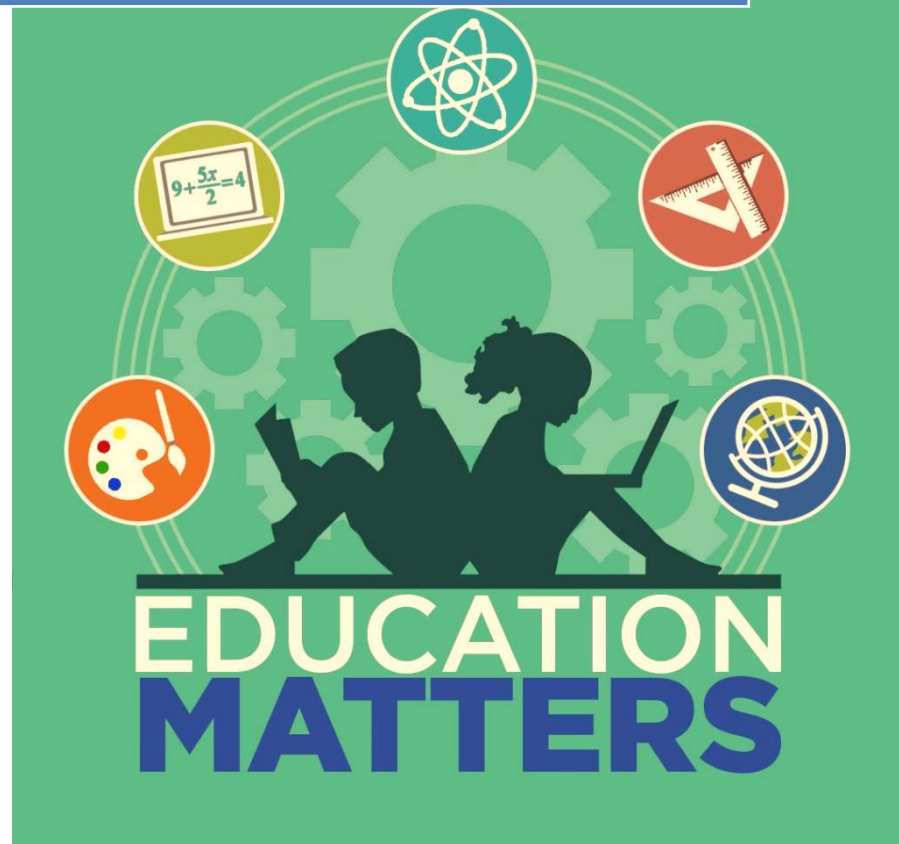


McMINNVILLE SCHOOL DISTRICT

2017/18

Adopted Budget



Fiscal year ending June 30, 2018

800 NE Lafayette Ave.

McMinnville, OR. 97126

www.msd.k12.or.us

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McMinnville

School District No. 40

INTRODUCTORY SECTION



McMinnville School District No. 40

1500 NE. Baker St. McMinnville, Oregon 97128 Phone: 503.565.4000 Fax: 503.565.4030

Date: June 22, 2017
To: Board of Directors
From: Susan Escure, Finance Director
Re: Adopted Budget Resolution for 2017-18 Budget Year

The attached budget resolution summary shows the budget approved by the Budget Committee on May 31, 2017. On June 1st, the legislature increased the state school funding level for the 2017-19 biennium from \$8.1 billion to \$8.2 billion. Due to this increase in state school funding, the District immediately implemented a revised staffing plan. The net reduction in teaching positions went from 13 to 7 and will decrease the budgeted class size at elementary and middle school levels as shown below.

Due to the increased state school funding, we recommend an increase to the General Fund budget in the amount of \$750,000. This increase includes the following:

State Revenues – SSF Grant (\$8.2B allocation split 49%/51%)	\$550,000
State Revenues – Reserve for Growth	<u>200,000</u>
Total increase in General Fund Revenues	\$750,000

The additional \$750,000 will be added to instructional services. The additional \$200,000 will be reserved for enrollment growth over current projections.

Budgeted Average Class Size 2017-18

Grade	Current	Approved	Adopted
Kindergarten	20.00	20.00	20.00
Grades 1-5	23.50	24.50	23.50
Middle School	27.50	28.50	27.50
High School	28.00	29.00	29.00

**McMinnville School District #40
RESOLUTION NO. 09-1617**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2017-18 in the total of **\$197,848,015** now on file at 800 NE Lafayette Avenue, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)

INSTRUCTION	\$ 45,305,920
SUPPORT SERVICES	22,962,480
FACILITIES ACQUISITION & CONSTRUCTION	10,000
TRANSFERS	850,000
CONTINGENCY	500,000
TOTAL	<u>\$ 69,628,400</u>

ASSET RESERVE FUND (201)

SUPPORT SERVICES	\$ 300,000
FACILITIES ACQUISITION & CONSTRUCTION	3,245,000
CONTINGENCY	600,000
TOTAL	<u>\$ 4,145,000</u>

CONSTRUCTION EXCISE TAX (202)

FACILITIES ACQUISITION & CONSTRUCTION	\$ 2,025,000
TOTAL	<u>\$ 2,025,000</u>

TEXTBOOK & TECHNOLOGY RESERVE FUND (203)

INSTRUCTION	\$ 653,000
TOTAL	<u>\$ 653,000</u>

INSURANCE RESERVE FUND (205)

INSTRUCTION	\$ 50,000
SUPPORT SERVICES	258,696
TOTAL	<u>\$ 308,696</u>

STUDENT BODY (208)

INSTRUCTION	\$ 1,650,000
TOTAL	<u>\$ 1,650,000</u>

GRANTS FUND (210-295)

INSTRUCTION	\$ 3,726,053
SUPPORT SERVICES	1,479,761
ENTERPRISE & COMMUNITY SERVICES	210,686
FACILITIES ACQUISITION & CONSTRUCTION	177,000
TOTAL	<u>\$ 5,593,500</u>

NUTRITION SERVICES (298)

ENTERPRISE & COMMUNITY SERVICES	\$ 4,401,500
CONTINGENCY	400,000
TOTAL	<u>\$ 4,801,500</u>

PERS DEBT SERVICE FUND (300)

DEBT SERVICE	\$ 2,687,100
TOTAL	<u>\$ 2,687,100</u>

DEBT SERVICE FUND (310)

DEBT SERVICE	\$ 8,850,375
TOTAL	<u>\$ 8,850,375</u>

CAPITAL PROJECTS FUND (400)

FACILITIES ACQUISITION & CONSTRUCTION	\$ 48,863,615
CONTINGENCIES	3,000,000
TOTAL	<u>\$ 51,863,615</u>

SCHOLARSHIP FUND (700)

ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
CONTINGENCY	86,000
TOTAL	<u>\$ 136,000</u>

TOTAL APPROPRIATIONS, ALL FUNDS	\$ 152,342,186
Unappropriated Amounts, All Funds	45,505,829
TOTAL ADOPTED BUDGET	<u>\$ 197,848,015</u>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2017-18 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 **\$8,700,000** 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 <u>8,700,000</u>

The above resolution statements were approved and declared adopted on this 26th day of June, 2017.

Barbara Sarte

School Board Chair Date

Therese Russell

Superintendent Date

2017/18 Budget Message

Introduction



The proposed 2017/18 McMinnville School District (MSD) budget represents a fiscal plan in response to local and state challenges. Those challenges include the increased cost of maintaining current service levels—such as salary, supplies, equipment, and fuel—against a State School Fund revenue level that woefully underfunds K-12 programs in McMinnville and throughout Oregon.

Based on the legislative Ways and Means Committee Co-Chairs’ budget framework, which school districts received March 3, 2017, the total formula revenue estimate for the 2017/18 school year assumes a State School Fund appropriation of \$7.8 billion with a 49/51% split over the biennium. At that level, MSD’s revenue from the State School Fund is \$61,968,145, representing an increase of 2.4% over the 2016/17 school year. Unfortunately, the Public Employee Retirement System (PERS) costs will increase by approximately \$1.2 million with the start of this biennium, essentially wiping out any benefit of the 2.4% increase in State School Fund revenue.

MSD General Fund Revenue/Costs Comparison (Based on March State School Fund Estimate @ \$7.8B)			
	2016/17	2017/18	Difference
State School Fund Revenue	\$60,487,627	\$61,968,145	+\$1,480,518 (revenue)
PERS Employer Contribution	\$4,153,039	\$5,372,161	+\$1,219,122 (expense)

Roll-up cost (estimated increases) for the services the district currently provides cannot be sustained under the projected State School Fund appropriation of \$7.8 billion. The cost of rolling the district’s current service level forward, plus the increased PERS costs, creates a district shortfall of approximately \$4.5 million. This resulted in the Board authorizing the Superintendent to conduct a reduction in force, thus reducing payroll expenses in the upcoming fiscal year.

The legislature is still in session, and we remain hopeful that the State School Fund appropriation will increase, reducing the level of reductions needed to balance the budget. To that end, we have proposed within this document a State School Fund revenue level of \$8.1 billion. This is the result of informal conversations with legislative leadership and is consistent with the budget planning of several districts throughout Oregon, though it is slightly above the Governor’s budget, which would appropriate \$8.016 billion to schools.

	Co-Chairs’ Proposed State School Fund	Governor’s State School Fund Budget	Budgeted State School Fund
State School Fund Revenue	\$7.8 billion	\$8.016 billion	\$8.1 billion
MSD Budget Shortfall	(\$4,560,000)	(\$3,300,000)	(\$2,900,000)
Reserve Funds	\$1,250,000	\$1,250,000	\$1,250,000
Remaining Shortfall	(\$3,310,000)	(\$2,050,000)	(\$1,650,000)

District Goals

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

Goal Area 1: School Improvement

Staffing Levels

Due to a budget deficit in the State School Fund, the district plans to staff at the following class size ratios.

Student:Teacher Staffing Levels at \$7.8B or \$8.016B			
	2016/17	2017/18	Difference
Kinder	20:1	20:1	0
1 st -5 th	23.5:1	25:1	+1.5
6 th -8 th	27.5:1	29.5:1	+2
9 th -12 th	28:1	30:1	+2

If funding comes in at \$8.1B, the district plans to staff at the following class size ratios.

Student:Teacher Staffing Levels at \$8.1			
	2016/17	2017/18	Difference
Kinder	20:1	20:1	0
1 st -5 th	23.5:1	24.5:1	+1
6 th -8 th	27.5:1	28.5:1	+1
9 th -12 th	28:1	29:1	+1

The budget reduction plan attached to this message is the result of analysis by district administrators and proposed with district budget criteria in mind to:

- Maintain the maximum instructional services possible to meet the needs of students.
- Maintain services to assist students in meeting academic growth goals.
- Provide enriched curriculum opportunities for students.

College and Career

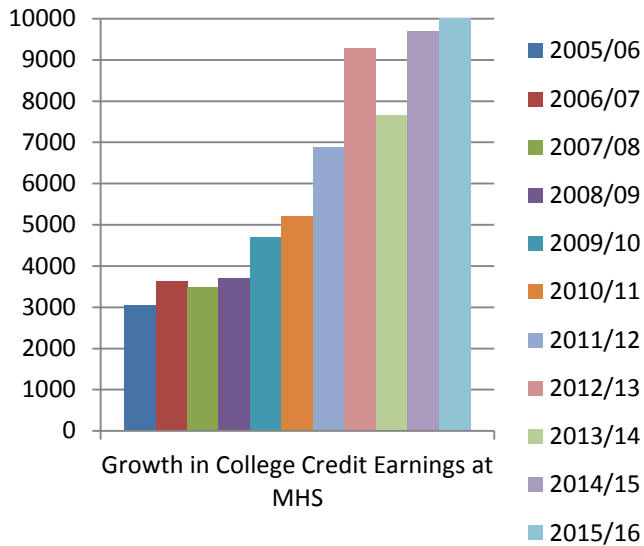
The district has made significant progress on ensuring every student is ready for success in college and career. The McMinnville High School (MHS) graduation rate continues to increase and is among the highest in the state. We have eliminated the graduation rate achievement gap among Hispanic students and Ever English Learners, as documented in the following table.

Graduation Rate	2015/16			
	Students	MHS	Oregon	Difference
All Students	86.85%	74.83%		+12.02%
Hispanic Students	88.76%	69.44%		+19.32%
English Learners	73.81%	52.90%		+20.91%
Ever English Learner	88.72%	71.11%		+17.61%
Students w/Disabilities	68.97%	55.50%		+13.47%

The college enrollment rate among MHS graduates has remained fairly steady over the last decade, with about 51% of all graduates enrolling in college within one year of graduation. However, the enrollment rate among some traditionally underserved populations has increased substantially and at a marked pace.

Postsecondary Enrollment Rate Among MHS Graduates			
Students	2013 Rate	2017 Rate	Difference
Hispanic	30.3%	48.4%	+18.1%
English Learners	0%	49.6%	+49.6%
Females	50.0%	58.5%	+8.5%

MHS leads the state in dual high school/college credit earnings. Dual credits are earned on the MHS campus in coursework taught by dually accredited MHS teachers. The chart on the next page documents the growth in dual credit earnings. The dual credit program represents substantial tuition cost savings for district students and families. Calculated at the Chemeketa Community College credit rate, last year's tuition savings to students and families were in excess of \$920,000.



Goal Area 2: Resources

School Facilities Bond - In May 2016, voters approved an \$89.4 million facilities bond to pay for:

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

Exciting improvements are underway and patrons have already observed construction at McMinnville High School and Baker Field that started this spring, along with the repairs and renovations that occurred at Cook Campus. This summer, work will also take place at Patton, Columbus, Memorial, Wascher, Duniway, Newby, Grandhaven, and the Adams Campus.

The voter-approved bond funds can only be used for the purposes of Capital Projects, as described in the Bond Measure, and cannot be used to offset a shortfall in the general fund, which is for the district's day-to-day operating costs. It remains important for the district to communicate this message because it can be confusing when one part of the district is perceived to be booming—visible building improvements with large equipment and large working crews—contrasted by district workforce reductions that must occur in response to insufficient State School Fund revenue.

As the community has acknowledged, a necessary constant for the district are well-maintained buildings that will provide appropriate learning environments for years to come. With this bond, several sites are receiving seismic upgrades and other safety and health enhancements, such as new HVAC systems to improve air quality and building security improvements. Additionally, citizens approved a new Career Technical Center on the high school campus to enhance career pathway offerings.

We thank the McMinnville School District patrons for recognizing the importance of maintaining

Measure 98, approved by voters in November 2016, is designed to fund Career-Technical programs and to improve high school graduation and college enrollment rates. The law provides, on average, \$800 per 9th-12th student, allocated using a weighted formula. The intention is to allocate these funds in addition to the State School Fund per pupil funding, thereby providing greater resources to high schools to meet these state priorities. The status of these dollars has yet to be determined.

Unfortunately, the value of M98 funding will only serve to maintain current Career-Technical programs and graduation and college going efforts if the underlying State School Fund does not increase.

We have assumed in this budget that approximately \$200 per student will be appropriated for M98. The assumption is based on the fact that, currently, there is no clear path for the state to develop or identify a revenue stream that will fully fund M98.

At \$200 per student, the funding will simply mean fewer overall reductions at the high school, some CTE equipment purchases, and small FTE adjustments to the College and Career Center and the Counseling Center, rather than the robust changes Oregon voters were hoping for.

facilities for students and expanding new Career-Technical learning opportunities, through physical plant design, to help students become workforce ready in high-wage, high-demand careers.

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 and snacks in afterschool and summer school programs, at the public library, and at other community-based programs.

The district will operate its fourth year of the Community Eligibility Provision, under which 100% of students are eligible for free meals. The district is reimbursed by the federal government for free meals served to students.

Since participating in the Community Eligibility Provision, the Nutrition Services Department has increased the total number of meals provided to students by 50%. On average, the district serves 6,782 meals per day and 650 afterschool snacks. At the elementary level, the district provides “breakfast beyond the bell,” which is breakfast served in classrooms at the start of the school day 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.

Goal Area III: Relationships

The district is currently in negotiations for a successor agreement to the 2010-17 contract with the McMinnville Education Association. Included in this proposed budget are licensed salaries and benefits at the rate proposed by the district to the McMinnville Education Association on May 15, 2017. Salary and benefits for other groups are included as previously negotiated.

The district is fortunate to meet quarterly with a Bond Oversight Committee, appointed by the McMinnville School District Board following successful passage of the \$89.4 million

construction bond. Community members Paul Haddeland, Steve Macy, and Kevin Chambers make up the citizen oversight team. They are joined by staff and representative board members to review expenditures, receive construction updates, and provide input to staff regarding bond projects.

The district is working with Cornerstone construction management team to facilitate projects at various construction sites. Cornerstone has been tasked with outreach to local contractors to encourage participation in district construction projects. This outreach has included informational meetings for local contractors about upcoming work, bidding procedures, and facility walk-throughs. The district is required to follow governmental agency contracting rules and regulations. Cornerstone has provided information to local groups to promote understanding of the legal requirements to successfully participate in district construction projects. Several local contractors have been awarded construction projects.

The district continues to benefit from partnerships with city and county agencies and local and regional industries, businesses, and nonprofit foundations. These relationships facilitate everything from collaborative planning and permitting of district construction projects, to providing student internships and mentors, to funding district initiatives that go beyond the traditional K-12 scope. Through these ongoing relationships, the district is able to provide more vibrant and robust opportunities for students to explore their passions and realize their aspirations.

Grants

Entitlement Grants

- **Title I** - Currently, all district elementary schools qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. These federal funds pay for staffing to provide remediation in the areas of math and reading.

- **Title IC** - This federal program provides funding for supplemental services to migrant students and families.
- **Title IIA** - This federal program supports the recruitment, preparation, and ongoing professional development of teachers and principals.
- **Title III** - This federal program provides funding to support language instruction for English Learners.
- **IDEA (Individuals with Disabilities Education Act)** - The additional costs associated with the education of students with disabilities are supported by this federal program.
- **Robotics Sustainability** - \$10,000 one-time grant to build robotics sustainability through the McMinnville Robotics Alliance.
- **Positive Family Support** - \$66,738 one year grant to fund a positive family support position at both middle schools (.5 FTE at each school) and ongoing professional development.
- **McMinnville Robotics Alliance** - A \$25,000 Spirit Mountain Community Fund grant to support sustainability of the afterschool robotics program.
- **AVID** - Third of three Nike grants, totally \$74,000, to support AVID implementation at MHS, including annual required training and travel.

Competitive Grants

- **Oregon School Capital Improvements Matching Program** - A \$7.1 million grant to leverage bond measure funds with state matching funds to support repairs and renovations at the Facilities building and Cook Campus.
- **Seismic Upgrade Grants** - Three grants totaling \$2,612,875 to make seismic improvements at Adams (\$1.5 million), Newby (\$420,187), and Memorial (\$692,688).
- **21st Century Community Learning Center** - 6th-12th grade expanded learning opportunities (afterschool, Saturday Academy, summer school) grant of \$1.65 million over five years, concluding in 2018.
- **MV Homeless Grant** - A two year \$55,076 grant to support the needs of homeless students, concluding summer 2017.
- **CTE Revitalization** - An 18 month grant to implement a Protective Services Pathway (Criminal Justice and Fire and Emergency Services), concluding summer 2017.
- **Robotics** - A \$9,000 grant to support FIRST Lego League and FIRST Tech Challenge teams.
- **CTE Pathway Funding** - One year grant of \$176,927 to support approved Career-Technical Education programs at McMinnville High School, concluding summer 2017.
- **Women in Tech** - \$23,700 one-time grant focused on girls in STEM (\$20,000 ODE grant and \$3,000 Salesforce Foundation grant).

Conclusion

Board Policy DA - Financial Management Goals and Policies establishes criteria for budget development that set 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 these criteria in mind, as addressed throughout this budget message. Additionally:

- Safety of Students and Employees - The Oregon School Board Association and the Special Districts Association of Oregon formed a property-casualty insurance pool for education in Oregon. Through this, a program called PACE was developed, which focuses on providing services and training to enhance school safety. This spring, the district received a PACE Safety Award and was recognized at the Oregon School Board Association PACE conference in Salem. The recognition and, most importantly, the enhanced safety practices in the district directly tie to budget priorities, which

allowed the creation of a Safety Manager position. This position remains in the proposed budget and aligns with budget criteria outlined in Policy DA.

- Maintenance of Sufficient Reserve Funds - The district significantly spent down its fund balances during the last recession and, when the economy improved, made an intentional effort to restore fund balances. Due to state budget volatility and for emergency purposes, Board Policy DA provides that the end fund balance remain at 5% or more to ensure stable operations of the district on behalf of students.

In closing, I wish to thank our community, Board, Budget Committee, and staff for always doing the very best they can for the children of this district. We are very rich in our human capital, and greater investment in schools will bring about richer returns for years to come.



Dr. Maryalice Russell, Superintendent

The proposed budget spends down reserves at the amount of \$1.25 million in each year of the biennium. It is necessary to end the 2017/18 fiscal year with more than a 5% fund balance to have sufficient carryover funds to balance the budget for 2018/19 and end the biennium still meeting district fund balance targets.

A fund balance of 5% in 2018/19 is estimated to be \$3.5 million. It is interesting to note that one month's operating costs for the district is over \$5 million. In spite of compelling needs, it is essential for district operations to maintain appropriate reserves.

It is unfortunate that the State School Funding level proposed by the legislature is inadequate to support existing programs. It is critical for students and educators throughout Oregon that our leaders identify a more stable source of school funding so that all Oregon children and youth receive an education that prepares them for success in the 21st century.

Advocacy with legislators and state policy makers is one way to enhance funding for schools. It is my hope that the close of session will bring a better State School Fund appropriation and, at the very least, current staff and programs can be extended into next year.

**McMinnville School District
2017-18 Budget Reduction Plan**

General Fund		@ \$7.8 B SSF	Governor's Budget @ \$8.016 B SSF	2017-18 Proposed Budget @ \$8.1 B SSF
Budget Shortfall		\$ (4,560,000)	\$ (3,300,000)	\$ (2,900,000)
Reserve Funds		1,250,000	1,250,000	1,250,000
Remaining Shortfall		\$ (3,310,000)	\$ (2,050,000)	\$ (1,650,000)
Class Size				
Grade	2016-17	@ \$7.8 B SSF	@ 8.016 B SSF	@ \$8.1 B SSF
Kindergarten	20.00	20.00	20.00	20.00
Grades 1-5	23.50	25.00	25.00	24.50
Middle School	27.50	29.50	29.50	28.50
High School	28.00	30.00	30.00	29.00
General Fund Staffing at each Funding Level				
Licensed Staff	403.00	375.50	382.00	388.00
Classified Staff	229.00	222.50	226.50	227.00
Administrators	25.00	24.50	24.50	24.50
Supervisors/Confidential	11.75	9.75	9.75	9.75
TOTAL FTE GENERAL FUND	668.75	632.25	642.75	649.25
Budget Reductions by program/positions				
Classroom FTE				
Elementary (6 FTE reduction due to enrollment decline)		14.0 FTE	14.0 FTE	13.0 FTE
Middle School		No Change	No Change	Increase by 2.17 FTE
High School		6.3 FTE	6.3 FTE	4.0 FTE
Administrator - District Director		.50 FTE	.50 FTE	.50 FTE
Supervisor/Confidential Positions		2.00 FTE	2.00 FTE	2.00 FTE
District level support services		2.00 FTE	2.00 FTE	2.00 FTE
5% Cut to District discretionary supply budgets		\$100,000		
Extra Curricular		4 Stipends		
High School AVID program		.50 Licensed FTE		
Middle School Intervention Support		1.0 Licensed FTE		
		1.0 Classified FTE		
Alternative and Online Education		1.0 Licensed FTE		
Specialist Services		2.0 Licensed FTE		
District Staff Development / Instructional Support		2.0 Licensed FTE		
Classified School Level Support Positions		3.0 Classified FTE		
Other Reductions - IDEA Grant				
Due to increase in cost over available funding				
Special Education Positions		1 Licensed Staff 2.5 Classified FTE	1 Licensed Staff 2.5 Classified FTE	1 Licensed Staff 2.5 Classified FTE

The proposed budget is based on the \$8.1 billion state school funding level (green).
Reduction in force will begin at the Governor's budget level of \$8.01 billion (orange).
Adjustments will be made to the staffing plan once the state has adopted the 2017-18 budget.

McMinnville School District
 Financial Projection 2017-19 Biennium
 General Fund

May 2017	SSF \$5.75B		SSF \$5.71B		SSF \$6.65B		SSF \$7.38B		Projected	\$8.1 Billion	
	2009-2011		2011-13		2013-15		2015-17			2017-19	
	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budgeted 2016-17	Projected 2016-17	Projected 2017-18	Projected 2018-19
Projected Revenues											
SSF Formula Revenues	48,025,827	47,663,932	47,472,895	47,093,888	52,554,983	56,094,559	59,847,926	61,914,713	60,773,000	63,800,000	66,386,019
ESD Transit	-	1,200,859	1,264,323	1,875,412	1,934,088	2,189,842	2,126,367	2,200,000	2,138,850	2,245,000	2,334,800
Other Revenues	485,255	751,259	830,905	771,779	724,265	727,662	783,670	1,162,500	811,150	1,083,400	859,934
Total Revenues	49,711,082	49,616,050	49,568,123	49,741,079	55,213,336	59,012,063	62,757,963	65,277,213	63,723,000	67,128,400	69,580,753
<i>Percent Change</i>	2.2%	-0.2%	-0.1%	0.3%	11.0%	6.9%	6.3%	4.0%	1.5%	5.3%	3.7%
Projected Expenditures											
Wages & Benefits	40,243,987	43,368,648	43,703,783	43,551,394	46,535,668	49,238,910	53,442,479	58,073,163	56,304,000	59,754,892	61,813,139
Services, Utilities, Student Transport	4,594,438	4,715,895	4,761,632	5,142,423	4,868,249	4,982,350	4,647,519	5,105,976	5,100,000	5,449,345	5,796,968
Supplies & Capital Outlay	2,508,997	2,064,366	1,270,430	1,485,263	1,874,081	2,209,328	2,380,460	1,816,028	1,701,752	1,879,147	1,916,730
Insurance, Dues & Fees	354,540	346,768	345,991	330,096	366,511	382,153	394,917	432,046	415,000	445,016	453,916
Fund Transfers	500,000	500,000	250,000	250,000	250,000	850,000	1,350,000	850,000	850,000	850,000	850,000
Total Expenditures	48,201,962	50,995,677	50,331,836	50,759,176	53,894,509	57,662,741	62,215,375	66,277,213	64,370,752	68,378,400	70,830,753
<i>Percent Change</i>	-0.5%	5.8%	-1.3%	0.8%	6.2%	7.0%	7.9%	6.5%	3.5%	3.2%	3.6%
Net Revenues (Expenditures)	1,509,120	(1,379,627)	(763,713)	(1,018,097)	1,318,827	1,349,322	542,588	(1,000,000)	(647,752)	(1,250,000)	(1,250,000)
Beginning Fund Balance	5,089,334	6,598,452	5,218,825	4,455,112	3,437,015	4,755,842	6,105,164	6,000,000	6,647,752	6,000,000	4,750,000
Ending Fund Balance	6,598,454	5,218,825	4,455,112	3,437,015	4,755,842	6,105,164	6,647,752	5,000,000	6,000,000	4,750,000	3,500,000
EFB as percent of Revenues	13.3%	10.5%	9.0%	6.9%	8.6%	10.3%	10.6%	7.7%	9.4%	7.1%	5.0%
Enrollment Assumptions:											
October 1st Enrollment	6,567	6,411	6,490	6,464	6,606	6,620	6,734	6,827	6,794	6,786	6,786
ADMw	7,732	7,732	7,565	7,557	7,695	7,796	8,243	8,357	8,223	8,225	8,225
State ADMw	662,879	660,321	662,817	659,846	663,121	671,940	700,930	708,500	707,042	710,000	712,000
MSD as percent of State	1.17%	1.17%	1.14%	1.15%	1.16%	1.16%	1.18%	1.18%	1.16%	1.16%	1.16%
SSF Formula per ADMw	\$ 6,211	\$ 6,165	\$ 6,275	\$ 6,232	\$ 6,829	\$ 7,195	\$ 7,260	\$ 7,319	\$ 7,356	\$ 7,733	\$ 8,028
FTE											
Licensed	\$ 343.6	\$ 354.6	\$ 343.5	\$ 333.7	\$ 340.5	\$ 363.0	\$ 389.2	\$ 403.0	\$ 403.0	\$ 388.0	\$ 388.0
Classified	\$ 192.5	\$ 212.2	\$ 202.6	\$ 199.9	\$ 194.7	\$ 203.0	\$ 220.8	\$ 225.0	\$ 229.0	\$ 227.0	\$ 227.0
Admin	\$ 22.8	\$ 22.0	\$ 20.3	\$ 20.8	\$ 21.0	\$ 22.5	\$ 24.5	\$ 24.5	\$ 25.0	\$ 24.5	\$ 24.5
Confidential	\$ 11.3	\$ 11.3	\$ 11.8	\$ 11.8	\$ 11.8	\$ 13.0	\$ 12.0	\$ 12.0	\$ 11.8	\$ 9.8	\$ 9.8
Total	\$ 570.1	\$ 600.0	\$ 578.2	\$ 566.1	\$ 567.9	\$ 601.5	\$ 646.5	\$ 664.5	\$ 668.8	\$ 649.3	\$ 649.3
Class Size							<i>full-day K</i>				
Kindergarten	19.0	19.0	19.0	20.0	20.0	18.5	20.0	20.0	20.0	20.0	20.0
Grades 1 - 5	25.0	25.0	25.0	26.0	26.0	24.5	23.5	23.5	23.5	24.5	24.5
Middle School	27.5	27.5	28.5	29.5	29.5	28.0	27.5	27.5	27.5	28.5	28.5
High School	28.0	28.0	29.5	30.0	30.0	28.5	28.0	28.0	28.0	29.0	29.0

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2017-18 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	13,300,000		320,000	-						8,439,000			22,059,000
Other Local Sources	768,400	75,000	5,000	3,000	65,000	1,250,000	235,000	119,500	15,000	50,000	500,000	11,000	3,096,900
Interfund Revenues	90,000								2,550,000				2,640,000
ESD Transit	2,245,000												2,245,000
Other Intermediate Sources	30,000						50,000						80,000
State Sources	51,420,000						978,500	67,000			4,495,333		56,960,833
Federal Sources	25,000						3,926,000	3,915,000					7,866,000
Bond Proceeds													-
Transfers In		500,000		250,000			100,000						850,000
Beginning Fund Balance	6,000,000	3,570,000	1,700,000	400,000	600,000	400,000	304,000	700,000	540,000	843,000	86,868,282	125,000	102,050,282
Total Resources	73,878,400	4,145,000	2,025,000	653,000	665,000	1,650,000	5,593,500	4,801,500	3,105,000	9,332,000	91,863,615	136,000	197,848,015

REQUIREMENTS	General Fund	Asset Reserve	Construction Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Capital Projects	Scholarship Fund	District Total
Instruction Services	45,305,920	-	-	653,000	50,000	1,650,000	3,726,053	-	-	-	-	-	51,384,973
Support Services	22,962,480	300,000	-	-	258,696	-	1,479,761	-	-	-	-	-	25,000,937
Enterprise & Community Services	-	-	-	-	-	-	210,686	4,401,500	-	-	-	50,000	4,662,186
Building Acquisition & Improvements	10,000	3,245,000	2,025,000	-	-	-	177,000	-	-	-	48,863,615	-	54,320,615
Debt Service	-	-	-	-	-	-	-	-	2,687,100	8,850,375	-	-	11,537,475
Transfers Out	850,000	-	-	-	-	-	-	-	-	-	-	-	850,000
Contingency	500,000	600,000	-	-	-	-	-	400,000	-	-	3,000,000	86,000	4,586,000
Unappropriated Fund Balance	4,250,000	-	-	-	356,304	-	-	-	417,900	481,625	40,000,000	-	45,505,829
Total Requirements	73,878,400	4,145,000	2,025,000	653,000	665,000	1,650,000	5,593,500	4,801,500	3,105,000	9,332,000	91,863,615	136,000	197,848,015

**McMINNVILLE SCHOOL DISTRICT
2017-2018 BUDGET
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
	2014-15	2015-16	2016-17	Proposed	Approved	Adopted
GENERAL FUND						
1000 INSTRUCTION	38,253,143	41,041,492	43,343,172	44,555,920	44,555,920	45,305,920
2000 SUPPORT SERVICES	18,559,599	19,823,883	22,074,041	22,962,480	22,962,480	22,962,480
3000 ENTERPRISE & COMMUNITY	-	-	-	-	-	-
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	10,000	10,000	10,000	10,000
5200 TRANSFERS OF FUNDS	850,000	1,350,000	850,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	500,000	500,000	500,000	500,000
7000 UNAPPROP ENDING FUND BAL	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
TOTAL REQUIREMENTS	63,767,906	68,863,127	71,277,213	73,128,400	73,128,400	73,878,400
ASSET RESERVE FUND						
2000 SUPPORT SERVICES	30,015	41,814	300,000	300,000	300,000	300,000
4000 FACILITIES ACQUISITION & CONSTRUCTI	253,737	456,030	3,665,000	3,245,000	3,245,000	3,245,000
6000 CONTINGENCY	-	-	-	600,000	600,000	600,000
7000 UNAPPROP ENDING FUND BAL	2,310,406	2,886,198	-	-	-	-
TOTAL REQUIREMENTS	2,594,158	3,384,042	3,965,000	4,145,000	4,145,000	4,145,000
CONSTRUCTION EXCISE TAX						
4000 FACILITIES ACQUISITION & CONSTRUCTI	4,625	5,421	2,013,000	2,025,000	2,025,000	2,025,000
6000 CONTINGENCY	-	-	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	1,410,855	1,795,091	-	-	-	-
TOTAL REQUIREMENTS	1,415,480	1,800,512	2,013,000	2,025,000	2,025,000	2,025,000
TEXTBOOK & TECHNOLOGY RESERVE FUND						
1000 INSTRUCTION	-	105,122	750,000	653,000	653,000	653,000
7000 UNAPPROP ENDING FUND BAL	250,000	421,400	-	-	-	-
TOTAL REQUIREMENTS	250,000	526,522	750,000	653,000	653,000	653,000
INSURANCE RESERVE FUND						
1000 INSTRUCTION	890	-	100,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	46,765	161,103	345,000	258,696	258,696	258,696
6000 CONTINGENCY	-	-	320,000	-	-	-
7000 UNAPPROP ENDING FUND BAL	771,401	690,886	-	356,304	356,304	356,304
TOTAL REQUIREMENTS	819,056	851,989	765,000	665,000	665,000	665,000
STUDENT BODY FUND						
1000 INSTRUCTION	1,035,611	1,078,844	1,650,000	1,650,000	1,650,000	1,650,000
5200 TRANSFERS OF FUNDS	-	-	100,000	-	-	-
7000 UNAPPROP ENDING FUND BAL	510,837	519,024	-	-	-	-
TOTAL REQUIREMENTS	1,546,448	1,597,868	1,750,000	1,650,000	1,650,000	1,650,000
GRANTS FUND						
1000 INSTRUCTION	3,557,555	3,531,935	3,958,854	3,726,053	3,726,053	3,726,053
2000 SUPPORT SERVICES	3,045,350	1,834,296	1,804,612	1,479,761	1,479,761	1,479,761
3000 ENTERPRISE & COMMUNITY	81,942	66,461	275,534	210,686	210,686	210,686
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	170,000	177,000	177,000	177,000
7000 UNAPPROP ENDING FUND BAL	255,235	262,857	-	-	-	-
TOTAL REQUIREMENTS	6,940,082	5,695,549	6,209,000	5,593,500	5,593,500	5,593,500
NUTRITION SERVICES						
3000 ENTERPRISE & COMMUNITY	2,926,202	3,174,947	4,003,000	4,401,500	4,401,500	4,401,500
6000 CONTINGENCY	-	-	400,000	400,000	400,000	400,000
7000 UNAPPROP ENDING FUND BAL	535,112	798,727	-	-	-	-
TOTAL REQUIREMENTS	3,461,314	3,973,674	4,403,000	4,801,500	4,801,500	4,801,500
PERS DEBT SERVICE FUND						
5100 DEBT SERVICE	2,309,031	2,432,539	2,586,947	2,687,100	2,687,100	2,687,100
7000 UNAPPROP ENDING FUND BAL	570,041	575,824	500,000	417,900	417,900	417,900
TOTAL REQUIREMENTS	2,879,072	3,008,363	3,086,947	3,105,000	3,105,000	3,105,000

**McMINNVILLE SCHOOL DISTRICT
2017-2018 BUDGET
RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
	2014-15	2015-16	2016-17	Proposed	Approved	Adopted
DEBT SERVICE FUND						
5100 DEBT SERVICE	7,963,681	8,238,981	8,541,131	8,850,375	8,850,375	8,850,375
7000 UNAPPROP ENDING FUND BAL	749,901	802,803	709,869	481,625	481,625	481,625
TOTAL REQUIREMENTS	8,713,582	9,041,784	9,251,000	9,332,000	9,332,000	9,332,000
CAPITAL PROJECTS FUND						
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	37,100,000	48,863,615	48,863,615	48,863,615
5200 TRANSFERS OF FUNDS	-	-	500,000	-	-	-
6000 CONTINGENCY	-	-	4,500,000	3,000,000	3,000,000	3,000,000
7000 UNAPPROP ENDING FUND BAL	-	-	50,000,000	40,000,000	40,000,000	40,000,000
TOTAL REQUIREMENTS	-	-	92,100,000	91,863,615	91,863,615	91,863,615
SCHOLARSHIP FUND						
3000 ENTERPRISE & COMMUNITY	5,000	6,705	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	78,500	86,000	86,000	86,000
7000 UNAPPROP ENDING FUND BAL	115,653	127,413	-	-	-	-
TOTAL REQUIREMENTS	120,653	134,118	128,500	136,000	136,000	136,000
TOTAL APPROPRIATIONS	78,923,146	83,349,573	139,988,791	151,592,186	151,592,186	152,342,186
TOTAL UNAPPROPRIATED RESERVE	13,584,605	15,527,975	55,709,869	45,505,829	45,505,829	45,505,829
TOTAL REQUIREMENTS	92,507,751	98,877,548	195,698,660	197,098,015	197,098,015	197,848,015
TOTAL ALL FUNDS						
1000 INSTRUCTION	42,847,199	45,757,393	49,802,026	50,634,973	50,634,973	51,384,973
2000 SUPPORT SERVICES	21,681,729	21,861,096	24,523,653	25,000,937	25,000,937	25,000,937
3000 COMMUNITY SERVICES	3,013,144	3,248,113	4,328,534	4,662,186	4,662,186	4,662,186
4000 FACILITIES ACQUISITION & CONSTRUCTI	258,362	461,451	42,958,000	54,320,615	54,320,615	54,320,615
5100 DEBT SERVICE	10,272,712	10,671,520	11,128,078	11,537,475	11,537,475	11,537,475
5200 TRANSFERS OF FUNDS	850,000	1,350,000	1,450,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	5,798,500	4,586,000	4,586,000	4,586,000
TOTAL APPROPRIATIONS	78,923,146	83,349,573	139,988,791	151,592,186	151,592,186	152,342,186



McMinnville

School District No. 40

ORGANIZATIONAL SECTION

McMinnville School District

Revised 2017-18 Budget Calendar

NOVEMBER:

- November 9, 2016 School Board approves Budget Calendar at Regular Board Meeting

April

- April 19, 2017 Budget Work Session at 7:00 p.m.
 - Review information on enrollment forecast and estimated State School Funding
 - Review latest economic forecast update

May

- May 17, 2017 First Formal Budget Committee Meeting 7:00 p.m.
 - Presentation of the Budget Message and Proposed Budget
 - Public input, questions, comments

MAY

- May 31, 2017 Second Formal Budget Committee Meeting 7:00 p.m.
 - Levels/Department Reports
 - Public input, questions, comments
 - Budget approval

JUNE

- June 12, 2017 Public Hearing before School Board Work Meeting 7:30 p.m.
 - Public Input
 - Adopt budget, make appropriations, levy the taxes

**Dates to Publish Budget Meeting Notices*

- April 21, 2017 – Publish 1st Notice of Budget Meetings
- May 5, 2017 – Publish 2nd Notice of Budget Meetings
- June 2, 2017 – Publish Notice of Budget Hearing

BUDGET COMMITTEE

CITIZEN MEMBERS

TERM

Mr. Wesley Paul	June 30, 2018
Dr. Paul Haddeland	June 30, 2017
Ms. Kathy Cabe	June 30, 2019
Ms. Lawrence Strober	June 30, 2019
Mr. Steve Patterson	June 30, 2019
Mr. Jim VanArsdel	June 30, 2019
Vacancy	

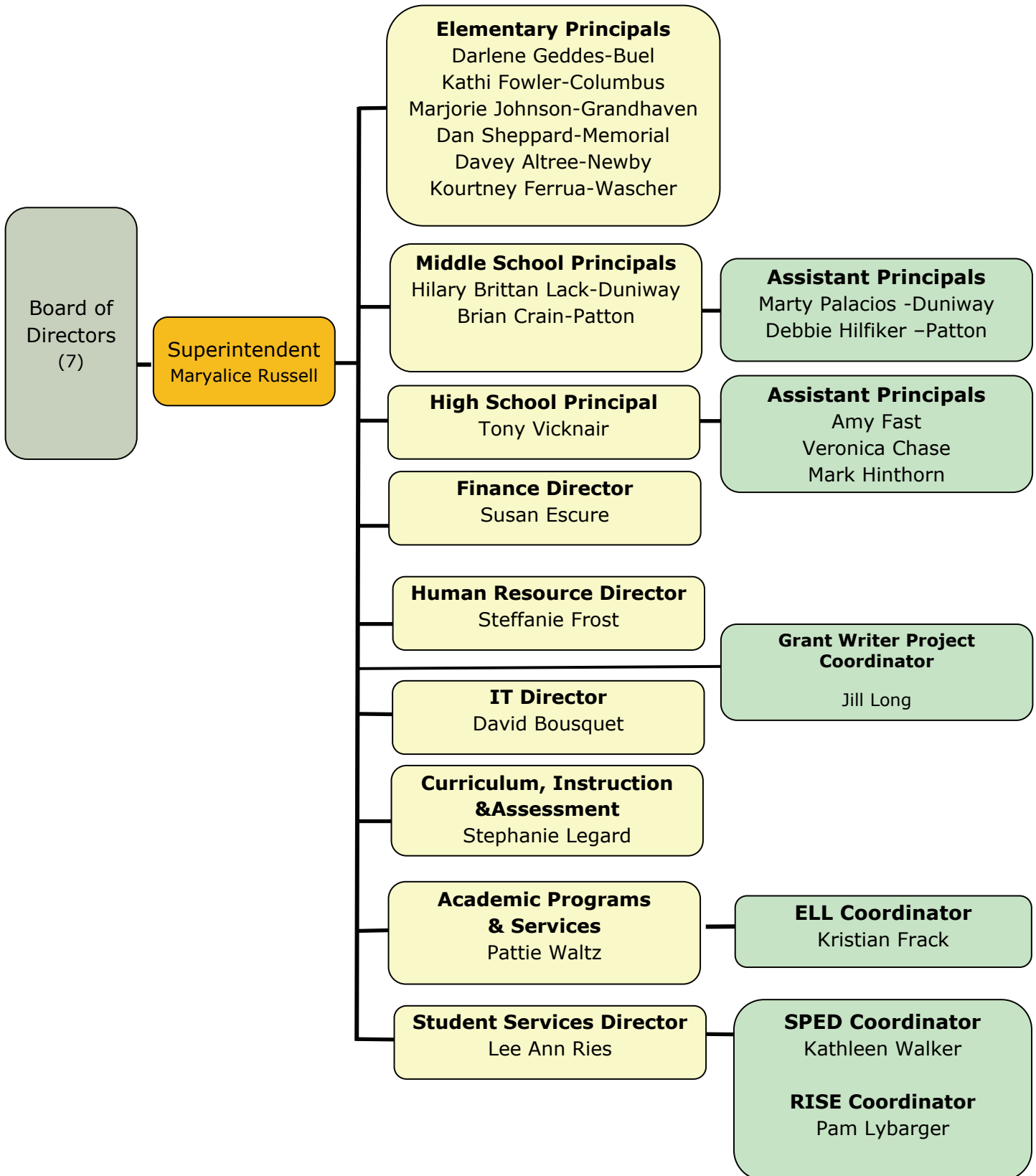
SCHOOL BOARD OF DIRECTORS:

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

ADMINISTRATION:

Maryalice Russell	Superintendent
Stephanie Legard	Director of Curriculum, Instruction and Assessment
Lee Ann Ries	Director of Student Services
Steffanie Frost	Director of Human Resources
Susan Escure	Director of Finance
David Bousquet	Director of Technology
Pattie Waltz	Director of Academic Programs and Services

**McMinnville School District #40
Administrative Organizational Chart
2016-2017**



**McMINNVILLE SCHOOL DISTRICT
IMPROVEMENT PLAN
2016-2017**

GOAL 1 SCHOOL IMPROVEMENT

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

OBJECTIVES

The District will:

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

- B. Monitor and improve student performance in writing as measured by district writing tasks grades 3 – 10, and in grade 11 by the Smarter Balanced ELA assessment. The District will continue to focus on student writing as related to Common Core Priority Standards.

- C. Continue to improve the dropout rate for 2016-2017 and remain below the state dropout rate.

- D. Involve parents, students, staff, and community to decrease individual chronic absenteeism and achieve school attendance rates at or above 94% in secondary schools and 96% in elementary schools. The District will achieve a 4-year graduation rate for the class of 2017 of 85% or better and demonstrate progress in closing the achievement gap between all students and all student subpopulations.

- E. Increase pathway endorsement recipients (2.5/credits) in core career pathways by 2% annually at McMinnville High School. The district will strive to increase post-secondary enrollment each year.

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

- G. Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School, including online course offerings, and the MHS Engineering and Aerospace Sciences Academy (EASA).

GOAL II RESOURCES

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

OBJECTIVES

The District will:

- A. Continue to maximize efforts to secure grants to support the work of the district. The District will continue to acquire and effectively use state, federal and private resources.
- B. Maintain, nurture, and develop existing partnerships, including scholarship funds development for McMinnville School District graduates. The District will maintain a broad communication system to inform and educate graduating seniors of available scholarships and other forms of post-secondary tuition assistance.
- C. Monitor and oversee the allocation of Bond funds and execution of facility projects outlined in the MSD bond measure approved May 2016. The District will communicate with the community regarding project progress and with the Board appointed Bond oversight committee. The District will update and revise its long range facility plans including projections for future high school facility needs.
- D. Maintain current standards for financial reporting practices and third party evaluation.

GOAL III RELATIONSHIPS

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

OBJECTIVES

The District will:

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



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

GENERAL FUND

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

	ACTUAL (AUDITED)		CURRENT BUDGET	CURRENT ESTIMATE	ADOPTED BUDGET	Change from Current	
	2014-15	2015-16	2016-17	2016-17	2017-18	Estimate	% Change
State School Fund	\$ 43,684,575	\$ 46,558,671	\$ 48,570,083	\$ 46,900,000	\$ 50,201,821	3,301,821	7.0%
Local Taxes	11,730,318	12,466,876	13,050,000	13,000,000	13,300,000	300,000	2.3%
County School Fund	26,153	25,092	30,000	30,000	30,000	-	
Common School Fund	653,513	797,287	663,630	843,000	818,179	(24,821)	-2.9%
Total State School Fund Formula	\$ 56,094,559	\$ 59,847,926	\$ 62,313,713	\$ 60,773,000	\$ 64,350,000	3,577,000	5.9%
Other Revenues	2,917,504	2,910,037	2,963,500	2,950,000	3,528,400	578,400	19.6%
Total Revenues	\$ 59,012,063	\$ 62,757,963	\$ 65,277,213	\$ 63,723,000	\$ 67,878,400	4,155,400	6.5%
			diff	\$ (1,554,213)			
Wages	\$ 30,438,399	\$ 33,448,011	\$ 36,072,144	\$ 35,104,000	\$ 36,624,183	1,520,183	4.3%
Benefits	18,800,513	19,994,468	22,001,019	21,200,000	23,880,709	2,680,709	12.6%
Services	4,982,348	4,647,520	5,105,976	5,100,000	5,449,345	349,345	6.8%
Supplies & Equipment	2,082,698	2,372,211	1,806,028	1,701,752	1,869,147	167,395	9.8%
Capital Outlay	126,630	8,248	10,000	-	10,000	10,000	
Insurance, Dues & Fees	382,154	394,917	432,046	415,000	445,016	30,016	7.2%
Fund Transfers	850,000	1,350,000	850,000	850,000	850,000	-	0.0%
Total Expenditures	\$ 57,662,742	\$ 62,215,375	\$ 66,277,213	\$ 64,370,752	\$ 69,128,400	4,757,648	7.4%
			diff	\$ (1,906,461)			
Change in Fund Balance	\$ 1,349,321	\$ 542,588	\$ (1,000,000)	\$ (647,752)	\$ (1,250,000)		
Beginning Fund Balance	4,755,843	6,105,164	6,000,000	6,647,752	6,000,000		
Ending Fund Balance	\$ 6,105,164	\$ 6,647,752	\$ 5,000,000	\$ 6,000,000	\$ 4,750,000		
EFB as % of Revenues	10.3%	10.6%	7.7%	9.4%	7.0%		
State School Funding per ADMw							
Average Daily Membership-Weighted	7,796	8,223	8,357	8,223	8,214		
SSF Formula Revenue per ADMw	\$ 7,187	\$ 7,215	\$ 7,319	\$ 7,356	\$ 7,902	\$ 546	7.4%

STATE SCHOOL FUND GRANT

2017-2018

Based on Co-Chair budget of \$7.8 Billion with 49/51 split as of 3/3/2017

Yamhill County, McMinnville SD 40

District ID: 2256

2017-2018 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,300,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$818,178.55
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$14,143,178.55

2017-2018 Experience Adjustment

District Average Teacher Experience	=	12.7
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.60

2017-2018 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.	=	\$2,350,000.00
Trans per ADMr Rank.	10%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$1,645,000.00

2017-2018 Extended ADMw

2017-2018 ADMw	2016-2017 ADMw	Extended ADMw
8,174.30	8,224.71	8,224.71

2017-2018 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (8,224.71 x [\$4500 + (\$25 x 0.60)]) X 1.624447411656 = \$60,323,145

2017-2018 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$60,323,145 + \$1,645,000 = \$61,968,145

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$61,968,145 - \$14,143,179 = **\$47,824,967**

General Purpose Grant per Extended ADMw=	\$7,334
Total Formula Revenue per Extended ADMw=	\$7,534
Charter Schools Rate(ORS 338.155)=	\$7,380

Total Paid To date		
SSF	Small HS Grant	Facility Grant

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

2017-2018 Extended ADMw

McMinnville SD 40: District total extended ADMw for funding calculations

	2017-2018		2016-2017	
ADMr:	6,672.00 X 1.00 =	6,672.00	6,705.70 X 1.00 =	6,705.70
Students in ESL programs:	900.00 X 0.50 =	450.00	928.56 X 0.50 =	464.28
Students in Pregnant and Parenting Programs:	7.00 X 1.00 =	7.00	4.25 X 1.00 =	4.25
800 IEP Students capped at 11% of District ADMr:	733.92 X 1.00 =	733.92	737.63 X 1.00 =	737.63
Students on IEP Above 11% of ADMr:	12.40 X 1.00 =	12.40	12.40 X 1.00 =	12.40
Students in Poverty:	1,162.93 X 0.25 =	290.73	1,168.81 X 0.25 =	292.20
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
	2017-2018 ADMw	8,174.30	2016-2017 ADMw	8,224.71
	McMinnville SD 40 Extended ADMw		8,224.71	

McMinnville SD 40 Extended ADMw 8,224.71

**McMinnville School District
Enrollment Forecast
2017-18**

Actual			District Forecast	
Grade	2014-15	2015-16	2016-17	2017-18
K	458	453	477	430
1	537	500	457	503
2	530	566	503	468
3	545	554	560	509
4	446	562	557	564
5	505	449	556	560
6	482	519	472	576
7	526	487	531	477
8	534	535	484	530
9	497	549	562	492
10	540	511	542	564
11	479	532	527	538
12	534	517	566	575
Total	6,613	6,734	6,794	6,786
Annual change	7 0.1%	128 1.9%	60 0.9%	-8 -0.1%
K-5	3,021	3,084	3,110	3,034
6-8	1,542	1,541	1,487	1,583
9-12	2,050	2,109	2,197	2,169

PSU Forecast			
Grade	2015-16	2016-17	2017-18
K	464	485	474
1	482	481	490
2	544	489	469
3	537	552	515
4	546	540	572
5	452	554	568
6	511	458	567
7	487	517	481
8	528	490	539
9	539	534	497
10	496	538	563
11	527	485	537
12	530	584	581
Total	6,643	6,707	6,853
Change	30 0.5%	64 1.0%	146 2.2%
K-5	3,025	3,101	3,088
6-8	1,526	1,465	1,587
9-12	2,092	2,141	2,178
Source: Population Research Center, PSU, Mar 2015 & 2017			

**BUDGET ASSUMPTIONS
2017-18**

STAFFING BY EMPLOYEE GROUP

Based on 2017-19 State School Funding Level of \$8.1 Billion

(see introduction for staffing plan if funding comes in less than \$8.1 B)

	2013-14	2014-15	2015-16	2016-17	@ \$8.1B SSF 2017-18	Change from Prior Yr
GENERAL FUND						
LICENSED STAFF	340.46	363.00	389.20	403.00	388.00	(15.00)
CLASSIFIED STAFF	194.66	203.00	220.80	229.00	227.00	(2.00)
ADMINISTRATORS	21.00	22.50	24.50	25.00	24.50	(0.50)
SUPERVISORS/CONFIDENTIAL	11.75	13.00	12.00	11.75	9.75	(2.00)
TOTAL FTE GENERAL FUND	567.87	601.50	646.50	668.75	649.25	(19.50)
OTHER FUNDS						
LICENSED STAFF	16.84	18.00	9.30	11.00	12.00	1.00
CLASSIFIED STAFF	60.69	64.00	65.00	65.00	64.00	(1.00)
ADMINISTRATORS	1.75	1.50	0.50	0.50	0.50	-
SUPERVISORS/CONFIDENTIAL	1.50	1.50	1.50	1.50	2.50	1.00
TOTAL FTE GRANT FUND	80.78	85.00	76.30	78.00	79.00	1.00
ALL FUNDS						
Licensed	357.30	381.00	398.50	414.00	400.00	(14.00)
Classified	255.35	267.00	285.80	294.00	291.00	(3.00)
Administrators	22.75	24.00	25.00	25.50	25.00	(0.50)
Supervisors/Confidential	13.25	14.50	13.50	13.25	12.25	(1.00)
TOTAL FTE ALL FUNDS	648.65	686.50	722.80	746.75	728.25	(18.50)

BUDGETED AVERAGE CLASS SIZE

@ \$8.1B SSF

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	Increase
Kindergarten	20.00	18.50	20.00	20.00	20.00	-
Grades 1-5	26.00	24.50	23.50	23.50	24.50	1.00
Middle School	29.50	28.00	27.50	27.50	28.50	1.00
High School	30.00	28.50	28.00	28.00	29.00	1.00

**Employee Salary and Benefit Assumptions by Group
PERS Rates**

Compensation	2014-15	2015-16	2016-17	2017-18
Licensed	<i>* Based on current offer</i>			
Salary Schedule Increase	1.75%	2.50%	2.75%	1.40%
Step	Yes	Yes	Yes	Yes
Column	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,338	\$1,392	\$1,448	1477
Insurance Percent Increase	4%	4%	4%	2%
Furlough Days				

Classified				
Salary Schedule Increase	1.50%	2.00%	2.50%	2.50%
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,305	1357	\$1,411	\$1,467
Insurance Percent Increase	4%	4%	4%	4%
Furlough Days				

Admin	<i>* Based on licensed offer</i>			
Salary Schedule Increase	1.75%	2.50%	2.75%	1.40%
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,338	\$1,392	\$1,448	1477
Insurance Percent Increase	4%	4%	4%	2%
Furlough Days				

Confidential/Supervisors				
Salary Schedule Increase	1.25%	1.75%	2.50%	2.75%
Step	Yes	Yes	Yes	Yes
Insurance Contribution (per mth)	\$1,305	\$1,357	\$1,411	\$1,467
Insurance Percent Increase	4%	4%	4%	4%
Furlough Days				

PERS Employer Rates	2014-15	2015-16	2016-17	2017-18
Tier 1/Tier II Employer Rate	15.0%	13.3%	13.3%	18.3%
OPSRP Rate	13.0%	8.6%	8.6%	13.0%
Average PERS Employer Rate with PERS Bond cost	21.3%	18.3%	18.3%	22.8%

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
R1111 *	AD VALOREM TAXES LEVIED	\$ 11,273,035	\$ 12,016,671	\$ 12,550,000	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000
R1112 *	PRIOR YEAR'S TAXES	457,283	450,205	500,000	500,000	500,000	500,000
R1311	TUITION FROM INDIVIDUALS	-	14,393	-	7,000	7,000	7,000
R1312	TUITION FROM DISTRICTS WITHIN STATE	178,228	180,256	180,000	160,000	160,000	160,000
R1300	SUMMER SCHOOL TUITION	4,850	6,824	5,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENT	86,549	120,084	135,000	230,000	230,000	230,000
R1710	ADMISSIONS	27,675	25,784	28,000	28,000	28,000	28,000
R1741	HIGH SCH ATHLETIC FEES	85,500	92,000	90,000	95,000	95,000	95,000
R1742	MID SCH ATHLETIC FEES	30,150	34,300	35,000	35,000	35,000	35,000
R1801	BEAR HUGS FEES	89,772	113,340	94,500	148,400	148,400	148,400
R1910	RENTALS	14,333	15,163	15,000	15,000	15,000	15,000
R1980	SERVICE PROVIDED OTHER FUNDS	154,738	117,042	115,000	90,000	90,000	90,000
R1990	MISCELLANEOUS	34,217	39,779	45,000	45,000	45,000	45,000
1000	TOTAL LOCAL SOURCES	12,436,330	13,225,841	13,792,500	14,158,400	14,158,400	14,158,400
R2101 *	COUNTY SCHOOL FUNDS	26,153	25,092	30,000	30,000	30,000	30,000
R2102	ESD APPORTIONMENT	2,189,842	2,126,367	2,200,000	2,245,000	2,245,000	2,245,000
2000	TOTAL INTERMEDIATE SOURCES	2,215,995	2,151,459	2,230,000	2,275,000	2,275,000	2,275,000
R3101 *	STATE SCHOOL FUND - GENRL	43,684,575	46,558,671	48,171,083	49,651,821	49,651,821	50,201,821
R3103 *	COMMON SCHOOL FUND	653,513	797,287	663,630	818,179	818,179	818,179
R3105	SSF-RESERVE FOR GROWTH	-	-	400,000	200,000	200,000	400,000
3000	TOTAL STATE SOURCES	44,338,088	47,355,958	49,234,713	50,670,000	50,670,000	51,420,000
R4500	RESTRICTED FEDERAL REVENUE	21,650	24,705	20,000	25,000	25,000	25,000
4000	TOTAL FEDERAL SOURCES	21,650	24,705	20,000	25,000	25,000	25,000
	SUBTOTAL OPERATING REVENUES	59,012,063	62,757,963	65,277,213	67,128,400	67,128,400	67,878,400
R5400	BEG FUND BALANCE	4,755,843	6,105,164	6,000,000	6,000,000	6,000,000	6,000,000
5000	TOTAL OTHER SOURCES	4,755,843	6,105,164	6,000,000	6,000,000	6,000,000	6,000,000
	FUND TOTAL	\$ 63,767,906	\$ 68,863,127	\$ 71,277,213	\$ 73,128,400	\$ 73,128,400	\$ 73,878,400
	* State School Fund (SSF) Formula Revenues	56,094,559	59,847,926	61,914,713	63,800,000	63,800,000	64,350,000

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	13,854,096	15,238,196	15,843,820	15,607,587	15,607,587	16,107,586
1121	MIDDLE/JUNIOR HIGH PROGRAMS	6,766,687	6,787,498	7,106,353	7,547,969	7,547,969	7,797,970
1122	MIDDLE SCH CO-CURRICULAR	121,101	153,732	175,622	184,343	184,343	184,343
1131	HIGH SCHOOL PROGRAMS	8,239,679	8,769,544	9,457,322	9,700,510	9,700,510	9,700,510
1132	HIGH SCH CO-CURRICULAR	443,179	518,751	519,860	543,045	543,045	543,045
1140	PRE-K PROGRAMS	43,145	58,706	73,369	78,989	78,989	78,989
1210	TAG PROGRAMS	222,134	219,662	246,083	255,808	255,808	255,808
1221	LRC II	886,999	1,031,765	1,077,416	1,137,443	1,137,443	1,137,443
1223	COMMUNITY TRANSITIONS (POST-HIGH)	314,569	332,697	330,876	370,014	370,014	370,014
1224	LIFE SKILLS	792,812	968,745	1,088,689	1,161,869	1,161,869	1,161,869
1250	LEARNING RESOURCE CENTER (LRC)	2,476,442	2,635,368	2,812,459	2,939,469	2,939,469	2,939,469
1280-1287	ALTERNATIVE EDUCATION	962,352	1,066,966	1,137,948	1,353,419	1,353,419	1,353,419
1289	ONLINE EDUCATION	81,090	83,993	88,360	94,544	94,544	94,544
1291	ELL PROGRAMS	2,710,557	2,795,806	2,992,318	3,156,909	3,156,909	3,156,909
1292	TEEN PARENT PROGRAMS	223,595	254,142	267,096	282,259	282,259	282,259
1299	OTHER PROGRAMS (TUTORING)	35,535	38,542	39,595	47,095	47,095	47,095
1400	SUMMER SCHOOL	79,172	87,379	85,986	94,648	94,648	94,648
1000	INSTRUCTIONAL SERVICES	38,253,144	41,041,492	43,343,172	44,555,920	44,555,920	45,305,920
2110	STUDENT SUPPORT/ATTENDANCE	543,361	603,817	984,711	1,145,414	1,145,414	1,145,414
2114	STUDENT DATA SERVICES	-	292,179	318,398	408,420	408,420	408,420
2120	GUIDANCE SERVICES	1,594,090	1,638,570	1,743,007	1,804,401	1,804,401	1,804,401
2130	HEALTH SERVICES	228,760	233,603	239,333	254,071	254,071	254,071
2140	PSYCHOLOGICAL SERVICES	401,362	448,914	437,905	480,317	480,317	480,317
2150	SPEECH PATHOLOGY/AUDIOL	837,761	672,911	690,250	736,315	736,315	736,315
2190	DIRECTION OF STUDENT SERVICES	454,038	442,202	476,854	417,006	417,006	417,006
2210	IMPROVEMENT OF INSTRUCTION	371,381	589,668	752,942	635,026	635,026	635,026
2213	INSTRUCTIONAL SUPPORT SERVICES	165,205	330,497	415,749	412,824	412,824	412,824
2220	EDUCATIONAL MEDIA SERVICES	762,039	697,650	799,221	825,481	825,481	825,481
2229	SCHOOL TECHNOLOGY SUPPORT	-	391,442	414,103	641,289	641,289	641,289
2230	ASSESSMENT AND TESTING	6,758	8,666	19,500	19,500	19,500	19,500
2240	INSTRUCTIONAL STAFF DEVELOPMENT	134,036	226,379	259,091	279,849	279,849	279,849
2310	BOARD OF EDUCATION	262,444	249,388	271,000	271,000	271,000	271,000
2320	EXEC ADMIN SERVICES	323,021	373,114	419,752	440,000	440,000	440,000
2410	OFFICE OF PRINCIPAL	3,268,427	3,388,238	3,525,715	3,729,280	3,729,280	3,729,280
2510	BUSINESS SUPPORT SERVICES	161,388	194,002	201,875	195,554	195,554	195,554
2520	FISCAL SERVICES	492,780	494,496	536,257	537,678	537,678	537,678
2540	OPER/MAINT PLANT SERVICE	4,753,583	4,821,749	5,274,063	5,398,393	5,398,393	5,398,393
2550	STUDENT TRANSPORTATION	2,045,590	2,062,804	2,398,660	2,490,008	2,490,008	2,490,008
2570	INTERNAL SERVICES	54,670	68,074	73,000	85,500	85,500	85,500
2610	CENTRAL SUPPORT SERVICES	409,819	413,387	490,441	517,516	517,516	517,516
2630	COMMUNICATIONS	64,179	123,025	123,355	131,366	131,366	131,366
2660	TECHNOLOGY SERVICES	958,783	852,677	928,859	822,272	822,272	822,272
2700	SUPPLEMENTAL RETIREMENT	266,123	206,431	280,000	284,000	284,000	284,000
2000	SUPPORT SERVICES	18,559,598	19,823,883	22,074,041	22,962,480	22,962,480	22,962,480
3390	COMMUNITY SERVICES	-	-	-	-	-	-
4150	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	850,000	1,350,000	850,000	850,000	850,000	850,000
6110	PLANNED RESERVE (CONTINGENCY)	-	-	500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
	TOTAL REQUIREMENTS	63,767,906	68,863,127	71,277,213	73,128,400	73,128,400	73,878,400

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 Budget		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
111	LICENSED SALARIES	20,136,538	21,993,539	24,065,798	23,900,336	23,900,336	24,358,336
112	CLASSIFIED SALARIES	5,634,796	6,170,532	6,803,183	7,017,818	7,017,818	7,017,818
113	ADMINISTRATORS	2,173,575	2,465,083	2,625,758	2,641,038	2,641,038	2,641,038
114	CONFIDENTIAL STAFF	641,439	658,980	691,201	614,738	614,738	614,738
116	RETIREMENT SEVERANCE	112,730	124,050	186,000	190,000	190,000	190,000
118	EXTRA-DUTY SALARIES	385,240	473,067	512,372	521,566	521,566	521,566
121	SUBSTITUTES-LICENSED	712,143	699,745	725,000	737,300	737,300	737,300
122	SUBSTITUTES-CLASSIFIED	137,121	142,418	140,000	152,000	152,000	152,000
125	CURRICULUM SUB	54,019	76,352	52,831	60,385	60,385	60,385
130	LIC ADDITONAL WAGES	169,034	182,778	192,358	240,603	240,603	240,603
131	CLASS ADDITIONAL WAGES	63,142	70,396	60,643	67,149	67,149	67,149
132	NON CERTIFIED OVERTIME	10,199	8,333	5,000	11,250	11,250	11,250
133	PERFORMANCE BONUS	196,716	373,742	-	-	-	-
151	STUDENT LABOR	11,705	8,996	12,000	12,000	12,000	12,000
100	Salaries	30,438,397	33,448,011	36,072,144	36,166,183	36,166,183	36,624,183
211	PERS EMPR CONTRIB	4,365,969	4,117,439	4,153,039	5,372,161	5,372,161	5,444,889
212	EMPLOYEE CONTRIBUTION PU	1,344,162	1,469,564	1,726,107	1,684,400	1,684,400	1,711,880
213	PERS BOND PAY	2,010,222	2,221,140	2,435,448	2,421,338	2,421,338	2,453,398
220	FICA/MEDICARE	2,252,732	2,487,984	2,669,631	2,702,075	2,702,075	2,737,113
231	WORKR'S COMP/UNEMPLOYMENT	227,197	200,066	280,307	290,917	290,917	294,123
242	HEALTH INSURANCE	8,398,966	9,356,807	10,583,745	10,966,934	10,966,934	11,088,422
244	LIFE INSURANCE	49,982	60,998	64,361	62,951	62,951	62,951
246	DISABILITY INSURANCE	6,879	7,766	8,381	7,933	7,933	7,933
270	SUPPLEMENTAL RETIREMENT	144,405	72,704	80,000	80,000	80,000	80,000
200	Payroll Costs	18,800,514	19,994,468	22,001,019	23,588,709	23,588,709	23,880,709
310	INSTRUCTIONAL PROFESSIONAL SERV	635,860	150,457	158,920	287,192	287,192	287,192
311	TUITION REIMBURSEMENT	84,798	84,683	85,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	57,116	57,336	78,340	59,960	59,960	59,960
319	OTHER PROFESSIONAL	36,918	39,985	48,050	48,050	48,050	48,050
322	REPAIRS AND MAINTENANCE	220,873	345,977	197,076	217,793	217,793	217,793
324	RENTALS	107,072	107,368	129,375	137,375	137,375	137,375
325	ELECTRICITY	668,654	657,878	775,000	818,250	818,250	818,250
326	HEATING FUEL	282,603	235,877	300,000	319,300	319,300	319,300
327	WATER AND SEWAGE	163,463	158,057	200,000	224,720	224,720	224,720
328	GARBAGE	62,573	70,548	70,000	77,000	77,000	77,000
331	REIMBURSABLE STUDENT TRANSPORT	2,007,968	2,021,847	2,347,660	2,399,310	2,399,310	2,399,310
332	NON-REIMBRS STUDENT TRANSPORT	37,776	40,957	51,000	51,000	51,000	51,000
340	TRAVEL	69,133	72,522	74,354	70,495	70,495	70,495
351	TELEPHONE	43,700	49,605	53,040	65,250	65,250	65,250
353	POSTAGE	44,466	71,823	58,575	56,975	56,975	56,975
354	ADVERTISING	5,937	11,063	12,300	9,300	9,300	9,300
355	PRINTING AND BINDING	109,415	119,739	135,336	128,136	128,136	128,136
359	OTHR COMMUN (INTERNET)	28,210	51,657	15,000	33,000	33,000	33,000
371	TUITION PAYMENTS TO OTH DISTRICT	12,500	-	-	-	-	-
381	AUDIT SERVICES	33,450	33,600	34,450	37,000	37,000	37,000
382	LEGAL SERVICES	22,191	26,909	40,000	40,000	40,000	40,000
383	ARCHITECT/ENGINEER SRVCE	10,695	2,533	-	-	-	-
388	ELECTION SERVICES	29,823	2,629	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL SERVICES	207,155	234,470	232,500	274,239	274,239	274,239
300	Purchased Services	4,982,349	4,647,520	5,105,976	5,449,345	5,449,345	5,449,345
410	SUPPLIES	561,266	638,883	742,663	748,915	748,915	748,915
411	MAINTENANCE SUPPLIES	97,268	94,667	125,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	111,965	86,189	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	36,837	33,036	70,000	68,900	68,900	68,900
418	VEHICLE FUEL	21,664	16,994	30,000	30,000	30,000	30,000
420	TEXTBOOKS	175,283	526,299	51,286	68,989	68,989	68,989
430	LIBRARY BOOKS	36,889	19,951	26,294	27,493	27,493	27,493
440	PERIODICALS	5,980	3,995	6,278	7,578	7,578	7,578
450	FOOD	9,985	11,617	13,000	12,000	12,000	12,000
460	NON-CONSUMABLE EQUIPMENT	423,442	154,977	174,773	168,933	168,933	168,933
470	COMPUTER SOFTWARE	432,261	466,071	451,377	471,953	471,953	471,953
480	COMPUTER HARDWARE	169,858	319,532	45,357	69,386	69,386	69,386
400	Supplies and Materials	2,082,698	2,372,211	1,806,028	1,869,147	1,869,147	1,869,147
540	EQUIPMENT	-	8,248	10,000	10,000	10,000	10,000
550	TECHNOLOGY	126,630	-	-	-	-	-

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 Budget		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
500	Capital Outlay	126,630	8,248	10,000	10,000	10,000	10,000
640	DUES AND FEES	53,310	59,519	63,546	67,566	67,566	67,566
651	PROPERTY & LIABILITY INSURANCE	328,844	335,398	368,500	377,450	377,450	377,450
600	Other Objects	382,154	394,917	432,046	445,016	445,016	445,016
710	FUND TRANSFERS	850,000	1,350,000	850,000	850,000	850,000	850,000
700	Transfers	850,000	1,350,000	850,000	850,000	850,000	850,000
810	CONTINGENCY	-	-	500,000	500,000	500,000	500,000
820	UNAPPROPRIATED	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
800	Other Uses of Funds	6,105,164	6,647,752	5,000,000	4,750,000	4,750,000	4,750,000
TOTAL		63,767,906	68,863,127	71,277,213	73,128,400	73,128,400	73,878,400

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	7,277,320	8,058,045	8,796,409	8,299,652	8,299,652	8,604,652
112	CLASSIFIED SALARIES	376,087	396,186	469,659	475,016	475,016	475,016
121	SUBSTITUTES-LICENSED	302,890	308,974	308,125	300,097	300,097	300,097
122	SUBSTITUTES-CLASSIFIED	32,829	9,343	28,000	27,008	27,008	27,008
125	CURRICULUM SUB	5,226	8,396	8,013	10,112	10,112	10,112
130	LIC. ADDITIONAL WAGES	21,265	32,848	20,700	41,900	41,900	41,900
131	CLASS. ADDITIONAL WAGES	3,901	6,531	2,300	3,700	3,700	3,700
132	NON CERTIFIED OVERTIME	571	359	-	-	0	0
133	PERFORMANCE BONUS	196,716	373,742	-	-	0	0
100	Salaries	8,216,805	9,194,424	9,633,206	9,157,485	9,157,485	9,462,485
211	PERS EMPR CONTRIB	1,153,506	1,105,416	1,135,037	1,402,887	1,402,887	1,451,318
212	EMPLOYEE CONTRBTN, PICKUP	436,442	486,498	621,625	541,215	541,215	559,515
213	PERS BOND PAY	529,444	598,759	661,026	624,886	624,886	646,236
220	FICA/MEDICARE	607,008	686,013	705,102	679,843	679,843	703,176
231	WORKERS' COMPENSATION	51,721	45,104	61,975	66,962	66,962	69,097
242	HEALTH INSURANCE	2,035,728	2,300,125	2,623,021	2,701,000	2,701,000	2,782,450
244	LIFE INSURANCE	12,391	13,866	14,963	13,773	13,773	13,773
200	Payroll Costs	4,826,240	5,235,781	5,822,749	6,030,566	6,030,566	6,225,565
310	INSTRUC CONSULT/PROF	500	1,450	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	1,729	6,699	1,500	1,500	1,500	1,500
322	REPAIRS AND MAINTENANCE	2,501	-	3,500	3,000	3,000	3,000
324	RENTALS	33,733	32,918	44,650	50,650	50,650	50,650
340	TRAVEL	1,689	2,196	1,750	1,400	1,400	1,400
353	POSTAGE	1,753	2,121	1,800	1,700	1,700	1,700
355	PRINTING AND BINDING	43,773	50,223	44,500	45,500	45,500	45,500
300	Purchased Services	85,678	95,607	99,200	105,250	105,250	105,250
410	SUPPLIES	152,960	195,038	204,515	210,836	210,836	210,836
420	TEXTBOOKS	111,740	285,923	28,500	35,800	35,800	35,800
430	LIBRARY BOOKS	-	499	-	-	0	0
440	PERIODICALS	-	-	600	1,000	1,000	1,000
460	NON-CONSUMABLE ITEMS	259,811	38,370	47,050	49,550	49,550	49,550
470	COMPUTER SOFTWARE	153,886	19,304	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	35,670	173,188	7,000	16,100	16,100	16,100
400	Supplies and Materials	714,067	712,322	288,665	314,286	314,286	314,286
550	TECHNOLOGY	11,306	-	-	-	0	0
500	Capital Outlay	11,306	-	-	-	0	0
640	DUES AND FEES	-	62	-	-	0	0
600	Other Objects	-	62	-	-	0	0
	Function Total	13,854,096	15,238,196	15,843,820	15,607,587	15,607,587	16,107,586
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	3,876,061	3,909,616	4,151,907	4,307,799	4,307,799	4,460,799
112	CLASSIFIED SALARIES	128,140	56,542	59,281	85,157	85,157	85,157
118	EXTRA-DUTY SALARIES	-	4,300	4,418	4,571	4,571	4,571

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
121	SUBSTITUTES-LICENSED	125,784	126,159	160,950	159,934	159,934	159,934
122	SUBSTITUTES-CLASSIFIED	1,890	77	14,000	9,997	9,997	9,997
125	CURRICULUM SUB	8,123	9,950	4,790	4,790	4,790	4,790
130	LIC. ADDITIONAL WAGES	5,914	4,595	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	248	458	1,434	1,434	1,434	1,434
132	NON CERTIFIED OVERTIME	-	159	-	-	0	0
100	Salaries	4,146,160	4,111,856	4,398,780	4,575,682	4,575,682	4,728,682
211	PERS EMPR CONTRIB	609,586	518,008	522,342	699,120	699,120	723,416
212	EMPLOYEE CONTRBTN, PICKUP	228,963	228,321	250,979	258,742	258,742	267,922
213	PERS BOND PAY	281,421	277,356	296,559	307,827	307,827	318,537
220	FICA/MEDICARE	311,377	308,928	316,686	341,152	341,152	352,857
231	WORKERS' COMPENSATION	25,052	19,767	27,534	44,854	44,854	45,925
242	HEALTH INSURANCE	978,395	992,019	1,122,069	1,144,327	1,144,327	1,184,366
244	LIFE INSURANCE	5,956	5,869	5,869	6,205	6,205	6,205
200	Payroll Costs	2,440,750	2,350,268	2,542,038	2,802,227	2,802,227	2,899,228
310	INSTRUC CONSULT/PROF	-	-	420	420	420	420
312	CONFERENCE/WORKSHOPS	5,269	405	-	-	0	0
322	REPAIRS AND MAINTENANCE	2,546	1,294	7,276	6,393	6,393	6,393
324	RENTALS	7,140	7,982	12,825	12,825	12,825	12,825
340	TRAVEL	957	898	1,594	94	94	94
353	POSTAGE	4,919	5,261	2,825	2,825	2,825	2,825
355	PRINTING AND BINDING	20,161	17,502	21,386	21,386	21,386	21,386
389	OTHER PROFESSIONAL	2,575	-	-	-	0	0
300	Purchased Services	43,567	33,342	46,326	43,943	43,943	43,943
410	SUPPLIES	59,841	66,884	70,269	74,738	74,738	74,738
420	TEXTBOOKS	5,556	102,669	4,819	3,929	3,929	3,929
440	PERIODICALS	367	367	-	-	0	0
460	NON-CONSUMABLE ITEMS	7,171	8,940	31,453	31,788	31,788	31,788
470	COMPUTER SOFTWARE	52,542	30,677	3,753	5,753	5,753	5,753
480	COMPUTER HARDWARE	10,383	81,320	7,015	9,489	9,489	9,489
400	Supplies and Materials	135,860	290,857	117,309	125,697	125,697	125,697
640	DUES AND FEES	350	1,175	1,900	420	420	420
600	Other Objects	350	1,175	1,900	420	420	420
	Function Total	6,766,687	6,787,498	7,106,353	7,547,969	7,547,969	7,797,970
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	73,423	100,169	106,056	108,177	108,177	108,177
125	CURRICULUM SUB	1,812	3,699	-	-	0	0
130	LIC. ADDITIONAL WAGES	620	504	-	-	0	0
131	CLASS. ADDITIONAL WAGES	280	400	-	-	0	0
100	Salaries	76,135	104,772	106,056	108,177	108,177	108,177
211	PERS EMPR CONTRIB	8,672	8,975	11,136	17,178	17,178	17,178
212	EMPLOYEE CONTRBTN, PICKUP	2,890	3,296	5,638	6,491	6,491	6,491
213	PERS BOND PAY	4,026	4,873	7,424	7,572	7,572	7,572
220	FICA/MEDICARE	5,823	8,015	8,114	8,276	8,276	8,276

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	462	509	1,254	649	649	649
200	Payroll Costs	21,873	25,668	33,566	40,166	40,166	40,166
319	OTHER PROFESSIONAL	4,885	5,942	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	3,026	4,131	-	-	0	0
340	TRAVEL	665	647	-	-	0	0
300	Purchased Services	8,576	10,720	10,000	10,000	10,000	10,000
410	SUPPLIES	4,304	4,840	26,000	26,000	26,000	26,000
460	EQUIPMENT	10,213	7,732	-	-	0	0
400	Supplies and Materials	14,517	12,572	26,000	26,000	26,000	26,000
	Function Total	121,101	153,732	175,622	184,343	184,343	184,343
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	4,369,167	4,792,740	5,201,578	5,247,046	5,247,046	5,247,046
112	CLASSIFIED SALARIES	126,327	100,550	108,451	111,273	111,273	111,273
118	EXTRA-DUTY SALARIES	82,523	122,306	132,559	137,096	137,096	137,096
121	SUBSTITUTES-LICENSED	197,885	158,644	178,350	180,020	180,020	180,020
122	SUBSTITUTES-CLASSIFIED	22,049	1,146	21,000	21,999	21,999	21,999
125	CURRICULUM SUB	15,168	29,003	20,575	23,550	23,550	23,550
130	LIC. ADDITIONAL WAGES	13,106	10,903	31,048	18,000	18,000	18,000
131	CLASS. ADDITIONAL WAGES	-	1,758	1,899	3,000	3,000	3,000
132	NON CERTIFIED OVERTIME	59	122	-	-	0	0
151	STUDENT LABOR	11,296	8,996	12,000	12,000	12,000	12,000
100	Salaries	4,837,580	5,226,168	5,707,460	5,753,984	5,753,984	5,753,984
211	PERS EMPR CONTRIB	679,015	644,698	695,959	851,800	851,800	851,800
212	EMPLOYEE CONTRBTN, PICKUP	258,163	292,996	337,447	339,158	339,158	339,158
213	PERS BOND PAY	317,930	358,781	391,860	381,961	381,961	381,961
220	FICA/MEDICARE	359,503	389,860	417,183	426,363	426,363	426,363
231	WORKERS' COMPENSATION	29,305	25,191	38,280	32,869	32,869	32,869
242	HEALTH INSURANCE	1,186,718	1,282,365	1,475,460	1,528,142	1,528,142	1,528,142
244	LIFE INSURANCE	7,063	7,319	7,680	7,342	7,342	7,342
200	Payroll Costs	2,837,697	3,001,210	3,363,869	3,567,635	3,567,635	3,567,635
310	INSTRUC CONSULT/PROF	8,665	17,460	7,000	28,000	28,000	28,000
312	CONFERENCE/WORKSHOPS	17,295	19,808	20,000	-	0	0
322	REPAIRS AND MAINTENANCE	4,991	2,727	11,250	10,750	10,750	10,750
324	RENTALS	36,417	33,683	36,000	36,000	36,000	36,000
340	TRAVEL	3,678	5,495	2,850	850	850	850
353	POSTAGE	17,210	19,153	14,250	14,250	14,250	14,250
355	PRINTING AND BINDING	19,336	25,499	29,000	29,000	29,000	29,000
389	OTHER PROFESSIONAL	49,263	50,400	50,000	53,248	53,248	53,248
300	Purchased Services	156,855	174,225	170,350	172,098	172,098	172,098
410	SUPPLIES	100,881	97,414	162,593	138,095	138,095	138,095
420	TEXTBOOKS	44,756	128,393	6,500	11,000	11,000	11,000
460	NON-CONSUMABLE ITEMS	76,072	65,304	45,150	44,698	44,698	44,698
470	COMPUTER SOFTWARE	65,977	18,879	1,400	3,000	3,000	3,000
480	COMPUTER HARDWARE	80,142	48,741	-	10,000	10,000	10,000

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
400	Supplies and Materials	367,828	358,731	215,643	206,793	206,793	206,793
550	TECHNOLOGY	39,639	8,248	-	-	0	0
500	Capital Outlay	39,639	8,248	-	-	0	0
640	DUES AND FEES	80	962	-	-	0	0
600	Other Objects	80	962	-	-	0	0
	Function Total	8,239,679	8,769,544	9,457,322	9,700,510	9,700,510	9,700,510
1132	HIGH SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	219,155	243,993	266,394	271,722	271,722	271,722
125	CURRICULUM SUB	10,305	7,604	4,000	4,080	4,080	4,080
130	LIC. ADDITIONAL WAGES	16,798	15,372	16,250	16,575	16,575	16,575
131	CLASS. ADDITIONAL WAGES	13,732	17,082	13,250	13,515	13,515	13,515
100	Salaries	259,990	284,051	299,894	305,892	305,892	305,892
211	PERS EMPR CONTRIB	29,983	29,068	27,971	48,576	48,576	48,576
212	EMPLOYEE CONTRBTN, PICKUP	10,098	11,386	16,959	16,879	16,879	16,879
213	PERS BOND PAY	14,108	16,135	20,993	21,412	21,412	21,412
220	FICA/MEDICARE	19,749	21,533	22,942	23,401	23,401	23,401
231	WORKERS' COMPENSATION	1,620	1,421	6,051	1,835	1,835	1,835
200	Payroll Costs	75,558	79,543	94,916	112,103	112,103	112,103
310	INSTRUC CONSULT/PROF	2,768	2,993	5,000	5,000	5,000	5,000
319	OFFICIALS	32,033	34,043	38,050	38,050	38,050	38,050
322	REPAIRS AND MAINTENANCE	8,741	17,595	5,000	5,000	5,000	5,000
324	RENTALS	4,874	6,426	5,000	5,000	5,000	5,000
340	TRAVEL	-	3,691	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	2,664	1,055	1,500	1,500	1,500	1,500
300	Purchased Services	51,080	65,803	56,950	56,950	56,950	56,950
410	SUPPLIES	42,830	71,287	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	4,543	5,459	-	-	0	0
470	COMPUTER SOFTWARE	2,963	2,959	1,600	1,600	1,600	1,600
480	COMPUTER HARDWARE	-	798	-	-	0	0
400	Supplies and Materials	50,336	80,503	61,600	61,600	61,600	61,600
640	DUES AND FEES	6,215	8,851	6,500	6,500	6,500	6,500
600	Other Objects	6,215	8,851	6,500	6,500	6,500	6,500
	Function Total	443,179	518,751	519,860	543,045	543,045	543,045
1140	PRE-KINDERGARTEN PROGRAMS						
112	CLASSIFIED SALARIES	23,135	31,930	36,221	37,462	37,462	37,462
121	SUBSTITUTES-LICENSED	257	-	-	-	0	0
122	SUBSTITUTES-CLASSIFIED	180	172	-	994	994	994
100	Salaries	23,572	32,102	36,221	38,456	38,456	38,456
211	PERS EMPR CONTRIB	3,560	3,085	3,111	5,000	5,000	5,000
213	PERS BOND PAY	1,904	1,840	2,535	2,622	2,622	2,622
220	FICA/MEDICARE	1,439	2,346	2,771	2,935	2,935	2,935
231	WORKERS' COMPENSATION	138	176	255	253	253	253
242	HEALTH INSURANCE	12,510	18,126	27,312	28,400	28,400	28,400

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
244	LIFE INSURANCE	24	164	164	123	123	123
200	Payroll Costs	19,575	25,737	36,148	39,333	39,333	39,333
410	SUPPLIES	-	867	1,000	1,200	1,200	1,200
400	Supplies and Materials	-	867	1,000	1,200	1,200	1,200
	Function Total	43,147	58,706	73,369	78,989	78,989	78,989
1210	TAG PROGRAMS (TALENTED & GIFTED)						
111	LICENSED SALARIES	77,562	77,889	86,359	88,689	88,689	88,689
112	CLASSIFIED SALARIES	45,696	47,948	49,897	51,552	51,552	51,552
121	SUBSTITUTES-LICENSED	1,957	695	1,000	-	0	0
125	CURRICULUM SUB	-	2,259	-	3,000	3,000	3,000
100	Salaries	125,215	128,791	137,256	143,241	143,241	143,241
211	PERS EMPR CONTRIB	17,888	14,620	13,436	19,505	19,505	19,505
212	EMPLOYEE CONTRBTN, PICKUP	4,654	4,673	5,182	5,321	5,321	5,321
213	PERS BOND PAY	8,652	8,691	9,608	9,790	9,790	9,790
220	FICA/MEDICARE	9,294	9,399	10,500	10,958	10,958	10,958
231	WORKERS' COMPENSATION	785	647	900	801	801	801
242	HEALTH INSURANCE	45,617	44,798	57,837	57,200	57,200	57,200
244	LIFE INSURANCE	275	365	364	392	392	392
200	Payroll Costs	87,165	83,193	97,827	103,967	103,967	103,967
355	PRINTING AND BINDING	-	-	1,000	600	600	600
300	Purchased Services	-	-	1,000	600	600	600
410	SUPPLIES	9,754	5,924	2,000	6,000	6,000	6,000
460	NON-CONSUMABLE ITEMS	-	806	8,000	2,000	2,000	2,000
480	COMPUTER HARDWARE	-	948	-	-	0	0
400	Supplies and Materials	9,754	7,678	10,000	8,000	8,000	8,000
	Function Total	222,134	219,662	246,083	255,808	255,808	255,808
1221	SPECIAL EDUC - LRC II						
111	LICENSED SALARIES	274,903	337,931	347,800	365,000	365,000	365,000
112	CLASSIFIED SALARIES	209,825	236,558	256,801	271,255	271,255	271,255
121	SUBSTITUTES-LICENSED	6,746	11,792	7,250	7,982	7,982	7,982
122	SUBSTITUTES-CLASSIFIED	12,382	14,271	8,400	9,997	9,997	9,997
100	Salaries	503,856	600,552	620,251	654,234	654,234	654,234
211	PERS EMPR CONTRIB	72,482	76,747	70,971	93,492	93,492	93,492
212	EMPLOYEE CONTRBTN, PICKUP	16,494	20,247	20,868	20,515	20,515	20,515
213	PERS BOND PAY	33,157	37,766	42,830	42,922	42,922	42,922
220	FICA/MEDICARE	37,603	44,668	46,993	47,809	47,809	47,809
231	WORKERS' COMPENSATION	3,166	2,991	4,273	3,785	3,785	3,785
242	HEALTH INSURANCE	200,738	244,059	266,859	270,350	270,350	270,350
244	LIFE INSURANCE	970	1,508	1,496	1,411	1,411	1,411
200	Payroll Costs	364,610	427,986	454,290	480,284	480,284	480,284
310	INSTRUC CONSULT/PROF	425	-	-	-	0	0
340	TRAVEL	-	150	-	-	0	0
371	TUITN PMTS\OT DIST IN ST	12,500	-	-	-	0	0
300	Purchased Services	12,925	150	-	-	0	0
410	SUPPLIES	4,055	1,464	2,500	2,550	2,550	2,550

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
420	TEXTBOOKS	1,553	373	375	375	375	375
470	COMPUTER SOFTWARE	-	425	-	-	0	0
480	COMPUTER HARDWARE	-	815	-	-	0	0
400	Supplies and Materials	5,608	3,077	2,875	2,925	2,925	2,925
	Function Total	886,999	1,031,765	1,077,416	1,137,443	1,137,443	1,137,443
1223	SPEC EDUC - COMMUNITY TRANSITIONS PRG (POST-HIGH)						
111	LICENSED SALARIES	46,646	50,174	53,620	74,301	74,301	74,301
112	CLASSIFIED SALARIES	118,167	117,297	118,913	118,493	118,493	118,493
121	SUBSTITUTES-LICENSED	2,744	3,128	1,450	1,465	1,465	1,465
122	SUBSTITUTES-CLASSIFIED	3,801	12,838	4,200	4,004	4,004	4,004
100	Salaries	171,358	183,437	178,183	198,263	198,263	198,263
211	PERS EMPR CONTRIB	26,459	25,628	22,020	34,787	34,787	34,787
212	EMPLOYEE CONTRBTN, PICKUP	2,799	3,011	3,217	4,458	4,458	4,458
213	PERS BOND PAY	11,787	12,445	12,179	13,496	13,496	13,496
220	FICA/MEDICARE	12,250	13,100	13,516	15,066	15,066	15,066
231	WORKERS' COMPENSATION	1,103	955	1,296	1,226	1,226	1,226
242	HEALTH INSURANCE	88,484	92,018	99,072	101,300	101,300	101,300
244	LIFE INSURANCE	329	493	493	493	493	493
200	Payroll Costs	143,211	147,650	151,793	170,826	170,826	170,826
340	TRAVEL	-	533	-	-	0	0
300	Purchased Services	-	533	-	-	0	0
410	SUPPLIES	-	1,077	825	850	850	850
420	TEXTBOOKS	-	-	75	75	75	75
400	Supplies and Materials	-	1,077	900	925	925	925
	Function Total	314,569	332,697	330,876	370,014	370,014	370,014
1224	SPECIAL EDUC - LIFE SKILLS PROGRAM						
111	LICENSED SALARIES	180,131	186,043	192,272	207,736	207,736	207,736
112	CLASSIFIED SALARIES	246,418	350,526	395,841	411,190	411,190	411,190
121	SUBSTITUTES-LICENSED	3,516	6,342	7,250	7,982	7,982	7,982
122	SUBSTITUTES-CLASSIFIED	10,239	15,583	11,900	13,490	13,490	13,490
100	Salaries	440,304	558,494	607,263	640,398	640,398	640,398
211	PERS EMPR CONTRIB	64,877	69,998	67,157	94,067	94,067	94,067
212	EMPLOYEE CONTRBTN, PICKUP	10,808	11,163	11,536	11,864	11,864	11,864
213	PERS BOND PAY	29,699	36,223	41,675	40,801	40,801	40,801
220	FICA/MEDICARE	31,732	40,445	45,966	46,964	46,964	46,964
231	WORKERS' COMPENSATION	2,811	2,893	4,366	3,912	3,912	3,912
242	HEALTH INSURANCE	203,222	242,462	306,373	319,165	319,165	319,165
244	LIFE INSURANCE	871	1,672	1,803	1,598	1,598	1,598
200	Payroll Costs	344,020	404,856	478,876	518,371	518,371	518,371
340	TRAVEL	1,027	214	-	-	0	0
300	Purchased Services	1,027	214	-	-	0	0
410	SUPPLIES	7,462	5,106	2,250	2,800	2,800	2,800
420	TEXTBOOKS	-	-	300	300	300	300

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	-	75	-	-	0	0
400	Supplies and Materials	7,462	5,181	2,550	3,100	3,100	3,100
	Function Total	792,813	968,745	1,088,689	1,161,869	1,161,869	1,161,869
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
111	LICENSED SALARIES	763,475	766,398	877,874	888,755	888,755	888,755
112	CLASSIFIED SALARIES	633,074	701,283	727,319	746,321	746,321	746,321
121	SUBSTITUTES-LICENSED	18,867	22,339	21,750	24,971	24,971	24,971
122	SUBSTITUTES-CLASSIFIED	5,285	24,633	2,520	9,997	9,997	9,997
125	CURRICULUM SUB	3,341	2,025	-	-	0	0
130	LIC. ADDITIONAL WAGES	6,012	2,352	5,400	4,500	4,500	4,500
131	CLASS. ADDITIONAL WAGES	5,609	10,043	3,400	3,500	3,500	3,500
132	NON CERTIFIED OVERTIME	-	139	-	-	0	0
100	Salaries	1,435,663	1,529,212	1,638,263	1,678,044	1,678,044	1,678,044
211	PERS EMPR CONTRIB	199,235	175,164	169,664	238,441	238,441	238,441
212	EMPLOYEE CONTRBTN, PICKUP	42,542	43,581	52,996	53,595	53,595	53,595
213	PERS BOND PAY	90,659	102,716	114,502	109,609	109,609	109,609
220	FICA/MEDICARE	102,186	111,113	124,175	127,026	127,026	127,026
231	WORKERS' COMPENSATION	9,013	7,666	10,949	9,736	9,736	9,736
242	HEALTH INSURANCE	589,953	657,203	693,041	713,832	713,832	713,832
244	LIFE INSURANCE	2,711	3,917	4,041	4,228	4,228	4,228
200	Payroll Costs	1,036,299	1,101,360	1,169,368	1,256,467	1,256,467	1,256,467
312	CONFERENCE/WORKSHOPS	149	330	-	-	0	0
340	TRAVEL	-	680	-	-	0	0
355	PRINTING AND BINDING	200	-	-	-	0	0
300	Purchased Services	349	1,010	-	-	0	0
410	SUPPLIES	3,138	3,167	4,321	4,868	4,868	4,868
420	TEXTBOOKS	393	474	447	90	90	90
430	LIBRARY BOOKS	59	-	60	-	0	0
460	NON-CONSUMABLE ITEMS	541	-	-	-	0	0
470	COMPUTER SOFTWARE	-	145	-	-	0	0
400	Supplies and Materials	4,131	3,786	4,828	4,958	4,958	4,958
	Function Total	2,476,442	2,635,368	2,812,459	2,939,469	2,939,469	2,939,469

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1280	ALTERNATIVE ED: (INCLUDES SECONDAR RISE BEHAVIOR PROGRAM)						
111	LICENSED SALARIES	179,154	156,430	170,396	229,478	229,478	229,478
112	CLASSIFIED SALARIES	97,201	105,286	110,766	146,484	146,484	146,484
113	ADMINISTRATORS	26,440	82,487	87,861	92,783	92,783	92,783
121	SUBSTITUTES-LICENSED	10,463	10,250	5,075	5,053	5,053	5,053
122	SUBSTITUTES-CLASSIFIED	1,052	5,883	3,360	3,493	3,493	3,493
100	Salaries	314,310	360,336	377,458	477,291	477,291	477,291
211	PERS EMPR CONTRIB	44,942	43,734	41,072	67,437	67,437	67,437
212	EMPLOYEE CONTRBTN, PICKUP	11,971	14,335	15,495	19,336	19,336	19,336
213	PERS BOND PAY	20,949	23,329	26,187	30,190	30,190	30,190
220	FICA/MEDICARE	23,440	26,279	28,580	36,231	36,231	36,231
231	WORKERS' COMPENSATION	1,953	1,801	2,550	2,752	2,752	2,752
242	HEALTH INSURANCE	86,682	113,589	125,336	179,550	179,550	179,550
244	LIFE INSURANCE	600	941	941	1,370	1,370	1,370
246	DISABILITY INSURANCE	111	262	262	279	279	279
200	Payroll Costs	190,648	224,270	240,423	337,145	337,145	337,145
355	PRINTING AND BINDING	-	75	-	-	0	0
300	Purchased Services	-	75	-	-	0	0
410	SUPPLIES	2,516	3,382	1,700	1,700	1,700	1,700
420	TEXTBOOKS	-	401	400	400	400	400
480	COMPUTER HARDWARE	-	45	-	-	0	0
400	Supplies and Materials	2,516	3,828	2,100	2,100	2,100	2,100
	Function Total	507,474	588,509	619,981	816,536	816,536	816,536
1287	ALTERNATIVE ED (COOK CAMPUS)						
111	LICENSED SALARIES	253,811	265,991	278,186	284,706	284,706	284,706
112	CLASSIFIED SALARIES	19,776	24,020	40,499	44,119	44,119	44,119
121	SUBSTITUTES-LICENSED	5,128	3,215	5,800	6,005	6,005	6,005
122	SUBSTITUTES-CLASSIFIED	802	5,601	-	-	0	0
100	Salaries	279,517	298,827	324,485	334,830	334,830	334,830
211	PERS EMPR CONTRIB	36,273	32,223	30,105	42,858	42,858	42,858
212	EMPLOYEE CONTRBTN, PICKUP	13,491	14,182	14,866	14,321	14,321	14,321
213	PERS BOND PAY	17,276	18,385	20,585	19,796	19,796	19,796
220	FICA/MEDICARE	20,688	22,297	24,522	24,159	24,159	24,159
231	WORKERS' COMPENSATION	1,698	1,448	2,094	1,749	1,749	1,749
242	HEALTH INSURANCE	79,829	84,840	95,028	96,600	96,600	96,600
244	LIFE INSURANCE	460	489	570	570	570	570
200	Payroll Costs	169,715	173,864	187,770	200,053	200,053	200,053
410	SUPPLIES	2,791	3,837	5,712	2,000	2,000	2,000
460	EQUIPMENT	570	134	-	-	0	0
480	COMPUTER HARDWARE	2,285	1,794	-	-	0	0
400	Supplies and Materials	5,646	5,765	5,712	2,000	2,000	2,000
	Function Total	454,878	478,456	517,967	536,883	536,883	536,883
1289	ONLINE EDUCATION						

**McMINNVILLE SCHOOL DISTRICT
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
111	LICENSED SALARIES	48,150	50,894	53,877	56,569	56,569	56,569
121	SUBSTITUTES-LICENSED	-	261	1,450	1,465	1,465	1,465
100	Salaries	48,150	51,155	55,327	58,034	58,034	58,034
211	PERS EMPR CONTRIB	6,742	5,417	4,821	7,545	7,545	7,545
212	EMPLOYEE CONTRBTN, PICKUP	2,889	3,053	3,233	3,394	3,394	3,394
213	PERS BOND PAY	3,371	3,581	3,873	3,960	3,960	3,960
220	FICA/MEDICARE	3,507	3,753	4,157	4,365	4,365	4,365
231	WORKERS' COMPENSATION	293	248	355	314	314	314
242	HEALTH INSURANCE	16,056	16,704	16,512	16,850	16,850	16,850
244	LIFE INSURANCE	82	82	82	82	82	82
200	Payroll Costs	32,940	32,838	33,033	36,510	36,510	36,510
	Function Total	81,090	83,993	88,360	94,544	94,544	94,544
1291	ELL PROGRAMS						
111	LICENSED SALARIES	920,326	938,358	1,003,487	1,037,452	1,037,452	1,037,452
112	CLASSIFIED SALARIES	530,193	581,926	642,134	667,105	667,105	667,105
113	ADMINISTRATORS	89,509	91,965	95,009	96,909	96,909	96,909
121	SUBSTITUTES-LICENSED	25,256	27,955	21,750	35,004	35,004	35,004
122	SUBSTITUTES-CLASSIFIED	5,540	1,999	6,300	6,007	6,007	6,007
125	CURRICULUM SUB	226	223	3,600	2,500	2,500	2,500
130	LIC. ADDITIONAL WAGES	5,359	2,997	1,050	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	7,733	12,037	9,000	9,000	9,000	9,000
132	NON CERTIFIED OVERTIME	1,679	2,533	-	6,250	6,250	6,250
100	Salaries	1,585,821	1,659,993	1,782,330	1,865,227	1,865,227	1,865,227
211	PERS EMPR CONTRIB	233,137	208,645	195,590	228,749	228,749	228,749
212	EMPLOYEE CONTRBTN, PICKUP	60,768	61,609	65,973	68,362	68,362	68,362
213	PERS BOND PAY	107,620	113,784	124,323	127,345	127,345	127,345
220	FICA/MEDICARE	116,297	122,399	135,160	140,476	140,476	140,476
231	WORKERS' COMPENSATION	9,876	8,299	11,903	10,545	10,545	10,545
242	HEALTH INSURANCE	563,835	591,460	635,491	670,400	670,400	670,400
244	LIFE INSURANCE	2,931	3,898	4,127	4,027	4,027	4,027
246	DISABILITY INSURANCE	285	294	294	302	302	302
200	Payroll Costs	1,094,749	1,110,388	1,172,861	1,250,206	1,250,206	1,250,206
310	INSTRUC CONSULT/PROF	1,167	2,098	-	1,950	1,950	1,950
312	CONFERENCE/WORKSHOPS	2,480	-	1,400	1,500	1,500	1,500
331	REIMBRS STDNT TRANSPORT	154	-	-	-	0	0
340	TRAVEL	2,182	928	1,200	750	750	750
351	TELEPHONE	99	581	200	650	650	650
355	PRINTING AND BINDING	-	-	650	150	150	150
389	OTHER PROFESSIONAL	-	-	2,000	521	521	521
300	Purchased Services	6,082	3,607	5,450	5,521	5,521	5,521
410	SUPPLIES	18,859	15,002	18,807	29,585	29,585	29,585
420	TEXTBOOKS	1,567	4,838	6,570	4,120	4,120	4,120
460	NON-CONSUMABLE ITEMS	-	-	2,400	500	500	500
470	COMPUTER SOFTWARE	674	674	3,100	950	950	950
480	COMPUTER HARDWARE	2,805	1,304	800	800	800	800

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURE**

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
400	Supplies and Materials	23,905	21,818	31,677	35,955	35,955	35,955
	Function Total	2,710,557	2,795,806	2,992,318	3,156,909	3,156,909	3,156,909
1292	TEEN PARENT PROGRAMS						
112	CLASSIFIED SALARIES	123,096	133,428	138,786	144,117	144,117	144,117
122	SUBSTITUTES-CLASSIFIED	3,261	3,801	4,200	4,998	4,998	4,998
100	Salaries	126,506	137,229	142,986	149,115	149,115	149,115
211	PERS EMPR CONTRIB	18,221	16,569	14,401	22,272	22,272	22,272
213	PERS BOND PAY	8,631	9,340	9,715	10,088	10,088	10,088
220	FICA/MEDICARE	9,630	10,498	10,899	11,375	11,375	11,375
231	WORKERS' COMPENSATION	832	726	1,074	998	998	998
242	HEALTH INSURANCE	48,125	66,532	73,185	75,000	75,000	75,000
244	LIFE INSURANCE	247	411	411	411	411	411
200	Payroll Costs	85,686	104,076	109,685	120,144	120,144	120,144
410	SUPPLIES	1,418	1,220	1,425	1,000	1,000	1,000
450	FOOD	9,985	11,617	13,000	12,000	12,000	12,000
400	Supplies and Materials	11,403	12,837	14,425	13,000	13,000	13,000
	Function Total	223,595	254,142	267,096	282,259	282,259	282,259
1299	OTHER PROGRAMS (TUTORING)						
130	LIC. ADDITIONAL WAGES	29,825	33,655	30,000	35,000	35,000	35,000
131	CLASS. ADDITIONAL WAGES	492	-	-	2,500	2,500	2,500
100	Salaries	30,317	33,655	30,000	37,500	37,500	37,500
211	PERS EMPR CONTRIB	1,634	1,281	3,000	3,000	3,000	3,000
212	EMPLOYEE CONTRBTN, PICKUP	202	29	1,800	1,800	1,800	1,800
213	PERS BOND PAY	786	836	2,100	2,100	2,100	2,100
220	FICA/MEDICARE	2,307	2,573	2,295	2,295	2,295	2,295
231	WORKERS' COMPENSATION	189	168	150	150	150	150
200	Payroll Costs	5,118	4,887	9,345	9,345	9,345	9,345
340	TRAVEL	100	-	250	250	250	250
300	Purchased Services	100	-	250	250	250	250
	Function Total	35,535	38,542	39,595	47,095	47,095	47,095
1400	ELEMENTARY SUMMER SCHOOL						
130	LIC. ADDITIONAL WAGES	46,848	52,609	56,957	60,000	60,000	60,000
131	CLASS. ADDITIONAL WAGES	-	1,992	960	1,200	1,200	1,200
100	Salaries	46,848	54,601	57,917	61,200	61,200	61,200
211	PERS EMPR CONTRIB	6,092	6,015	5,980	9,719	9,719	9,719
212	EMPLOYEE CONTRBTN, PICKUP	2,451	2,804	3,417	3,600	3,600	3,600
213	PERS BOND PAY	3,060	3,462	3,987	4,284	4,284	4,284
220	FICA/MEDICARE	3,584	4,163	4,357	4,682	4,682	4,682
231	WORKERS' COMPENSATION	273	275	342	367	367	367
200	Payroll Costs	15,460	16,719	18,083	22,652	22,652	22,652
	Function Total	62,308	71,320	76,000	83,852	83,852	83,852

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1443	SR HIGH SUMMER SCHOOL PROGRAMS						
130	LIC. ADDITIONAL WAGES	10,772	11,414	6,000	5,500	5,500	5,500
131	CLASS. ADDITIONAL WAGES	1,431	-	1,200	2,100	2,100	2,100
151	STUDENT LABOR	410	-	-	-	0	0
100	Salaries	12,613	11,414	7,200	7,600	7,600	7,600
211	PERS EMPR CONTRIB	1,310	1,047	828	1,207	1,207	1,207
212	EMPLOYEE CONTRBTN, PICKUP	446	619	360	330	330	330
213	PERS BOND PAY	612	723	504	532	532	532
220	FICA/MEDICARE	960	873	551	581	581	581
231	WORKERS' COMPENSATION	79	60	43	46	46	46
200	Payroll Costs	3,407	3,322	2,286	2,696	2,696	2,696
410	SUPPLIES	844	1,324	500	500	500	500
400	Supplies and Materials	844	1,324	500	500	500	500
	Function Total	16,864	16,060	9,986	10,796	10,796	10,796
2110	STUDENT SUPPORT SERVICES						
111	LICENSED SALARIES	129,378	166,324	427,524	444,621	444,621	444,621
112	CLASSIFIED SALARIES	188,512	183,231	210,553	219,950	219,950	219,950
122	SUBSTITUTES-CLASSIFIED	434	-	-	-	0	0
100	Salaries	318,324	349,555	638,077	664,571	664,571	664,571
211	PERS EMPR CONTRIB	46,724	44,355	50,781	103,311	103,311	103,311
212	EMPLOYEE CONTRBTN, PICKUP	7,763	9,979	10,249	26,677	26,677	26,677
213	PERS BOND PAY	22,059	24,134	26,696	46,520	46,520	46,520
220	FICA/MEDICARE	23,572	25,539	40,244	50,840	50,840	50,840
231	WORKERS' COMPENSATION	2,004	1,752	4,071	13,659	13,659	13,659
242	HEALTH INSURANCE	121,359	146,477	156,864	235,876	235,876	235,876
244	LIFE INSURANCE	510	741	781	1,110	1,110	1,110
200	Payroll Costs	223,991	252,977	289,686	477,993	477,993	477,993
310	INSTRUC CONSULT/PROF	-	-	55,000	-	0	0
351	TELEPHONE	736	836	-	900	900	900
300	Purchased Services	736	836	55,000	900	900	900
410	SUPPLIES	310	449	1,948	1,950	1,950	1,950
400	Supplies and Materials	310	449	1,948	1,950	1,950	1,950
	Function Total	543,361	603,817	984,711	1,145,414	1,145,414	1,145,414
2114	STUDENT DATA SERVICES						
112	CLASSIFIED SALARIES	-	51,425	55,269	105,569	105,569	105,569
100	Salaries	-	51,425	55,269	105,569	105,569	105,569
211	PERS EMPR CONTRIB	-	7,857	7,340	16,743	16,743	16,743
213	PERS BOND PAY	-	3,600	3,869	7,390	7,390	7,390
220	FICA/MEDICARE	-	3,834	4,228	8,076	8,076	8,076
231	WORKERS' COMPENSATION	-	258	366	597	597	597
242	HEALTH INSURANCE	-	16,180	17,372	35,900	35,900	35,900
244	LIFE INSURANCE	-	77	82	164	164	164

**McMINNVILLE SCHOOL DISTRICT
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
200	Payroll Costs	-	31,806	33,257	68,870	68,870	68,870
310	INSTRUC CONSULT/PROF	-	3,117	5,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	-	-	5,000	5,000	5,000	5,000
389	OTHER PROFESSIONAL	-	-	1,000	1,000	1,000	1,000
300	Purchased Services	-	3,117	11,000	11,000	11,000	11,000
470	COMPUTER SOFTWARE	-	205,831	218,872	222,981	222,981	222,981
400	Supplies and Materials	-	205,831	218,872	222,981	222,981	222,981
	Function Total	-	292,179	318,398	408,420	408,420	408,420
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	816,483	843,865	891,392	903,106	903,106	903,106
112	CLASSIFIED SALARIES	158,725	168,108	176,881	176,023	176,023	176,023
118	EXTRA-DUTY SALARIES	3,147	2,300	2,946	-	0	0
121	SUBSTITUTES-LICENSED	-	956	-	-	0	0
125	SUBSTITUTES-CLASSIFIED	1,297	-	-	-	0	0
100	Salaries	979,652	1,015,229	1,071,219	1,079,129	1,079,129	1,079,129
211	PERS EMPR CONTRIB	149,935	133,530	121,607	174,878	174,878	174,878
212	EMPLOYEE CONTRBTN, PICKUP	49,178	49,521	53,660	54,186	54,186	54,186
213	PERS BOND PAY	68,370	69,484	74,985	75,539	75,539	75,539
220	FICA/MEDICARE	72,049	75,129	81,948	82,553	82,553	82,553
231	WORKERS' COMPENSATION	5,972	4,933	6,945	5,883	5,883	5,883
242	HEALTH INSURANCE	264,848	285,561	327,144	326,780	326,780	326,780
244	LIFE INSURANCE	1,416	1,587	1,603	1,603	1,603	1,603
200	Payroll Costs	611,768	619,745	667,892	721,422	721,422	721,422
312	SUPPLIES	-	100	-	-	0	0
300	Purchased Services	-	100	-	-	0	0
410	SUPPLIES	2,620	3,292	3,896	2,650	2,650	2,650
440	PERIODICALS	-	-	-	1,200	1,200	1,200
480	COMPUTER HARDWARE	-	204	-	-	0	0
400	Supplies and Materials	2,620	3,496	3,896	3,850	3,850	3,850
640	DUES AND FEES	50	-	-	-	0	0
600	Other Objects	50	-	-	-	0	0
	Function Total	1,594,090	1,638,570	1,743,007	1,804,401	1,804,401	1,804,401
2130	HEALTH SERVICES						
111	LICENSED SALARIES	101,264	104,349	106,649	108,784	108,784	108,784
112	CLASSIFIED SALARIES	29,544	26,619	27,980	29,922	29,922	29,922
130	LIC. ADDITIONAL WAGES	1,599	2,185	2,800	2,750	2,750	2,750
131	CLASS. ADDITIONAL WAGES	-	234	-	-	0	0
100	Salaries	132,407	133,387	137,429	141,456	141,456	141,456
211	PERS EMPR CONTRIB	20,156	16,558	14,360	21,368	21,368	21,368
212	EMPLOYEE CONTRBTN, PICKUP	6,172	6,313	6,567	6,692	6,692	6,692
213	PERS BOND PAY	9,268	9,230	9,620	9,902	9,902	9,902
220	FICA/MEDICARE	9,682	9,656	10,513	10,821	10,821	10,821

**McMINNVILLE SCHOOL DISTRICT
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	818	662	900	785	785	785
242	HEALTH INSURANCE	47,722	49,218	53,547	56,900	56,900	56,900
244	LIFE INSURANCE	214	244	247	247	247	247
200	Payroll Costs	94,032	91,881	95,754	106,715	106,715	106,715
310	INSTRUC CONSULT/PROF	-	950	1,000	750	750	750
312	CONFERENCE/WORKSHOPS	465	250	250	250	250	250
340	TRAVEL	1,323	609	600	600	600	600
351	TELEPHONE	-	171	-	-	0	0
355	PRINTING AND BINDING	181	87	100	100	100	100
300	Purchased Services	1,969	2,067	1,950	1,700	1,700	1,700
410	SUPPLIES	-	(1,565)	3,750	3,750	3,750	3,750
440	PERIODICALS	83	166	-	-	0	0
460	NON-CONSUMABLE ITEMS	-	7,450	150	150	150	150
470	COMPUTER SOFTWARE	-	77	-	-	0	0
400	Supplies and Materials	83	6,128	3,900	3,900	3,900	3,900
640	DUES AND FEES	269	140	300	300	300	300
600	Other Objects	269	140	300	300	300	300
	Function Total	228,760	233,603	239,333	254,071	254,071	254,071
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	188,964	244,613	277,298	291,111	291,111	291,111
121	SUBSTITUTES-LICENSED	1,200	9,112	-	-	0	0
130	LIC. ADDITIONAL WAGES	1,019	-	-	-	0	0
100	Salaries	191,183	253,725	277,298	291,111	291,111	291,111
211	PERS EMPR CONTRIB	27,513	29,359	26,557	41,112	41,112	41,112
212	EMPLOYEE CONTRBTN, PICKUP	11,399	14,677	16,638	17,467	17,467	17,467
213	PERS BOND PAY	13,317	17,530	19,411	20,378	20,378	20,378
220	FICA/MEDICARE	14,557	19,202	21,213	22,270	22,270	22,270
231	WORKERS' COMPENSATION	1,151	1,226	1,777	1,568	1,568	1,568
242	HEALTH INSURANCE	48,971	71,240	74,100	85,500	85,500	85,500
244	LIFE INSURANCE	302	397	411	411	411	411
200	Payroll Costs	117,210	153,631	160,107	188,706	188,706	188,706
310	INSTRUC CONSULT/PROF	89,359	27,154	-	-	0	0
312	CONFERENCE/WORKSHOPS	363	199	-	-	0	0
340	TRAVEL	738	885	-	-	0	0
300	Purchased Services	90,460	28,238	-	-	0	0
410	SUPPLIES	2,509	12,634	500	500	500	500
470	COMPUTER SOFTWARE	-	43	-	-	0	0
480	COMPUTER HARDWARE	-	643	-	-	0	0
400	Supplies and Materials	2,509	13,320	500	500	500	500
	Function Total	401,362	448,914	437,905	480,317	480,317	480,317
2150	SPEECH PATHOLOGY/AUDIOLOGY						
111	LICENSED SALARIES	195,011	399,071	412,561	307,080	307,080	307,080
100	Salaries	195,011	399,071	412,561	307,080	307,080	307,080

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	31,201	49,819	47,805	51,085	51,085	51,085
212	EMPLOYEE CONTRBTN, PICKUP	11,701	21,395	24,754	18,425	18,425	18,425
213	PERS BOND PAY	13,651	24,961	28,879	21,496	21,496	21,496
220	FICA/MEDICARE	14,498	30,164	31,561	23,492	23,492	23,492
231	WORKERS' COMPENSATION	1,164	1,906	2,631	1,653	1,653	1,653
242	HEALTH INSURANCE	46,790	102,764	115,584	96,200	96,200	96,200
244	LIFE INSURANCE	246	575	575	411	411	411
200	Payroll Costs	119,251	231,584	251,789	212,762	212,762	212,762
310	INSTRUC CONSULT/PROF	491,715	36,377	22,000	212,073	212,073	212,073
312	CONFERENCE/WORKSHOPS	332	-	-	500	500	500
322	REPAIRS AND MAINTENANCE	-	400	1,000	1,000	1,000	1,000
340	TRAVEL	-	238	400	400	400	400
300	Purchased Services	492,047	37,015	23,400	213,973	213,973	213,973
410	SUPPLIES	15,194	3,846	-	-	0	0
460	EQUIPMENT	15,453	(428)	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	-	703	-	-	0	0
400	Supplies and Materials	30,647	4,121	1,000	1,000	1,000	1,000
640	DUES AND FEES	805	1,120	1,500	1,500	1,500	1,500
600	Other Objects	805	1,120	1,500	1,500	1,500	1,500
	Function Total	837,761	672,911	690,250	736,315	736,315	736,315
2190	DIRECTION OF STUDENT SERVICES						
112	CLASSIFIED SALARIES	39,590	79,682	82,937	38,649	38,649	38,649
113	ADMINISTRATORS	198,044	199,167	208,873	213,253	213,253	213,253
114	SUPERVISORS/CONFIDENTIAL	43,200	-	-	-	0	0
121	SUBSTITUTES-LICENSED	7,247	-	-	-	0	0
100	Salaries	288,081	278,849	291,810	251,902	251,902	251,902
211	PERS EMPR CONTRIB	43,033	38,298	36,631	28,585	28,585	28,585
212	EMPLOYEE CONTRBTN, PICKUP	11,370	11,923	12,532	12,038	12,038	12,038
213	PERS BOND PAY	18,827	18,001	20,427	10,917	10,917	10,917
220	FICA/MEDICARE	21,750	20,770	22,323	19,271	19,271	19,271
231	WORKERS' COMPENSATION	1,745	1,349	1,880	1,355	1,355	1,355
242	HEALTH INSURANCE	56,241	58,064	66,048	67,500	67,500	67,500
244	LIFE INSURANCE	756	835	846	799	799	799
246	DISABILITY INSURANCE	586	632	632	664	664	664
200	Payroll Costs	154,308	149,872	161,319	141,129	141,129	141,129
310	INSTRUC CONSULT/PROF	-	276	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	1,626	3,936	-	-	0	0
322	REPAIRS AND MAINTENANCE	-	296	500	500	500	500
324	RENTALS	1,572	1,606	1,600	1,600	1,600	1,600
340	TRAVEL	3,296	1,361	1,500	2,000	2,000	2,000
351	TELEPHONE	534	-	-	-	0	0
355	PRINTING AND BINDING	498	512	2,400	2,000	2,000	2,000
300	Purchased Services	7,526	7,987	7,500	7,600	7,600	7,600
410	SUPPLIES	3,233	3,748	7,500	7,500	7,500	7,500

**McMINNVILLE SCHOOL DISTRICT
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
440	PERIODICALS	95	95	150	300	300	300
460	NON-CONSUMABLE ITEMS	304	473	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	-	325	1,800	1,800	1,800	1,800
480	COMPUTER HARDWARE	-	209	3,000	3,000	3,000	3,000
400	Supplies and Materials	3,632	4,850	15,450	15,600	15,600	15,600
640	DUES AND FEES	490	644	775	775	775	775
600	Other Objects	490	644	775	775	775	775
	Function Total	454,037	442,202	476,854	417,006	417,006	417,006
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	-	56,181	67,855	64,009	64,009	64,009
112	CLASSIFIED SALARIES	22,280	22,853	23,201	23,776	23,776	23,776
113	ADMINISTRATORS	120,552	217,188	264,809	213,943	213,943	213,943
114	SUPERVISORS/CONFIDENTIAL	46,980	48,262	49,177	50,332	50,332	50,332
118	EXTRA-DUTY SALARIES	6,993	-	-	-	0	0
122	SUBSTITUTES-CLASSIFIED	-	174	-	-	0	0
125	CURRICULUM SUB	2,401	8,442	6,000	9,000	9,000	9,000
130	LIC. ADDITIONAL WAGES	4,010	10,835	11,000	18,000	18,000	18,000
131	CLASS. ADDITIONAL WAGES	463	1,395	-	-	0	0
132	NON CERTIFIED OVERTIME	181	-	-	-	0	0
100	Salaries	203,860	365,330	422,042	379,060	379,060	379,060
211	PERS EMPR CONTRIB	32,307	54,685	95,624	55,750	55,750	55,750
212	EMPLOYEE CONTRBTN, PICKUP	7,833	17,015	20,620	14,469	14,469	14,469
213	PERS BOND PAY	14,203	25,163	29,543	22,698	22,698	22,698
220	FICA/MEDICARE	15,000	27,231	32,286	28,997	28,997	28,997
231	WORKERS' COMPENSATION	1,241	1,755	2,587	2,366	2,366	2,366
242	HEALTH INSURANCE	31,917	63,198	90,816	77,403	77,403	77,403
244	LIFE INSURANCE	540	979	1,119	973	973	973
246	DISABILITY INSURANCE	384	691	815	673	673	673
200	Payroll Costs	103,425	190,717	273,410	203,329	203,329	203,329
310	INSTRUC CONSULT/PROF	3,872	11,293	16,000	14,000	14,000	14,000
312	CONFERENCE/WORKSHOPS	-	-	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	6,154	665	-	-	0	0
340	TRAVEL	9,417	8,584	11,000	9,000	9,000	9,000
351	TELEPHONE	-	-	840	-	0	0
355	PRINTING AND BINDING	970	5,368	6,000	5,000	5,000	5,000
300	Purchased Services	20,413	25,910	34,840	29,000	29,000	29,000
410	SUPPLIES	31,992	6,452	22,000	20,437	20,437	20,437
420	TEXTBOOKS	8,690	-	-	3,000	3,000	3,000
430	LIBRARY BOOKS	472	299	475	-	0	0
460	EQUIPMENT	1,143	-	175	-	0	0
470	COMPUTER SOFTWARE	1,297	900	-	-	0	0
400	Supplies and Materials	43,594	7,651	22,650	23,437	23,437	23,437
640	DUES AND FEES	89	60	-	200	200	200
600	Other Objects	89	60	-	200	200	200

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
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Function Total		371,381	589,668	752,942	635,026	635,026	635,026
2213	INSTRUCTIONAL SUPPORT SERVICES						
111	LICENSED SALARIES	63,745	159,622	197,648	203,220	203,220	203,220
130	LIC. ADDITIONAL WAGES	1,559	917	-	2,500	2,500	2,500
100	Salaries	65,304	160,539	197,648	205,720	205,720	205,720
211	PERS EMPR CONTRIB	10,449	24,530	36,248	37,647	37,647	37,647
212	EMPLOYEE CONTRBTN, PICKUP	3,918	9,632	11,859	12,343	12,343	12,343
213	PERS BOND PAY	4,571	11,238	13,835	14,400	14,400	14,400
220	FICA/MEDICARE	4,996	11,913	15,120	15,738	15,738	15,738
231	WORKERS' COMPENSATION	390	763	1,256	1,102	1,102	1,102
242	HEALTH INSURANCE	20,955	43,330	49,536	45,627	45,627	45,627
244	LIFE INSURANCE	82	206	247	247	247	247
200	Payroll Costs	45,361	101,612	128,101	127,104	127,104	127,104
460	EQUIPMENT	6,874	-	-	-	0	0
470	COMPUTER SOFTWARE	35,404	68,346	90,000	80,000	80,000	80,000
480	COMPUTER HARDWARE	12,262	-	-	-	0	0
400	Supplies and Materials	54,540	68,346	90,000	80,000	80,000	80,000
Function Total		165,205	330,497	415,749	412,824	412,824	412,824

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
2220	EDUCATIONAL MEDIA SERVICES						
111	LICENSED SALARIES	312,580	275,423	298,466	319,330	319,330	319,330
112	CLASSIFIED SALARIES	106,731	109,825	120,722	126,367	126,367	126,367
121	SUBSTITUTES-LICENSED	4,158	9,925	5,800	7,323	7,323	7,323
122	SUBSTITUTES-CLASSIFIED	3,106	4,329	-	-	0	0
100	Salaries	426,575	399,502	424,988	453,020	453,020	453,020
211	PERS EMPR CONTRIB	63,313	48,351	50,059	71,214	71,214	71,214
212	EMPLOYEE CONTRBTN, PICKUP	18,910	13,547	12,970	19,160	19,160	19,160
213	PERS BOND PAY	28,212	26,880	27,649	31,199	31,199	31,199
220	FICA/MEDICARE	30,933	29,415	29,916	34,281	34,281	34,281
231	WORKERS' COMPENSATION	2,635	2,001	2,610	2,506	2,506	2,506
242	HEALTH INSURANCE	140,004	127,117	192,432	158,068	158,068	158,068
244	LIFE INSURANCE	781	952	986	1,069	1,069	1,069
200	Payroll Costs	284,788	248,263	316,622	317,497	317,497	317,497
322	REPAIRS AND MAINTENANCE	310	665	400	400	400	400
300	Purchased Services	310	665	400	400	400	400
410	SUPPLIES	8,719	17,262	12,683	12,366	12,366	12,366
420	TEXTBOOKS	-	-	300	300	300	300
430	LIBRARY BOOKS	36,358	18,682	25,459	24,493	24,493	24,493
440	PERIODICALS	3,132	2,080	3,828	3,378	3,378	3,378
460	NON-CONSUMABLE ITEMS	1,899	84	1,862	1,916	1,916	1,916
470	COMPUTER SOFTWARE	-	10,797	11,537	10,569	10,569	10,569
480	COMPUTER HARDWARE	258	315	1,542	1,542	1,542	1,542
400	Supplies and Materials	50,366	49,220	57,211	54,564	54,564	54,564
	Function Total	762,039	697,650	799,221	825,481	825,481	825,481
2229	SCHOOL TECHNOLOGY SUPPORT						
112	CLASSIFIED SALARIES	-	166,890	179,667	354,626	354,626	354,626
114	SUPERVISORS/CONFIDENTIAL	-	70,015	71,473	-	0	0
100	Salaries	-	236,905	251,140	354,626	354,626	354,626
211	PERS EMPR CONTRIB	-	28,128	24,925	49,121	49,121	49,121
213	PERS BOND PAY	-	16,422	17,580	24,824	24,824	24,824
220	FICA/MEDICARE	-	17,611	19,212	27,129	27,129	27,129
231	WORKERS' COMPENSATION	-	1,210	1,681	2,014	2,014	2,014
242	HEALTH INSURANCE	-	90,707	99,072	183,000	183,000	183,000
244	LIFE INSURANCE	-	459	493	575	575	575
200	Payroll Costs	-	154,537	162,963	286,663	286,663	286,663
	Function Total	-	391,442	414,103	641,289	641,289	641,289
2230	ASSESSMENT AND TESTING						
310	INSTRUC CONSULT/PROF	760	-	-	-	0	0
312	CONFERENCE/WORKSHOPS	450	-	-	-	0	0
389	OTHER PROFESSIONAL	-	1,824	7,500	7,500	7,500	7,500
300	Purchased Services	1,210	1,824	7,500	7,500	7,500	7,500
410	SUPPLIES	4,552	6,842	6,000	6,000	6,000	6,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	996	-	6,000	6,000	6,000	6,000
400	Supplies and Materials	5,548	6,842	12,000	12,000	12,000	12,000
	Function Total	6,758	8,666	19,500	19,500	19,500	19,500
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	-	55,129	63,378	68,479	68,479	68,479
125	CURRICULUM SUB	4,602	1,797	4,853	1,353	1,353	1,353
130	LIC. ADDITIONAL WAGES	1,249	1,594	9,154	27,378	27,378	27,378
131	CLASS. ADDITIONAL WAGES	698	415	700	200	200	200
132	NON CERTIFIED OVERTIME	-	56	-	-	0	0
100	Salaries	6,549	58,991	78,085	97,410	97,410	97,410
211	PERS EMPR CONTRIB	441	8,724	8,417	8,901	8,901	8,901
212	EMPLOYEE CONTRBTN, PICKUP	89	3,410	3,803	4,109	4,109	4,109
213	PERS BOND PAY	210	4,015	4,436	4,794	4,794	4,794
220	FICA/MEDICARE	497	4,510	4,848	5,239	5,239	5,239
231	WORKERS' COMPENSATION	41	283	404	366	366	366
242	HEALTH INSURANCE	-	6,264	16,512	17,724	17,724	17,724
242	LIFE INSURANCE	-	62	82	82	82	82
200	Payroll Costs	1,278	27,268	38,502	41,215	41,215	41,215
310	INSTRUC CONSULT/PROF	5,620	11,621	7,000	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	84,798	84,683	85,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	13,416	15,368	26,940	25,960	25,960	25,960
340	TRAVEL	13,405	16,001	13,264	13,264	13,264	13,264
300	Purchased Services	117,239	127,673	132,204	131,224	131,224	131,224
410	SUPPLIES	8,970	11,976	10,000	10,000	10,000	10,000
430	LIBRARY BOOKS	-	471	300	-	0	0
400	Supplies and Materials	8,970	12,447	10,300	10,000	10,000	10,000
	Function Total	134,036	226,379	259,091	279,849	279,849	279,849

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

Acct☐	Account Title☐	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
2310	BOARD OF EDUCATION SERVICES						
312	CONFERENCE/WORKSHOPS	7,420	5,490	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	-	-	250	250	250	250
324	RENTALS	2,216	-	2,500	2,500	2,500	2,500
340	TRAVEL	12,348	9,721	10,000	10,000	10,000	10,000
354	ADVERTISING	-	2,643	1,800	1,800	1,800	1,800
381	AUDIT SERVICES	33,450	33,600	34,450	37,000	37,000	37,000
382	LEGAL SERVICES	22,191	26,909	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	29,823	2,629	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	27,980	30,184	18,000	18,000	18,000	18,000
300	Purchased Services	135,428	111,176	127,000	129,550	129,550	129,550
410	SUPPLIES	6,610	14,873	8,000	8,000	8,000	8,000
480	COMPUTER HARDWARE	-	-	1,000	1,000	1,000	1,000
400	Supplies and Materials	6,610	14,873	9,000	9,000	9,000	9,000
640	DUES AND FEES	11,284	13,865	15,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	109,122	109,474	120,000	117,450	117,450	117,450
600	Other Objects	120,406	123,339	135,000	132,450	132,450	132,450
	Function Total	262,444	249,388	271,000	271,000	271,000	271,000
2320	EXEC ADMIN SERVICES						
112	CLASSIFIED SALARIES	-	17,701	38,357	37,104	37,104	37,104
113	ADMINISTRATORS	141,942	146,942	150,843	155,783	155,783	155,783
114	SUPERVISORS/CONFIDENTIAL	46,118	51,864	55,693	59,825	59,825	59,825
122	SUBSTITUTES-CLASSIFIED	661	-	-	-	0	0
132	NON CERTIFIED OVERTIME	247	6,865	-	-	0	0
100	Salaries	188,968	223,372	244,893	252,712	252,712	252,712
211	PERS EMPR CONTRIB	29,973	32,610	32,564	44,895	44,895	44,895
212	EMPLOYEE CONTRBTN, PICKUP	10,017	10,616	10,851	11,147	11,147	11,147
213	PERS BOND PAY	13,317	16,070	18,120	19,790	19,790	19,790
220	FICA/MEDICARE	12,366	15,274	16,655	17,486	17,486	17,486
231	WORKERS' COMPENSATION	1,124	1,072	1,543	1,341	1,341	1,341
242	HEALTH INSURANCE	56,514	58,408	77,224	74,700	74,700	74,700
244	LIFE INSURANCE	546	617	651	671	671	671
246	DISABILITY INSURANCE	435	451	451	458	458	458
200	Payroll Costs	124,292	135,118	158,059	170,488	170,488	170,488
312	CONFERENCE/WORKSHOPS	345	1,045	1,500	1,500	1,500	1,500
324	RENTALS	-	3,010	1,000	-	0	0
340	TRAVEL	1,582	2,949	3,500	4,500	4,500	4,500
300	Purchased Services	1,927	7,004	6,000	6,000	6,000	6,000
410	SUPPLIES	5,668	5,865	7,500	7,500	7,500	7,500
440	PERIODICALS	245	-	100	100	100	100
460	EQUIPMENT	877	-	-	-	0	0
470	COMPUTER SOFTWARE	-	177	-	-	0	0
480	COMPUTER HARDWARE	-	552	1,000	1,000	1,000	1,000
400	Supplies and Materials	6,790	6,594	8,600	8,600	8,600	8,600

**McMINNVILLE SCHOOL DISTRICT
100-GENERAL FUND
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
640	DUES AND FEES	1,044	1,025	2,200	2,200	2,200	2,200
600	Other Objects	1,044	1,025	2,200	2,200	2,200	2,200
	Function Total	323,021	373,113	419,752	440,000	440,000	440,000
2410	OFFICE OF PRINCIPAL SERVICES						
111	LICENSED SALARIES	62,406	98,451	109,263	103,413	103,413	103,413
112	CLASSIFIED SALARIES	567,885	610,280	621,628	643,133	643,133	643,133
113	ADMINISTRATORS	1,357,849	1,403,866	1,448,044	1,479,001	1,479,001	1,479,001
122	SUBSTITUTES-CLASSIFIED	1,107	1,177	-	-	0	0
125	CURRICULUM SUB	858	521	-	2,000	2,000	2,000
130	LIC. ADDITIONAL WAGES	2,657	-	-	1,500	1,500	1,500
131	CLASS. ADDITIONAL WAGES	-	150	-	500	500	500
132	NON CERTIFIED OVERTIME	-	40	-	-	0	0
100	Salaries	1,992,762	2,114,485	2,178,935	2,229,547	2,229,547	2,229,547
211	PERS EMPR CONTRIB	302,966	262,353	237,605	354,468	354,468	354,468
212	EMPLOYEE CONTRBTN, PICKUP	85,366	80,324	87,793	94,945	94,945	94,945
213	PERS BOND PAY	138,412	135,462	145,939	155,788	155,788	155,788
220	FICA/MEDICARE	148,127	157,324	166,689	170,254	170,254	170,254
231	WORKERS' COMPENSATION	12,134	10,282	15,233	12,122	12,122	12,122
242	HEALTH INSURANCE	511,364	556,001	597,422	594,560	594,560	594,560
244	LIFE INSURANCE	5,765	6,627	6,897	6,882	6,882	6,882
246	DISABILITY INSURANCE	4,318	4,414	4,605	4,558	4,558	4,558
200	Payroll Costs	1,208,452	1,212,787	1,262,183	1,393,577	1,393,577	1,393,577
310	INSTRUC CONSULT/PROF	881	3,308	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	825	-	-	-	0	0
340	TRAVEL	7,891	6,018	13,396	13,737	13,737	13,737
353	POSTAGE	9,280	9,611	5,700	6,200	6,200	6,200
355	PRINTING AND BINDING	-	405	900	900	900	900
300	Purchased Services	18,877	19,342	22,996	23,837	23,837	23,837
410	SUPPLIES	31,552	31,968	51,449	61,112	61,112	61,112
420	TEXTBOOKS	1,027	3,227	3,000	9,600	9,600	9,600
430	LIBRARY BOOKS	-	-	-	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	1,792	2,594	4,531	4,331	4,331	4,331
470	COMPUTER SOFTWARE	-	2,400	-	-	0	0
480	COMPUTER HARDWARE	12,886	15	-	1,455	1,455	1,455
400	Supplies and Materials	47,257	40,204	58,980	79,498	79,498	79,498
640	DUES AND FEES	1,078	1,420	2,621	2,821	2,821	2,821
600	Other Objects	1,078	1,420	2,621	2,821	2,821	2,821
	Function Total	3,268,426	3,388,238	3,525,715	3,729,280	3,729,280	3,729,280
2510	BUSINESS SUPPORT SERVICES						
114	SUPERVISORS/CONFIDENTIAL	99,099	126,140	129,850	123,530	123,530	123,530
100	Salaries	99,099	126,140	129,850	123,530	123,530	123,530
211	PERS EMPR CONTRIB	13,820	12,331	13,465	14,841	14,841	14,841
213	PERS BOND PAY	6,422	6,637	9,090	6,547	6,547	6,547
220	FICA/MEDICARE	7,276	9,320	9,934	7,155	7,155	7,155

**McMINNVILLE SCHOOL DISTRICT
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Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	608	620	848	537	537	537
242	HEALTH INSURANCE	20,077	32,360	33,024	37,280	37,280	37,280
244	LIFE INSURANCE	112	164	164	164	164	164
200	Payroll Costs	48,315	61,432	66,525	66,524	66,524	66,524
312	CONFERENCE/WORKSHOPS	316	100	500	500	500	500
340	TRAVEL	1,350	1,249	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	2,533	-	-	0	0
300	Purchased Services	12,791	3,882	1,500	1,500	1,500	1,500
410	SUPPLIES	933	2,094	1,500	1,500	1,500	1,500
460	NON-CONSUMABLE ITEMS	-	121	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	-	298	1,000	1,000	1,000	1,000
400	Supplies and Materials	933	2,513	3,500	3,500	3,500	3,500
640	DUES AND FEES	250	35	500	500	500	500
600	Other Objects	250	35	500	500	500	500
	Function Total	161,388	194,002	201,875	195,554	195,554	195,554
2520	FISCAL SERVICES						
112	CLASSIFIED SALARIES	42,733	43,861	44,494	45,602	45,602	45,602
113	ADMINISTRATORS	109,195	111,925	115,003	117,303	117,303	117,303
114	SUPERVISORS/CONFIDENTIAL	142,896	147,452	162,629	150,253	150,253	150,253
131	CLASS. ADDITIONAL WAGES	-	42	1,500	1,500	1,500	1,500
100	Salaries	294,824	303,280	323,626	314,658	314,658	314,658
211	PERS EMPR CONTRIB	45,018	41,123	37,458	49,601	49,601	49,601
212	EMPLOYEE CONTRBTN, PICKUP	6,552	6,715	6,900	7,038	7,038	7,038
213	PERS BOND PAY	20,638	21,230	22,549	21,311	21,311	21,311
220	FICA/MEDICARE	21,602	22,140	25,093	23,290	23,290	23,290
231	WORKERS' COMPENSATION	1,806	1,483	2,102	1,691	1,691	1,691
242	HEALTH INSURANCE	70,002	70,676	82,560	82,500	82,500	82,500
244	LIFE INSURANCE	635	687	713	723	723	723
246	DISABILITY INSURANCE	348	356	356	366	366	366
200	Payroll Costs	166,601	164,410	177,731	186,520	186,520	186,520
310	INSTRUC CONSULT/PROF	3,920	2,549	3,000	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	3,026	638	3,000	1,500	1,500	1,500
322	REPAIRS AND MAINTENANCE	405	-	400	-	0	0
340	TRAVEL	1,448	1,897	2,400	2,000	2,000	2,000
389	OTHER PROFESSIONAL	3,115	2,120	4,000	4,000	4,000	4,000
300	Purchased Services	11,914	7,204	12,800	9,500	9,500	9,500
410	SUPPLIES	1,555	2,404	3,000	2,400	2,400	2,400
440	PERIODICALS	184	-	100	-	0	0
460	NON-CONSUMABLE ITEMS	788	-	500	500	500	500
470	COMPUTER SOFTWARE	2,185	2,275	2,500	4,500	4,500	4,500
480	COMPUTER HARDWARE	-	1,043	1,000	1,000	1,000	1,000
400	Supplies and Materials	4,712	5,722	7,100	8,400	8,400	8,400
640	DUES AND FEES	14,729	13,880	15,000	18,600	18,600	18,600

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
600	Other Objects	14,729	13,880	15,000	18,600	18,600	18,600
	Function Total	492,780	494,496	536,257	537,678	537,678	537,678
2540	OPERATION & MAINTENANCE OF PLANT SERVICES						
112	CLASSIFIED SALARIES	1,455,123	1,506,468	1,689,646	1,656,990	1,656,990	1,656,990
114	SUPERVISORS/CONFIDENTIAL	68,530	70,015	71,473	73,438	73,438	73,438
122	SUBSTITUTES-CLASSIFIED	31,205	34,526	36,120	40,016	40,016	40,016
131	CLASS. ADDITIONAL WAGES	20,662	17,637	25,000	25,000	25,000	25,000
132	NON CERTIFIED OVERTIME	7,313	4,845	5,000	5,000	5,000	5,000
100	Salaries	1,582,833	1,633,491	1,827,239	1,800,444	1,800,444	1,800,444
211	PERS EMPR CONTRIB	233,141	205,111	186,560	261,487	261,487	261,487
213	PERS BOND PAY	108,338	117,430	120,445	119,030	119,030	119,030
220	FICA/MEDICARE	117,011	120,984	139,440	135,180	135,180	135,180
231	WORKERS' COMPENSATION	49,835	44,956	52,750	53,873	53,873	53,873
242	HEALTH INSURANCE	650,983	662,285	729,328	720,046	720,046	720,046
244	LIFE INSURANCE	2,169	3,447	3,781	3,535	3,535	3,535
200	Payroll Costs	1,161,477	1,154,213	1,232,304	1,293,151	1,293,151	1,293,151
322	REPAIRS AND MAINTENANCE	187,211	279,498	135,000	150,000	150,000	150,000
324	RENTALS	14,898	13,045	15,000	18,000	18,000	18,000
325	ELECTRICITY	668,654	657,878	775,000	818,250	818,250	818,250
326	FUEL	282,603	235,877	300,000	319,300	319,300	319,300
327	WATER AND SEWAGE	163,463	158,057	200,000	224,720	224,720	224,720
328	GARBAGE	62,573	70,548	70,000	77,000	77,000	77,000
340	TRAVEL	-	202	1,500	500	500	500
351	TELEPHONE	35,128	33,955	35,000	3,000	3,000	3,000
354	ADVERTISING	-	514	1,000	500	500	500
355	PRINTING AND BINDING	126	68	2,000	500	500	500
389	OTHER PROFESSIONAL	80,759	101,830	105,000	103,000	103,000	103,000
300	Purchased Services	1,495,415	1,551,472	1,639,500	1,714,770	1,714,770	1,714,770
410	SUPPLIES	955	8,416	3,520	5,528	5,528	5,528
411	MAINTENANCE SUPPLIES	97,268	94,667	125,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	111,965	86,189	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	36,837	33,036	70,000	68,900	68,900	68,900
418	VEHICLE FUEL	21,665	16,994	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	17,960	11,824	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	5,241	5,523	5,500	6,600	6,600	6,600
480	COMPUTER HARDWARE	2,176	-	-	1,000	1,000	1,000
400	Supplies and Materials	294,067	256,649	326,520	329,528	329,528	329,528
640	DUES AND FEES	68	-	-	500	500	500
651	PROPERTY INSURANCE	219,722	225,924	248,500	260,000	260,000	260,000
600	Other Objects	219,790	225,924	248,500	260,500	260,500	260,500
	Function Total	4,753,582	4,821,749	5,274,063	5,398,393	5,398,393	5,398,393
2550	STUDENT TRANSPORTATION						
112	CLASSIFIED SALARIES	-	-	-	24,189	24,189	24,189

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
100	Salaries	-	-	-	24,189	24,189	24,189
211	PERS EMPR CONTRIB	-	-	-	3,145	3,145	3,145
213	PERS BOND PAY	-	-	-	1,693	1,693	1,693
220	FICA/MEDICARE	-	-	-	1,851	1,851	1,851
231	WORKERS' COMPENSATION	-	-	-	138	138	138
242	HEALTH INSURANCE	-	-	-	8,600	8,600	8,600
244	LIFE INSURANCE	-	-	-	82	82	82
200	Payroll Costs	-	-	-	15,509	15,509	15,509
331	REIMBRS STDNT TRANSPORT	2,007,814	2,021,847	2,347,660	2,399,310	2,399,310	2,399,310
332	NON-REIMBRS STDNT TRNSPRT	37,776	40,957	51,000	51,000	51,000	51,000
354	ADVERTISING	-	-	-	-	0	0
300	Purchased Services	2,045,590	2,062,804	2,398,660	2,450,310	2,450,310	2,450,310
	Function Total	2,045,590	2,062,804	2,398,660	2,490,008	2,490,008	2,490,008
2570	INTERNAL SERVICES						
322	REPAIRS AND MAINTENANCE	293	-	1,000	500	500	500
324	RENTALS	6,223	8,698	10,000	10,000	10,000	10,000
353	POSTAGE	8,633	30,954	24,000	24,000	24,000	24,000
354	ADVERTISING	-	205	-	-	0	0
355	PRINTING AND BINDING	6,223	5,946	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	919	1,146	2,000	16,000	16,000	16,000
300	Purchased Services	22,291	46,949	45,000	58,500	58,500	58,500
410	SUPPLIES	17,597	18,859	24,000	24,000	24,000	24,000
460	NON-CONSUMABLE ITEMS	14,500	1,470	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	250	797	2,000	1,000	1,000	1,000
400	Supplies and Materials	32,347	21,126	27,000	26,000	26,000	26,000
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	54,670	68,075	73,000	85,500	85,500	85,500
2610	CENTRAL SUPPORT SERVICES / PERSONNEL						
113	ADMINISTRATORS	109,195	114,001	155,091	164,396	164,396	164,396
114	SUPERVISORS/CONFIDENTIAL	93,960	96,525	98,354	100,663	100,663	100,663
125	CURRICULUM SUB	-	2,433	-	-	0	0
131	CLASS. ADDITIONAL WAGES	-	23	-	-	0	0
100	Salaries	203,155	212,982	253,445	265,059	265,059	265,059
211	PERS EMPR CONTRIB	32,505	32,115	33,658	31,911	31,911	31,911
212	EMPLOYEE CONTRBTN, PICKUP	6,552	6,840	9,306	9,864	9,864	9,864
213	PERS BOND PAY	14,221	14,787	17,741	18,554	18,554	18,554
220	FICA/MEDICARE	15,437	16,337	19,389	20,277	20,277	20,277
231	WORKERS' COMPENSATION	1,233	1,034	1,605	1,442	1,442	1,442
242	HEALTH INSURANCE	42,978	44,848	57,792	59,030	59,030	59,030
244	LIFE INSURANCE	528	549	849	499	499	499
246	DISABILITY INSURANCE	347	356	656	310	310	310
200	Payroll Costs	113,801	116,866	140,996	141,887	141,887	141,887

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT	2017-18 BUDGET		
		2014-15	2015-16	BUDGET 2016-17	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	25,388	27,954	26,500	-	0	0
312	CONFERENCE/WORKSHOPS	210	-	-	500	500	500
340	TRAVEL	2,097	1,277	500	500	500	500
354	ADVERTISING	4,055	872	5,500	3,000	3,000	3,000
355	PRINTING AND BINDING	12,338	2,720	8,000	3,500	3,500	3,500
389	OTHER PROFESSIONAL	26,797	28,078	34,000	61,970	61,970	61,970
300	Purchased Services	70,885	60,901	74,500	69,470	69,470	69,470
410	SUPPLIES	4,018	5,119	5,000	5,000	5,000	5,000
440	PERIODICALS	515	525	500	600	600	600
460	NON-CONSUMABLE ITEMS	-	77	-	-	0	0
470	COMPUTER SOFTWARE	-	-	-	18,500	18,500	18,500
480	COMPUTER HARDWARE	968	712	-	-	0	0
400	Supplies and Materials	5,501	6,433	5,500	24,100	24,100	24,100
640	DUES AND FEES	16,477	16,205	16,000	17,000	17,000	17,000
600	Other Objects	16,477	16,205	16,000	17,000	17,000	17,000
	Function Total	409,819	413,387	490,441	517,516	517,516	517,516
2630	COMMUNICATIONS						
114	SUPERVISORS/CONFIDENTIAL	32,125	48,786	52,552	56,698	56,698	56,698
100	Salaries	32,125	48,786	52,552	56,698	56,698	56,698
211	PERS EMPR CONTRIB	-	3,021	5,317	7,371	7,371	7,371
213	PERS BOND PAY	-	1,994	3,678	3,969	3,969	3,969
220	FICA/MEDICARE	2,415	3,523	4,020	4,337	4,337	4,337
231	WORKERS' COMPENSATION	190	240	406	309	309	309
242	HEALTH INSURANCE	2,936	12,135	12,700	14,000	14,000	14,000
244	LIFE INSURANCE	21	82	82	82	82	82
200	Payroll Costs	5,562	20,995	26,203	30,068	30,068	30,068
310	INSTRUC CONSULT/PROF	180	-	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	590	250	250	250	250
340	TRAVEL	141	407	250	250	250	250
353	POSTAGE	2,671	4,724	10,000	8,000	8,000	8,000
354	ADVERTISING	1,751	6,829	4,000	4,000	4,000	4,000
355	PRINTING AND BINDING	2,826	10,278	9,750	9,850	9,850	9,850
389	OTHER PROFESSIONAL	15,748	18,639	9,000	9,000	9,000	9,000
300	Purchased Services	23,317	41,467	33,250	31,350	31,350	31,350
410	SUPPLIES	519	1,429	1,000	1,000	1,000	1,000
440	PERIODICALS	1,358	761	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	1,298	8,317	8,100	10,000	10,000	10,000
480	COMPUTER HARDWARE	-	1,195	1,000	1,000	1,000	1,000
400	Supplies and Materials	3,175	11,702	11,100	13,000	13,000	13,000
640	DUES AND FEES	-	75	250	250	250	250
600	Other Objects	-	75	250	250	250	250
	Function Total	64,179	123,025	123,355	131,366	131,366	131,366
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	346,541	300,110	377,282	226,375	226,375	226,375

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

Acct□	Account Title□	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
113	ADMINISTRATORS	20,849	97,542	100,224	107,665	107,665	107,665
114	SUPERVISORS/CONFIDENTIAL	68,530	-	-	-	0	0
130	LIC. ADDITIONAL WAGES	425	-	-	-	0	0
131	CLASS. ADDITIONAL WAGES	7,894	198	-	-	0	0
100	Salaries	444,239	397,850	477,506	334,040	334,040	334,040
211	PERS EMPR CONTRIB	69,860	58,240	51,459	57,087	57,087	57,087
212	PERS PICKUP	1,277	5,853	6,013	6,460	6,460	6,460
213	PERS BOND PAY	31,097	27,850	28,491	23,407	23,407	23,407
220	FICA/MEDICARE	33,597	30,178	36,529	25,580	25,580	25,580
231	WORKERS' COMPENSATION	2,734	1,935	3,068	1,806	1,806	1,806
242	HEALTH INSURANCE	129,411	113,672	118,072	87,624	87,624	87,624
244	LIFE INSURANCE	448	718	746	595	595	595
246	DISABILITY INSURANCE	66	310	310	323	323	323
200	Payroll Costs	268,490	238,756	244,688	202,882	202,882	202,882
310	INSTRUC CONSULT/PROF	640	1,856	5,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	1,400	2,379	7,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	4,695	38,705	31,500	40,000	40,000	40,000
324	RENTALS	-	-	800	800	800	800
340	TRAVEL	3,797	5,692	5,000	7,000	7,000	7,000
351	TELEPHONE	7,022	14,061	17,000	60,700	60,700	60,700
355	PRINTING AND BINDING	-	-	150	150	150	150
359	OTHER COMMUNICATION SERV	28,210	51,657	15,000	33,000	33,000	33,000
389	OTHER PROFESSIONAL	-	250	-	-	0	0
300	Purchased Services	45,764	114,600	81,450	156,650	156,650	156,650
410	SUPPLIES	2,105	5,090	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	2,931	4,644	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	110,792	87,140	96,215	98,700	98,700	98,700
480	COMPUTER HARDWARE	8,777	4,597	19,000	20,000	20,000	20,000
400	Supplies and Materials	124,605	101,471	125,215	128,700	128,700	128,700
550	TECHNOLOGY CAPITAL OUTLAY	75,685	-	-	-	0	0
500	Capital Outlay	75,685	-	-	-	0	0
	Function Total	958,783	852,677	928,859	822,272	822,272	822,272
2700	SUPPLEMENTAL RETIREMENT						
116	SUPP RETIREMNT STIPEND	112,730	124,050	186,000	190,000	190,000	190,000
100	Salaries	112,730	124,050	186,000	190,000	190,000	190,000
220	FICA/MEDICARE	8,989	9,677	14,000	14,000	14,000	14,000
270	RETIREE INSURANCE	144,404	72,704	80,000	80,000	80,000	80,000
200	Payroll Costs	153,393	82,381	94,000	94,000	94,000	94,000
	Function Total	266,123	206,431	280,000	284,000	284,000	284,000
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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
5200	TRANSFER OF FUNDS						
710	TRANSFER TO ASSET RESERVE	500,000	1,000,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	100,000	100,000	100,000	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
700	Transfers	850,000	1,350,000	850,000	850,000	850,000	850,000
	Function Total	850,000	1,350,000	850,000	850,000	850,000	850,000
6110	CONTINGENCY						
810	PLANNED RESERVE	-	-	500,000	500,000	500,000	500,000
800	Other Uses of Funds	-	-	500,000	500,000	500,000	500,000
	Function Total	-	-	500,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
800	Other Uses of Funds	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
	Function Total	6,105,164	6,647,752	4,500,000	4,250,000	4,250,000	4,250,000
	Fund Total	63,767,906	68,863,127	71,277,213	73,128,400	73,128,400	73,878,400



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. Additionally, funds are set aside for the purpose of purchasing property when it is determined that it would be ideal for future expansion needs for our schools.

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

Appropriations for 2017-18 in the Asset Reserve Fund will cover the following projects/expenditures:

- Any capital repairs and improvement needs not covered by the 2016 Bond Program.
- Large maintenance equipment purchases such as vehicle replacement.
- A commitment for street improvements on McDonald Lane, adjacent to property held by the District. (est. \$250,000).
- A portion of the cost of the Baker Field improvements. This project began in the 2016-17 fiscal year and is funded through the Construction Excise Tax fund and the Asset Reserve Fund (est. \$1,200,000).
- Parking addition at the District Office (est. \$200,000).

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	10,682	15,818	18,000	25,000	25,000	25,000
R1910	RENTALS	37,062	37,440	37,000	40,000	40,000	40,000
R1920	CONTRIBUTIONS/DONATIONS	-	20,378	-	-	-	-
R1990	MISCELLANEOUS	-	-	10,000	10,000	10,000	10,000
1000	Local Revenues	47,744	73,636	65,000	75,000	75,000	75,000
R5200	INTERFUND TRANSFERS	500,000	1,000,000	1,000,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	2,046,414	2,310,406	2,900,000	3,570,000	3,570,000	3,570,000
5000	Other Revenues	2,546,414	3,310,406	3,900,000	4,070,000	4,070,000	4,070,000
	TOTAL RESOURCES	2,594,158	3,384,042	3,965,000	4,145,000	4,145,000	4,145,000

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	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	-	19,606	200,000	200,000	200,000	200,000
300	Purchased Services	-	19,606	200,000	200,000	200,000	200,000
460	NON-CONSUMABLE ITEMS	-	-	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	50,000	50,000	50,000	50,000
540	DEPRECIABLE EQUIPMENT	30,015	22,208	50,000	50,000	50,000	50,000
500	Capital Outlay	30,015	22,208	50,000	50,000	50,000	50,000
	Function Total	30,015	41,814	300,000	300,000	300,000	300,000
4120	SITE ACQUISITION & DEVELOPMENT						
354	ADVERTISING	-	1,815	1,000	500	500	500
355	PRINTING AND BINDING	-	-	2,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SERVICE	53,088	99,469	100,000	50,000	50,000	50,000
300	Purchased Services	53,088	101,284	103,000	52,500	52,500	52,500
670	TAXES AND LICENSES	9,620	11,111	12,000	25,000	25,000	25,000
600	Other Expenses	9,620	11,111	12,000	25,000	25,000	25,000
	Function Total	62,708	112,395	115,000	77,500	77,500	77,500
4150	BUILDING ACQUISITION & IMPROVEMENT						
354	ADVERTISING	-	-	-	1,000	1,000	1,000
383	ARCHITECT/ENGINEER SERVICE	-	-	-	100,000	100,000	100,000
300	Purchased Services	-	-	-	101,000	101,000	101,000
510	LAND ACQUISITION	79,619	70,684	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUIS. & IMPROV	111,410	201,933	3,000,000	1,000,000	1,000,000	1,000,000
530	OTHER IMPROVEMENTS	-	71,018	300,000	1,766,500	1,766,500	1,766,500
540	DEPRECIABLE EQUIPMENT	-	-	50,000	100,000	100,000	100,000
500	Capital Outlay	191,029	343,635	3,550,000	3,066,500	3,066,500	3,066,500
	Function Total	191,029	343,635	3,550,000	3,167,500	3,167,500	3,167,500
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	600,000	600,000	600,000
800	Reserves	-	-	-	600,000	600,000	600,000
	Function Total	-	-	-	600,000	600,000	600,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	2,310,406	2,886,198	-	-	-	-
800	Reserves	2,310,406	2,886,198	-	-	-	-
	Function Total	2,310,406	2,886,198	-	-	-	-
	TOTAL EXPENDITURES	2,594,158	3,384,042	3,965,000	4,145,000	4,145,000	4,145,000

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 \$1.23 per square feet for residential structures and \$.61 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue. Since 2012, the residential tax has increased by \$.03 per year.

During the 2016-17 fiscal year, the Board approved to use these funds to make athletic field improvements to Baker Field. The 2016 Bond project to build a Career Technical Center on the current high school site required the District to install parking over the existing practice field. This project funded by the CET fund will offset the loss of that space.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1130	CONSTRUCTION EXCISE TAX	439,937	378,871	300,000	320,000	320,000	320,000
R1510	INTEREST ON INVESTMENT	6,540	10,786	13,000	5,000	5,000	5,000
1000	Local Revenues	446,477	389,657	313,000	325,000	325,000	325,000
R5400	BEG FUND BALANCE	969,003	1,410,855	1,700,000	1,700,000	1,700,000	1,700,000
5000	Other Revenues	969,003	1,410,855	1,700,000	1,700,000	1,700,000	1,700,000
	TOTAL RESOURCES	1,415,480	1,800,512	2,013,000	2,025,000	2,025,000	2,025,000
EXPENDITURE BUDGET							
4150	BUILDING ACQUIS & IMPROVE						
389	OTHER PROF SERVICES	4,625	5,421	13,000	25,000	25,000	25,000
300	Purchased Services	4,625	5,421	13,000	25,000	25,000	25,000
520	BUILDING ACQUIS & IMPROVE	-	-	2,000,000	-	-	-
530	OTHER IMPROVEMENTS	-	-	-	2,000,000	2,000,000	2,000,000
500	Capital Outlay	-	-	2,000,000	2,000,000	2,000,000	2,000,000
	Function Total	4,625	5,421	2,013,000	2,025,000	2,025,000	2,025,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	-	-	-	-
800	Reserves	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,410,855	1,795,091	-	-	-	-
800	Reserves	1,410,855	1,795,091	-	-	-	-
	Function Total	1,410,855	1,795,091	-	-	-	-
	TOTAL EXPENDITURES	1,415,480	1,800,512	2,013,000	2,025,000	2,025,000	2,025,000

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	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	-	1,453	-	3,000	3,000	3,000
R1990	MISCELLANEOUS	-	25,069	-	-	-	-
1000	Local Revenues	-	26,522	-	3,000	3,000	3,000
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	-	250,000	500,000	400,000	400,000	400,000
5000	Other Revenues	250,000	500,000	750,000	650,000	650,000	650,000
	TOTAL RESOURCES	250,000	526,522	750,000	653,000	653,000	653,000

EXPENDITURE BUDGET

1111	ELEMENTARY INSTRUCTION						
420	TEXTBOOKS	-	105,122	100,000	153,000	153,000	153,000
480	COMPUTER HARDWARE	-	-	150,000	100,000	100,000	100,000
400	Supplies and Materials	-	105,122	250,000	253,000	253,000	253,000
	Function Total	-	105,122	250,000	253,000	253,000	253,000
1121	MIDDLE SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	100,000	50,000	50,000	50,000
400	Supplies and Materials	-	-	200,000	150,000	150,000	150,000
	Function Total	-	-	200,000	150,000	150,000	150,000
1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	100,000	150,000	150,000	150,000
480	COMPUTER HARDWARE	-	-	200,000	100,000	100,000	100,000
400	Supplies and Materials	-	-	300,000	250,000	250,000	250,000
	Function Total	-	-	300,000	250,000	250,000	250,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	250,000	421,400	-	-	-	-
800	Reserves	250,000	421,400	-	-	-	-
	Function Total	250,000	421,400	-	-	-	-
	TOTAL EXPENDITURES	250,000	526,522	750,000	653,000	653,000	653,000

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.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	4,219	4,902	5,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	68,633	54,043	60,000	60,000	60,000	60,000
1000	Local Revenues	72,852	58,945	65,000	65,000	65,000	65,000
R4500	RETRICTED FEDERAL REV	-	21,642	-	-	-	-
1000	Local Revenues	-	21,642	-	-	-	-
R5400	BEG FUND BALANCE	746,204	771,402	700,000	600,000	600,000	600,000
5000	Other Revenues	746,204	771,402	700,000	600,000	600,000	600,000
TOTAL RESOURCES		819,056	851,989	765,000	665,000	665,000	665,000

EXPENDITURE BUDGET

1111	INSTRUCTION						
460	NON-CONSUMABLE ITEMS	-	-	100,000	50,000	50,000	50,000
480	COMPUTER HARDWARE	890	-	-	-	-	-
400	Supplies and Materials	890	-	100,000	50,000	50,000	50,000
	Function Total	890	-	100,000	50,000	50,000	50,000
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	2,365	22,520	50,000	50,000	50,000	50,000
300	Purchased Services	2,365	22,520	50,000	50,000	50,000	50,000
460	NON-CONSUMABLE ITEMS	-	3,030	50,000	50,000	50,000	50,000
400	Supplies and Materials	-	3,030	50,000	50,000	50,000	50,000
	Function Total	2,365	25,550	100,000	100,000	100,000	100,000
2546	SECURITY SERVICES						
112	CLASSIFIED SALARIES	-	-	25,172	22,765	22,765	22,765
114	SUPERVISORS/CONFIDENTIAL	15,182	31,746	33,896	34,970	34,970	34,970
100	Salaries	15,182	31,746	59,068	57,735	57,735	57,735
211	PERS EMPR CONTRIB	-	-	3,371	2,960	2,960	2,960
213	PERS BOND PAY	-	-	1,777	1,595	1,595	1,595
220	FICA/MEDICARE	1,037	2,188	4,535	4,590	4,590	4,590
231	WORKERS' COMPENSATION	93	156	373	346	346	346
242	HEALTH INSURANCE	3,981	8,090	27,312	26,406	26,406	26,406
244	LIFE INSURANCE	34	89	164	164	164	164
200	Payroll Costs	5,145	10,523	37,532	36,061	36,061	36,061

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
312	CONFERENCE/WORKSHOP	534	466	2,400	2,400	2,400	2,400
322	REPAIRS AND MAINTENANCE	-	4,073	15,000	15,000	15,000	15,000
340	TRAVEL	310	977	1,000	1,000	1,000	1,000
389	OTHER PROFESSIONAL SERVICE	10,920	10,530	13,000	13,000	13,000	13,000
300	Purchased Services	11,764	16,046	31,400	31,400	31,400	31,400
410	SUPPLIES	413	390	7,500	7,500	7,500	7,500
460	NON-CONSUMABLE ITEMS	1,096	23,743	17,500	5,000	5,000	5,000
470	COMPUTER SOFTWARE	-	232	-	-	-	-
480	COMPUTER HARDWARE	626	4,103	16,000	5,000	5,000	5,000
400	Supplies and Materials	2,135	28,468	41,000	17,500	17,500	17,500
550	DEPRECIABLE TECHNOLOGY	-	37,418	50,000	-	-	-
500	Capital Outlay	-	37,418	50,000	-	-	-
640	DUES AND FEES	516	30	1,000	1,000	1,000	1,000
600	Other Expenses	516	30	1,000	1,000	1,000	1,000
	Function Total	34,742	124,231	220,000	143,696	143,696	143,696
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	8,792	11,322	25,000	15,000	15,000	15,000
232	UNEMPLOYMENT EXPENSE	866	-	-	-	-	-
200	Payroll Costs	9,658	11,322	25,000	15,000	15,000	15,000
	Function Total	9,658	11,322	25,000	15,000	15,000	15,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	320,000	-	-	-
800	Reserves	-	-	320,000	-	-	-
	Function Total	-	-	320,000	-	-	-
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	771,401	690,886	-	356,304	356,304	356,304
800	Reserves	771,401	690,886	-	356,304	356,304	356,304
	Function Total	771,401	690,886	-	356,304	356,304	356,304
	TOTAL EXPENDITURES	819,056	851,989	765,000	665,000	665,000	665,000

Student Body Fund (208)

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1700	EXTRA CURRICULAR ACTIVITE	1,055,549	1,087,031	1,250,000	1,250,000	1,250,000	1,250,000
1000	Local Revenue	1,055,549	1,087,031	1,250,000	1,250,000	1,250,000	1,250,000
R5400	BEG FUND BALANCE	490,899	510,837	500,000	400,000	400,000	400,000
5000	Other Revenue	490,899	510,837	500,000	400,000	400,000	400,000
TOTAL RESOURCES		1,546,448	1,597,868	1,750,000	1,650,000	1,650,000	1,650,000

EXPENDITURE BUDGET

1113 ELEMENTARY EXTRA CURRICULAR

410	SUPPLIES AND MATERIALS	80,468	71,428	-	-	-	-
400	Supplies and Materials	80,468	71,428	-	-	-	-
Function Total		80,468	71,428	-	-	-	-

1122 MIDDLE SCHOOL EXTRA CURRICULAR

410	SUPPLIES AND MATERIALS	147,014	173,261	400,000	400,000	400,000	400,000
400	Supplies and Materials	147,014	173,261	400,000	400,000	400,000	400,000
Function Total		147,014	173,261	400,000	400,000	400,000	400,000

1132 HIGH SCHOOL EXTRA CURRICULAR

410	SUPPLIES AND MATERIALS	808,129	834,155	1,250,000	1,250,000	1,250,000	1,250,000
400	Supplies and Materials	808,129	834,155	1,250,000	1,250,000	1,250,000	1,250,000
Function Total		808,129	834,155	1,250,000	1,250,000	1,250,000	1,250,000

5200 TRANSFERS OF FUNDS

710	FUND MODIFICATIONS	-	-	100,000	-	-	-
700	Total Transfers	-	-	100,000	-	-	-
Function Total		-	-	100,000	-	-	-

7000 UNAPPROP ENDING FUND BAL

820	RESERVED FOR NEXT YEAR	510,837	519,024	-	-	-	-
800	Total Reserves	510,837	519,024	-	-	-	-
Function Total		510,837	519,024	-	-	-	-

TOTAL EXPENDITURES		1,546,448	1,597,868	1,750,000	1,650,000	1,650,000	1,650,000
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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.

Federal Grants

- **Title I** - Currently, all district elementary schools qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. The funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC** - This program provides funding for supplemental services to migrant students and their families.
- **Title IIA** - The recruitment, preparation, and professional development of high-quality teachers and principals is supported by this program.
- **Title III** - These funds provide support for language instruction, outside of instruction funded through the district general fund, for English learners.
- **IDEA (Individuals with Disabilities Education Act)** - Excess costs associated with the education of students with disabilities are supported by these program funds.
- **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 last year of a 5-year funding cycle, with a reduced funding level of \$250,000.

New Grants for 2017-18

- **Measure 98 – High School Graduation and College and Career Readiness Act.** Oregon voters passed Ballot Measure 98 in November 2016. These funds are dedicated to:
 - Career and technical education programs
 - College-level educational opportunities
 - Dropout-prevention strategies
- **YCCO – Family Support Advocate** – Grant provides family support advocate at our middle schools.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	47,136	55,168	50,000	65,000	65,000	65,000
211	Title IC - Migrant ED Programs	42,352	38,450	42,000	36,000	36,000	36,000
212	Title 1A (Improving Education of Disadvantaged)	1,598,493	1,613,656	1,800,000	1,800,000	1,800,000	1,800,000
216	IDEA Funds - Special Education	762,298	1,157,099	1,300,000	970,000	970,000	970,000
218	Regional Services for Autism	187,221	216,382	180,000	84,000	84,000	84,000
226	Title III - ELL	122,011	105,914	136,000	175,000	175,000	175,000
231	PLT - Professional Learning Teams	73,522	-	-	-	-	-
233	Yamhill CCO	89,151	43,582	30,000	66,000	66,000	66,000
238	MWEC (Mid Willamette Education Consortium)	16,125	33,269	10,000	30,000	30,000	30,000
239	STEM Girls Camp	5,173	3,602	4,000	2,000	2,000	2,000
240	Summer Music Camp		5,240	-	4,000	4,000	4,000
243	McKinney Homeless Grant	500	26,868	28,000	10,000	10,000	10,000
246	Mentoring Grant	50,584	13,416	-	-	-	-
249	PGE Public Purpose Grant	56,900	64,092	70,000	77,000	77,000	77,000
250	ODE Facilities Grant	236,522	455,473	-	-	-	-
251	Title IIA Improving Teacher Quality	201,766	220,989	220,000	185,000	185,000	185,000
254	CCN - College Credit Now	20,600	2,800	4,000	-	-	-
256	Teacher Incentive Fund Grant	1,721,997	669,784	-	-	-	-
261	Ready for Kindergarten	889	16,953	40,000	40,000	40,000	40,000
264	Pathway Scholarships	16,499	17,139	10,000	10,000	10,000	10,000
267	Oregon First Robotics	10,500	9,106	10,000	10,000	10,000	10,000
270	Measure 98 Program	-	-	-	400,000	400,000	400,000
271	Math Science Partnership Title IIB	363,738	37,925	-	-	-	-
272	CTE Revitalization	199,638	20,434	140,000	-	-	-
273	Student Mentoring	159,394	28,106	-	-	-	-
274	Interim/Formative Assessments	22,854	-	-	-	-	-
275	After School Elementary (Success Now)	132,900	108,671	100,000	100,000	100,000	100,000
277	Secondary After School Grant (21st Century)	494,596	382,327	325,000	250,000	250,000	250,000
278	CTE Pathways	-	73,157	-	-	-	-
295	Reserve for New Grants	-	-	1,600,000	1,200,000	1,200,000	1,200,000
	Other Miscellaneous Grants	306,723	275,947	110,000	79,500	79,500	79,500
Total		6,940,082	5,695,549	6,209,000	5,593,500	5,593,500	5,593,500

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
R1740	FEES	57,587	34,546	4,000	7,000	7,000	7,000
R1920	DONATIONS PRIVATE SOURCE	124,111	152,469	214,000	222,000	222,000	222,000
R1990	MISCELLANEOUS	82,625	72,739	10,000	6,000	6,000	6,000
	Local Revenue	264,323	259,754	228,000	235,000	235,000	235,000
R2199	REVENUE FROM INTERM SOURCE	157,725	181,575	190,000	50,000	50,000	50,000
	Intermediate Revenue	157,725	181,575	190,000	50,000	50,000	50,000
R3299	STATE RESTRICTED GRANTS	850,489	646,187	930,000	978,500	978,500	978,500
	State Revenue	850,489	646,187	930,000	978,500	978,500	978,500
R4300	RESTRICTED FEDERAL REV DIRECT DOE	1,721,996	669,784	-	-	-	-
R4500	RESTRICTED FEDERAL REV THRU STATE	3,542,974	3,542,851	4,559,000	3,890,000	3,890,000	3,890,000
R4700	RESTRICTED FEDERAL REV THRU INTER	42,780	40,163	42,000	36,000	36,000	36,000
	Federal Revenue	5,307,750	4,252,798	4,601,000	3,926,000	3,926,000	3,926,000
R5200	INTERFUND TRANSFERS	100,000	100,000	200,000	100,000	100,000	100,000
R5400	BEG FUND BALANCE	259,795	255,235	60,000	304,000	304,000	304,000
	Other Revenue	359,795	355,235	260,000	404,000	404,000	404,000
	TOTAL RESOURCES	6,940,082	5,695,549	6,209,000	5,593,500	5,593,500	5,593,500

2017-18 INTERFUND TRANSFERS

From General Fund for Success Now (After School Program)

100,000

Total

100,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1111	Elementary Instruction	154,822	243,536	609,500	248,000	248,000	248,000
1113	Elementary Co-Curricular	-	-	100,000	100,000	100,000	100,000
1121	Middle/Junior High Programs	12,983	233,132	10,000	160,000	160,000	160,000
1122	Middle School Co-Curricular	6,315	2,378	-	-	-	-
1131	High School Programs	463,355	182,281	166,500	436,400	436,400	436,400
1132	High School Extra Curr	31,871	4,669	-	-	-	-
1140	Pre-kindergarten Programs	92,514	74,033	107,123	114,165	114,165	114,165
1221	Structured Learning Program	189,180	184,747	194,875	198,907	198,907	198,907
1224	Life Skills Program	113,750	150	-	-	-	-
1225	Out of District Programs	84,222	175,846	150,000	54,000	54,000	54,000
1227	Extended Year Program	1,897	3,472	-	4,600	4,600	4,600
1229	MS Social Communication Skills	-	133,161	151,594	-	-	-
1250	Learning Resource Center	225,568	264,152	378,448	320,423	320,423	320,423
1271	Remediation - After School Programs	524,902	409,320	362,401	284,498	284,498	284,498
1272	Title 1 Programs	1,431,111	1,448,919	1,615,513	1,620,618	1,620,618	1,620,618
1273	Special Programs:Enrichment	3,473	3,885	-	-	-	-
1291	ELL Programs	120,428	45,762	39,000	103,740	103,740	103,740
1292	Teen Parent Programs	1,500	-	-	-	-	-
1400	Summer School Programs	99,664	122,492	73,900	80,702	80,702	80,702
1000	Instructional Services	3,557,555	3,531,935	3,958,854	3,726,053	3,726,053	3,726,053
2110	Student Support Services	17,107	36,688	52,091	86,000	86,000	86,000
2120	Guidance Services	11,080	3,656	-	126,100	126,100	126,100
2140	Psychological Services	126,788	256,048	341,158	323,748	323,748	323,748
2150	Speech Pathology/Audiolg	91,936	134,890	155,925	124,321	124,321	124,321
2160	Other Student Treatment Services	24,267	105,494	80,000	-	-	-
2190	Student Support Direction	18,443	22,197	28,000	28,000	28,000	28,000
2210	Improvement of Instruction	1,876,592	697,839	-	32,000	32,000	32,000
2220	Educational Media Services	8,317	783	-	-	-	-
2240	Instructional Staff Development	740,175	426,701	1,051,440	583,060	583,060	583,060
2490	Other Support/Admin	85,167	83,841	85,998	126,532	126,532	126,532
2550	Student Transportation	21,654	26,577	10,000	-	-	-
2610	Central Office Services	2,025	3,169	-	-	-	-
2640	Staff Services	21,799	32,419	-	50,000	50,000	50,000
2660	Technology Services	-	3,994	-	-	-	-
2000	Support Services	3,045,350	1,834,296	1,804,612	1,479,761	1,479,761	1,479,761
3300	Community Services/Parent Involvement	52,580	58,023	264,835	196,386	196,386	196,386
3390	Community Learning Cntr	29,362	8,438	10,699	14,300	14,300	14,300
3000	Community Services	81,942	66,461	275,534	210,686	210,686	210,686
4150	Building Acquisition	-	-	170,000	177,000	177,000	177,000
4000	Facilities Acquisition and Improvement	-	-	170,000	177,000	177,000	177,000
7000	Unapprop Ending Fund Balance	255,235	262,857	-	-	-	-
7000	Unapprop Ending Fund	255,235	262,857	-	-	-	-
	Total Requirements	6,940,082	5,695,549	6,209,000	5,593,500	5,593,500	5,593,500

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
1111	ELEMENTARY K-5 INSTRUCTION						
111	LICENSED SALARIES	-	1,564	200,000	50,000	50,000	50,000
125	CURRICULUM SUB	2,877	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	3,849	-	-	65,000	65,000	65,000
100	Salaries	6,726	1,564	200,000	115,000	115,000	115,000
211	PERS EMPR CONTRIB	582	65	20,000	20,000	20,000	20,000
212	EMPLOYEE CONTRBTN, PICKUP	221	-	12,000	10,000	10,000	10,000
213	PERS BOND PAY	294	49	-	-	-	-
220	FICA/MEDICARE	513	119	-	-	-	-
231	WORKERS' COMPENSATION	42	8	-	-	-	-
200	Payroll Costs	1,652	241	32,000	30,000	30,000	30,000
310	INSTRUC CONSULT/PROF	85	-	100,000	50,000	50,000	50,000
300	Purchased Services	85	-	100,000	50,000	50,000	50,000
410	SUPPLIES	26,907	37,811	277,500	50,000	50,000	50,000
420	TEXTBOOKS	-	100,000	-	-	-	-
460	NON-CONSUMABLE ITEMS	13,743	43,641	-	-	-	-
470	COMPUTER SOFTWARE	936	77	-	3,000	3,000	3,000
480	COMPUTER HARDWARE	104,773	60,202	-	-	-	-
400	Supplies and Materials	146,359	241,731	277,500	53,000	53,000	53,000
550	TECHNOLOGY	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
	Function Total	154,822	243,536	609,500	248,000	248,000	248,000
1113	ELEMENTARY CO-CURRICULAR						
410	TUITION PMTS OTHER DISTRICTS	-	-	100,000	100,000	100,000	100,000
400	Supplies and Materials	-	-	100,000	100,000	100,000	100,000
	Function Total	-	-	100,000	100,000	100,000	100,000
1121	MIDDLE SCHOOL INSTRUCTION						
112	CLASSIFIED SALARIES	-	-	-	100,000	100,000	100,000
118	EXTRA-DUTY SALARIES	1,749	1,792	-	-	-	-
125	CURRICULUM SUB	-	521	-	-	-	-
100	Salaries	1,749	2,313	-	100,000	100,000	100,000
211	PERS EMPR CONTRIB	227	192	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	105	108	-	-	-	-
213	PERS BOND PAY	122	150	-	-	-	-
220	FICA/MEDICARE	134	177	-	-	-	-
231	WORKERS' COMPENSATION	11	11	-	-	-	-
200	Payroll Costs	599	638	-	-	-	-
410	SUPPLIES	9,802	10,645	10,000	60,000	60,000	60,000
420	TEXTBOOKS	-	84,717	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
460	NON-CONSUMABLE ITEMS	400	2,015	-	-	-	-
470	COMPUTER SOFTWARE	433	-	-	-	-	-
480	COMPUTER HARDWARE	-	132,804	-	-	-	-
400	Supplies and Materials	10,635	230,181	10,000	60,000	60,000	60,000
	Function Total	12,983	233,132	10,000	160,000	160,000	160,000
1122	MIDDLE SCHOOL CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	5,245	-	-	-	-	-
100	Salaries	5,245	-	-	-	-	-
211	PERS EMPR CONTRIB	318	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	147	-	-	-	-	-
213	PERS BOND PAY	172	-	-	-	-	-
220	FICA/MEDICARE	401	-	-	-	-	-
231	WORKERS' COMPENSATION	32	-	-	-	-	-
200	Payroll Costs	1,070	-	-	-	-	-
410	SUPPLIES	-	2,378	-	-	-	-
400	Supplies and Materials	-	2,378	-	-	-	-
	Function Total	6,315	2,378	-	-	-	-
1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	66,344	7,750	33,154	120,000	120,000	120,000
112	CLASSIFIED SALARIES	23,894	-	-	100,000	100,000	100,000
118	EXTRA-DUTY SALARIES	6,652	5,000	-	-	-	-
121	SUBSTITUTES-LICENSED	1,618	-	-	-	-	-
125	CURRICULUM SUB	2,230	5,406	5,595	-	-	-
130	LIC. ADDITIONAL WAGES	17,111	1,669	6,718	7,060	7,060	7,060
131	CLASS. ADDITIONAL WAGES	-	218	-	-	-	-
132	NON CERTIFIED OVERTIME	-	771	-	-	-	-
151	STUDENT LABOR	3,280	2,791	-	-	-	-
100	Salaries	121,129	23,605	45,467	227,060	227,060	227,060
211	PERS EMPR CONTRIB	13,039	1,432	5,000	20,000	20,000	20,000
212	EMPLOYEE CONTRBTN, PICKUP	5,189	264	2,400	7,200	7,200	7,200
213	PERS BOND PAY	6,897	1,096	2,900	8,400	8,400	8,400
220	FICA/MEDICARE	8,824	1,403	3,000	9,180	9,180	9,180
231	WORKERS' COMPENSATION	740	67	200	400	400	400
242	HEALTH INSURANCE	36,011	1,000	8,000	34,000	34,000	34,000
244	LIFE INSURANCE	209	-	33	160	160	160
200	Payroll Costs	70,909	5,262	21,533	79,340	79,340	79,340
310	INSTRUC CONSULT/PROF	41,005	1,900	9,000	-	-	-
312	CONFERENCE/WORKSHOPS	-	3,290	-	-	-	-
340	TRAVEL	-	727	1,000	-	-	-
374	OTHER TUITION PAYMENTS	7,500	7,500	10,000	10,000	10,000	10,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
390	OTHER PROFESSIONAL SERVICES	-	2,403	14,000	-	-	-
300	Purchased Services	48,505	15,820	34,000	10,000	10,000	10,000
410	SUPPLIES	85,110	58,883	34,500	43,000	43,000	43,000
420	TEXTBOOKS	29,127	1,534	-	-	-	-
460	NON-CONSUMABLE ITEMS	65,668	48,586	-	77,000	77,000	77,000
470	COMPUTER SOFTWARE	1,000	9,519	15,000	-	-	-
480	COMPUTER HARDWARE	37,054	19,072	16,000	-	-	-
400	Supplies and Materials	217,959	137,594	65,500	120,000	120,000	120,000
690	GRANT INDIRECT CHARGES	4,853	-	-	-	-	-
600	Other Objects	4,853	-	-	-	-	-
	Function Total	463,355	182,281	166,500	436,400	436,400	436,400
1132	HIGH SCHOOL EXTRACURRICULAR						
125	CURRICULUM SUB	1,724	1,562	-	-	-	-
130	LIC. ADDITIONAL WAGES	1,800	-	-	-	-	-
100	Salaries	3,524	1,562	-	-	-	-
211	PERS EMPR CONTRIB	322	105	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	141	56	-	-	-	-
213	PERS BOND PAY	164	66	-	-	-	-
220	FICA/MEDICARE	231	119	-	-	-	-
231	WORKERS' COMPENSATION	19	7	-	-	-	-
200	Payroll Costs	877	353	-	-	-	-
410	SUPPLIES	771	2,754	-	-	-	-
460	EQUIPMENT	26,699	-	-	-	-	-
400	Supplies and Materials	27,470	2,754	-	-	-	-
	Function Total	31,871	4,669	-	-	-	-
1140	PRE-K PROGRAMS						
112	CLASSIFIED SALARIES	28,343	24,180	28,669	37,463	37,463	37,463
122	SUBSTITUTES-CLASSIFIED	604	877	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	101	-	-	-	-
131	CLASS. ADDITIONAL WAGES	536	476	-	-	-	-
132	NON CERTIFIED OVERTIME	274	349	-	-	-	-
100	Salaries	29,757	25,983	28,669	37,463	37,463	37,463
211	PERS EMPR CONTRIB	4,117	2,159	2,463	4,870	4,870	4,870
213	PERS BOND PAY	1,776	1,750	2,007	2,622	2,622	2,622
220	FICA/MEDICARE	2,091	1,985	2,193	2,866	2,866	2,866
231	WORKERS' COMPENSATION	210	137	197	221	221	221
242	HEALTH INSURANCE	16,853	15,323	16,512	26,000	26,000	26,000
244	LIFE INSURANCE	74	82	82	123	123	123

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
200	Payroll Costs	25,121	21,436	23,454	36,702	36,702	36,702
410	SUPPLIES	37,636	26,614	55,000	40,000	40,000	40,000
400	Supplies and Materials	37,636	26,614	55,000	40,000	40,000	40,000
	Function Total	92,514	74,033	107,123	114,165	114,165	114,165
1221	SPEC EDUC - ELEMENTARY RISE						
111	LICENSED SALARIES	63,800	67,274	69,124	71,199	71,199	71,199
112	CLASSIFIED SALARIES	32,286	38,806	42,017	41,210	41,210	41,210
121	SUBSTITUTES-LICENSED	2,058	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	7,419	-	-	-	-	-
125	CURRICULUM SUB	86	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	2,684	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	1,533	49	-	-	-	-
100	Salaries	109,866	106,129	111,141	112,409	112,409	112,409
211	PERS EMPR CONTRIB	14,741	9,661	12,789	18,281	18,281	18,281
212	EMPLOYEE CONTRBTN, PICKUP	3,989	4,036	4,147	4,230	4,230	4,230
213	PERS BOND PAY	7,229	7,311	7,780	7,820	7,820	7,820
220	FICA/MEDICARE	8,355	8,062	8,502	8,546	8,546	8,546
231	WORKERS' COMPENSATION	691	554	733	624	624	624
242	HEALTH INSURANCE	43,254	46,391	49,536	46,750	46,750	46,750
244	LIFE INSURANCE	181	247	247	247	247	247
200	Payroll Costs	78,440	76,262	83,734	86,498	86,498	86,498
410	SUPPLIES	745	800	-	-	-	-
420	TEXTBOOKS	129	-	-	-	-	-
480	COMPUTER HARDWARE	-	1,556	-	-	-	-
400	Supplies and Materials	874	2,356	-	-	-	-
	Function Total	189,180	184,747	194,875	198,907	198,907	198,907
1224	SPEC ED - LIFE SKILLS						
112	CLASSIFIED SALARIES	60,443	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	3,175	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	110	-	-	-	-	-
100	Salaries	63,728	-	-	-	-	-
211	PERS EMPR CONTRIB	7,641	-	-	-	-	-
213	PERS BOND PAY	3,936	-	-	-	-	-
220	FICA/MEDICARE	4,858	-	-	-	-	-
231	WORKERS' COMPENSATION	429	-	-	-	-	-
242	HEALTH INSURANCE	32,994	-	-	-	-	-
244	LIFE INSURANCE	164	-	-	-	-	-
200	Payroll Costs	50,022	-	-	-	-	-
410	SUPPLIES	-	150	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 - GRANTS FUND
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
400	Supplies and Materials	-	150	-	-	-	-
	Function Total	113,750	150	-	-	-	-
1225	SPEC ED - OUT OF DISTRICT PROGRAMS						
371	TUITION PMTS OTHER DISTRICTS	84,222	175,846	150,000	54,000	54,000	54,000
300	Purchased Services	84,222	175,846	150,000	54,000	54,000	54,000
	Function Total	84,222	175,846	150,000	54,000	54,000	54,000
1227	SPEC ED - EXTENDED YEAR PROGRAM						
130	LIC. ADDITIONAL WAGES	1,274	1,308	-	2,351	2,351	2,351
131	CLASS. ADDITIONAL WAGES	106	1,268	-	1,197	1,197	1,197
100	Salaries	1,380	2,576	-	3,548	3,548	3,548
211	PERS EMPR CONTRIB	207	342	-	373	373	373
212	EMPLOYEE CONTRBTN, PICKUP	77	79	-	141	141	141
213	PERS BOND PAY	97	180	-	248	248	248
220	FICA/MEDICARE	106	197	-	272	272	272
231	WORKERS' COMPENSATION	9	13	-	18	18	18
200	Payroll Costs	496	811	-	1,052	1,052	1,052
410	SUPPLIES	21	85	-	-	-	-
400	Supplies and Materials	21	85	-	-	-	-
	Function Total	1,897	3,472	-	4,600	4,600	4,600
1229	SPEC ED - LRC II						
111	LICENSED SALARIES	-	44,116	46,991	-	-	-
112	CLASSIFIED SALARIES	-	29,545	32,896	-	-	-
100	Salaries	-	73,661	79,887	-	-	-
211	PERS EMPR CONTRIB	-	4,380	6,862	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	1,325	2,820	-	-	-
213	PERS BOND PAY	-	3,570	5,592	-	-	-
220	FICA/MEDICARE	-	5,344	6,111	-	-	-
231	WORKERS' COMPENSATION	-	396	539	-	-	-
242	HEALTH INSURANCE	-	44,240	49,536	-	-	-
244	LIFE INSURANCE	-	245	247	-	-	-
200	Payroll Costs	-	59,500	71,707	-	-	-
	Function Total	-	133,161	151,594	-	-	-
1250	SPEC EDUC (LRC) LEARNING RESOURCE CENTER						
112	CLASSIFIED SALARIES	109,969	153,531	194,190	156,208	156,208	156,208
122	SUBSTITUTES-CLASSIFIED	7,505	-	-	1,689	1,689	1,689
125	CURRICULUM SUB	1,499	1,303	-	-	-	-
130	LIC. ADDITIONAL WAGES	4,076	122	-	-	-	-
132	NON CERTIFIED OVERTIME	155	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
151	STUDENT LABOR	295	889	-	-	-	-
100	Salaries	123,499	155,845	194,190	157,897	157,897	157,897
211	PERS EMPR CONTRIB	10,763	10,618	15,224	24,806	24,806	24,806
212	EMPLOYEE CONTRBTN, PICKUP	13	7	-	-	-	-
213	PERS BOND PAY	5,752	8,641	12,406	10,934	10,934	10,934
220	FICA/MEDICARE	9,246	11,413	14,855	11,949	11,949	11,949
231	WORKERS' COMPENSATION	838	968	1,377	942	942	942
242	HEALTH INSURANCE	57,135	68,712	139,492	113,155	113,155	113,155
244	LIFE INSURANCE	321	788	904	740	740	740
200	Payroll Costs	84,068	101,147	184,258	162,526	162,526	162,526
312	CONFERENCE/WORKSHOPS	40	-	-	-	-	-
300	Purchased Services	40	-	-	-	-	-
410	SUPPLIES	14,640	2,454	-	-	-	-
460	NON-CONSUMABLE ITEMS	1,179	-	-	-	-	-
480	COMPUTER HARDWARE	2,142	4,706	-	-	-	-
400	Supplies and Materials	17,961	7,160	-	-	-	-
	Function Total	225,568	264,152	378,448	320,423	320,423	320,423
1271	REMEDATION - AFTER SCHOOL PROGRAMS						
112	CLASSIFIED SALARIES	-	5,838	-	-	-	-
118	EXTRA-DUTY SALARIES	19,932	21,191	21,540	22,266	22,266	22,266
125	CURRICULUM SUB	1,715	1,825	-	1,600	1,600	1,600
130	LIC. ADDITIONAL WAGES	231,025	190,106	185,000	139,000	139,000	139,000
131	CLASS. ADDITIONAL WAGES	69,514	78,005	36,000	39,000	39,000	39,000
132	NON CERTIFIED OVERTIME	233	145	-	-	-	-
100	Salaries	322,419	297,110	242,540	201,866	201,866	201,866
211	PERS EMPR CONTRIB	37,310	24,652	21,925	19,430	19,430	19,430
212	EMPLOYEE CONTRBTN, PICKUP	12,203	9,920	12,099	9,650	9,650	9,650
213	PERS BOND PAY	18,861	16,606	14,014	13,450	13,450	13,450
220	FICA/MEDICARE	24,005	22,187	15,067	16,250	16,250	16,250
231	WORKERS' COMPENSATION	2,166	1,634	922	574	574	574
242	HEALTH INSURANCE	-	10	-	-	-	-
200	Payroll Costs	94,545	75,009	64,027	59,354	59,354	59,354
310	INSTRUC CONSULT/PROF	2,250	-	-	-	-	-
340	TRAVEL	152	79	-	28	28	28
300	Purchased Services	2,402	79	-	28	28	28
410	SUPPLIES	35,298	22,172	41,834	15,100	15,100	15,100
460	EQUIPMENT	-	-	-	550	550	550
470	COMPUTER SOFTWARE	200	1,950	-	-	-	-
480	COMPUTER HARDWARE	54,980	-	-	-	-	-
400	Supplies and Materials	90,478	24,122	41,834	15,650	15,650	15,650

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
690	GRANT INDIRECT CHARGES	15,058	13,000	14,000	7,600	7,600	7,600
600	Other Objects	15,058	13,000	14,000	7,600	7,600	7,600
	Function Total	524,902	409,320	362,401	284,498	284,498	284,498
1272	TITLE 1 PROGRAMS						
111	LICENSED SALARIES	351,005	362,974	374,531	391,274	391,274	391,274
112	CLASSIFIED SALARIES	451,726	456,074	467,810	473,802	473,802	473,802
121	SUBSTITUTES-LICENSED	1,115	1,703	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	547	713	-	-	-	-
130	LIC. ADDITIONAL WAGES	213	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	193	-	-	-	-	-
100	Salaries	804,799	821,464	842,341	865,076	865,076	865,076
211	PERS EMPR CONTRIB	110,864	94,647	98,156	126,965	126,965	126,965
212	EMPLOYEE CONTRBTN, PICKUP	19,925	21,778	22,472	19,018	19,018	19,018
213	PERS BOND PAY	53,376	55,335	57,808	54,699	54,699	54,699
220	FICA/MEDICARE	57,504	58,886	64,439	66,178	66,178	66,178
231	WORKERS' COMPENSATION	5,076	4,176	5,657	4,925	4,925	4,925
242	HEALTH INSURANCE	326,049	335,696	482,131	420,000	420,000	420,000
244	LIFE INSURANCE	1,639	2,523	2,521	2,494	2,494	2,494
200	Payroll Costs	574,433	573,041	733,184	694,279	694,279	694,279
410	SUPPLIES	5,732	2,396	-	61,263	61,263	61,263
420	TEXTBOOKS	-	-	-	-	-	-
400	Supplies and Materials	5,732	2,396	-	61,263	61,263	61,263
690	GRANT INDIRECT CHARGES	46,147	52,018	39,988	-	-	-
600	Other Objects	46,147	52,018	39,988	-	-	-
	Function Total	1,431,111	1,448,919	1,615,513	1,620,618	1,620,618	1,620,618
1273	SPECIAL PROGRAMS - ENRICHMENT						
410	SUPPLIES	960	2,694	-	-	-	-
400	Supplies and Materials	960	2,694	-	-	-	-
	Function Total	960	2,694	-	-	-	-
1280	ALTERNATIVE EDUCATION						
322	REPAIRS AND MAINTENANCE	1,550	-	-	-	-	-
300	Purchased Services	1,550	-	-	-	-	-
410	SUPPLIES	-	1,191	-	-	-	-
460	EQUIPMENT	963	-	-	-	-	-
400	Supplies and Materials	963	1,191	-	-	-	-
	Function Total	2,513	1,191	-	-	-	-
1291	ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)						

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
112	CLASSIFIED SALARIES	11,773	20,384	22,935	21,191	21,191	21,191
122	SUBSTITUTES-CLASSIFIED	-	675	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	-	30,000	30,000	30,000
131	CLASS. ADDITIONAL WAGES	177	257	-	-	-	-
100	Salaries	11,950	21,316	22,935	51,191	51,191	51,191
211	PERS EMPR CONTRIB	1,692	1,773	1,970	7,255	7,255	7,255
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	1,800	1,800	1,800
213	PERS BOND PAY	837	1,445	1,605	3,583	3,583	3,583
220	FICA/MEDICARE	805	1,528	1,754	3,921	3,921	3,921
231	WORKERS' COMPENSATION	78	114	158	224	224	224
242	HEALTH INSURANCE	8,809	12,213	10,516	16,764	16,764	16,764
244	LIFE INSURANCE	28	61	62	62	62	62
200	Payroll Costs	12,249	17,134	16,065	33,609	33,609	33,609
410	SUPPLIES	-	1,805	-	9,000	9,000	9,000
420	TEXTBOOKS	96,229	5,507	-	9,940	9,940	9,940
400	Supplies and Materials	96,229	7,312	-	18,940	18,940	18,940
	Function Total	120,428	45,762	39,000	103,740	103,740	103,740
1292	TEEN PARENT PROGRAMS						
122	SUBSTITUTES-CLASSIFIED	93	-	-	-	-	-
125	CURRICULUM SUB	65	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	366	-	-	-	-	-
132	NON CERTIFIED OVERTIME	658	-	-	-	-	-
100	Salaries	1,182	-	-	-	-	-
211	PERS EMPR CONTRIB	145	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	-	-	-
213	PERS BOND PAY	74	-	-	-	-	-
220	FICA/MEDICARE	92	-	-	-	-	-
231	WORKERS' COMPENSATION	7	-	-	-	-	-
200	Payroll Costs	318	-	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
300	Purchased Services	-	-	-	-	-	-
410	SUPPLIES	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	-	-	-	-
400	Supplies and Materials	-	-	-	-	-	-
	Function Total	1,500	-	-	-	-	-
1400	SUMMER SCHOOL PROGRAMS						
130	LIC. ADDITIONAL WAGES	56,827	73,693	43,000	64,702	64,702	64,702
131	CLASS. ADDITIONAL WAGES	15,430	17,595	13,000	5,000	5,000	5,000
151	STUDENT LABOR	-	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
100	Salaries	72,257	91,288	56,000	69,702	69,702	69,702
211	PERS EMPR CONTRIB	8,517	7,871	4,600	2,500	2,500	2,500
212	EMPLOYEE CONTRBTN, PICKUP	3,010	3,973	1,400	-	-	-
213	PERS BOND PAY	4,317	5,498	2,300	-	-	-
220	FICA/MEDICARE	5,473	6,952	2,800	2,500	2,500	2,500
231	WORKERS' COMPENSATION	636	586	300	-	-	-
200	Payroll Costs	21,953	24,880	11,400	5,000	5,000	5,000
410	SUPPLIES	5,454	6,324	6,500	6,000	6,000	6,000
460	EQUIPMENT	-	-	-	-	-	-
400	Supplies and Materials	5,454	6,324	6,500	6,000	6,000	6,000
	Function Total	99,664	122,492	73,900	80,702	80,702	80,702
2110	STUDENT SUPPORT SERVICES						
112	CLASSIFIED SALARIES	-	-	-	30,000	30,000	30,000
118	EXTRA-DUTY SALARIES	6,644	6,810	6,998	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	-	10,118	10,118	10,118
131	CLASS. ADDITIONAL WAGES	-	81	-	-	-	-
132	NON CERTIFIED OVERTIME	-	-	-	-	-	-
100	Salaries	6,644	6,891	6,998	40,118	40,118	40,118
211	PERS EMPR CONTRIB	933	760	773	4,500	4,500	4,500
212	EMPLOYEE CONTRBTN, PICKUP	189	194	199	-	-	-
213	PERS BOND PAY	465	482	490	2,100	2,100	2,100
220	FICA/MEDICARE	482	490	536	2,100	2,100	2,100
231	WORKERS' COMPENSATION	41	34	95	100	100	100
242	HEALTH INSURANCE	-	-	-	17,000	17,000	17,000
244	LIFE INSURANCE	-	-	-	82	82	82
200	Payroll Costs	2,110	1,960	2,093	25,882	25,882	25,882
312	WORKSHOPS/CONFERENCES	100	-	-	-	-	-
340	TRAVEL	400	629	-	-	-	-
300	Purchased Services	500	629	-	-	-	-
410	SUPPLIES	7,853	25,652	43,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	-	643	-	-	-	-
400	Supplies and Materials	7,853	26,295	43,000	20,000	20,000	20,000
690	GRANT INDIRECT CHARGES	-	913	-	-	-	-
600	Other Objects	-	913	-	-	-	-
	Function Total	17,107	36,688	52,091	86,000	86,000	86,000
2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	-	-	-	50,000	50,000	50,000
112	CLASSIFIED SALARIES	9,208	2,951	-	27,500	27,500	27,500
125	CURRICULUM SUB	172	-	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
100	Salaries	9,380	2,951	-	77,500	77,500	77,500
211	PERS EMPR CONTRIB	598	253	-	12,000	12,000	12,000
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	3,000	3,000	3,000
213	PERS BOND PAY	322	207	-	3,500	3,500	3,500
220	FICA/MEDICARE	718	222	-	5,700	5,700	5,700
231	WORKERS' COMPENSATION	62	23	-	200	200	200
242	HEALTH INSURANCE	-	-	-	24,000	24,000	24,000
244	LIFE INSURANCE	-	-	-	200	200	200
200	Payroll Costs	1,700	705	-	48,600	48,600	48,600
	Function Total	11,080	3,656	-	126,100	126,100	126,100
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	52,286	55,173	153,456	200,942	200,942	200,942
112	CLASSIFIED SALARIES	11,660	20,509	21,931	-	-	-
122	SUBSTITUTES-CLASSIFIED	3,518	-	-	-	-	-
125	CURRICULUM SUB	3,650	87	-	-	-	-
131	CLASS. ADDITIONAL WAGES	619	-	-	-	-	-
100	Salaries	71,733	75,769	175,387	200,942	200,942	200,942
211	PERS EMPR CONTRIB	8,792	6,501	19,525	30,266	30,266	30,266
212	EMPLOYEE CONTRBTN, PICKUP	3,137	3,310	9,207	12,604	12,604	12,604
213	PERS BOND PAY	4,733	5,298	12,277	14,504	14,504	14,504
220	FICA/MEDICARE	5,488	5,796	13,417	15,379	15,379	15,379
231	WORKERS' COMPENSATION	449	377	1,147	807	807	807
242	HEALTH INSURANCE	26,295	30,755	66,048	49,000	49,000	49,000
244	LIFE INSURANCE	119	164	329	246	246	246
200	Payroll Costs	49,013	52,201	121,950	122,806	122,806	122,806
310	INSTRUC CONSULT/PROF	306	126,359	43,821	-	-	-
312	CONFERENCE/WORKSHOPS	1,124	(700)	-	-	-	-
340	TRAVEL	82	608	-	-	-	-
371	TUITN PMTS\OT DIST IN ST	-	-	-	-	-	-
300	Purchased Services	1,512	126,267	43,821	-	-	-
410	SUPPLIES	2,388	1,811	-	-	-	-
480	COMPUTER HARDWARE	2,142	-	-	-	-	-
400	Supplies and Materials	4,530	1,811	-	-	-	-
	Function Total	126,788	256,048	341,158	323,748	323,748	323,748
2150	SPEECH PATHOLOGY/AUDIOLOGY						
112	CLASSIFIED SALARIES	26,647	27,179	30,580	28,255	28,255	28,255
100	Salaries	26,647	27,179	30,580	28,255	28,255	28,255
211	PERS EMPR CONTRIB	3,997	3,609	4,061	5,179	5,179	5,179
213	PERS BOND PAY	1,865	1,903	2,141	1,978	1,978	1,978
220	FICA/MEDICARE	1,756	1,835	2,339	2,162	2,162	2,162

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	174	144	210	165	165	165
242	HEALTH INSURANCE	15,660	16,284	16,512	16,500	16,500	16,500
244	LIFE INSURANCE	49	82	82	82	82	82
200	Payroll Costs	23,501	23,857	25,345	26,066	26,066	26,066
310	INSTRUC CONSULT/PROF	41,788	80,772	100,000	70,000	70,000	70,000
300	Purchased Services	41,788	80,772	100,000	70,000	70,000	70,000
480	COMPUTER HARDWARE	-	3,082	-	-	-	-
400	Supplies and Materials	-	3,082	-	-	-	-
	Function Total	91,936	134,890	155,925	124,321	124,321	124,321
2160	OTHER STUDENT TREATMENT						
310	INSTRUC CONSULT/PROF	24,267	104,878	80,000	-	-	-
300	Purchased Services	24,267	104,878	80,000	-	-	-
410	SUPPLIES	-	616	-	-	-	-
400	Supplies and Materials	-	616	-	-	-	-
	Function Total	24,267	105,494	80,000	-	-	-
2190	DIRECTION OF STUDENT SERVICES						
690	GRANT INDIRECT CHARGES	18,443	22,197	28,000	28,000	28,000	28,000
600	Other Objects	18,443	22,197	28,000	28,000	28,000	28,000
	Function Total	18,443	22,197	28,000	28,000	28,000	28,000
2210	IMPROVEMENT OF INSTRUCTION SERVICES						
111	LICENSED SALARIES	435,956	36,745	-	-	-	-
112	CLASSIFIED SALARIES	22,542	-	-	-	-	-
113	ADMINISTRATORS	90,682	27,209	-	-	-	-
118	EXTRA-DUTY SALARIES	3,147	1,613	-	5,525	5,525	5,525
125	CURRICULUM SUB	43,805	8,650	-	-	-	-
130	LIC. ADDITIONAL WAGES	40,898	8,039	-	-	-	-
131	CLASS. ADDITIONAL WAGES	785	244	-	-	-	-
133	PERFORMANCE BONUS	590,398	409,419	-	-	-	-
100	Salaries	1,228,213	491,919	-	5,525	5,525	5,525
211	PERS EMPR CONTRIB	167,691	53,058	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	68,181	28,209	-	-	-	-
213	PERS BOND PAY	81,708	33,141	-	-	-	-
220	FICA/MEDICARE	93,524	37,476	-	422	422	422
231	WORKERS' COMPENSATION	7,168	2,246	-	29	29	29
242	HEALTH INSURANCE	117,210	13,685	-	-	-	-
244	LIFE INSURANCE	986	142	-	-	-	-
246	DISABILITY INSURANCE	288	86	-	-	-	-
200	Payroll Costs	536,756	168,043	-	451	451	451

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	30,968	-	-	-	-	-
340	TRAVEL	3,739	669	-	-	-	-
300	Purchased Services	34,707	669	-	-	-	-
410	SUPPLIES	16,555	12,130	-	26,024	26,024	26,024
460	EQUIPMENT	-	1,707	-	-	-	-
470	COMPUTER SOFTWARE	9,702	-	-	-	-	-
400	Supplies and Materials	26,257	13,837	-	26,024	26,024	26,024
690	GRANT INDIRECT CHARGES	50,659	23,371	-	-	-	-
600	Other Objects	50,659	23,371	-	-	-	-
	Function Total	1,876,592	697,839	-	32,000	32,000	32,000
2220	EDUCATIONAL MEDIA SERVICES						
131	CLASS. ADDITIONAL WAGES	6,530	618	-	-	-	-
100	Salaries	6,530	618	-	-	-	-
211	PERS EMPR CONTRIB	837	53	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	7	20	-	-	-	-
213	PERS BOND PAY	418	43	-	-	-	-
220	FICA/MEDICARE	482	46	-	-	-	-
231	WORKERS' COMPENSATION	43	3	-	-	-	-
200	Payroll Costs	1,787	165	-	-	-	-
	Function Total	8,317	783	-	-	-	-
2240	INSTRUCTIONAL STAFF DEVELOPMENT						
111	LICENSED SALARIES	70,349	7,580	200,000	100,000	100,000	100,000
113	ADMINISTRATORS	9,021	-	-	-	-	-
125	CURRICULUM SUB	95,734	78,144	80,000	40,000	40,000	40,000
130	LIC. ADDITIONAL WAGES	166,151	59,059	236,000	165,000	165,000	165,000
131	CLASS. ADDITIONAL WAGES	4,367	2,071	2,400	2,400	2,400	2,400
132	CLASS. ADDITIONAL WAGES	324	-	-	-	-	-
100	Salaries	345,946	146,854	518,400	307,400	307,400	307,400
211	PERS EMPR CONTRIB	40,340	9,939	53,500	31,300	31,300	31,300
212	EMPLOYEE CONTRBTN, PICKUP	14,831	3,554	2,400	3,900	3,900	3,900
213	PERS BOND PAY	20,160	6,439	8,100	5,800	5,800	5,800
220	FICA/MEDICARE	26,136	11,194	37,700	28,100	28,100	28,100
231	WORKERS' COMPENSATION	2,129	735	200	360	360	360
242	HEALTH INSURANCE	18,223	1,473	-	-	-	-
244	LIFE INSURANCE	126	10	-	-	-	-
246	DISABILITY INSURANCE	29	-	-	-	-	-
200	Payroll Costs	121,974	33,344	101,900	69,460	69,460	69,460
310	INSTRUC CONSULT/PROF	152,005	124,844	212,740	100,000	100,000	100,000
312	CONFERENCE/WORKSHOPS	18,584	36,327	24,000	8,000	8,000	8,000

**McMINNVILLE SCHOOL DISTRICT
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BUDGET ESTIMATES - EXPENDITURES**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
340	TRAVEL	18,407	22,142	6,000	500	500	500
300	Purchased Services	188,996	183,313	242,740	108,500	108,500	108,500
410	SUPPLIES	53,123	40,410	182,000	89,500	89,500	89,500
470	COMPUTER SOFTWARE	551	425	-	-	-	-
480	COMPUTER HARDWARE	10,006	14,597	-	2,000	2,000	2,000
400	Supplies and Materials	63,680	55,432	182,000	91,500	91,500	91,500
640	DUES AND FEES	-	2,215	-	-	-	-
690	GRANT INDIRECT CHARGES	19,579	5,543	6,400	6,200	6,200	6,200
600	Other Objects	19,579	7,758	6,400	6,200	6,200	6,200
	Function Total	740,175	426,701	1,051,440	583,060	583,060	583,060
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	54,598	55,963	57,501	56,155	56,155	56,155
100	Salaries	54,598	55,963	57,501	56,155	56,155	56,155
211	PERS EMPR CONTRIB	8,190	7,432	7,636	10,293	10,293	10,293
212	EMPLOYEE CONTRBTN, PICKUP	3,276	3,358	3,450	3,369	3,369	3,369
213	PERS BOND PAY	3,822	3,917	4,025	3,931	3,931	3,931
220	FICA/MEDICARE	4,150	4,242	4,399	4,296	4,296	4,296
231	WORKERS' COMPENSATION	322	261	361	296	296	296
242	HEALTH INSURANCE	7,977	8,298	8,256	-	-	-
244	LIFE INSURANCE	187	192	192	183	183	183
246	DISABILITY INSURANCE	174	178	178	169	169	169
200	Payroll Costs	28,098	27,878	28,497	22,537	22,537	22,537
310	INSTRUC CONSULT/PROF	-	-	-	47,040	47,040	47,040
340	TRAVEL	-	-	-	800	800	800
400	Supplies and Materials	-	-	-	47,840	47,840	47,840
	Function Total	82,696	83,841	85,998	126,532	126,532	126,532
2550	STUDENT TRANSPORTATION						

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
331	REIMBRS STDNT TRANSPORT	21,654	26,577	10,000	-	-	-
300	Purchased Services	21,654	26,577	10,000	-	-	-
	Function Total	21,654	26,577	10,000	-	-	-
2610	CENTRAL OFFICE SUPPORT SERVICES						
121	SUBSTITUTES-LICENSED	515	1,129	-	-	-	-
125	CURRICULUM SUB	257	-	-	-	-	-
100	Salaries	772	1,129	-	-	-	-
211	PERS EMPR CONTRIB	37	-	-	-	-	-
213	PERS BOND PAY	18	-	-	-	-	-
220	FICA/MEDICARE	59	86	-	-	-	-
231	WORKERS' COMPENSATION	5	6	-	-	-	-
200	Payroll Costs	119	92	-	-	-	-
389	OT NON-INSTRCT PROFTECH	1,134	1,696	-	-	-	-
300	Purchased Services	1,134	1,696	-	-	-	-
410	SUPPLIES	-	252	-	-	-	-
400	Supplies and Materials	-	252	-	-	-	-
	Function Total	2,025	3,169	-	-	-	-
2640	STAFF SERVICES						
114	SUPERVISORS/CONFIDENTIAL	11,745	12,066	-	-	-	-
125	CURRICULUM SUB	172	-	-	-	-	-
132	NON CERTIFIED OVERTIME	346	778	-	-	-	-
100	Salaries	12,263	12,844	-	-	-	-
211	PERS EMPR CONTRIB	1,828	1,706	-	-	-	-
213	PERS BOND PAY	858	899	-	-	-	-
220	FICA/MEDICARE	877	920	-	-	-	-
231	WORKERS' COMPENSATION	77	64	-	-	-	-
242	HEALTH INSURANCE	3,585	3,691	-	-	-	-
244	LIFE INSURANCE	19	20	-	-	-	-
200	Payroll Costs	7,244	7,300	-	-	-	-
310	INSTRUC CONSULT/PROF	175	7,262	-	-	-	-
355	PRINTING AND BINDING	304	1,876	-	-	-	-
389	OT NON-INSTRCT PROFTECH	-	2,500	-	25,000	25,000	25,000
300	Purchased Services	479	11,638	-	25,000	25,000	25,000
410	SUPPLIES	1,813	637	-	25,000	25,000	25,000
400	Supplies and Materials	1,813	637	-	25,000	25,000	25,000
	Function Total	21,799	32,419	-	50,000	50,000	50,000
2660	TECHNOLOGY SERVICES						

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
480	COMPUTER HARDWARE	-	3,994	-	-	-	-
400	Supplies and Materials	-	3,994	-	-	-	-
	Function Total	-	3,994	-	-	-	-
3300	COMMUNITY SERVICES (PARENT INVOLVEMENT)						
111	LICENSED SALARIES	10,433	12,012	14,569	54,519	54,519	54,519
113	ADMINISTRATORS	702	501	-	-	-	-
121	SUBSTITUTES-LICENSED	-	261	-	-	-	-
125	CURRICULUM SUB	-	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	2,152	2,397	100,000	50,000	50,000	50,000
131	CLASS. ADDITIONAL WAGES	1,777	1,895	5,000	5,000	5,000	5,000
132	NON CERTIFIED OVERTIME	1,435	1,807	1,800	1,800	1,800	1,800
100	Salaries	16,499	18,873	121,369	111,319	111,319	111,319
211	PERS EMPR CONTRIB	797	605	1,000	1,000	1,000	1,000
212	EMPLOYEE CONTRBTN, PICKUP	167	149	300	300	300	300
213	PERS BOND PAY	403	421	460	460	460	460
220	FICA/MEDICARE	1,244	1,401	1,614	2,377	2,377	2,377
231	WORKERS' COMPENSATION	98	101	92	130	130	130
242	HEALTH INSURANCE	124	16	-	-	-	-
244	LIFE INSURANCE	5	1	-	-	-	-
200	Payroll Costs	2,838	2,694	3,466	4,267	4,267	4,267
310	INSTRUC CONSULT/PROF	-	2,902	1,000	8,300	8,300	8,300
312	CONFERENCE/WORKSHOPS	1,841	-	-	-	-	-
340	TRAVEL	614	-	2,500	2,500	2,500	2,500
300	Purchased Services	2,455	2,902	3,500	10,800	10,800	10,800
410	SUPPLIES	30,788	33,554	136,500	70,000	70,000	70,000
480	COMPUTER HARDWARE	-	-	-	-	-	-
400	Supplies and Materials	30,788	33,554	136,500	70,000	70,000	70,000
	Function Total	52,580	58,023	264,835	196,386	196,386	196,386
3390	COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)						
130	LIC. ADDITIONAL WAGES	4,836	5,417	-	-	-	-
131	CLASS. ADDITIONAL WAGES	8,417	-	7,800	6,600	6,600	6,600
132	NON CERTIFIED OVERTIME	-	-	-	-	-	-
100	Salaries	13,253	5,417	7,800	6,600	6,600	6,600
211	PERS EMPR CONTRIB	1,835	495	1,200	1,700	1,700	1,700
212	EMPLOYEE CONTRBTN, PICKUP	290	-	520	-	-	-
213	PERS BOND PAY	927	378	544	-	-	-
220	FICA/MEDICARE	951	385	595	-	-	-
231	WORKERS' COMPENSATION	108	29	40	-	-	-
200	Payroll Costs	4,111	1,287	2,899	1,700	1,700	1,700

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
310	INSTRUC CONSULT/PROF	6,833	1,749	-	6,000	6,000	6,000
340	TRAVEL	4	-	-	-	-	-
300	Purchased Services	6,837	1,749	-	6,000	6,000	6,000
410	SUPPLIES	5,161	(15)	-	-	-	-
400	Supplies and Materials	5,161	(15)	-	-	-	-
	Function Total	29,362	8,438	10,699	14,300	14,300	14,300
4150	BUILDING ACQUISITION & IMPROVEMENTS						
520	BUILDING ACQUISITION & IMPROVEM	-	-	170,000	177,000	177,000	177,000
540	EQUIPMENT	-	-	-	-	-	-
500	Capital Outlay	-	-	170,000	177,000	177,000	177,000
	Function Total	-	-	170,000	177,000	177,000	177,000
7000	UNAPPROP ENDING FUND						
710	FUND MODIFICATIONS	255,235	262,857	-	-	-	-
700	Transfers	255,235	262,857	-	-	-	-
	Function Total	255,235	262,857	-	-	-	-
	Fund Total	6,940,082	5,695,549	6,209,000	5,593,500	5,593,500	5,593,500

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. 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 third 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 50%. 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	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
R1510	INTEREST INCOME	975	2,499	2,000	6,500	6,500	6,500
R1612	LUNCH	(4,386)	(1,755)	-	1,000	1,000	1,000
R1621	ALA CARTE SALES	18,235	12,482	32,000	5,000	5,000	5,000
R1622	ADULT MEAL SALES	8,163	7,178	12,000	10,000	10,000	10,000
R1690	CATERING	72,225	82,253	70,000	80,000	80,000	80,000
R1990	MISCELLANEOUS	-	-	1,500	500	500	500
R1991	REBATES	2,057	950	7,000	16,500	16,500	16,500
1000	Local Revenue	97,269	103,607	124,500	119,500	119,500	119,500
R3102	STATE SCHOOL FUND MATCH	23,329	29,503	31,000	32,000	32,000	32,000
R3299	RESTRICTED STATE GRANT	47,838	30,678	30,000	35,000	35,000	35,000
3000	State Revenue	71,167	60,181	61,000	67,000	67,000	67,000
R4502	OTHER FED GRANT	60,572	64,822	57,000	60,000	60,000	60,000
R4505	FED SCHL LUNCH REIMBURSE	1,699,356	1,923,126	2,000,000	2,025,000	2,025,000	2,025,000
R4506	FED SCHL BREAKFAST	563,378	740,246	875,000	850,000	850,000	850,000
R4507	FED SCHL DINNER	260,927	264,653	270,000	300,000	300,000	300,000
R4508	RESERVE FOR GROWTH	-	-	300,000	350,000	350,000	350,000
R4509	SUMMER PROGRAM FED REIMBURS	92,327	70,928	75,000	79,000	79,000	79,000
R4900	COMMODITIES	126,075	210,999	240,500	251,000	251,000	251,000
4000	Federal Revenue	2,802,635	3,274,774	3,817,500	3,915,000	3,915,000	3,915,000
R5400	BEG FUND BALANCE	490,243	535,112	400,000	700,000	700,000	700,000
5000	Other Revenue	490,243	535,112	400,000	700,000	700,000	700,000
	Fund Total	3,461,314	3,973,674	4,403,000	4,801,500	4,801,500	4,801,500

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
EXPENDITURE BUDGET							
3100	NUTRITION SERVICES						
112	CLASSIFIED SALARIES	673,991	711,050	798,575	868,378	868,378	868,378
114	SUPERVISORS/CONFIDENTIAL	83,981	85,736	87,587	90,281	90,281	90,281
122	SUBSTITUTES-CLASSIFIED	38,559	46,175	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	28,695	23,456	65,000	65,000	65,000	65,000
132	NON CERTIFIED OVERTIME	6,099	3,330	6,700	6,700	6,700	6,700
151	STUDENT LABOR	6,934	10,767	9,000	9,000	9,000	9,000
100	Salaries	838,259	880,514	1,002,862	1,075,359	1,075,359	1,075,359
211	PERS EMPR CONTRIB	106,688	88,462	110,155	154,554	154,554	154,554
213	PERS BOND PAY	52,501	54,534	67,050	72,125	72,125	72,125
220	FICA/MEDICARE	60,955	63,488	76,030	81,576	81,576	81,576
231	WORKERS' COMPENSATION	21,003	19,619	29,083	32,261	32,261	32,261
242	HEALTH INSURANCE	360,994	379,735	502,497	560,742	560,742	560,742
244	LIFE INSURANCE	1,581	2,647	3,370	3,452	3,452	3,452
200	Payroll Costs	603,722	608,485	788,185	904,710	904,710	904,710
310	INSTRUC CONSULT/PROF	-	-	2,700	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	1,718	3,220	5,000	6,000	6,000	6,000
322	REPAIRS AND MAINTENANCE	35,267	46,044	50,000	60,000	60,000	60,000
324	RENTALS	1,042	3,627	2,500	4,000	4,000	4,000
340	TRAVEL	2,930	4,598	7,000	8,500	8,500	8,500
351	TELEPHONE	700	1,349	2,500	3,000	3,000	3,000
353	POSTAGE	639	934	3,000	2,000	2,000	2,000
355	PRINTING AND BINDING	4,066	2,750	7,500	7,500	7,500	7,500
389	OTHER PROFESSIONAL TECH SERV	9,313	1,159	2,500	3,500	3,500	3,500
300	Purchased Services	55,675	63,681	82,700	97,500	97,500	97,500
410	SUPPLIES	44,143	45,646	53,000	55,000	55,000	55,000
412	CUSTODIAL SUPPLIES	10,383	12,992	17,000	20,000	20,000	20,000
414	FOOD SERV SUPPLIES	37,510	50,643	65,000	70,000	70,000	70,000
416	CATERING SUPPLIES	30,751	26,985	50,000	55,000	55,000	55,000
417	COMMODITY PROCESSING	79,183	226,264	175,000	125,000	125,000	125,000
418	VEHICLE FUEL	2,834	2,631	4,000	4,500	4,500	4,500
419	COMMODITIES FDP CHARGE	9,427	17,334	20,000	22,000	22,000	22,000
450	FOOD	954,652	907,246	1,100,000	1,187,003	1,187,003	1,187,003
455	COMMODITIES	125,621	210,573	240,000	250,000	250,000	250,000
460	NON-CONSUMABLE ITEMS	15,079	30,507	60,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	5,890	6,037	15,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	1,187	579	15,000	20,000	20,000	20,000
400	Supplies and Materials	1,316,660	1,537,437	1,814,000	1,888,503	1,888,503	1,888,503

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
540	EQUIPMENT PURCHASE	40,169	20,700	231,085	350,000	350,000	350,000
500	Capital Outlay	40,169	20,700	231,085	350,000	350,000	350,000
640	DUES AND FEES	5,773	7,251	7,000	9,000	9,000	9,000
600	Other Objects	5,773	7,251	7,000	9,000	9,000	9,000
	Function Total	2,860,258	3,118,068	3,925,832	4,325,072	4,325,072	4,325,072
3199	SUMMER NUTRITION PROGRAM						
131	CLASS. ADDITIONAL WAGES	33,694	28,635	35,000	35,000	35,000	35,000
132	NON CERTIFIED OVERTIME	48	-	-	-	-	-
100	Salaries	33,742	28,635	35,000	35,000	35,000	35,000
211	PERS EMPR CONTRIB	4,195	2,797	4,025	5,250	5,250	5,250
213	PERS BOND PAY	2,072	1,737	2,450	2,450	2,450	2,450
220	FICA/MEDICARE	2,571	2,180	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	811	738	1,015	1,050	1,050	1,050
200	Payroll Costs	9,649	7,452	10,168	11,428	11,428	11,428
322	REPAIRS AND MAINTENANCE	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	110	45	750	750	750	750
300	Purchased Services	110	45	1,750	1,750	1,750	1,750
410	SUPPLIES	-	-	500	500	500	500
412	CUSTODIAL SUPPLIES	-	169	250	250	250	250
414	FOOD SERV SUPPLIES	1,260	1,716	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	21,323	18,436	27,000	25,000	25,000	25,000
455	COMMODITIES	-	426	-	500	500	500
460	NON-CONSUMABLE ITEMS	(140)	-	1,000	500	500	500
400	Supplies and Materials	22,443	20,747	30,250	28,250	28,250	28,250
	Function Total	65,944	56,879	77,168	76,428	76,428	76,428
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	535,112	798,727	-	-	-	-
800	Other Uses of Funds	535,112	798,727	-	-	-	-
	Function Total	535,112	798,727	-	-	-	-
	Fund Total	3,461,314	3,973,674	4,403,000	4,801,500	4,801,500	4,801,500

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement contribution rates. Since 2004, this has saved the district over \$10.7 million in PERS employee retirement contributions. The table below represents the total pension bond indebtedness as of June 30, 2017 and debt service payments for 2017-2018 fiscal year.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2017	Principal Due 2017-2018	Interest Due 2017-2018	Total Due 2017-2018
10/31/2002	\$16,044,243	4.82-5.55%	\$11,879,739	\$ 332,249	\$ 1,099,364	\$1,431,613
02/19/2004	13,715,000	4.40-5.53%	11,670,000	570,000	639,398	1,209,398
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
		Total	\$24,669,739	\$ 902,249	\$ 1,784,850	\$2,687,099

Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 24,669,739	\$11,139,405	\$35,809,144



Estimated Savings from issuing PERS Bonds:

Biennium	Average Payroll Rate without Bond	Average Payroll Rate with Bond	Average Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2007	15.54%	11.35%	4.19%	2,014,000
2007-2009	18.35%	11.96%	6.39%	3,158,000
2009-2011	14.50%	12.00%	2.50%	1,482,500
2011-2013	18.95%	16.59%	2.36%	1,439,500
2013-2015	22.29%	21.28%	1.01%	649,400
2015-2017	20.55%	11.50%	2.05%	1,441,400
Total				\$10,701,800

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	8,392	11,064	12,000	15,000	15,000	15,000
R1970	SERVICES PROVIDED OTHER FUND:	2,303,813	2,427,259	2,544,947	2,550,000	2,550,000	2,550,000
	Local Revenue	2,312,205	2,438,323	2,556,947	2,565,000	2,565,000	2,565,000
R5400	BEG FUND BALANCE	566,867	570,040	530,000	540,000	540,000	540,000
	Other Revenue	566,867	570,040	530,000	540,000	540,000	540,000
	Fund Total	2,879,072	3,008,363	3,086,947	3,105,000	3,105,000	3,105,000

EXPENDITURE BUDGET

5110	LONG TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	648,956	731,360	812,629	902,250	902,250	902,250
620	INTEREST	1,660,075	1,701,179	1,774,318	1,784,850	1,784,850	1,784,850
600	Other Objects	2,309,031	2,432,539	2,586,947	2,687,100	2,687,100	2,687,100
	Function Total	2,309,031	2,432,539	2,586,947	2,687,100	2,687,100	2,687,100
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	570,041	575,824	500,000	417,900	417,900	417,900
800	Other Uses of Funds	570,041	575,824	500,000	417,900	417,900	417,900
	Function Total	570,041	575,824	500,000	417,900	417,900	417,900
	Fund Total	2,879,072	3,008,363	3,086,947	3,105,000	3,105,000	3,105,000

Debt Service Fund (310)

This fund is used to account for debt service payments on general obligation bonds, funded by voter approved taxes imposed on local property. Budgeted expenditures include principal and interest to be paid during the fiscal year. Sources of revenue include the debt service tax levy on local property taxes, interest earnings and any remaining fund balance from the prior year.

As of June 30, 2017, outstanding general obligation bonds will total \$127,960,000. GO bonds represent 36.47% of the district’s legal debt limit of \$351 million.

A bond levy of \$8,700,000 is recommended to fund the required debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2017 and annual payments to be made in 2017-2018.

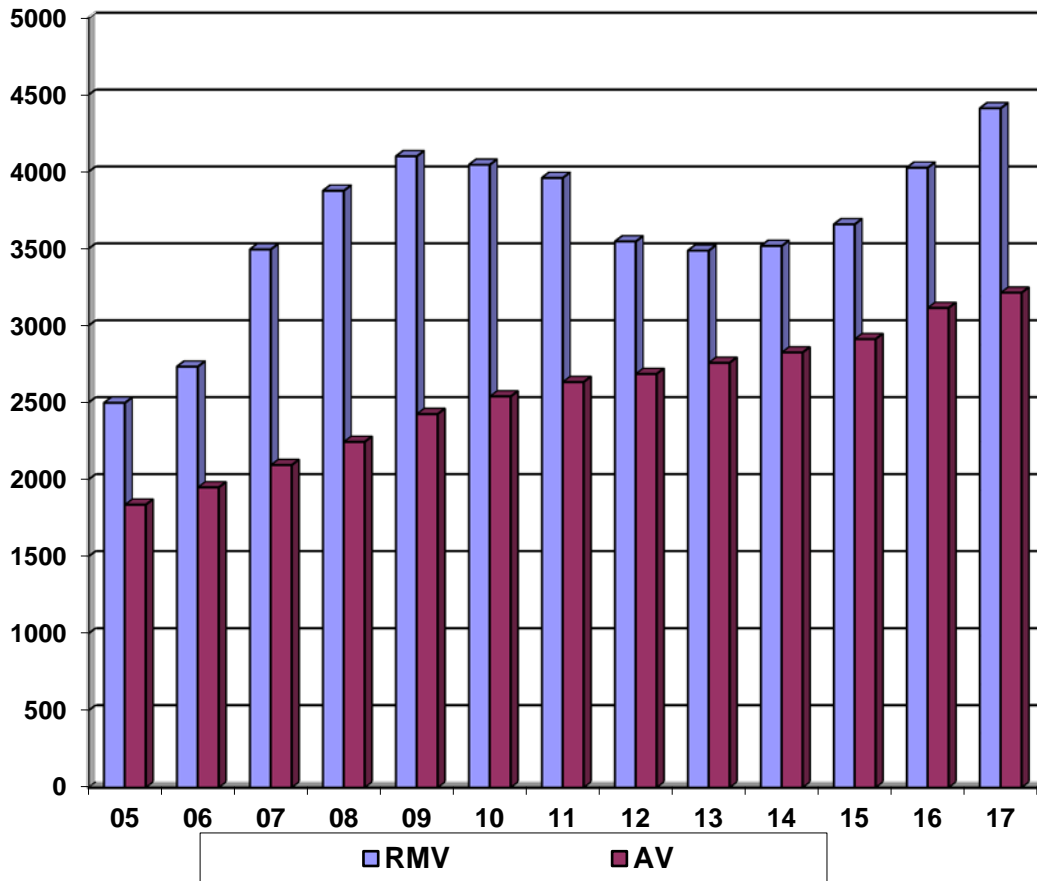
<i>Issue Date Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding</i>	<i>Principal Due 2017-2018</i>	<i>Interest Due 2017-2018</i>	<i>Total Due 2017-2018</i>
02/27/2013 Advance Refunding of 2007 GO Bonds	42,075,000	3.00-5.00%	\$41,125,000	\$ 2,280,000	\$1,766,375	\$4,046,375
08/10/2016	88,400,000	3.00-5.00%	\$86,835,000	\$1,230,000	\$3,574,000	\$4,804,000
		TOTAL	\$127,960,000	\$3,510,000	\$5,340,375	\$8,850,375

Current General Obligation Debt Capacity:

Real Market Value	\$ 4,413,034,916
Total Capacity (7.95% of RMV)	350,836,275
Less: Outstanding GO Bonds	<u>127,960,000</u>
Remaining Capacity	222,876,275
Capacity Used	36.47 %

Debt Service Fund (310) continued

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>
2016-17	\$4,413,034,916	9.60%	\$3,213,672,561	2.83%
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%

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

Statement of Future Debt Service Requirements

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	3,510,000	5,340,375	8,850,375
2019	3,895,000	5,271,750	9,166,750
2020	4,395,000	5,103,200	9,498,200
2021	4,910,000	4,926,350	9,836,350
2022	5,435,000	4,699,850	10,134,850
2023	6,005,000	4,434,150	10,439,150
2024	6,615,000	4,133,900	10,748,900
2025	7,230,000	3,843,200	11,073,200
2026	7,880,000	3,525,250	11,405,250
2027	8,570,000	3,178,400	11,748,400
2028	9,265,000	2,835,600	12,100,600
2029	4,265,000	2,410,000	6,675,000
2030	4,635,000	2,239,400	6,874,400
2031	5,030,000	2,054,000	7,084,000
2032	5,440,000	1,852,800	7,292,800
2033	5,880,000	1,635,200	7,515,200
2034	6,340,000	1,400,000	7,740,000
2035	6,825,000	1,146,400	7,971,400
2036	7,335,000	873,400	8,208,400
2037	7,875,000	580,000	8,455,000
2038	6,625,000	265,000	6,890,000
Total	127,960,000	61,748,225	189,708,225

Historical Bond Levy Rates

Rate per \$1,000 of Assessed Value

Fiscal Year	
2016-17	2.74
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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1111	AD VALOREM TAXES LEVIED	7,815,514	7,951,601	8,211,000	8,129,000	8,129,000	8,129,000
R1112	PRIOR YEAR'S TAXES	308,000	307,420	325,000	310,000	310,000	310,000
R1510	INTEREST ON INVESTMENT	21,772	32,863	30,000	50,000	50,000	50,000
	Local Revenue	8,145,286	8,291,884	8,566,000	8,489,000	8,489,000	8,489,000
R5400	BEG FUND BALANCE	568,295	749,900	685,000	843,000	843,000	843,000
	Other Sources	568,295	749,900	685,000	843,000	843,000	843,000
	Fund Total	8,713,581	9,041,784	9,251,000	9,332,000	9,332,000	9,332,000

EXPENDITURE BUDGET

5110	LONG TERM DEBT SERVICES						
610	REDEMPTION OF PRINCIPAL	5,535,000	6,080,000	3,110,000	3,510,000	3,510,000	3,510,000
620	INTEREST	2,428,681	2,158,981	5,431,131	5,340,375	5,340,375	5,340,375
600	Other Objects	7,963,681	8,238,981	8,541,131	8,850,375	8,850,375	8,850,375
	Function Total	7,963,681	8,238,981	8,541,131	8,850,375	8,850,375	8,850,375
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	749,900	802,803	709,869	481,625	481,625	481,625
800	Other Uses of Funds	749,900	802,803	709,869	481,625	481,625	481,625
	Function Total	749,900	802,803	709,869	481,625	481,625	481,625
	Fund Total	8,713,581	9,041,784	9,251,000	9,332,000	9,332,000	9,332,000

Capital Projects Fund (400)

McMinnville School District's \$89,400,000 capital bond measure was approved by 62% of voters on May 17, 2016. See the next page for the bond campaign explanatory statement which explains the District's plans for the use of bond proceeds and the expenditure budget pages for a list of current projects.

Due to the favorable market for municipal bonds in the summer of 2016, the District sold bonds at a premium. This allowed the District to reduce the amount of bonds sold by \$1 million and shorten the bond term by one year. This resulted in a savings of \$12 million in the total debt service payments from the original estimate.

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

Estimated Interest Cost	4.440%
Actual Interest Cost	2.809%

Initial Term	23 years
Actual Term	22 years

Levy Rate per Bond Campaign	\$2.80 per \$1,000 assessed value
2016-17 Actual Bond Levy Rate	\$2.74 per \$1,000 assessed value

In addition to bond proceeds, the District was awarded \$7.1 million from the Oregon School Capital Improvements Matching Program (OSCIM) and in April 2017 three schools were approved to receive state seismic rehabilitation grants totaling over \$2 million. These resources in addition to any energy tax rebates and interest income make up the total resources included in Fund 400 – Capital Projects Fund.



MAY 2016 BOND CAMPAIGN EXPLANATORY STATEMENT

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

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

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

Specifically, bond measure proceeds would:

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

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

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	-	-	700,000	500,000	500,000	500,000
1000	Local Revenues	-	-	700,000	500,000	500,000	500,000
R3299	STATE RESTRICTED GRANTS	-	-	2,000,000	4,495,333	4,495,333	4,495,333
3000	State Revenues	-	-	2,000,000	4,495,333	4,495,333	4,495,333
R5100	BOND PROCEEDS	-	-	89,400,000	-	-	-
R5400	BEG FUND BALANCE	-	-	-	86,868,282	86,868,282	86,868,282
5000	Other Sources	-	-	89,400,000	86,868,282	86,868,282	86,868,282
	TOTAL RESOURCES	-	-	92,100,000	91,863,615	91,863,615	91,863,615

Sub Funds

401	Capital Projects - GO Bond Funds			90,100,000	87,368,282	87,368,282	87,368,282
402	Capital Projects - State Restricted Grants			2,000,000	4,495,333	4,495,333	4,495,333
	Total Resources			92,100,000	91,863,615	91,863,615	91,863,615

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
4110	SERVICE AREA DIRECTION						
112	CLASSIFIED SALARIES	-	-	-	24,200	24,200	24,200
114	SUPERVISOR/CONFIDENTIAL SALARIES	-	-	-	43,200	43,200	43,200
100	Salaries	-	-	-	67,400	67,400	67,400
211	PERS EMPR CONTRIB	-	-	-	10,700	10,700	10,700
213	PERS BOND PAY	-	-	-	4,700	4,700	4,700
220	FICA/MEDICARE	-	-	-	5,155	5,155	5,155
231	WORKERS COMPENSATION	-	-	-	400	400	400
242	HEALTH INSURANCE	-	-	-	17,600	17,600	17,600
244	LIFE INSURANCE	-	-	-	82	82	82
300	Purchased Services	-	-	-	38,637	38,637	38,637
324	EQUIPMENT RENTAL	-	-	-	3,600	3,600	3,600
355	PRINTING	-	-	-	2,500	2,500	2,500
381	LEGAL SERVICES	-	-	50,000	10,000	10,000	10,000
390	OTHER PROFESSIONAL/TECH	-	-	100,000	100,000	100,000	100,000
300	Purchased Services	-	-	150,000	116,100	116,100	116,100
640	FEES (BOND ISSUANCE COSTS)	-	-	550,000	-	-	-
600	Other Expenses	-	-	550,000	-	-	-
	Function Total	-	-	700,000	222,137	222,137	222,137
4150	BUILDING ACQUISITION & IMPROVEMENT						
383	ARCHITECT/ENGINEER SERVICES	-	-	5,000,000	4,000,000	4,000,000	4,000,000
390	OTHER PROFESSIONAL/TECH	-	-	2,000,000	2,000,000	2,000,000	2,000,000
300	Purchased Services	-	-	7,000,000	6,000,000	6,000,000	6,000,000
460	NON CONSUMMABLE ITEMS	-	-	500,000	500,000	500,000	500,000
400	Supplies and Materials	-	-	500,000	500,000	500,000	500,000
510	LAND ACQUISITION	-	-	500,000	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	-	-	25,000,000	36,941,478	36,941,478	36,941,478
530	SITE IMPROVEMENTS	-	-	1,000,000	2,500,000	2,500,000	2,500,000
500	Capital Outlay	-	-	26,500,000	39,441,478	39,441,478	39,441,478
670	LICENSES & PERMITS	-	-	150,000	1,000,000	1,000,000	1,000,000
600	Other Expenses	-	-	150,000	1,000,000	1,000,000	1,000,000
	Function Total	-	-	34,150,000	46,941,478	46,941,478	46,941,478
4180	OTHER CAPITAL ITEMS						
390	OTHER PROFESSIONAL/TECH	-	-	-	100,000	100,000	100,000
300	Purchased Services	-	-	-	100,000	100,000	100,000
460	EQUIPMENT	-	-	500,000	800,000	800,000	800,000
400	Supplies and Materials	-	-	500,000	800,000	800,000	800,000
550	DEPRECIABLE TECHNOLOGY EQUIPMENT	-	-	1,750,000	800,000	800,000	800,000
500	Capital Outlay	-	-	1,750,000	800,000	800,000	800,000
	Function Total	-	-	2,250,000	1,700,000	1,700,000	1,700,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
5200	TRANSFERS OF FUNDS						
710	FUND MODIFICATIONS	-	-	500,000	-	-	-
700	Transfers	-	-	500,000	-	-	-
	Function Total	-	-	500,000	-	-	-
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	4,500,000	3,000,000	3,000,000	3,000,000
800	Reserves	-	-	4,500,000	3,000,000	3,000,000	3,000,000
	Function Total	-	-	4,500,000	3,000,000	3,000,000	3,000,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	-	-	50,000,000	40,000,000	40,000,000	40,000,000
800	Reserves	-	-	50,000,000	40,000,000	40,000,000	40,000,000
	Function Total	-	-	50,000,000	40,000,000	40,000,000	40,000,000
	TOTAL EXPENDITURES	-	-	92,100,000	91,863,615	91,863,615	91,863,615

McMINNVILLE SCHOOL DISTRICT
 400- CAPITAL PROJECTS FUND
 SUB-FUND: 2016 G.O. BOND 401
 BUDGET ESTIMATES - REVENUE AND EXPENDITURES

		BOND FUNDS		
		CURRENT BUDGET	PROJECTED	PROPOSED BUDGET
Acct	Account Title	2016-17	2016-17	2017-18
REVENUE				
R1510	INTEREST ON INVESTMENT	700,000	586,303	500,000
R5100	BOND PROCEEDS	89,400,000	88,400,000	-
R5120	BOND PREMIUM	-	13,381,979	-
R5400	BEG FUND BALANCE	-	-	86,868,282
TOTAL RESOURCES		90,100,000	102,368,282	87,368,282
EXPENDITURES				
4000	FACILITES ACQUISITION & CONSTRUCTION	35,600,000	15,500,000	44,368,282
6000	CONTINGENCY	4,500,000	-	3,000,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	50,000,000	86,868,282	40,000,000
TOTAL RESOURCES		90,100,000	102,368,282	87,368,282

ESTIMATE BY PROJECT & FISCAL YEAR				
EXPENDITURES BY PROJECT	2016-17	2017-18	2018-19	TOTAL
MHS Projects	7,473,886	19,500,000	43,000,000	69,973,886
Adams Campus	630,000	4,066,209	-	4,696,209
Buel Elementary	67,500	138,253	-	205,753
Columbus Elementary	137,000	340,462	-	477,462
Cook School	3,062,114	-	-	3,062,114
Duniway Middle School	424,000	1,951,546	-	2,375,546
Evans Street Tech Center	16,500	68,134	-	84,634
Grandhaven Elementary	124,000	494,552	-	618,552
Memorial Elementary	266,000	1,361,571	-	1,627,571
Newby Elementary	900,000	3,941,424	-	4,841,424
Patton Middle School	730,000	3,311,254	-	4,041,254
Wascher Elementary	81,000	952,565	-	1,033,565
Safety & Security	717,000	1,343,800	-	2,060,800
HVAC Controls Replacement	-	423,240	-	423,240
District Wide Paving	-	324,380	-	324,380
Playgrounds	26,000	574,000	-	600,000
District Bond/Program Costs	845,000	550,000	-	1,395,000
Program Contingency	-	5,026,892	-	5,026,892
TOTAL	15,500,000	44,368,282	43,000,000	102,868,282

McMINNVILLE SCHOOL DISTRICT
 400- CAPITAL PROJECTS FUND
 SUB-FUND: STATE GRANTS 402
 BUDGET ESTIMATES - REVENUE AND EXPENDITURES

STATE GRANT FUNDS		
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Acct	Account Title	CURRENT	PROJECTED	PROPOSED
		BUDGET		BUDGET
		2016-17	2016-17	2017-18
REVENUE				
R3299	STATE RESTRICTED GRANTS -OSCIM	2,000,000	4,650,000	2,495,333
R3299	STATE RESTRICTED GRANTS -SIESMIC	-	-	2,000,000
	TOTAL RESOURCES	2,000,000	4,650,000	4,495,333
EXPENDITURES				
4000	FACILITES ACQUISITION & CONSTRUCTION	2,000,000	4,650,000	4,495,333
	TOTAL RESOURCES	2,000,000	4,650,000	4,495,333

ESTIMATE BY PROJECT & FISCAL YEAR		
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EXPENDITURES BY PROJECT

OSCIM Grant

	2016-17	2017-18	TOTAL
Cook School	2,750,000	-	2,750,000
Facility Building	1,900,000	2,006,317	3,906,317
Other Bond Project - to be determined	-	489,016	489,016

TOTAL OSCIM GRANT

4,650,000	2,495,333	7,145,333
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Seismic Grants

Adams School		1,500,000	1,500,000
Memorial Elementary		200,000	200,000
Newby Elementary		300,000	300,000

TOTAL SEISMIC GRANTS

-	2,000,000	2,000,000
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TOTAL STATE GRANTS

4,650,000	4,495,333	9,145,333
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OSCIM - Oregon School Capital Improvements Matching Program

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
- Betty Stephens 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	2017-18 BUDGET		
		2014-15	2015-16	2016-17	Proposed	Approved	Adopted
REVENUE BUDGET							
R1510	INTEREST ON INVESTMENT	464	650	500	1,000	1,000	1,000
R1920	DONATIONS PRIVATE SOURCE	7,345	17,815	10,000	10,000	10,000	10,000
	Local Revenue	7,809	18,465	10,500	11,000	11,000	11,000
R5400	BEG FUND BALANCE	112,844	115,653	118,000	125,000	125,000	125,000
	Other Revenue	112,844	115,653	118,000	125,000	125,000	125,000
	Fund Total	120,653	134,118	128,500	136,000	136,000	136,000
EXPENDITURE BUDGET							
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	5,000	6,705	50,000	50,000	50,000	50,000
300	Purchased Services	5,000	6,705	50,000	50,000	50,000	50,000
	Function Total	5,000	6,705	50,000	50,000	50,000	50,000
6000	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	78,500	86,000	86,000	86,000
800	Other Uses of Funds	-	-	78,500	86,000	86,000	86,000
	Function Total	-	-	78,500	86,000	86,000	86,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	115,653	127,413				
800	Other Uses of Funds	115,653	127,413	-	-	-	-
	Function Total	115,653	127,413	-	-	-	-
	Fund Total	120,653	134,118	128,500	136,000	136,000	136,000



McMinnville
School District No. 40

APPENDIX

BUDGET PROCESS

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

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

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

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 6,800 children in six elementary schools, two middle schools and one high school.

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

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County. The district boundary encompasses over 140 square miles of land. The District has an estimated population of 43,700.

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 June 2016, the Yamhill County unemployment rate was 4.5%, as compared to 4.8% state-wide and 4.9% 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 2015 to 2016 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 2016, 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 May 2017 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 \$383.8 million and \$388.8 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. For the 2016-17 fiscal year, the construction excise tax is limited to: (i) \$1.23 per square foot on residential construction and (ii) \$0.61 per square foot on non-residential construction up to the lesser of \$30,700 per building permit or \$30,700 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.

ADMw

Weighted Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs. Kindergarten students are counted as half-time students. The state school funding formula credits districts with additional ADM for the following factors:

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

Board of School Directors

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

Bond

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

Budget

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

Budget Committee

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Officer

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

Budgetary Expenditures

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

Contracted Services

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

County School Fund

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

Current Resources

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

Debt

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

Debt Service Fund

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

Deficit

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

Employees, Licensed

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

Employees, Classified

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

Encumbrance

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

Enterprise Funds

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

Equipment

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

Estimated Revenue

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

Expenditures

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

Extra-curricular

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

Fall Enrollment

Number of students enrolled in school on October 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.



McMinnville
School District No. 40

LEGAL NOTICES

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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, 2017 to June 30, 2018, will be held at 1500 NE Baker Street, McMinnville, Oregon. The meeting will take place on May 17, 2017 at 7:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. An additional, public meeting of the Budget Committee will be held on May 31, 2017 at 7:00 pm. A copy of the budget document may be inspected or obtained on or after May 17, 2017 at 800 NE Lafayette, McMinnville, Oregon between the hours of 8:00 am and 5:00 pm. 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 21, 2017

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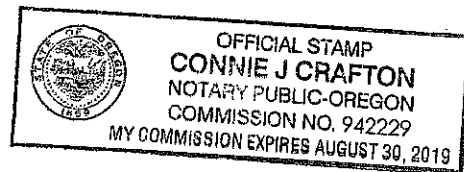
STATE OF OREGON } ss.
County of Yamhill

I, Kandis Sykes, 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 May 31, 2017 Budget Committee Meeting- - April 21, 2017**
Subscribed and sworn before me this 4/25/2017 .

Kandis Sykes

Connie J. Crafton

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



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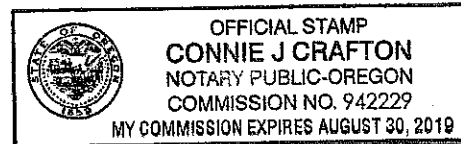
County of Yamhill

I, Kandis Sykes, being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Display Form ED-1- - June 16, 2017** Subscribed and sworn before me this **6/20/2017**.

Kandis Sykes

Connie J. Crafton

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



A public meeting of the McMinnville School District No. 40 will be held on June 26, 2017 at 7:30 pm at 800 NE Lafayette, McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the McMinnville School District 40 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 800 NE Lafayette, McMinnville, Oregon between the hours of 8:00 am and 5:00 pm, or online at www.msd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Susan Escure, Finance Director Telephone: 503-565-4005 Email: sescure@msd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$13,584,604	\$14,093,000	\$102,050,282
Current Year Property Taxes, other than Local Option Taxes	20,725,897	21,586,000	21,739,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	5,247,768	6,085,447	6,056,900
Revenue from Intermediate Sources	2,333,034	2,420,000	2,325,000
Revenue from State Sources	48,062,326	52,225,713	56,210,833
Revenue from Federal Sources	7,573,919	8,438,500	7,866,000
Interfund Transfers	1,350,000	1,450,000	850,000
All Other Budget Resources		89,400,000	
Total Resources	\$98,877,548	\$195,698,660	\$197,098,015

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$36,859,726	\$39,910,278	\$40,176,702
Other Associated Payroll Costs	21,907,495	24,389,418	26,104,675
Purchased Services	5,615,657	13,551,886	12,656,764
Supplies & Materials	5,980,399	8,209,112	8,202,514
Capital Outlay	432,210	34,311,085	45,894,978
Other Objects (except debt service & interfund transfers)	532,566	1,240,434	1,583,078
Debt Service*	10,671,520	11,128,078	11,537,475
Interfund Transfers*	1,350,000	1,450,000	850,000
Operating Contingency		5,798,500	4,586,000
Unappropriated Ending Fund Balance & Reserves	15,527,975	55,709,869	45,505,829
Total Requirements	\$98,877,548	\$195,698,660	\$197,098,015

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$45,757,393	\$49,802,026	\$50,634,973
FTE	516	525	513
2000 Support Services	21,861,096	24,523,653	25,000,937
FTE	178	187	181
3000 Enterprise & Community Service	3,248,113	4,328,534	4,662,186
FTE	32	31	33
4000 Facility Acquisition & Construction	461,451	42,958,000	54,320,615
FTE			1
5000 Other Uses			
5100 Debt Service*	10,671,520	11,128,078	11,537,475
5200 Interfund Transfers*	1,350,000	1,450,000	850,000
6000 Contingency		5,798,500	4,586,000
7000 Unappropriated Ending Fund Balance	15,527,975	55,709,869	45,505,829
Total Requirements	\$98,877,548	\$195,698,660	\$197,098,015
Total FTE	726	743	728

* 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 2017-18 Approved Budget was based on an estimated State K-12 budget allocation of \$8.1 billion. At this level of state school funding, the District has a budget shortfall of \$2.9 million. To balance the budget, the District will use \$1.25 of reserves and take budget reduction measures such as increasing class size thereby reducing teaching and support positions. The State legislature has not finalized their budget allocation for K-12 education as of the date the budget was approved. The 2017-18 Approved Budget also appropriates capital expenditures for the second year of the 2016 Bond Capital Improvements Program which include repairs and renovations at all schools.

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	\$8,500,000	\$8,800,000	\$8,700,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$127,960,000	
Other Bonds	\$24,669,739	
Other Borrowings		
Total	\$152,629,739	

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

FORM ED-50 2017-2018

To assessor of Yamhill County

Check here if this is an amended form.

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

The McMinnville School Dist has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Yamhill County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name

<u>800 NE Lafayette Ave</u> <small>Mailing Address of District</small>	<u>McMinnville</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97128</u> <small>ZIP Code</small>	<u>7-7-17</u> <small>Date Submitted</small>
<u>Susan Escure</u> <small>Contact person</small>	<u>Finance Director</u> <small>Title</small>	<u>503-565-4005</u> <small>Daytime telephone number</small>	<u>sescure@msd.k12.or.us</u> <small>Contact person e-mail address</small>	

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.1494		Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 20014b			8,700,000.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			8,700,000.00

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.1494
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

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

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

150-504-075-6 (Rev. 11-16)

Form ED-50 (continued on next page)

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

**McMinnville School District #40
RESOLUTION NO. 09-1617**

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2017-18 in the total of \$197,848,015 now on file at 800 NE Lafayette Avenue, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		GRANTS FUND (210-295)	
INSTRUCTION	\$ 45,305,920	INSTRUCTION	\$ 3,726,053
SUPPORT SERVICES	22,962,480	SUPPORT SERVICES	1,479,761
FACILITIES ACQUISITION & CONSTRUCTION	10,000	ENTERPRISE & COMMUNITY SERVICES	210,686
TRANSFERS	850,000	FACILITIES ACQUISITION & CONSTRUCTION	177,000
CONTINGENCY	500,000	TOTAL	\$ 5,593,500
TOTAL	\$ 69,628,400		
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 300,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,401,500
FACILITIES ACQUISITION & CONSTRUCTION	3,245,000	CONTINGENCY	400,000
CONTINGENCY	600,000	TOTAL	\$ 4,801,500
TOTAL	\$ 4,145,000		
CONSTRUCTION EXCISE TAX (202)		PERS DEBT SERVICE FUND (300)	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 2,025,000	DEBT SERVICE	\$ 2,687,100
TOTAL	\$ 2,025,000	TOTAL	\$ 2,687,100
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		DEBT SERVICE FUND (310)	
INSTRUCTION	\$ 653,000	DEBT SERVICE	\$ 8,850,375
TOTAL	\$ 653,000	TOTAL	\$ 8,850,375
INSURANCE RESERVE FUND (205)		CAPITAL PROJECTS FUND (400)	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 48,863,615
SUPPORT SERVICES	258,696	CONTINGENCIES	3,000,000
TOTAL	\$ 308,696	TOTAL	\$ 51,863,615
STUDENT BODY (208)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 1,650,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
TOTAL	\$ 1,650,000	CONTINGENCY	86,000
		TOTAL	\$ 136,000
		TOTAL APPROPRIATIONS, ALL FUNDS	\$ 152,342,186
		Unappropriated Amounts, All Funds	45,505,829
		TOTAL ADOPTED BUDGET	\$ 197,848,015

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2017-18 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 \$8,700,000 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Education Limitation	Excluded from Limitation
Permanent Rate Tax	\$4.1494 per \$1,000	
		General Obligation Debt Service 8,700,000

The above resolution statements were approved and declared adopted on this 26th day of June, 2017.

Barbara Sartin

School Board Chair

6/26/2017
Date

Charolyn Russell

Superintendent

6/26/2017
Date