	-	-	-
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	49,523	52,286	55,123	153,456	153,456	153,456
112	CLASSIFIED SALARIES	-	11,660	17,843	21,931	21,931	21,931
122	SUBSTITUTES-CLASSIFIED	-	3,518	-	-	-	-
125	CURRICULUM SUB	-	3,650	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	619	-	-	-	-
100	Salaries	49,523	71,733	72,966	175,387	175,387	175,387
211	PERS EMPR CONTRIB	6,489	8,792	8,390	19,525	19,525	19,525
212	EMPLOYEE CONTRBTN, PICKUP	2,975	3,137	3,307	9,207	9,207	9,207
213	PERS BOND PAY	3,494	4,733	5,108	12,277	12,277	12,277
220	FICA/MEDICARE	3,947	5,488	5,582	13,417	13,417	13,417
231	WORKERS' COMPENSATION	380	449	438	1,147	1,147	1,147
242	HEALTH INSURANCE	14,839	26,295	28,949	66,048	66,048	66,048
244	LIFE INSURANCE	82	119	149	329	329	329
200	Payroll Costs	32,206	49,013	51,923	121,950	121,950	121,950
310	INSTRUC CONSULT/PROF	-	306	45,000	43,821	43,821	43,821
312	CONFERENCE/WORKSHOPS	-	1,124	-	-	-	-
340	TRAVEL	-	82	-	-	-	-
371	TUITN PMTS/OT DIST IN ST	14,250	-	-	-	-	-
300	Purchased Services	14,250	1,512	45,000	43,821	43,821	43,821
410	SUPPLIES	-	2,388	-	-	-	-
480	COMPUTER HARDWARE	-	2,142	-	-	-	-
400	Supplies and Materials	-	4,530	-	-	-	-
	Function Total	95,979	126,788	169,889	341,158	341,158	341,158
2150	SPEECH PATHOLOGY/AUDIOLOGY						
112	CLASSIFIED SALARIES	26,256	26,647	29,686	30,580	30,580	30,580
100	Salaries	26,256	26,647	29,686	30,580	30,580	30,580
211	PERS EMPR CONTRIB	3,938	3,997	3,943	4,061	4,061	4,061
213	PERS BOND PAY	1,838	1,865	2,078	2,141	2,141	2,141
220	FICA/MEDICARE	1,810	1,756	2,271	2,339	2,339	2,339
231	WORKERS' COMPENSATION	205	174	190	210	210	210
242	HEALTH INSURANCE	15,060	15,660	15,600	16,512	16,512	16,512
244	LIFE INSURANCE	49	49	49	82	82	82

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
200	Payroll Costs	22,900	23,501	24,131	25,345	25,345	25,345
310	INSTRUC CONSULT/PROF	1,395	41,788	41,000	100,000	100,000	100,000
300	Purchased Services	1,395	41,788	41,000	100,000	100,000	100,000
	Function Total	50,551	91,936	94,817	155,925	155,925	155,925
2160	OTHER STUDENT TREATMENT						
310	INSTRUC CONSULT/PROF	57,779	24,267	69,000	80,000	80,000	80,000
300	Purchased Services	57,779	24,267	69,000	80,000	80,000	80,000
	Function Total	57,779	24,267	69,000	80,000	80,000	80,000
2190	DIRECTION OF STUDENT SERVICES						
690	GRANT INDIRECT CHARGES	18,272	18,443	28,000	28,000	28,000	28,000
600	Other Objects	18,272	18,443	28,000	28,000	28,000	28,000
	Function Total	18,272	18,443	28,000	28,000	28,000	28,000
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	411,011	435,956	43,308	-	-	-
112	CLASSIFIED SALARIES	26,542	22,542	6,151	-	-	-
113	ADMINISTRATORS	86,723	90,682	25,664	-	-	-
118	EXTRA-DUTY SALARIES	3,093	3,147	-	-	-	-
125	CURRICULUM SUB	7,343	43,805	15,000	-	-	-
130	LIC. ADDITIONAL WAGES	9,387	40,898	40,000	-	-	-
131	CLASS. ADDITIONAL WAGES	-	785	-	-	-	-
133	PERFORMANCE BONUS	637,806	590,398	400,000	-	-	-
100	Salaries	1,181,905	1,228,213	530,123	-	-	-
211	PERS EMPR CONTRIB	168,299	167,691	58,578	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	68,706	68,181	28,223	-	-	-
213	PERS BOND PAY	82,326	81,708	35,107	-	-	-
220	FICA/MEDICARE	89,560	93,524	38,367	-	-	-
231	WORKERS' COMPENSATION	6,712	7,168	2,540	-	-	-
242	HEALTH INSURANCE	122,005	117,210	11,814	-	-	-
244	LIFE INSURANCE	943	986	127	-	-	-
246	DISABILITY INSURANCE	271	288	79	-	-	-
200	Payroll Costs	538,822	536,756	174,835	-	-	-
310	INSTRUC CONSULT/PROF	3,000	30,968	-	-	-	-
340	TRAVEL	850	3,739	-	-	-	-
300	Purchased Services	3,850	34,707	-	-	-	-
410	SUPPLIES	5,994	16,555	-	-	-	-
470	COMPUTER SOFTWARE	-	9,702	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
400	Supplies and Materials	5,994	26,257	-	-	-	-
690	GRANT INDIRECT CHARGES	52,399	50,659	25,000	-	-	-
600	Other Objects	52,399	50,659	25,000	-	-	-
	Function Total	1,782,970	1,876,592	729,958	-	-	-
2220	EDUCATIONAL MEDIA SERVICES						
131	CLASS. ADDITIONAL WAGES	-	6,530	-	-	-	-
100	Salaries	-	6,530	-	-	-	-
211	PERS EMPR CONTRIB	-	837	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	7	-	-	-	-
213	PERS BOND PAY	-	418	-	-	-	-
220	FICA/MEDICARE	-	482	-	-	-	-
231	WORKERS' COMPENSATION	-	43	-	-	-	-
200	Payroll Costs	-	1,787	-	-	-	-
	Function Total	-	8,317	-	-	-	-
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	52,011	70,349	200,000	200,000	200,000	200,000
113	ADMINISTRATORS	8,454	9,021	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	-	-	-	-	-	-
125	CURRICULUM SUB	102,946	95,734	83,389	80,000	80,000	80,000
130	LIC. ADDITIONAL WAGES	124,728	166,151	248,061	236,000	236,000	236,000
131	CLASS. ADDITIONAL WAGES	2,089	4,367	3,143	2,400	2,400	2,400
132	CLASS. ADDITIONAL WAGES	-	324	-	-	-	-
100	Salaries	290,228	345,946	534,593	518,400	518,400	518,400
211	PERS EMPR CONTRIB	34,454	40,340	115,801	53,500	53,500	53,500
212	EMPLOYEE CONTRBTN, PICKUP	11,072	14,831	2,654	2,400	2,400	2,400
213	PERS BOND PAY	17,129	20,160	7,484	8,100	8,100	8,100
220	FICA/MEDICARE	22,131	26,136	34,361	37,700	37,700	37,700
231	WORKERS' COMPENSATION	2,253	2,129	356	200	200	200
242	HEALTH INSURANCE	13,306	18,223	-	-	-	-
244	LIFE INSURANCE	97	126	-	-	-	-
246	DISABILITY INSURANCE	26	29	-	-	-	-
200	Payroll Costs	100,468	121,974	160,656	101,900	101,900	101,900
310	INSTRUC CONSULT/PROF	108,890	152,005	201,770	212,740	212,740	212,740
312	CONFERENCE/WORKSHOPS	8,361	18,584	28,000	24,000	24,000	24,000
319	ATHLETIC OFFICIALS	-	-	-	-	-	-
340	TRAVEL	9,146	18,407	6,340	6,000	6,000	6,000
300	Purchased Services	126,397	188,996	236,110	242,740	242,740	242,740

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
410	SUPPLIES	41,408	53,123	168,293	182,000	182,000	182,000
470	COMPUTER SOFTWARE	-	551	-	-	-	-
480	COMPUTER HARDWARE	-	10,006	-	-	-	-
400	Supplies and Materials	41,408	63,680	168,293	182,000	182,000	182,000
690	GRANT INDIRECT CHARGES	16,176	19,579	6,400	6,400	6,400	6,400
600	Other Objects	16,176	19,579	6,400	6,400	6,400	6,400
	Function Total	574,677	740,175	1,106,052	1,051,440	1,051,440	1,051,440
2410	OFFICE OF PRINCIPAL SERVICES						
125	CURRICULUM SUB	-	943	-	-	-	-
100	Salaries	-	943	-	-	-	-
211	PERS EMPR CONTRIB	-	51	-	-	-	-
213	PERS BOND PAY	-	24	-	-	-	-
220	FICA/MEDICARE	-	72	-	-	-	-
231	WORKERS' COMPENSATION	-	6	-	-	-	-
200	Payroll Costs	-	153	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	1,375	-	-	-	-
300	Purchased Services	-	1,375	-	-	-	-
	Function Total	-	2,471	-	-	-	-
2490	FEDERAL PROGRAMS ADMINISTRATION						
113	ADMINISTRATORS	52,909	54,598	55,962	57,501	57,501	57,501
100	Salaries	52,909	54,598	55,962	57,501	57,501	57,501
211	PERS EMPR CONTRIB	7,936	8,190	7,432	7,636	7,636	7,636
212	EMPLOYEE CONTRBTN, PICKUP	3,174	3,276	3,358	3,450	3,450	3,450
213	PERS BOND PAY	3,704	3,822	3,917	4,025	4,025	4,025
220	FICA/MEDICARE	4,023	4,150	4,281	4,399	4,399	4,399
231	WORKERS' COMPENSATION	318	322	326	361	361	361
242	HEALTH INSURANCE	7,660	7,977	7,800	8,256	8,256	8,256
244	LIFE INSURANCE	178	187	187	192	192	192
246	DISABILITY INSURANCE	165	174	174	178	178	178
200	Payroll Costs	27,158	28,098	27,475	28,497	28,497	28,497
410	SUPPLIES	375	-	5,000	-	-	-
400	Supplies and Materials	375	-	5,000	-	-	-
	Function Total	80,442	82,696	88,437	85,998	85,998	85,998
2550	STUDENT TRANSPORTATION						
331	REIMBRS STDNT TRANSPORT	26,516	21,654	4,259	10,000	10,000	10,000

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
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300	Purchased Services	26,516	21,654	4,259	10,000	10,000	10,000
	Function Total	26,516	21,654	4,259	10,000	10,000	10,000
2610	CENTRAL OFFICE SUPPORT SERVICES						
121	SUBSTITUTES-LICENSED	512	515	-	-	-	-
125	CURRICULUM SUB	86	257	-	-	-	-
100	Salaries	598	772	-	-	-	-
211	PERS EMPR CONTRIB	13	37	-	-	-	-
213	PERS BOND PAY	6	18	-	-	-	-
220	FICA/MEDICARE	46	59	-	-	-	-
231	WORKERS' COMPENSATION	3	5	-	-	-	-
200	Payroll Costs	68	119	-	-	-	-
340	TRAVEL	1,932	-	-	-	-	-
389	OT NON-INSTRCT PROF/TECH	1,215	1,134	-	-	-	-
300	Purchased Services	3,147	1,134	-	-	-	-
410	SUPPLIES	570	-	-	-	-	-
400	Supplies and Materials	570	-	-	-	-	-
	Function Total	4,383	2,025	-	-	-	-
2640	STAFF SERVICES						
114	SUPERVISORS/CONFIDENTIAL	-	11,745	11,951	-	-	-
125	CURRICULUM SUB	-	172	-	-	-	-
132	NON CERTIFIED OVERTIME	266	346	-	-	-	-
100	Salaries	266	12,263	11,951	-	-	-
211	PERS EMPR CONTRIB	-	1,828	1,586	-	-	-
213	PERS BOND PAY	-	858	837	-	-	-
220	FICA/MEDICARE	-	877	914	-	-	-
231	WORKERS' COMPENSATION	-	77	73	-	-	-
242	HEALTH INSURANCE	-	3,585	3,900	-	-	-
244	LIFE INSURANCE	-	19	21	-	-	-
200	Payroll Costs	-	7,244	7,331	-	-	-
310	INSTRUC CONSULT/PROF	-	175	-	-	-	-
355	PRINTING AND BINDING	218	304	1,000	-	-	-
389	OT NON-INSTRCT PROF/TECH	-	-	24,000	-	-	-
300	Purchased Services	218	479	25,000	-	-	-
410	SUPPLIES	304	1,813	3,718	-	-	-
400	Supplies and Materials	304	1,813	3,718	-	-	-

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
	Function Total	788	21,799	48,000	-	-	-
2660	TECHNOLOGY SERVICES						
480	COMPUTER HARDWARE	-	-	5,000	-	-	-
400	Supplies and Materials	-	-	5,000	-	-	-
	Function Total	-	-	5,000	-	-	-
3300	COMMUNITY SERVICES (PARENT INVOLVEMENT)						
111	LICENSED SALARIES	10,025	10,433	11,000	14,569	14,569	14,569
113	ADMINISTRATORS	-	702	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	155	-	-	-	-	-
125	CURRICULUM SUB	171	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	2,702	2,152	100,774	100,000	100,000	100,000
131	CLASS. ADDITIONAL WAGES	3,506	1,777	5,415	5,000	5,000	5,000
132	NON CERTIFIED OVERTIME	1,910	1,435	1,754	1,800	1,800	1,800
100	Salaries	18,469	16,499	118,943	121,369	121,369	121,369
211	PERS EMPR CONTRIB	2,380	797	2,535	1,000	1,000	1,000
212	EMPLOYEE CONTRBTN, PICKUP	764	167	783	300	300	300
213	PERS BOND PAY	1,260	403	1,294	460	460	460
220	FICA/MEDICARE	1,375	1,244	3,319	1,614	1,614	1,614
231	WORKERS' COMPENSATION	149	98	262	92	92	92
242	HEALTH INSURANCE	1,858	124	3,000	-	-	-
244	LIFE INSURANCE	17	5	-	-	-	-
200	Payroll Costs	7,803	2,838	11,193	3,466	3,466	3,466
310	INSTRUC CONSULT/PROF	-	-	960	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	2,107	1,841	-	-	-	-
331	REIMBRS STDNT TRANSPORT	165	-	-	-	-	-
340	TRAVEL	804	614	2,278	2,500	2,500	2,500
300	Purchased Services	3,076	2,455	3,238	3,500	3,500	3,500
410	SUPPLIES	20,353	30,788	132,059	136,500	136,500	136,500
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	20,353	30,788	132,059	136,500	136,500	136,500
	Function Total	49,701	52,580	265,433	264,835	264,835	264,835
3390	COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)						
130	LIC. ADDITIONAL WAGES	992	4,836	-	-	-	-
131	CLASS. ADDITIONAL WAGES	2,507	8,417	7,800	7,800	7,800	7,800
132	NON CERTIFIED OVERTIME	3,311	-	-	-	-	-
100	Salaries	6,810	13,253	7,800	7,800	7,800	7,800
211	PERS EMPR CONTRIB	930	1,835	1,200	1,200	1,200	1,200

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
212	EMPLOYEE CONTRBTN, PICKUP	59	290	520	520	520	520
213	PERS BOND PAY	477	927	544	544	544	544
220	FICA/MEDICARE	499	951	595	595	595	595
231	WORKERS' COMPENSATION	69	108	39	40	40	40
200	Payroll Costs	2,034	4,111	2,898	2,899	2,899	2,899
310	INSTRUC CONSULT/PROF	7,100	6,833	7,500	-	-	-
340	TRAVEL	-	4	-	-	-	-
300	Purchased Services	7,100	6,837	7,500	-	-	-
410	SUPPLIES	10,173	5,161	-	-	-	-
400	Supplies and Materials	10,173	5,161	-	-	-	-
	Function Total	26,117	29,362	18,198	10,699	10,699	10,699
4150	BUILDING ACQUISITION & IMPROVEMENTS						
520	BUILDING ACQUISITION & IMPROVEM	-	-	164,000	170,000	170,000	170,000
540	EQUIPMENT	-	-	40,000	-	-	-
500	Capital Outlay	-	-	204,000	170,000	170,000	170,000
	Function Total	-	-	204,000	170,000	170,000	170,000
7000	UNAPPROP ENDING FUND						
710	FUND MODIFICATIONS	259,795	255,235	-	-	-	-
700	Transfers	259,795	255,235	-	-	-	-
	Function Total	259,795	255,235	-	-	-	-
	Fund Total	6,498,603	6,940,082	7,087,500	6,209,000	6,209,000	6,209,000

Nutrition Services (298)

The Nutrition Services Fund supports activities associated with the National School Lunch Program and School Breakfast Program. In addition to breakfast and lunch provided as part of the regular school year program and dinner provided for students participating in the afterschool program, the district participates in a Summer Feeding Program. Revenues include federal school lunch reimbursement, state school funding, lunch sales and in recent years grants to promote fruits and vegetables to elementary students.

The Nutrition Services Department provides nutritious and affordable meals and promotes nutrition education. Nutrition Services follows the legislated rules governing what can be served to students—how many calories, fat grams, sugar grams, serving size, etc. The department purchases produce primarily through local farmers and vendors. Our produce distributor is Duck Produce, a Food Alliance Certified distributor that distinguishes foods produced with respect for people, animals, and the environment. The department purchases local foods whenever possible, with respect to quality and cost. Buying local is one way the District can support local farms and the local economy.



The District serves a different local fruit or vegetable every month of the school year, using resources available from the Oregon Department of Education’s Oregon Harvest for Schools Program. By participating in a farm to school initiative, the District has received approximately \$30,000 in additional grant funds. The Nutrition Services Department recognizes that the cafeteria can be an extension of the classroom, where students learn the healthy habits necessary for academic readiness and success.

The District is operating its second year of the Community Eligibility Provision. Under the Community Eligibility Provision, 100% of McMinnville School District students are eligible for free breakfast and lunch. The Community Eligibility Provision gives eligible local educational agencies and schools with high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications. Under this provision, the District can provide meals to all students and is reimbursed by the federal government through a formula using the percentage of identified students that is, students certified for free school meals without an application due to their enrollment in designated assistance programs multiplied by a factor of 1.6.

Since participating in the Community Eligibility Provision, the Nutrition Services Department has increased the total number of meals provided to students by 34.2%. Additionally, the department is providing “Breakfast Beyond the Bell” or Breakfast in the Classroom, in *four* elementary schools—Grandhaven, Wascher and Newby and Columbus. Breakfast Beyond the Bell delivers nutritional breakfast to students in their classroom at the very start of the school day, so that all students are ready to learn.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1510	INTEREST INCOME	1,945	975	2,000	2,000	2,000	2,000
R1612	LUNCH	201,468	(4,386)	-	-	-	-
R1621	ALA CARTE SALES	105,193	18,235	25,000	32,000	32,000	32,000
R1622	ADULT MEAL SALES	9,379	8,163	10,000	12,000	12,000	12,000
R1690	CATERING	67,054	72,225	65,000	70,000	70,000	70,000
R1920	DONATIONS PRIVATE SOURCE	-	-	-	-	-	-
R1990	MISCELLANEOUS	1,804	-	1,500	1,500	1,500	1,500
R1991	REBATES	8,262	2,057	3,500	7,000	7,000	7,000
1000	Local Revenue	395,105	97,269	107,000	124,500	124,500	124,500
R3102	STATE SCHOOL FUND MATCH	23,177	23,329	28,000	31,000	31,000	31,000
R3299	RESTRICTED STATE GRANT	8,850	47,838	31,000	30,000	30,000	30,000
3000	State Revenue	32,027	71,167	59,000	61,000	61,000	61,000
R4502	OTHER FED GRANT	54,941	60,572	55,000	57,000	57,000	57,000
R4505	FED SCHL LUNCH REIMBURSE	1,781,271	1,699,356	1,900,000	2,000,000	2,000,000	2,000,000
R4506	FED SCHL BREAKFAST	-	563,378	800,000	875,000	875,000	875,000
R4507	FED SCHL DINNER	-	260,927	250,000	270,000	270,000	270,000
R4508	RESERVE FOR GROWTH	-	-	300,000	300,000	300,000	300,000
R4509	SUMMER PROGRAM FED REIMBURS	35,907	92,327	85,668	75,000	75,000	75,000
R4900	COMMODITIES	137,024	126,075	185,500	240,500	240,500	240,500
4000	Federal Revenue	2,009,143	2,802,635	3,576,168	3,817,500	3,817,500	3,817,500
R5400	BEG FUND BALANCE	486,686	490,243	500,000	400,000	400,000	400,000
5000	Other Revenue	486,686	490,243	500,000	400,000	400,000	400,000
	Fund Total	2,922,961	3,461,314	4,242,168	4,403,000	4,403,000	4,403,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
EXPENDITURE BUDGET							
3100	NUTRITION SERVICES						
112	CLASSIFIED SALARIES	626,983	673,991	728,616	798,575	798,575	798,575
114	SUPERVISORS/CONFIDENTIAL	81,673	83,981	85,451	87,587	87,587	87,587
122	SUBSTITUTES-CLASSIFIED	20,727	38,559	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	34,947	28,695	65,000	65,000	65,000	65,000
132	NON CERTIFIED OVERTIME	6,560	6,099	6,700	6,700	6,700	6,700
151	STUDENT LABOR	6,562	6,934	9,000	9,000	9,000	9,000
100	Salaries	777,452	838,259	930,767	1,002,862	1,002,862	1,002,862
211	PERS EMPR CONTRIB	103,719	106,688	101,863	110,155	110,155	110,155
213	PERS BOND PAY	50,773	52,501	62,004	67,050	67,050	67,050
220	FICA/MEDICARE	56,576	60,955	70,515	76,030	76,030	76,030
231	WORKERS' COMPENSATION	22,414	21,003	26,992	29,083	29,083	29,083
242	HEALTH INSURANCE	314,207	360,994	430,763	502,497	502,497	502,497
244	LIFE INSURANCE	1,552	1,581	3,041	3,370	3,370	3,370
200	Payroll Costs	549,241	603,722	695,178	788,185	788,185	788,185
310	INSTRUC CONSULT/PROF	-	-	2,700	2,700	2,700	2,700
312	CONFERENCE/WORKSHOPS	3,270	1,718	5,000	5,000	5,000	5,000
322	REPAIRS AND MAINTENANCE	42,784	35,267	40,000	50,000	50,000	50,000
324	RENTALS	1,053	1,042	1,500	2,500	2,500	2,500
340	TRAVEL	6,542	2,930	7,000	7,000	7,000	7,000
351	TELEPHONE	824	700	2,500	2,500	2,500	2,500
353	POSTAGE	2,068	639	4,000	3,000	3,000	3,000
355	PRINTING AND BINDING	3,741	4,066	10,000	7,500	7,500	7,500
389	OTHER PROFESSIONAL TECH SERV	730	9,313	2,500	2,500	2,500	2,500
300	Purchased Services	61,012	55,675	75,200	82,700	82,700	82,700
410	SUPPLIES	19,083	44,143	52,000	53,000	53,000	53,000
412	CUSTODIAL SUPPLIES	10,576	10,383	15,000	17,000	17,000	17,000
414	FOOD SERV SUPPLIES	30,452	37,510	65,000	65,000	65,000	65,000
416	CATERING SUPPLIES	31,432	30,751	50,000	50,000	50,000	50,000
417	COMMODITY PROCESSING	45,119	79,183	125,000	175,000	175,000	175,000
418	VEHICLE FUEL	2,272	2,834	3,750	4,000	4,000	4,000
419	COMMODITIES FDP CHARGE	5,744	9,427	12,000	20,000	20,000	20,000
450	FOOD	649,675	954,652	965,000	1,100,000	1,100,000	1,100,000
455	COMMODITIES	137,024	125,621	185,000	240,000	240,000	240,000
460	NON-CONSUMABLE ITEMS	29,855	15,079	50,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	7,519	5,890	17,000	15,000	15,000	15,000
480	COMPUTER HARDWARE	11,047	1,187	15,000	15,000	15,000	15,000
400	Supplies and Materials	979,798	1,316,660	1,554,750	1,814,000	1,814,000	1,814,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
540	EQUIPMENT PURCHASE	-	40,169	493,605	231,085	231,085	231,085
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	40,169	493,605	231,085	231,085	231,085
640	DUES AND FEES	7,043	5,773	7,000	7,000	7,000	7,000
600	Other Objects	7,043	5,773	7,000	7,000	7,000	7,000
	Function Total	2,374,546	2,860,258	3,756,500	3,925,832	3,925,832	3,925,832
3199	SUMMER NUTRITION PROGRAM						
131	CLASS. ADDITIONAL WAGES	16,968	33,694	35,000	35,000	35,000	35,000
132	NON CERTIFIED OVERTIME	-	48	-	-	-	-
100	Salaries	16,968	33,742	35,000	35,000	35,000	35,000
211	PERS EMPR CONTRIB	2,489	4,195	4,025	4,025	4,025	4,025
213	PERS BOND PAY	1,185	2,072	2,450	2,450	2,450	2,450
220	FICA/MEDICARE	1,299	2,571	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	535	811	1,015	1,015	1,015	1,015
200	Payroll Costs	5,508	9,649	10,168	10,168	10,168	10,168
322	REPAIRS AND MAINTENANCE	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	300	110	750	750	750	750
300	Purchased Services	300	110	1,750	1,750	1,750	1,750
410	SUPPLIES	140	-	500	500	500	500
412	CUSTODIAL SUPPLIES	-	-	250	250	250	250
414	FOOD SERV SUPPLIES	4,270	1,260	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	30,657	21,323	36,000	27,000	27,000	27,000
460	NON-CONSUMABLE ITEMS	328	(140)	500	1,000	1,000	1,000
400	Supplies and Materials	35,395	22,443	38,750	30,250	30,250	30,250
541	INITL & ADDTL EQUIP PRCHS	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
	Function Total	58,171	65,944	85,668	77,168	77,168	77,168
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	400,000	400,000	400,000	400,000
800	Other Uses of Funds	-	-	400,000	400,000	400,000	400,000
	Function Total	-	-	400,000	400,000	400,000	400,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	490,244	535,112	-	-	-	-
800	Other Uses of Funds	490,244	535,112	-	-	-	-
	Function Total	490,244	535,112	-	-	-	-
	Fund Total	2,922,961	3,461,314	4,242,168	4,403,000	4,403,000	4,403,000

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 ten years, this has saved the district over \$9 million in PERS employee retirement contributions. The table below represents the total pension bond indebtedness as of June 30, 2016 and debt service payments for 2016-2017 fiscal year.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2016	Principal Due 2016-2017	Interest Due 2016-2017	Total Due 2016-2017
10/31/2002	\$16,044,243	4.82-5.55%	\$12,207,367	\$ 327,628	\$ 1,033,985	\$1,361,613
02/19/2004	13,715,000	4.40-5.53%	12,155,000	485,000	664,244	1,149,244
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
Total			\$25,482,367	\$ 812,628	\$1,744,317	\$2,556,945

Statement of Future Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 25,482,367	\$12,883,722	\$38,366,089



Estimated Savings from issuing PERS Bonds:

Biennium	Payroll Rate without Bond	Payroll Rate with Bond	Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2007	15.54%	11.35%	4.19%	2,014,000
2007-2009	18.35%	11.96%	6.39%	3,158,000
2009-2011	14.50%	12.00%	2.50%	1,482,500
2011-2013	18.95%	16.59%	2.36%	1,439,500
2013-2015	22.29%	21.28%	1.01%	649,400
Total				\$9,260,400

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	8,452	8,392	8,000	12,000	12,000	12,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,186,810	2,303,813	2,385,000	2,544,947	2,544,947	2,544,947
	Local Revenue	2,195,262	2,312,205	2,393,000	2,556,947	2,556,947	2,556,947
R5400	BEG FUND BALANCE	563,578	566,867	540,000	530,000	530,000	530,000
	Other Revenue	563,578	566,867	540,000	530,000	530,000	530,000
	Fund Total	2,758,840	2,879,072	2,933,000	3,086,947	3,086,947	3,086,947

EXPENDITURE BUDGET

5110	LONG TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	572,120	648,956	731,361	812,629	812,629	812,629
620	INTEREST	1,619,853	1,660,075	1,701,179	1,774,318	1,774,318	1,774,318
600	Other Objects	2,191,973	2,309,031	2,432,540	2,586,947	2,586,947	2,586,947
	Function Total	2,191,973	2,309,031	2,432,540	2,586,947	2,586,947	2,586,947
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	566,867	570,041	500,460	500,000	500,000	500,000
800	Other Uses of Funds	566,867	570,041	500,460	500,000	500,000	500,000
	Function Total	566,867	570,041	500,460	500,000	500,000	500,000
	Fund Total	2,758,840	2,879,072	2,933,000	3,086,947	3,086,947	3,086,947

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.

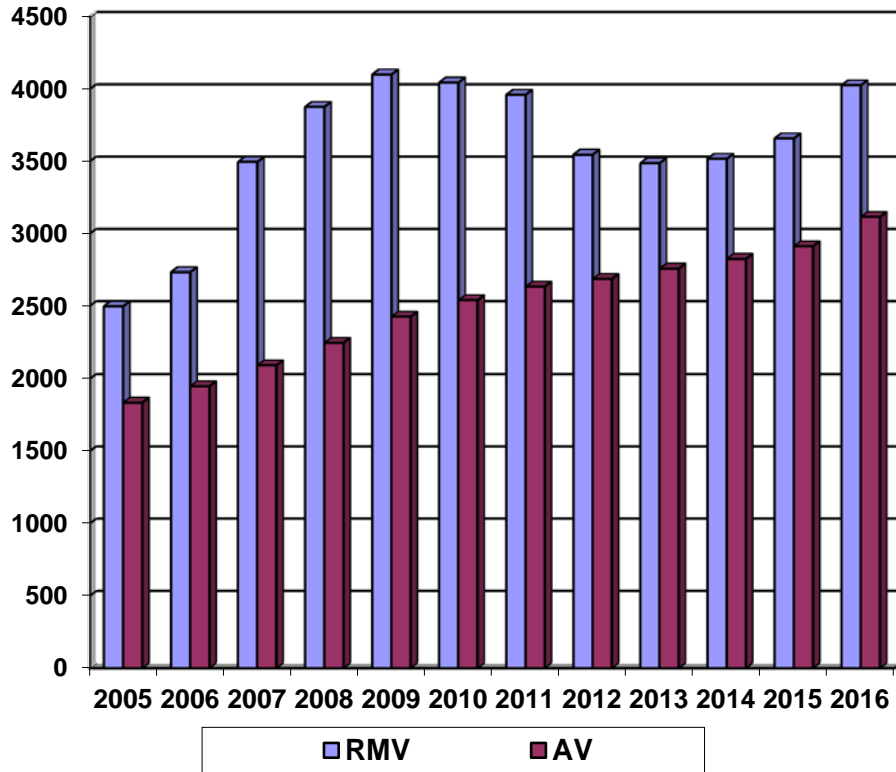
As of June 30, 2016, outstanding general obligation bonds will total \$41,245,000. This budget assumes the May bond election is successful and appropriates the amount necessary for debt service on the new bond.

The following table shows the bonded indebtedness of the District as of June 30, 2016 and an estimate for the 2016 bond assuming the bonds are sold in August of 2016 under current market conditions.

<i>Issue Date Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding</i>	<i>Principal Due 2016-2017</i>	<i>Interest Due 2016-2017</i>	<i>Total Due 2016-2017</i>
09/01/2001 Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$ -0-	\$ -0-	\$ -0-	\$ -0-
06/26/2007 New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	1,925,000	1,925,000	93,531	2,018,531
02/27/2013 Advance Refunding of 2007 GO Bonds	42,075,000	2.00-5.00%	41,245,000	120,000	1,769,975	1,889,975
Total Before New Bond			\$43,170,000	\$2,045,000	\$1,863,506	\$3,908,506
New Bond to be issued in 2016-17						
August 2016	89,400,000	2.00-5.00%	\$89,400,000	\$1,065,000	\$3,567,625	\$ 4,632,625
Estimated total Debt			\$132,570,000	\$3,110,000	\$5,431,131	\$8,541,131

For the 2016-17 fiscal year, a bond levy of \$8,800,000 is recommended to fund the required debt service payments.

McMinnville School District 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>
2015-16	\$4,026,645,831	10.05%	\$3,115,912,148	6.98%
2014-15	3,658,832,392	4.00%	2,912,620,935	3.07%
2013-14	3,518,402,639	.01%	2,825,967,489	2.44%
2012-13	3,488,131,424	- 1.67%	2,758,766,493	2.67%
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%

Debt Service Fund (Continued)

Statement of Future Requirements (2007 and 2013 Bonds)

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2016-17	2,045,000	1,863,506	3,908,506
2017-18	2,280,000	1,766,375	4,046,375
2018-19	2,455,000	1,734,650	4,189,650
2019-20	2,735,000	1,613,700	4,348,700
2020-21	3,010,000	1,494,950	4,504,950
2021-22	3,320,000	1,344,450	4,664,450
2022-23	3,650,000	1,184,500	4,834,500
2023-24	4,005,000	1,002,000	5,007,000
2024-25	4,355,000	841,800	5,196,800
2025-26	4,715,000	667,600	5,382,600
2026-27	5,100,000	479,000	5,579,000
2027-28	5,500,000	275,000	5,775,000
<i>Total</i>	<i>\$43,170,000</i>	<i>\$14,267,531</i>	<i>\$57,437,531</i>

Historical Bond Levy Rates

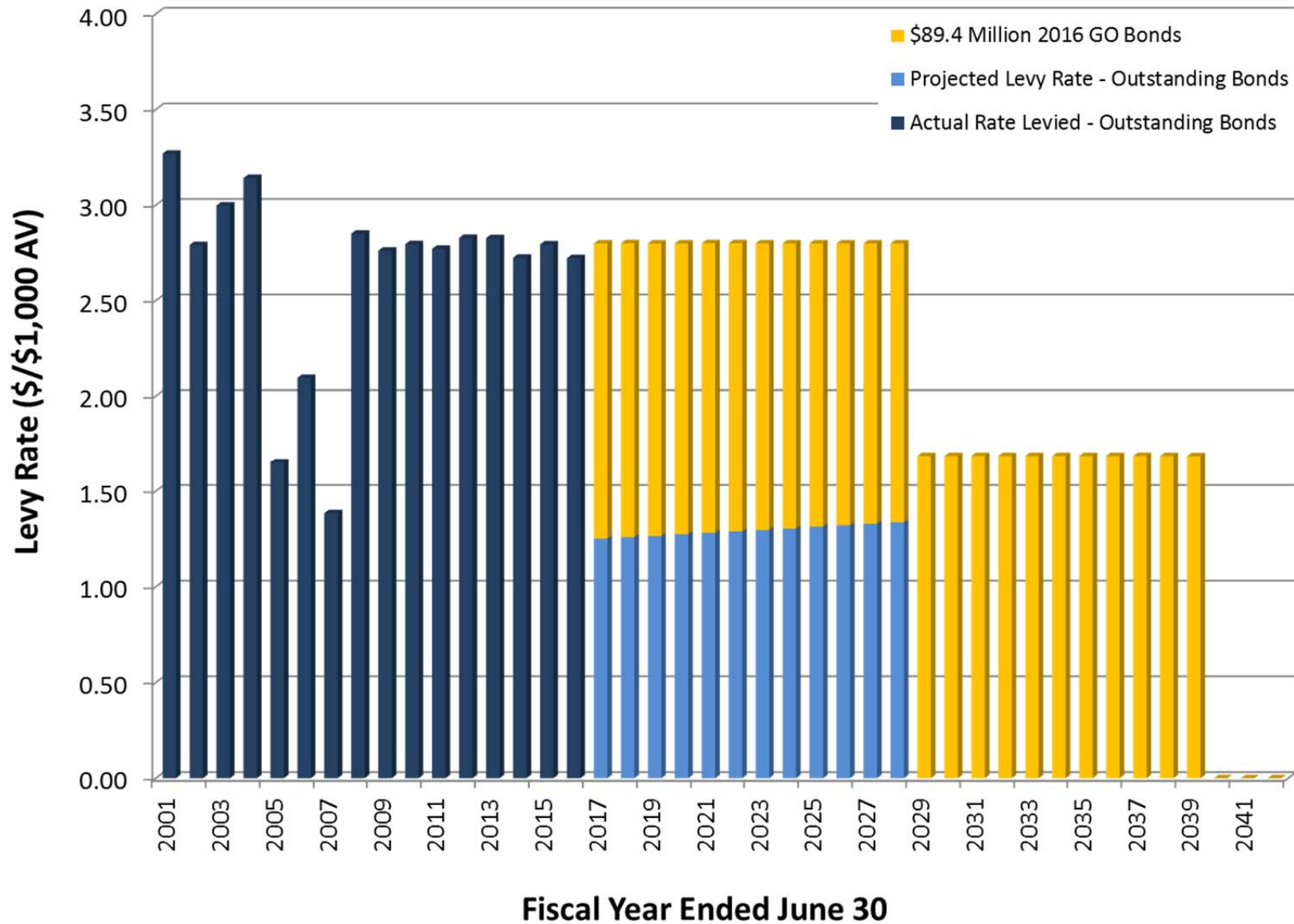
Rate per \$1,000 of Assessed Value

Fiscal Year Rate

2015-16	2.72
2014-15	2.79
2013-14	2.73
2012-13	2.83
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

McMINNVILLE SCHOOL DISTRICT No. 40

General Obligation Bonds, Series 2016 – Premium Structure



McMinnville School District No. 40
Projected Debt Service Schedule
\$89,400,000
General Obligation Bonds, Series 2016
22.83 Year Issue

Payment Date	Principal	Coupon	Interest	Total Debt service	FY Total	Estimated (1) Delinquencies	Estimated (2) Amount to Levy
12/15/2016			\$ 1,427,050	\$ 1,427,050	\$ -	\$ -	\$ -
06/15/2017	1,065,000	2.00%	2,140,575	3,205,575	4,632,625	348,692	4,981,317
12/15/2017			2,129,925	2,129,925			
06/15/2018	545,000	2.00%	2,129,925	2,674,925	4,804,850	306,693	5,111,543
12/15/2018			2,124,475	2,124,475			
06/15/2019	730,000	3.00%	2,124,475	2,854,475	4,978,950	262,050	5,241,000
12/15/2019			2,113,525	2,113,525			
06/15/2020	920,000	3.00%	2,113,525	3,033,525	5,147,050	214,460	5,361,510
12/15/2020			2,099,725	2,099,725			
06/15/2021	1,135,000	3.00%	2,099,725	3,234,725	5,334,450	164,983	5,499,433
12/15/2021			2,082,700	2,082,700			
06/15/2022	1,305,000	4.00%	2,082,700	3,387,700	5,470,400	169,188	5,639,588
12/15/2022			2,056,600	2,056,600			
06/15/2023	1,490,000	4.00%	2,056,600	3,546,600	5,603,200	173,295	5,776,495
12/15/2023			2,026,800	2,026,800			
06/15/2024	1,690,000	4.00%	2,026,800	3,716,800	5,743,600	177,637	5,921,237
12/15/2024			1,993,000	1,993,000			
06/15/2025	1,890,000	4.00%	1,993,000	3,883,000	5,876,000	181,732	6,057,732
12/15/2025			1,955,200	1,955,200			
06/15/2026	2,110,000	4.00%	1,955,200	4,065,200	6,020,400	186,198	6,206,598
12/15/2026			1,913,000	1,913,000			
06/15/2027	2,340,000	5.00%	1,913,000	4,253,000	6,166,000	190,701	6,356,701
12/15/2027			1,854,500	1,854,500			
06/15/2028	2,615,000	5.00%	1,854,500	4,469,500	6,324,000	195,588	6,519,588
12/15/2028			1,789,125	1,789,125			
06/15/2029	3,930,000	5.00%	1,789,125	5,719,125	7,508,250	232,214	7,740,464
12/15/2029			1,690,875	1,690,875			
06/15/2030	4,350,000	5.00%	1,690,875	6,040,875	7,731,750	239,126	7,970,876
12/15/2030			1,582,125	1,582,125			
06/15/2031	4,800,000	5.00%	1,582,125	6,382,125	7,964,250	246,317	8,210,567
12/15/2031			1,462,125	1,462,125			
06/15/2032	5,280,000	5.00%	1,462,125	6,742,125	8,204,250	253,740	8,457,990
12/15/2032			1,330,125	1,330,125			
06/15/2033	5,790,000	5.00%	1,330,125	7,120,125	8,450,250	261,348	8,711,598
12/15/2033			1,185,375	1,185,375			
06/15/2034	6,330,000	5.00%	1,185,375	7,515,375	8,700,750	269,095	8,969,845
12/15/2034			1,027,125	1,027,125			
06/15/2035	6,910,000	5.00%	1,027,125	7,937,125	8,964,250	277,245	9,241,495
12/15/2035			854,375	854,375			
06/15/2036	7,525,000	5.00%	854,375	8,379,375	9,233,750	285,580	9,519,330
12/15/2036			666,250	666,250			
06/15/2037	8,175,000	5.00%	666,250	8,841,250	9,507,500	294,046	9,801,546
12/15/2037			461,875	461,875			
06/15/2038	8,870,000	5.00%	461,875	9,331,875	9,793,750	302,899	10,096,649
12/15/2038			240,125	240,125			
06/15/2039	9,605,000	5.00%	240,125	9,845,125	10,085,250	311,915	10,397,165
Total	\$ 89,400,000		\$ 72,845,525	\$ 162,245,525	\$ 162,245,525	\$ 5,544,742	\$ 167,790,267

(1) Beginning in FY 2018 assumes collection year delinquencies will be offset by back tax collections.

(2) Actual levy amount should be calculated annually based on County's current delinquency rates, actual debt service requirements and debt service fund balance, if any.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1111	AD VALOREM TAXES LEVIED	7,222,377	7,815,514	7,920,000	8,211,000	8,211,000	8,211,000
R1112	PRIOR YEAR'S TAXES	312,192	308,000	325,000	325,000	325,000	325,000
R1510	INTEREST ON INVESTMENT	21,562	21,772	22,000	30,000	30,000	30,000
	Local Revenue	7,556,131	8,145,286	8,267,000	8,566,000	8,566,000	8,566,000
R5400	BEG FUND BALANCE	704,145	568,295	520,000	685,000	685,000	685,000
	Other Sources	704,145	568,295	520,000	685,000	685,000	685,000
	Fund Total	8,260,276	8,713,581	8,787,000	9,251,000	9,251,000	9,251,000

EXPENDITURE BUDGET

5110	LONG TERM DEBT SERVICES						
610	REDEMPTION OF PRINCIPAL	5,010,000	5,535,000	6,080,000	3,110,000	3,110,000	3,110,000
620	INTEREST	2,681,981	2,428,681	2,158,982	5,431,131	5,431,131	5,431,131
600	Other Objects	7,691,981	7,963,681	8,238,982	8,541,131	8,541,131	8,541,131
	Function Total	7,691,981	7,963,681	8,238,982	8,541,131	8,541,131	8,541,131
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	568,295	749,900	548,018	709,869	709,869	709,869
800	Other Uses of Funds	568,295	749,900	548,018	709,869	709,869	709,869
	Function Total	568,295	749,900	548,018	709,869	709,869	709,869
	Fund Total	8,260,276	8,713,581	8,787,000	9,251,000	9,251,000	9,251,000

Capital Projects Fund (400)

McMinnville School District's \$89,400,000 capital bond measure was approved by 62% of voters on May 17, 2016. A copy of the bond election notice and explanatory statement is included on the following page.

This Adopted Budget appropriates adequate funds for estimated project expenditures in the first year. A majority of the work performed in the first year after a bond passes is for design work by architects and engineers. Professional services were estimated higher for this reason. Additional expenditures for the first year would be bond issuance costs and a transfer to the Asset Reserve Fund to reimburse for pre-bond capital expenditures.

NOTICE OF BOND ELECTION

MCMINNVILLE SCHOOL DISTRICT NO. 40 YAMHILL COUNTY, OREGON

NOTICE IS HEREBY GIVEN January 27, 2016 that a measure election will be held in McMinnville School District No. 40 located in Yamhill County, Oregon on May 17, 2016. The following shall be the ballot title of the measure to be submitted to the district's voters:

CAPTION:

Bonds for Energy Upgrades, Safety, Repairs, Renovations, and Vocational Education

QUESTION:

Shall McMinnville School District make safety upgrades, repair, renovate, and improve schools by issuing \$89,400,000 in general obligation bonds? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

SUMMARY:

This measure would finance energy and safety upgrades and renovate, repair, and improve district facilities. Due to retiring previous bonds, the overall bond tax rate is not expected to increase over the McMinnville School District's 2014-15 rate of \$2.80 per \$1,000 of assessed value. Specifically, this measure is expected to:

- Provide energy upgrades district-wide to increase building efficiency, including replacement and upgrade of windows, lighting, deteriorating roofs, outdated heating, ventilation, mechanical, and plumbing systems, and other building repairs and site improvements.
- Improve safety and security including: security cameras, intercoms, emergency phone systems, door access controls, technology infrastructure, fire sprinkler systems, seismic upgrades, and emergency lighting.
- Construct, furnish, and equip a vocational technical center on the McMinnville High School campus.
- Renovate McMinnville High School to address increased enrollment and outdated facilities to include demolition and construction of classrooms, library, music space, gymnasium, cafeteria addition, furnishings, equipment, and site improvements.
- Replace maintenance shop including possible land/building purchase.
- Pay bond issuance and building costs.

Bonds would mature in not to exceed twenty-three (23) years.

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

Signature of authorized District Official

Date signed

Printed name of authorized District Official

Title

EXPLANATORY STATEMENT

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

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

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

Specifically, bond measure proceeds would:

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

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

What would the Bond cost?

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

Informing the Public

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

Information Source: McMinnville School District Business Office

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	-	-	-	700,000	700,000	700,000
1000	Local Revenues	-	-	-	700,000	700,000	700,000
R3299	STATE RESTRICTED GRANTS	-	-	-	2,000,000	2,000,000	2,000,000
3000	State Revenues	-	-	-	2,000,000	2,000,000	2,000,000
R5100	BOND PROCEEDS	-	-	-	89,400,000	89,400,000	89,400,000
R5400	BEG FUND BALANCE	-	-	-	-	-	-
5000	Other Sources	-	-	-	89,400,000	89,400,000	89,400,000
	TOTAL RESOURCES	-	-	-	92,100,000	92,100,000	92,100,000

Sub Funds

401	Capital Projects - GO Bond Funds	90,100,000
402	Capital Projects - SB 447 State Grant Funds	2,000,000
403	Capital Projects - Other Resources	-
	Total Resources	92,100,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
4110	SERVICE AREA DIRECTION						
381	LEGAL SERVICES	-	-	-	50,000	50,000	50,000
390	OTHER PROFESSIONAL/TECH	-	-	-	100,000	100,000	100,000
300	Purchased Services	-	-	-	150,000	150,000	150,000
640	FEES (BOND ISSUANCE COSTS)	-	-	-	550,000	550,000	550,000
600	Other Expenses	-	-	-	550,000	550,000	550,000
	Function Total	-	-	-	700,000	700,000	700,000
4150	BUILDING ACQUISITION & IMPROVEMENT						
383	ARCHITECT/ENGINEER SERVICES	-	-	-	5,000,000	5,000,000	5,000,000
390	OTHER PROFESSIONAL/TECH	-	-	-	2,000,000	2,000,000	2,000,000
300	Purchased Services	-	-	-	7,000,000	7,000,000	7,000,000
460	NON CONSUMMABLE ITEMS	-	-	-	500,000	500,000	500,000
400	Supplies and Materials	-	-	-	500,000	500,000	500,000
510	LAND ACQUISITION	-	-	-	500,000	500,000	500,000
520	BUILDINGS ACQUIS. & IMPROV	-	-	-	25,000,000	25,000,000	25,000,000
530	IMPROVEMNTS OT THAN BLDGS	-	-	-	1,000,000	1,000,000	1,000,000
500	Capital Outlay	-	-	-	26,500,000	26,500,000	26,500,000
670	TAXES AND LICENSES	-	-	-	150,000	150,000	150,000
600	Other Expenses	-	-	-	150,000	150,000	150,000
	Function Total	-	-	-	34,150,000	34,150,000	34,150,000
4180	OTHER CAPITAL ITEMS						
460	EQUIPMENT	-	-	-	500,000	500,000	500,000
400	Supplies and Materials	-	-	-	500,000	500,000	500,000
550	DEPRECIABLE TECHNOLOGY EQUIPMENT	-	-	-	1,750,000	1,750,000	1,750,000
500	Capital Outlay	-	-	-	1,750,000	1,750,000	1,750,000
	Function Total	-	-	-	2,250,000	2,250,000	2,250,000
5200	TRANSFERS OF FUNDS						
710	FUND MODIFICATIONS	-	-	-	500,000	500,000	500,000
700	Transfers	-	-	-	500,000	500,000	500,000
	Function Total	-	-	-	500,000	500,000	500,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	4,500,000	4,500,000	4,500,000
800	Reserves	-	-	-	4,500,000	4,500,000	4,500,000
	Function Total	-	-	-	4,500,000	4,500,000	4,500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	-	-	-	50,000,000	50,000,000	50,000,000
800	Reserves	-	-	-	50,000,000	50,000,000	50,000,000
	Function Total	-	-	-	50,000,000	50,000,000	50,000,000
	TOTAL EXPENDITURES	-	-	-	92,100,000	92,100,000	92,100,000

Scholarship Fund (700)

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

- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- MACA Scholarship
- Newland-Whitehead Scholarship
- Kenneth Myers Scholarship

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2016-17 BUDGET		
		2013-14	2014-15	2015-16	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	494	464	500	500	500	500
R1920	DONATIONS PRIVATE SOURCE	1,000	7,345	10,000	10,000	10,000	10,000
	Local Revenue	1,494	7,809	10,500	10,500	10,500	10,500
R5400	BEG FUND BALANCE	117,017	112,844	113,000	118,000	118,000	118,000
	Other Revenue	117,017	112,844	113,000	118,000	118,000	118,000
	Fund Total	118,511	120,653	123,500	128,500	128,500	128,500
EXPENDITURE BUDGET							
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	5,667	5,000	50,000	50,000	50,000	50,000
300	Purchased Services	5,667	5,000	50,000	50,000	50,000	50,000
	Function Total	5,667	5,000	50,000	50,000	50,000	50,000
6000	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	73,500	78,500	78,500	78,500
800	Other Uses of Funds	-	-	73,500	78,500	78,500	78,500
	Function Total	-	-	73,500	78,500	78,500	78,500
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	112,844	115,653				
800	Other Uses of Funds	112,844	115,653	-	-	-	-
	Function Total	112,844	115,653	-	-	-	-
	Fund Total	118,511	120,653	123,500	128,500	128,500	128,500



McMinnville
School District No. 40

APPENDIX

Elementary School Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change
By Function					
Elementary Instruction	11,967,628	12,752,601	14,666,693	15,227,574	560,881
English Language Learners	86,935	96,278	101,492	119,991	18,499
Student Support Services	-	-	-	239,364	239,364
Guidance Services	552,682	546,016	572,842	578,466	5,624
Library Services	417,918	425,037	427,094	416,254	(10,840)
Office of Principal	1,264,807	1,353,995	1,374,295	1,416,049	41,754
Student Transportation	2,427	1,574	4,255	5,055	800
Total	14,292,397	15,175,501	17,146,671	18,002,753	856,082

By Account

Wages & Benefits	13,989,900	14,867,307	16,804,999	17,643,237	838,238
Purchased Services	93,764	93,248	105,080	108,955	3,875
Supplies & Materials	208,733	214,946	236,592	250,562	13,970
Total	14,292,397	15,175,501	17,146,671	18,002,754	856,083

Staffing (FTE)

			Current	Proposed	
Kindergarten	12.50	12.50	23.00	23.00	-
Classroom Teachers (K-5)	98.50	107.00	109.00	115.00	6.00
Music/PE Specialists	8.67	9.21	11.40	11.40	-
Reading Intervention	3.00	3.00	3.20	3.20	-
Management TOSAs	-	-	-	3.50	3.50
Counselors	6.00	6.00	6.00	6.00	-
Librarians	3.00	3.00	3.00	3.00	-
Total Licensed Staff	131.67	140.71	155.60	165.10	9.50
Ed Assistants	12.44	14.72	23.25	23.25	-
School Techs	2.81	2.81	-	-	-
Library Assistants	2.25	2.25	2.25	2.25	-
Secretarial Support	9.63	10.94	11.19	11.19	-
Total Classified Staff	27.13	30.72	36.69	36.69	-
Total Administrators	6.00	6.00	6.00	6.00	-

Enrollment October 1st	10/1/2013	10/1/2014	10/1/2015	10/1/2016 Projected
Total Enrollment	2992	3021	3084	3172

Budgeted Class Size	2013-14	2014-15	2015-16	2016-17
Kindergarten	20.0	18.5	20.0	20.0
Grades 1 - 5	26.0	24.5	23.5	23.5

Middle School Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change
By Function					
Middle School Instruction	6,139,008	6,676,589	6,683,470	6,791,515	108,045
Middle School Co-Curricular	103,231	121,100	155,607	175,622	20,015
Student Services	-	-	37,284	85,181	47,897
Guidance Services	480,317	495,461	511,815	527,626	15,811
Library Services	129,762	162,413	171,293	177,625	6,332
Office of Principal	879,636	914,499	927,357	941,697	14,340
Student Transportation	12,152	14,259	12,225	16,225	4,000
Total	7,744,106	8,384,321	8,499,051	8,715,491	216,440
By Account					
Wages & Benefits	7,566,102	8,186,502	8,287,845	8,499,710	211,865
Purchased Services	73,009	72,506	71,068	75,068	4,000
Supplies & Materials	104,995	125,313	140,138	140,713	575
Total	7,744,106	8,384,321	8,499,051	8,715,491	216,440

Staffing (FTE)			Current	Proposed	
Classroom Teachers (6-8)	61.17	62.84	63.84	62.01	(1.83)
Reading Intervention	1.00	1.00	1.00	1.00	-
Math Intervention	1.00	3.00	2.00	2.00	-
Intervention Support Teachers	-	-	-	2.00	2.00
Dean of Students	-	-	0.50	1.00	0.50
Counselors	4.00	4.00	4.00	4.00	-
Librarians	1.00	1.00	1.00	1.00	-
Total Licensed Staff	68.17	71.84	72.34	73.01	0.67
Education Assistants	2.63	2.63	2.63	2.63	-
School Techs	2.00	2.00	-	-	-
Library Assistants	0.75	1.50	1.50	1.50	-
Secretarial Support	7.00	7.00	7.00	7.00	-
Total Classified Staff	12.38	13.13	11.13	11.13	-
Total Administrators	4.00	4.00	4.00	4.00	-

Enrollment October 1st	10/1/2013	10/1/2014	10/1/2015	10/1/2016 Projected
Total Enrollment	1583	1542	1541	1474

Budgeted Class Size	2013-14	2014-15	2015-16	2016-17
Grades 6 -8	29.5	28.0	27.5	27.5

High School Budget Summary

General Fund	2013-14	2014-15	2015-16	2016-17	Change
	Actual	Actual	Budget	Proposed	
By Function					
High School Instruction	7,186,774	7,822,359	8,314,276	9,099,147	784,871
High School Co-Curricular	408,136	443,179	465,972	519,860	53,888
Alternative Education	581,026	618,028	637,748	683,527	45,779
Online Education	89,383	81,090	82,865	88,360	5,495
Teen Parent Program	197,076	223,595	244,891	267,096	22,205
Attendance /Student Services	467,811	473,334	489,968	523,878	33,910
Guidance Services	541,385	552,923	575,400	636,915	61,515
Library Services	178,492	175,164	181,420	178,547	(2,873)
Office of Principal	975,893	1,000,423	1,075,514	1,167,968	92,454
Student Transportation	37,845	42,207	47,500	47,500	-
Total	10,663,821	11,432,302	12,115,554	13,212,798	1,097,244

By Account

Wages & Benefits	10,294,073	10,939,175	11,659,950	12,705,231	1,045,281
Purchased Services	184,283	186,980	206,683	206,683	-
Supplies & Materials	184,462	299,002	241,421	293,384	51,963
Dues & Fees	1,003	7,145	7,500	7,500	-
Total	10,663,821	11,432,302	12,115,554	13,212,798	1,097,244

Staffing (FTE)

			Current	Proposed	
Classroom Teachers (9-12)	75.00	79.35	83.00	86.50	3.50
Alternative Education	5.00	5.00	5.50	5.50	-
Online Education	1.00	1.00	1.00	1.00	-
Reading Intervention	0.50	0.50	0.50	0.50	-
Math Intervention	0.50	0.50	0.50	0.50	-
Alternative Education (TOSA)	-	-	1.00	1.00	-
Athletic Coordinator (TOSA)	-	-	0.50	0.50	-
Dean of Students	2.00	2.00	2.00	2.00	-
Counselors	4.10	4.10	4.50	4.50	-
Librarians	1.00	1.00	1.00	1.00	-
Total Licensed Staff	89.10	93.45	99.50	103.00	3.50

Career Center & Ed Support Staff	5.31	5.31	6.07	6.07	-
School Techs	1.00	1.00	-	-	-
Bearhugs Coordinator & Assistants	4.94	4.94	4.94	5.00	0.06
Campus Supervisors	1.94	1.94	2.00	2.00	-
Library Assistants	1.44	1.44	1.44	1.44	-
Attendance/Guidance/Office Support	12.19	12.19	12.19	12.44	0.25
Total Classified Staff	26.82	26.82	26.64	26.95	0.31

Total Administrators	4.30	4.30	4.00	4.00	-
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Enrollment October 1st	10/1/2013	10/1/2014	10/1/2015	10/1/2016
				Projected
Total Enrollment	2031	2050	2109	2181

Budgeted Class Size	2013-14	2013-14	2014-15	2014-15
Grades 9-12	30.0	28.5	28.0	28.0

Curriculum Department Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change
By Function					
Elementary & Secondary Instruction	637,544	702,077	557,442	138,887 *	(418,555)
Pre-School	-	-	-	73,369	73,369
Talented & Gifted	211,371	222,134	235,900	246,083	10,183
Summer School	38,308	79,172	84,185	85,985	1,800
Student Services (Drop Out Prevention)	67,278	69,718	68,752	71,288	2,536
Improvement of Instruction	533,999	549,826	793,590	1,130,417	336,827
Total	1,488,500	1,622,927	1,739,869	1,746,029	6,160

By Account

Wages & Benefits	954,817	1,226,309	1,499,839	1,451,812	(48,027)
Purchased Services	31,674	44,576	58,300	76,540	18,240
Supplies & Materials	502,009	352,042	181,730	217,677	35,947
Total	1,488,500	1,622,927	1,739,869	1,746,029	6,160

Staffing (FTE)

			Current	Proposed	
Elementary Math Specialists	0.50	3.00	-	-	-
Talented & Gifted Prog Teachers	1.50	1.50	1.50	1.50	-
Instructional Technology TOSA	1.00	1.00	3.00	3.00	-
Staff Development TOSA	-	-	1.00	1.00	-
District K-8 Drop Out Prevention Spec	1.00	1.00	1.00	1.00	-
Curriculum Directors	1.00	1.50	2.00	2.00	-
Data, Assessment & Grant Coord.	0.50	0.50	1.00	1.00	-
Admin Assistant & Science Curr Asst	1.75	1.75	1.75	1.75	-
Total	7.25	10.25	11.25	11.25	-

Teacher Incentive Fund Grant ended in 2015. General fund match for performance bonuses no longer required.

English Language Learners Budget Summary

General Fund	2013-14	2014-15	2015-16	2016-17	Change
	Actual	Actual	Budget	Proposed	
By Account					
Wages & Benefits	2,553,109	2,630,148	2,717,272	2,838,249	120,977
Purchased Services	3,067	6,703	2,730	6,130	3,400
Supplies & Materials	17,006	18,933	26,137	26,100	(37)
Total	2,573,182	2,655,784	2,746,139	2,870,479	124,340

Staffing (FTE)			Current	Proposed	
ELL Teachers	16.50	16.50	16.50	16.50	-
ELL Ed Assistants	18.40	18.40	20.00	20.00	-
Migrant Ed Pre-K Assistant	0.50	0.50	-	-	-
Coordinator	1.00	1.00	1.00	1.00	-
Administrative Support	2.00	2.00	2.00	2.00	-
Total	38.40	38.40	39.50	39.50	-

Average Daily Membership	2013-14	2014-15	2015-16	2016-17
English Language Learners (ADM)	890	886	912	900
Percent of ADM	14.2%	14.0%	13.7%	13.5%

Students Services Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change
By Function					
Structured Learning Prog /LRC II	737,117	886,999	960,944	1,076,916	115,972
Post High Community Transitions	326,332	314,569	338,045	330,626	(7,419)
Life Skills	726,216	792,812	810,034	1,088,439 *	278,405
Learning Resource Center (LRC)	2,378,392	2,472,909	2,774,015	2,808,531	34,516
Alternative Education (RISE Program)	286,672	344,324	436,643	454,421	17,778
Other Instruction (Tutoring)	85,098	35,535	33,870	39,595	5,725
Health Services	221,390	228,760	232,490	239,333	6,843
Psychological Services	305,674	401,362	636,736	437,905 *	(198,831)
Speech Pathology & Audiology	747,657	837,761	620,930	690,250	69,320
Student Services Direction	451,262	454,038	437,622	476,854	39,232
Assessment & Testing	9,236	6,758	10,950	19,500	8,550
Staff Development	-	-	-	6,000	6,000
Student Transportation	8,754	10,597	14,000	12,000	(2,000)
Total	6,283,800	6,786,424	7,306,279	7,680,370	374,091

By Account

Wages & Benefits	5,731,995	6,108,745	7,208,240	7,578,720	370,480
Purchased Services	510,919	618,211	63,865	58,600	(5,265)
Supplies, Materials and Other	40,886	59,468	34,174	43,050	8,876
Total	6,283,800	6,786,424	7,306,279	7,680,370	374,091

Staffing (FTE)

			Current	Proposed	
Teachers	23.50	24.17	25.87	26.17	0.30
Ed Assistants	52.63	55.00	64.00	64.00	-
Nurse	2.00	2.00	2.00	2.00	-
School Psych	1.60	3.80	2.80	2.80	-
Behavior Specialist	2.00	1.00	1.00	1.00	-
Autism Specialist	-	-	1.00	1.00	-
Speech Pathologist	3.00	3.00	6.60	6.60	-
Administrators	1.00	1.00	1.00	1.00	-
Coordinators	0.75	2.00	2.00	2.00	-
Support Staff (Secretary, Data, Health)	3.00	3.00	3.00	3.00	-
Total	89.48	94.97	109.27	109.57	0.30

***Effective 2015-16 Lifeskills 1:1 student assistants charged to General Fund and new School Pysch positions charged to IDEA grant**

December Census	2013	2014	2015	2016
Student with Individual Education Plans	817	809	781	800
Percent of ADM	12.4%	12.3%	11.7%	11.8%

Facilities & Operations Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Proposed	Change
By Function					
Facilities Direction	194,330	161,388	194,213	201,875	7,662
Operations/Plant Management	4,625,069	4,811,600	5,162,302	5,288,292	125,990
Student Transportation	1,866,615	1,933,957	2,026,165	2,170,000	143,835
Total	6,686,014	6,906,945	7,382,680	7,660,167	277,487
By Account					
Wages & Benefits	2,907,626	2,903,040	3,030,915	3,267,917	237,002
Purchased Services	317,759	330,914	280,000	296,000	16,000
Utilities	1,141,228	1,177,292	1,487,650	1,345,000	(142,650)
Student Transportation	1,866,615	1,933,957	2,026,165	2,170,000	143,835
Supplies & Materials	244,905	341,702	316,450	332,250	15,800
Property Insurance & Fees	207,882	220,040	241,500	249,000	7,500
Total	6,686,015	6,906,945	7,382,680	7,660,167	277,487
Staffing (FTE)					
Custodians, Grounds & Maintenance	41.56	41.69	42.69	43.69	1.00
Maintenance Secretary	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	1.00	-
Facilities & Operation Manager	1.00	1.00	1.00	1.00	-
Administrative Support	1.00	1.00	1.00	1.00	-
Total	45.56	45.69	46.69	47.69	1.00

Technology Services Budget Summary

General Fund	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed	Change
By Function					
Instructional Services	486,390	541,388	-	88,000	88,000
Student Data Services	-	-	294,978	318,398	23,420
School Technology Support	-	-	303,630	414,103	110,473
Technology Services	860,071	953,785	777,378	928,859	151,481
Total	1,346,461	1,495,173	1,375,986	1,749,360	373,374
By Account					
Wages & Benefits	639,168	712,729	998,336	1,224,823	226,487
Purchased Services	215,902	49,374	65,750	92,450	26,700
Supplies & Materials	491,392	733,070	311,900	432,087	120,187
Total	1,346,462	1,495,173	1,375,986	1,749,360	373,374
Staffing (FTE)					
School Technicians	-	-	4.75	4.75	-
District Technicians	5.00	5.00	5.00	6.00	1.00
District Info Sys Tech	1.00	1.00	1.00	1.00	-
Technology Supervisor	1.00	1.00	1.00	1.00	-
IT Director	-	1.00	1.00	1.00	-
Total	7.00	8.00	12.75	13.75	1.00

Central Office & Internal Services Budget Summary

	2013-14	2014-15	2015-16	2016-17	Change
General Fund	Actual	Actual	Budget	Proposed	
By Function					
Instructional Services	264,050	317,732	335,235	353,794	18,559
Staff Development	75,740	120,816	183,290	230,880	47,590
Board of Education	231,312	262,444	267,750	271,000	3,250
Executive Administrative Services	342,122	323,021	398,342	419,752	21,410
Fiscal Services	496,400	492,780	495,886	536,257	40,371
Student Transportation (After School Programs)	36,801	41,778	45,000	46,000	1,000
Internal Services	65,583	54,670	70,000	73,000	3,000
Personnel/HR Services	397,603	409,819	417,129	490,441	73,312
Communication	46,873	64,180	144,937	123,356	(21,581)
Supplemental Retirement	554,743	266,123	280,000	280,000	-
Community Services (KOB)	55,000	-	-	-	-
Transfer of Funds: Asset Reserve	250,000	500,000	1,000,000	500,000	(500,000)
Transfer of Funds: After School Program	-	100,000	100,000	100,000	-
Transfer of Funds: Textbook/Technology	-	250,000	250,000	250,000	-
Total	2,816,227	3,203,363	3,987,569	3,674,480	(313,089)
By Account					
Wages & Benefits	1,898,879	1,664,958	1,906,734	2,063,180	156,446
Purchased Services	430,027	468,586	486,050	515,550	29,500
Supplies & Materials	81,149	67,132	74,135	76,300	2,165
Liability Insurance & Dues/Fees	156,172	152,687	170,650	169,450	(1,200)
Transfer of Funds	250,000	850,000	1,350,000	850,000	(500,000)
Total	2,816,227	3,203,363	3,987,569	3,674,480	(313,089)
Staffing (FTE)					
Superintendent	1.00	1.00	1.00	1.00	-
Superintendent/Board Secretary	1.00	1.00	1.00	1.00	-
Receptionist	-	-	1.00	1.00	-
HR Director	1.00	1.00	1.00	1.00	-
Mentor Prog TOSA	-	-	1.00	1.00	-
HR Admin Assistants	2.00	2.00	2.00	2.00	-
Finance Director	1.00	1.00	1.00	1.00	-
Accounting Supervisor	1.00	1.00	1.00	1.00	-
Payroll/Benefits/Accounts Payable	3.00	3.00	3.00	3.00	-
Communications Specialist	0.25	1.00	1.00	1.00	-
Total	10.25	11.00	13.00	13.00	-

BUDGET PROCESS

The budget is a financial plan that estimates the cost to operate district schools and programs for the next fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

All budget committee meetings are open to the public. Community members are invited to speak in favor of or opposition to the budget or requested revisions. The budget process is described below.

Budget preparation takes several months and involves both building-based and central staff. Once a proposed budget is developed, the superintendent presents it and the budget message to the budget committee, which then reviews the proposed budget and receives public comment. The budget committee process is to then review the budget as proposed and make needed changes. The budget committee does not approve positions or programs. The committee recommends the level of spending for the year.

A budget committee work session is normally scheduled in March to receive enrollment projections, provide updates on state school funding and to inform the committee on significant events during the current year that will affect the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting is published twice in the local newspaper, five to 30 days before the first meeting date, with notices separated by at least five days.

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

HOW THE BUDGET IS ADOPTED

At the first Budget Committee meeting 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 6,700 children in six elementary schools, two middle schools and one high school.

The District is responsible for providing an education to children living within its boundaries. The District is responsible for building, operating, and maintaining school facilities; developing and maintaining approved education programs and courses of study, including academic and vocational programs, bilingual programs and programs for special needs children and providing transportation and nutrition services to students in accordance with District, state and federal requirements.

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County. The district boundary encompasses over 140 square miles of land. The District has an estimated population of 40,134.

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 33,080, and Lafayette, population 3,905. 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, Linfield College, a private university, Chemeketa Community College McMinnville Campus and Willamette Medical Center. Major industries within the area include steel rebar production, medical services, retail, insurance products and services, manufactured home and recreational vehicle production, plastics fabrication, tourism, food production, and agriculture.

As of April 2016, the Yamhill County unemployment rate was 4.2%, as compared to 4.5% state-wide and 5% for the nation. The Oregon Office of Economic Analysis predicts continued economic growth through the end of 2017.

The real market value of property located in the boundaries of the District increased from 2014 to 2015 by 10.0%, while the assessed property values increased by 7%. Assessed value as a percentage of real market value was 77% compared to 80% for 2014. 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% each year. For 2015, the total real market value of property within the District boundaries is \$4.03 billion and the assessed value is \$3.13 billion.

Oregon State Public School Funding

Oregon school districts receive revenue from two primary sources: State aid and ad valorem property taxes. One of the largest sources of revenue for school districts and education service districts is State aid appropriated through the Oregon Department of Education (“ODE”). ODE funding supports kindergarten through 12th grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

State School Fund (SSF). Under the SSF, State aid is provided to school districts pursuant to a formula set by the Legislative Assembly. The objective of the formula is to provide equal funding for all school districts. Available State and local resources determine the actual amount of the allocation. Under the current formula, each student is given a factor as an enrolled student and subsequently adjusted to include additional factors such as English as a Second Language, Handicapped with an Individualized Education Plan, attending a remote small school, and Impoverished (the “ADMw”). As of the 2015-16 school year, all kindergarten students are funded for full day membership. The formula allocates revenues to districts based on the ADMw for each district.

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

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

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

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

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

State K-12 Education Budget. SSF funding is set biennially when the Legislative Assembly adopts a State budget in regular session (“Legislatively Adopted Budget”). The State budget covers two fiscal years (a biennium) beginning July 1 of an odd-numbered year to June 30 of the next odd-numbered year and sets funding for State agencies including ODE. The Legislative

Assembly has the power to subsequently approve revisions to the Legislatively Adopted Budget. Such revised State budget is termed the “Legislatively Approved Budget”.

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

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

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 June 2016 forecast projects that at the end of the 2015-17 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$381.6 million and \$387.6 million, respectively.

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. The Oregon Rainy Day Fund retains interest earnings in the fund. After the current biennium, the Oregon Rainy Day Fund is to receive biennial deposits from the ending General Fund balance in an amount equal to the lesser of (a) the actual General Fund ending balance for the preceding biennium or (b) one percent of the amount of General Fund appropriations for the preceding biennium. The amount deposited to the Oregon Rainy Day Fund is capped at 7.5 percent of General Fund revenues for a biennium.

Education Stability Fund. Under the Oregon Constitution, 18 percent of the net proceeds from the State Lottery must be deposited in the Education Stability Fund quarterly. The Education Stability Fund does not retain earnings in the fund. The amount in the Education Stability Fund may not exceed 5% of the amount that was collected as revenues in the State's General Fund during the prior biennium.

Property Taxes

Most local governments, school districts, education service districts and community college districts have permanent authority to levy property taxes for operations ("Permanent Rates") up to a maximum rate (the "Operating Tax Rate Limit"). Local governments that have never levied property taxes may request that the voters approve a new Operating Tax Rate Limit. Local governments may not increase their Operating Tax Rate Limits; rather they may only request that voters approve limited term levies for operations or capital expenditures ("Local Option Levies") or levies to repay general obligation bonded indebtedness ("General Obligation Bond Levies").

Local Option Levies that fund operating expenses are limited to five years, and Local Option Levies that are dedicated to capital expenditures are limited to ten years. Local Option Levies for school districts are limited to the lesser of (i) \$1,000 per student, or (ii) 20 percent of a district's total state resources. Education service districts are not authorized to request Local Option Levies.

Local governments impose property taxes by certifying their levies to the county assessor of the county in which the local government is located. Property taxes ordinarily can only be levied once each Fiscal Year. The local government ordinarily must notify the county assessor of its levies by July 15.

Valuation of Property – Real Market Value. "Real Market Value" is the minimum amount in cash which could reasonably be expected by an informed seller acting without compulsion, from an informed buyer acting without compulsion, in an "arms-length" transaction during the period for which the property is taxed.

Property subject to taxation includes all privately owned real property (land, buildings and improvements) and personal property (machinery, office furniture and equipment) for non-residential taxpayers. There is no property tax on household furnishings (exempt since 1913), personal belongings, automobiles (exempt since 1920), crops, orchards, business inventories or intangible property such as stocks, bonds or bank accounts, except for centrally assessed utilities, for which intangible personal property is subject to taxation.

Property used for charitable, religious, fraternal and governmental purposes is exempt from taxation. Special assessments that provide a reduction in the taxable Real Market Value may be granted (upon application) for veterans' homesteads, farm and forest land, open space and historic buildings. The Real Market Value of specially assessed properties is often called the "Taxable Real Market Value" or "Measure 5 Real Market Value". The assessment roll, a listing of all taxable property, is prepared as of January 1 of each year.

Valuation of Property – Assessed Value. Property taxes are imposed on the assessed value of property. The assessed value of each parcel cannot exceed its Taxable Real Market Value, and ordinarily is less than its Taxable Real Market Value. The assessed value of property was initially established in 1997 as a result of a constitutional amendment. That amendment often called “Measure 50”, assigned each property a value and limited increases in that assessed value to three percent per year, unless the property is improved, rezoned, subdivided, or ceased to qualify for exemption. When property is newly constructed or reassessed because it is improved, rezoned, subdivided, or ceases to qualify for exemption, it is assigned an assessed value that is comparable to the assessed value of similar property.

Tax Rate Limitation – Measure 5. A tax rate limitation was established in 1990 as the result of a constitutional amendment. That amendment separates property taxes into two categories: one to fund the public school system (kindergarten through grade twelve school districts, education service districts and community college districts, collectively, “Education Taxes”) and one to fund government operations other than the public school system (“General Government Taxes”). Education Taxes are limited to \$5 per \$1,000 and General Government taxes are limited to \$10 per \$1,000 of the Taxable Real Market Value of property (the “Measure 5 Limits”). If the taxes on a property exceed the Measure 5 Limit for Education or General Government, then tax rates are compressed to the Measure 5 Limit. Local Option Levy rates compress to zero before there is any compression of Permanent Rates.

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

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

Under the partial payment schedule, taxes are payable in three equal installments on the 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.

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) \$1.17 per square foot on residential construction and (ii) \$0.58 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.

ACRONYMS

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

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

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 (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students. The state school funding formula credits districts with additional ADM for the following factors:

ADMr	1.00	> As of June 30
Plus:		
Special Education	1.00	December Count of IEP's
English Second Language	.50	Year-to-date average – 6/30
Pregnant & Parenting	1.00	Year-to-date average – 6/30
Poverty Factor	.25	1990 census data adjusted
Foster Care/Neglected and Delinquent	.25	Dept of Human Resources count

Board of School Directors

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

Bond

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

Budget

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Committee

A group of individuals consisting of the governing body and equal number of legal voting patrons of the governmental organization. The committee is commissioned with receiving the proposed budget from management, reviewing and revising the budget as needed and forwarding their approved budget to the governing body.

Budgetary Control

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message

An explanation of the budget and local government's financial priorities. Prepared by or under direction of the executive officer or presiding officer of the governing body.

Budget Officer

Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities.

Contracted Services

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

County School Fund

The County School Fund is an allocation made to school districts from a variety of county sources. Also, Federal Forest receipts are received by school districts through the County School Fund when federal timber, managed by the U.S. Forest Service within the county, is harvested. Twenty-five percent of this revenue must go to schools; 75 percent is for county roads. In 10 counties – Curry, Gilliam, Grant, Harney, Hood River, Lake, Morrow, Sherman, Wallowa and Wheeler – more than 25 percent may be allocated to schools at the discretion of the county commission. Federal Forest Fees to schools totaled \$32.3 million in 2004-05 and account for one percent of total school district resources.

Current Resources

Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Service Fund

Accounts for the sale and repayment of general obligation bonds. These "G.O." bonds allow the district to finance new capital projects, such as the building of schools or facilities. Voters must approve the sale of general obligation bonds.

Deficit

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

Employees, Licensed

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

Employees, Classified

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

Encumbrance

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

Enterprise Funds

Account for operations that are financed and operated where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to students are recovered primarily through user charges.

Equipment

Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, computers, lathes, clocks, machinery and vehicles, etc. are classified as equipment.

Estimated Revenue

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Extra-curricular

School sponsored activities, under the guidance and supervision of district staff, which supplement the regular instruction program including athletics, band and choir.

Fall Enrollment

Number of students enrolled in school on October 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.

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00 "EXHIBIT A"

PUBLIC NOTICE

A public meeting of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017 will be held at the District Office, 1500 NE Baker St., McMinnville, Oregon. The meeting will take place on April 20, 2016 at 7:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. An additional public budget committee meeting will be held on May 25, 2016 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after April 20th at the District Office, 1500 NE Baker St., McMinnville between the hours of 8:00 A.M. and 5:00 P.M. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.
NR Published April 1, 8, 2016

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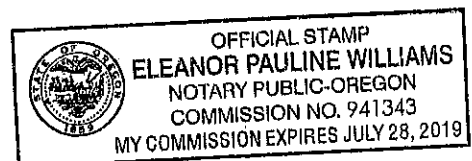
STATE OF OREGON } ss.
County of Yamhill

I, Connie Crafton, being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Public Notice April 20, 2016 Budget Committee Meeting - April 1, 8, 2016**
Subscribed and sworn before me this 4/12/2016 .

Connie Crafton

Eleanor Pauline Williams

Notary Public for Oregon
My Commission Expires 07/28/2019



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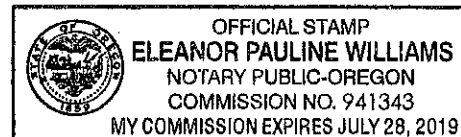
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County of Yamhill

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Subscribed and sworn before me this **6/21/2016** .

Connie Crafton

Eleanor Pauline Williams

Notary Public for Oregon
My Commission Expires 07/28/2019



00 "EXHIBIT A"

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held on June 27, 2016 at 7:30 pm at the District Office, 1500 NE Baker Street, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1500 NE Baker Street, McMinnville, Oregon between the hours of 8:00 a.m. and 5:00 p.m., or online at www.msd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are:

Contact: Susan Escure

Telephone: 503-565-4005

Email: sescure@msd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$11,006,408	\$13,358,000	\$14,093,000
Current Year Property Taxes, other than Local Option Taxes	19,853,832	20,295,000	21,586,000
Current Year Local Option Property Taxes	5,032,013	5,028,000	6,085,447
Other Revenue from Local Sources			
Revenue from Intermediate Sources	2,373,720	2,302,000	2,420,000
Revenue from State Sources	45,259,743	47,376,653	52,225,713
Revenue from Federal Sources	8,132,035	9,035,168	8,438,500
Interfund Transfers	850,000	1,350,000	1,450,000
All Other Budget Resources			89,400,000
Total Resources	\$92,507,751	\$98,744,821	\$195,698,660

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$34,798,211	\$38,740,295	\$39,910,278
Other Associated-Payroll Costs	21,223,981	23,142,125	24,389,418
Purchased Services	5,577,484	6,157,873	13,551,886
Supplies & Materials	5,260,114	6,455,097	8,209,112
Capital Outlay	387,843	3,590,855	34,311,085
Other Objects (except debt service & interfund transfers)	552,801	562,921	1,240,434
Debt Service*	10,272,712	10,671,522	11,128,078
Interfund Transfers*	850,000	1,350,000	1,450,000
Operating Contingency		2,727,373	5,798,500
Unappropriated Ending Fund Balance & Reserves	13,584,605	5,346,760	55,709,869
Total Requirements	\$92,507,751	\$98,744,821	\$195,698,660

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$42,847,199	\$47,665,635	\$49,802,026
FTE	486	504	525
2000 Support Services	21,681,729	23,640,482	24,523,653
FTE	168	182	187
3000 Enterprise & Community Service	3,013,144	4,175,799	4,328,534
FTE	30	31	31
4000 Facility Acquisition & Construction	258,362	3,167,250	42,958,000
FTE			
5000 Other Uses			
5100 Debt Service*	10,272,712	10,671,522	11,128,078
5200 Interfund Transfers*	850,000	1,350,000	1,450,000
6000 Contingency		2,727,373	5,798,500
7000 Unappropriated Ending Fund Balance	13,584,605	5,346,760	55,709,869
Total Requirements	\$92,507,751	\$98,744,821	\$195,698,660
Total FTE	684	717	743

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The 2016-17 budget includes classroom staffing to maintain current class sizes and additional supports for teaching and learning. May 17, 2016, District residents approved a \$89.4 million capital construction bond. The 2016 bond projects will be completed over a three year period. A portion of those projects are appropriated in Facility Acquisition & Construction. In addition, the District will receive a \$7.1 million matching grant from the State which can be used over the next three years to apply towards the voter approved projects. The District expects to complete the authorized bond sale in August 2016.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.1494 per \$1,000)	4.1494	4.1494	4.1494
Local Option Levy			
Levy For General Obligation Bonds	\$8,150,000	\$8,500,000	\$8,800,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$43,170,000	\$89,400,000
Other Bonds	\$25,482,367	
Other Borrowings		
Total	\$68,652,367	\$89,400,000



June 30, 2016

To: Susan Escure
Finance Manager
McMinnville School District

From: Eileen Slater
Deputy Tax Collector
Yamhill County Assessment & Taxation

Re: Request for extension on filing the ED-50

Your request for an extension on filing of the ED-50 was received May 25, 2016. The form ED-50 is due to the county assessor by July 15th, unless an extension has been requested.

Your extension has been granted due to the bond sale process through August 31, 2016. Our office is in the process of a software conversion and in order meet certain target dates we hope that it will be possible for you to file on or before August 31st.

Please keep our office informed on your filing timeline. If you have questions, please contact our office. My direct telephone number is (503) 434-7351.

Respectfully,

Eileen Slater
Deputy Tax Collector