



# McMinnville School District 2018/19 Adopted Budget

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**McMinnville School District #40  
RESOLUTION NO. 04-1718**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2018-19 in the total of \$164,659,348 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, 2018, and for the purposes shown below are hereby appropriated:

<b>GENERAL FUND (100)</b>		<b>GRANTS FUND (210-295)</b>	
INSTRUCTION	\$ 46,861,146	INSTRUCTION	\$ 4,852,480
SUPPORT SERVICES	23,334,702	SUPPORT SERVICES	1,796,126
FACILITIES ACQUISITION & CONSTRUCTION	10,000	ENTERPRISE & COMMUNITY SERVICES	243,394
TRANSFERS	850,000	FACILITIES ACQUISITION & CONSTRUCTION	185,000
CONTINGENCY	250,000	<b>TOTAL</b>	<b>\$ 7,077,000</b>
<b>TOTAL</b>	<b>\$ 71,305,848</b>		
<b>ASSET RESERVE FUND (201)</b>		<b>NUTRITION SERVICES (298)</b>	
SUPPORT SERVICES	\$ 250,000	ENTERPRISE & COMMUNITY SERVICES	\$ 4,154,500
FACILITIES ACQUISITION & CONSTRUCTION	1,980,000	CONTINGENCY	400,000
CONTINGENCY	250,000	<b>TOTAL</b>	<b>\$ 4,554,500</b>
<b>TOTAL</b>	<b>\$ 2,480,000</b>		
<b>CONSTRUCTION EXCISE TAX (202)</b>		<b>PERS DEBT SERVICE FUND (300)</b>	
FACILITIES ACQUISITION & CONSTRUCTION	\$ 350,000	DEBT SERVICE	\$ 2,822,330
<b>TOTAL</b>	<b>\$ 350,000</b>	<b>TOTAL</b>	<b>\$ 2,822,330</b>
<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND (203)</b>		<b>DEBT SERVICE FUND (310)</b>	
INSTRUCTION	\$ 328,000	DEBT SERVICE	\$ 9,166,750
<b>TOTAL</b>	<b>\$ 328,000</b>	<b>TOTAL</b>	<b>\$ 9,166,750</b>
<b>INSURANCE RESERVE FUND (205)</b>		<b>CAPITAL PROJECTS FUND (400)</b>	
INSTRUCTION	\$ 50,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 59,500,000
SUPPORT SERVICES	289,411	<b>TOTAL</b>	<b>\$ 59,500,000</b>
<b>TOTAL</b>	<b>\$ 339,411</b>		
<b>STUDENT BODY (208)</b>		<b>SCHOLARSHIP FUND (700)</b>	
INSTRUCTION	\$ 1,650,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
<b>TOTAL</b>	<b>\$ 1,650,000</b>	CONTINGENCY	98,000
		<b>TOTAL</b>	<b>\$ 148,000</b>
		<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$ 159,721,839</b>
		Unappropriated Amounts, All Funds	4,937,509
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 164,659,348</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2018-19 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$4.1494 per \$1,000 of assessed value for permanent rate tax.
- (2) In the amount of \$9,100,000 for debt service for general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

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

	Education Limitation	Excluded from Limitation
Permanent Rate Tax .....	\$4.1494 per \$1,000	
	General Obligation Debt Service .....	9,100,000

The above resolution statements were approved and declared adopted on this 11th day of June, 2018.

Barbara Carter 6-13-2018 Margaret Russey 6-13-18  
School Board Chair Date Superintendent Date

## 2018/19 Budget Message

### Introduction



The State of Oregon approved an \$8.2 billion appropriation for K-12 schools for the 2017-19 biennium. Standard practice in Oregon has been to fund 49% in the first year and 51% in the second year in order to allow for roll-up costs. For the 2017-19 biennium, the state split the funds 50-50. At the

District level this means that State School Fund formula revenues will remain flat at \$65 million per year. The district planned accordingly and budgeted to allow a sufficient ending fund balance to support roll-up costs for the 2018/19 budget.

The High School Graduation and College and Career Readiness Act (Measure 98) was approved by voters in 2017, providing \$171 million state wide (\$788 per high school ADMw—Average Daily Membership weighted—over two years) to support secondary programs in the area of Career and Technical Education, college-level opportunities, and dropout prevention. The District received \$971,000 in 2017/18 and will receive \$1,011,000 in 2018/19. The combined State School Fund and Measure 98 revenues in the upcoming year will allow current programs to be sustained with little room for program expansion or additions.

The long term status of Measure 98 funding has yet to be determined. The timing of the passage of Measure 98 was opportune for the district, as it came immediately following voter approval of the district's Capital Improvements Bond Measure and the construction of a new Career Technical Center (CTC) on the McMinnville High School (MHS) campus. Measure 98 funds enabled the district to equip the new CTC with the industry-standard tools

and technologies necessary for 21<sup>st</sup> Century Career/Technical education.

The State School Fund and the Measure 98 allocations are based on enrollment and attendance (also known as Average Daily Membership weighted). District enrollment is expected to remain static next school year. The district will continue the current class size ratios in the proposed 2018/19 budget. The proposed budget will shift staffing by reducing some professional development positions in order to add special education positions.

Unfortunately, the State School Fund does not provide sufficient resources to build more robust programs for our youngest learners, which is a district priority. At the local and state level, the district has been advocating for funding for universal pre-kindergarten for all 4-year-olds. The early years—birth to 3<sup>rd</sup> grade—are the most critical and impactful time in a child's brain development. Since the legislature has yet to address

funding public pre-k for 4-year-olds, the district has and will continue to pursue grants



**District preschoolers' graduate to Kindergarten**

and other revenue streams to support our early learning initiatives: Ready for Kindergarten, serving parents of children age birth to five, and the district pre-K program that is currently serving 96 district 4-year-olds.

In the next biennium, the State School Fund will be burdened by the rising costs of PERS (Public Employee Retirement System), in addition to an

expected state roll-up of current service level costs. A larger State School Fund allocation will be necessary to address the realities of the actual costs of providing a 21<sup>st</sup> Century education that features technology-rich teaching and learning and to fund staffing levels that will lower class sizes. The current level of school funding in Oregon is insufficient to address the needs of K-12 students, as well as to meet the state’s objectives related to increasing graduation and college- and career-readiness.

**District Goals**

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

**Goal Area 1: School Improvement**

***Staffing Levels***

The district continues current class size ratios in the proposed 2018/19 budget:

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

***College and Career***

Despite inadequate state funding of K-12 education, the creativity and commitment of district educators and support staff has enabled the district to make significant progress in ensuring every student is ready for success in college and career.

The MHS graduation rate continues to increase and is among the highest in the state. Graduation rate achievement gaps have been eliminated among Hispanic students and Ever English Learners, as compared to all students and as documented in the following graduation rate table.

<b>2017 Four-Year Cohort Graduation Rate</b>			
Students	MHS	Oregon	Difference
All Students	87.55	76.65	+10.90
Hispanic Students	89.25	72.54	+16.71
English Learners	63.41	54.88	+8.53
Ever English Learner	87.86	73.86	+14.00
Students w/Disabilities	62.69	58.81	+3.88
Career/Technical Concentrators	96.59	91.66	+4.93

The college enrollment rate for MHS graduates is increasing incrementally. About 55% of MHS graduates enroll in college within one year of graduation. The enrollment rate among some traditionally underserved populations has increased substantially and at a very fast pace, as documented in the following table.

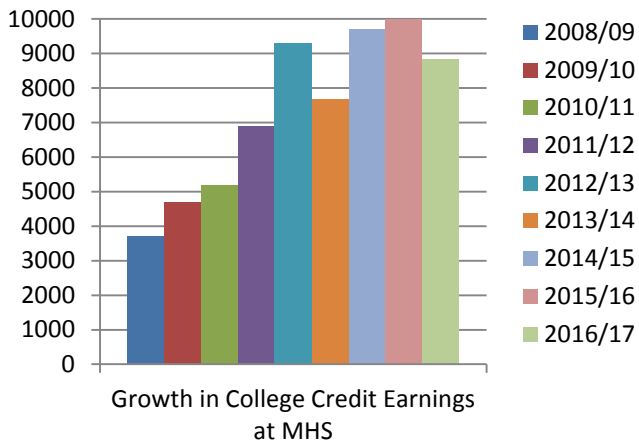
The college enrollment data provides encouraging evidence that district-wide efforts to improve educational attainment outcomes are reaping results.

<b>Postsecondary Enrollment Rate Among MHS Graduates</b>			
Students	2013 Rate	2018 Rate	Difference
Hispanic	30.3%	45.5%	+15.2%
English Learners	0%	47.3%	+47.3%
Students with disabilities	20.0%	46.7%	+26.7%

MHS continues to lead the state in dual high school/college credit earnings. The dual credit program represents substantial tuition cost savings for district students and families. Calculated at the hourly Chemeketa Community College credit rate, last year’s tuition savings to students and families was over \$873,000.

The following chart documents college credit earnings over time.





## Goal Area 2: Resources

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

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

Many security improvements have been made as part of the Capital Improvements bond. The district phone system has been upgraded to improve capabilities for emergency response notifications. New access control systems have been installed at all facilities to better manage school entry and lock-out/lock-down procedures. Improved camera technology has been installed to aid in the monitoring of facilities and to serve as a deterrent to inappropriate activities and/or vandalism in and around school facilities. Additionally, the bond supported infrastructure upgrades to the district's data center/IT network to improve capacity in managing daily district functions.

In the fall of 2017, the Career Technical Center (CTC) opened on the MHS campus. The CTC gives students access to industry-standard technology,

equipment, and instruction in welding, fabrication, construction, and natural resource systems management.

In addition to the work funded through the bond, matching state seismic grants paid for seismic upgrades. The seismic retrofits at the Adams Campus, Memorial, and Newby have been completed.

All schools received improvements during the summer of 2017. A spreadsheet outlining capital projects by site and expenditure through March 2018 is attached to this budget message.

Certain schools underwent major renovations. At Newby Elementary, the oldest wing received major upgrades, including new HVAC units and controls, new interior lighting, and flooring to complete the improvements begun in 2006. Additionally, the library and gymnasium flooring was upgraded. At Patton Middle School, renovations included upgrades to electrical and HVAC systems, roofing, locker repairs and replacements, and improvements to the cafeteria.

The MHS classroom wing located on Evans St., adjacent to the main campus, was given upgrades in flooring and painting and other repairs were completed. Renovations on the MHS main campus resumed in March 2018 and will continue through fall 2019.

District administration and support services moved from the previous location on Baker St. to Cook Campus on Lafayette Avenue. Bond proceeds were used to address level I and II repairs—as identified by the Long Range Facilities Task Force—while a matching state OSCIM grant (Oregon School Capital Improvements) and district reserve funds targeted for improvements were used to repurpose the historic Cook Elementary School building.

The old Cook School now houses the District Office, including curriculum and instructional support, fiscal offices, special education services, and central administration. District nutrition services and the technology department merged with district administration offices in order to free up

space in other district locations. Evans Street Center, where the IT Department was once housed, was vacated in order to serve students with disabilities in the district's post-high program. Nutrition Services relocated from the Adams Campus to the new District Office in order to open classroom spaces that are now being used by MHS students.

A new replacement facility for the district grounds and maintenance department was refurbished through the use of the OSCIM grant as well. The new facility is located on Lafayette Avenue close to the new District Office, improving proximity for overall district functions. The former maintenance shop on 19<sup>th</sup> St. now provides centralized storage and delivery space for the ongoing construction work at MHS through fall of 2019. The grounds shop, consolidated at the new maintenance and grounds facility, created space near the MHS track and stadium for a new high school fieldhouse, which will provide gym space while students await new construction to be completed on the main campus.

A turf field was installed at Baker Field, which previously was grass. The addition of turf increases the durability of play and practice surfaces, mitigating the loss of other green space to accommodate the new CTC building and parking. The new Baker Field opened in fall 2017 and was paid for with reserve funds generated through district construction excise taxes and asset reserves.

**Nutrition Services Fund** - In 2014/15, the McMinnville School District qualified to provide 100% of students with free meals, under the Community Eligibility Provision (CEP). The CEP program was enacted under the Healthy and Hungry-Free Kids Act of 2010. It allows the district to serve free breakfast and lunch to all students without having to collect and process free/reduced lunch applications. Eligibility to the CEP program is related to the percent of district students from families with financial challenges that qualify them for the Supplemental Nutrition Assistance Program, the Temporary Assistance to Needy Families

Program, Medicare eligible students, and students identified as homeless, migrant, or in foster care.

Since 2014, the percentage of district students who qualify for meal assistance has declined as the state economy has improved. The number of families making direct applications for state and federal assistance programs has also declined. As a result, in the 2018/19 school year, the district will only provide free meals under the CEP program for elementary school students.

Secondary students may qualify, individually, for free/reduced meals through the district application process. Once qualified, secondary students will continue to receive free/reduced meals. However, secondary students from families that do not financially qualify for the free/reduced meal program will have to pay regular meal charges in the upcoming school year. The district will assess the situation again in April 2019 to determine if future adjustments need to be made, relative to the CEP program.

### Goal Area III: Relationships

The district is in the midst of negotiating a contract with the classified union and have settled a contract with the licensed bargaining group through June 2020.



**Duniway Principal Hilary Brittan-Lack gives a presentation to the school board**

The Bond Oversight Committee, appointed by the McMinnville School District Board following successful passage of the \$89.4 million construction bond, meets quarterly. Community

members Steve Macy and Kevin Chambers make up the citizen oversight team. They are joined by staff and representative board members and are tasked with reviewing expenditures and construction updates and providing input to staff regarding bond projects. The district also continues to work with the Cornerstone construction management team to facilitate ongoing construction at MHS.

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

## Grants

### Entitlement Grants

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

### Competitive Grants

- **21<sup>st</sup> Century Community Learning Center** - 6<sup>th</sup>-12<sup>th</sup> grade expanded learning opportunities (afterschool, Saturday Academy, summer school) grant of \$1.65 million over five years, concluding in September 2018.
- **21<sup>st</sup> Century Community Learning Center supplemental grant** – An additional \$124,996 grant to support specific afterschool/summer programs related to STEM/STEAM.
- **CTE Revitalization** - An 18 month grant for \$283,711 to implement CTE Seminars in Construction Trades beginning summer 2018.
- **McMinnville Robotics Alliance** - A \$25,000 Spirit Mountain Community Fund grant to support sustainability of the afterschool robotics program.
- **AVID** – A \$9,200 grant to support AVID professional development in summer 2018.
- **Early Learning** - \$26,053 to support Ready for Kindergarten and summer elementary transition camps.
- **Foundation grants** – Approximately \$30,000 in foundation and donor grants to support arts enrichment and girls in STEM.

### National Factors Impacting School Climate

Earlier this year, U.S. Secretary of Education, Betsy DeVos, visited the district to tour MHS and to learn about the practices that account for the success



**Sec. DeVos meeting with MHS students**

students have and are experiencing in our schools.

Secretary DeVos attended embedded staff

development at MHS, visited classrooms to observe teaching and learning, met with student and faculty panels, and attended dinner with community members, students, and district



educators. McMinnville School District was the only district in Oregon that the Secretary chose to visit. She selected her visit based on positive press she'd seen about the district and about MHS in particular.

The political climate, and the resulting civic engagement and activism that has emerged among American youth—which began to impact local schools in 2016 when students staged a walkout in support of immigrants and 'Dreamers'—continues. This year, student activism has emerged in response to the shooting of 17 students and staff at a high school in Parkland, Florida in February 2018. Since the Parkland shooting, students who formed unity and diversity groups in 2016 at MHS have utilized their collective voice to discuss and express concerns related to social equity and school safety. District and school positions, such as student management TOSAs (Teachers On Special Assignment), secondary deans of students, the district's safety management department, and other positions support student and school safety when outside climate factors impact district and school operations, in addition to supporting daily instruction, attendance, and safety activities.

In March 2018, MHS students participated in a forum with Oregon Congresswoman Susan Bonimici to discuss school safety. Recently, following a Bruin (MHS school newspaper) publication that Bruin students sent to Oregon's congressional leadership, Oregon Senator Jeff Merkley agreed to address school safety and other issues in a district forum. He will hold a town hall in the MHS auditorium on May 4, 2018 as a direct response to the voice of Mac High students.

In addition to teaching to the standards, school staff are finding ways to manage the disruption to learning that inevitably occurs when students engage in protests and walkouts. Well-intentioned student responses—in the form of protests and walkouts—to events in our state and nation can, unfortunately, create an increased level of concern related to safety when students elect to leave the supervision of school staff to participate in protests. Similarly, students are finding ways to improve safety parameters surrounding protests

and walkouts by better organizing and communicating their plans for exercising their right to free speech with administrators and peers alike.

## Conclusion

The proposed budget meets board policy criteria which sets, as a minimum, a balance of general fund reserves at no less than 5%. The proposed ending fund balance for the 2018/19 school year represents an ending general fund balance of 6.3%. The 2018/19 budget proposal ensures that an outstanding team of educators and support staff can continue their work in meeting the needs of students enrolled in the McMinnville School District.

Providing learning opportunities in STEAM (Science, Technology, Engineering, Arts, and Math), strong core academic instruction in elementary, middle, and high school programs, and extracurricular academic enrichment and athletic



**MSD students on a science experience**

opportunities afterschool and in the summer, enables district students to continue to grow and thrive as learners.

District staff will continue to

engage parents, community members, district patrons, and other stakeholders in coming together and collaborating on programs to improve and expand services to students and families so that their hopes and aspirations can be achieved.

Despite financial challenges and other factors that impact daily school routines, we are fortunate to be part of a community that values children, first and foremost, and that overwhelmingly supports district efforts to meet a wide variety of student needs.

Handwritten signature of Maryplui Russell in cursive script.

Superintendent, McMinnville School District

**McMinnville School District  
Financial Projection - 3 Year  
General Fund**

May 2018	SSF \$7.38B		SSF \$8.2B		Estimated = 10% SSF increase divided 49%/51%	
	2015-17		2017-19		2019-21	
	Actual 2015-16	Actual 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b>Projected Revenues</b>						
SSF Formula Revenues	59,847,926	60,726,548	65,038,320	65,102,448	68,800,000	71,400,000
Other Revenues	2,910,037	2,950,252	3,012,130	2,803,400	3,085,686	3,175,847
<b>Total Revenues</b>	<b>62,757,963</b>	<b>63,676,800</b>	<b>68,050,450</b>	<b>67,905,848</b>	<b>71,885,686</b>	<b>74,575,847</b>
<i>Percent Change</i>	6.3%	1.5%	6.9%	-0.2%	5.9%	3.7%
<b>Projected Expenditures</b>						
Wages & Benefits	53,442,479	56,348,924	59,250,000	61,790,499	65,775,000	68,430,000
Services, Utilities, Student Transport	4,647,519	4,964,911	5,000,000	5,520,959	5,682,982	5,900,946
Supplies & Capital Outlay	2,380,460	1,613,383	1,650,000	2,039,439	2,080,228	2,121,832
Insurance, Dues & Fees	394,917	417,784	430,000	454,951	473,149	492,075
Fund Transfers	1,350,000	850,000	850,000	850,000	850,000	850,000
<b>Total Expenditures</b>	<b>62,215,375</b>	<b>64,195,002</b>	<b>67,180,000</b>	<b>70,655,848</b>	<b>74,861,359</b>	<b>77,794,854</b>
<i>Percent Change</i>	7.9%	3.2%	4.6%	5.2%	6.0%	3.9%
<b>Net Revenues (Expenditures)</b>	<b>542,588</b>	<b>(518,202)</b>	<b>870,450</b>	<b>(2,750,000)</b>	<b>(2,975,673)</b>	<b>(3,219,007)</b>
Beginning Fund Balance	6,105,164	6,647,752	6,129,550	7,000,000	4,250,000	1,274,327
<b>Ending Fund Balance</b>	<b>6,647,752</b>	<b>6,129,550</b>	<b>7,000,000</b>	<b>4,250,000</b>	<b>1,274,327</b>	<b>(1,944,680)</b>
EFB as percent of Revenues	10.6%	9.6%	10.3%	6.3%	1.8%	-2.6%
<b>Enrollment Assumptions:</b>						
October 1st Enrollment	6,734	6,494	6,764	6,764	6,764	6,764
ADMw	8,223	8,223	8,151	8,142	8,142	8,142
State ADMw	701,304	707,134	706,126	705,731	705,731	705,731
MSD as percent of State	1.17%	1.16%	1.15%	1.15%	1.15%	1.15%
SSF Formula per ADMw	\$ 7,278	\$ 7,385	\$ 7,979	\$ 7,996	\$ 8,450	\$ 8,769
<b>FTE</b>						
Licensed	389.2	403.0	\$ 393.0	\$ 393.0	\$ 393.0	\$ 393.0
Classified	220.8	229.0	\$ 231.0	\$ 231.0	\$ 231.0	\$ 231.0
Admin	24.5	25.0	\$ 24.5	\$ 24.5	\$ 24.5	\$ 24.5
Confidential	12.0	11.8	\$ 10.3	\$ 10.3	\$ 10.3	\$ 10.3
<b>Total</b>	<b>646.5</b>	<b>668.8</b>	<b>\$ 658.8</b>	<b>\$ 658.8</b>	<b>\$ 658.8</b>	<b>\$ 658.8</b>
<b>Class Size</b>						
<i>full-day K</i>						
Kindergarten	20.0	20.0	20.0	20.0	20.0	20.0
Grades 1 - 5	23.5	23.5	23.5	23.5	23.5	23.5
Middle School	27.5	27.5	27.5	27.5	27.5	27.5
High School	28.0	28.0	29.0	29.0	29.0	29.0

**McMINNVILLE SCHOOL DISTRICT  
2018-19 ADOPTED BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET 2017-18	2018-19 BUDGET		
	2015-16	2016-17		Proposed	Approved	Adopted
<b>GENERAL FUND (100)</b>						
1000 INSTRUCTION	41,041,492	42,293,670	45,305,920	46,961,146	46,861,146	46,861,146
2000 SUPPORT SERVICES	19,823,883	21,051,332	22,962,480	23,234,702	23,334,702	23,334,702
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	10,000	10,000	10,000	10,000
5200 TRANSFERS OF FUNDS	1,350,000	850,000	850,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	500,000	250,000	250,000	250,000
7000 UNAPPROP ENDING FUND BAL	6,647,752	6,129,550	4,250,000	4,000,000	4,000,000	4,000,000
<b>TOTAL REQUIREMENTS</b>	<b>68,863,127</b>	<b>70,324,552</b>	<b>73,878,400</b>	<b>75,305,848</b>	<b>75,305,848</b>	<b>75,305,848</b>
<b>ASSET RESERVE FUND (201)</b>						
2000 SUPPORT SERVICES	41,814	81,423	300,000	250,000	250,000	250,000
4000 FACILITIES ACQUISITION & CONSTRUCTI	456,030	724,316	3,245,000	1,980,000	1,980,000	1,980,000
6000 CONTINGENCY	-	-	600,000	250,000	250,000	250,000
7000 UNAPPROP ENDING FUND BAL	2,886,198	2,820,055	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,384,042</b>	<b>3,625,794</b>	<b>4,145,000</b>	<b>2,480,000</b>	<b>2,480,000</b>	<b>2,480,000</b>
<b>CONSTRUCTION EXCISE TAX (202)</b>						
4000 FACILITIES ACQUISITION & CONSTRUCTI	5,421	1,826,123	2,025,000	350,000	350,000	350,000
7000 UNAPPROP ENDING FUND BAL	1,795,091	399,331	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,800,512</b>	<b>2,225,454</b>	<b>2,025,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND (203)</b>						
1000 INSTRUCTION	105,122	509,794	653,000	328,000	328,000	328,000
7000 UNAPPROP ENDING FUND BAL	421,400	179,300	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>526,522</b>	<b>689,094</b>	<b>653,000</b>	<b>328,000</b>	<b>328,000</b>	<b>328,000</b>
<b>INSURANCE RESERVE FUND (205)</b>						
1000 INSTRUCTION	-	1,861	50,000	50,000	50,000	50,000
2000 SUPPORT SERVICES	161,103	185,287	258,696	289,411	289,411	289,411
7000 UNAPPROP ENDING FUND BAL	690,886	590,157	356,304	235,589	235,589	235,589
<b>TOTAL REQUIREMENTS</b>	<b>851,989</b>	<b>777,305</b>	<b>665,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>
<b>STUDENT BODY FUND (208)</b>						
1000 INSTRUCTION	1,078,844	1,026,915	1,650,000	1,650,000	1,650,000	1,650,000
5200 TRANSFERS OF FUNDS	-	85,585	-	-	-	-
7000 UNAPPROP ENDING FUND BAL	519,024	417,309	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,597,868</b>	<b>1,529,809</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>
<b>GRANTS FUND (210-295)</b>						
1000 INSTRUCTION	3,531,935	3,309,246	3,726,053	4,852,480	4,852,480	4,852,480
2000 SUPPORT SERVICES	1,834,296	1,064,710	1,479,761	1,796,126	1,796,126	1,796,126
3000 ENTERPRISE & COMMUNITY	66,461	74,829	210,686	243,394	243,394	243,394
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	-	177,000	185,000	185,000	185,000
7000 UNAPPROP ENDING FUND BAL	262,857	319,491	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>5,695,549</b>	<b>4,768,276</b>	<b>5,593,500</b>	<b>7,077,000</b>	<b>7,077,000</b>	<b>7,077,000</b>
<b>NUTRITION SERVICES (298)</b>						
3000 ENTERPRISE & COMMUNITY	3,174,947	3,230,906	4,401,500	4,154,500	4,154,500	4,154,500
6000 CONTINGENCY	-	-	400,000	400,000	400,000	400,000
7000 UNAPPROP ENDING FUND BAL	798,727	1,125,638	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,973,674</b>	<b>4,356,544</b>	<b>4,801,500</b>	<b>4,554,500</b>	<b>4,554,500</b>	<b>4,554,500</b>
<b>PERS DEBT SERVICE FUND (300)</b>						
5100 DEBT SERVICE	2,432,539	2,556,945	2,687,100	2,822,330	2,822,330	2,822,330
7000 UNAPPROP ENDING FUND BAL	575,824	563,215	417,900	393,670	393,670	393,670
<b>TOTAL REQUIREMENTS</b>	<b>3,008,363</b>	<b>3,120,160</b>	<b>3,105,000</b>	<b>3,216,000</b>	<b>3,216,000</b>	<b>3,216,000</b>

**McMINNVILLE SCHOOL DISTRICT  
2018-19 ADOPTED BUDGET RESOLUTION SUMMARY**

	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
	2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>DEBT SERVICE FUND (310)</b>						
5100 DEBT SERVICE	8,238,981	8,541,256	8,850,375	9,166,750	9,166,750	9,166,750
7000 UNAPPROP ENDING FUND BAL	802,803	955,302	481,625	308,250	308,250	308,250
<b>TOTAL REQUIREMENTS</b>	<b>9,041,784</b>	<b>9,496,558</b>	<b>9,332,000</b>	<b>9,475,000</b>	<b>9,475,000</b>	<b>9,475,000</b>
<b>CAPITAL PROJECTS FUND (400)</b>						
4000 FACILITIES ACQUISITION & CONSTRUCTI	-	21,065,528	48,863,615	59,500,000	59,500,000	59,500,000
5200 TRANSFERS OF FUNDS	-	169,395	-	-	-	-
6000 CONTINGENCY	-	-	3,000,000	-	-	-
7000 UNAPPROP ENDING FUND BAL	-	85,869,953	40,000,000	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>107,104,876</b>	<b>91,863,615</b>	<b>59,500,000</b>	<b>59,500,000</b>	<b>59,500,000</b>
<b>SCHOLARSHIP FUND (700)</b>						
3000 ENTERPRISE & COMMUNITY	6,705	6,000	50,000	50,000	50,000	50,000
6000 CONTINGENCY	-	-	86,000	98,000	98,000	98,000
7000 UNAPPROP ENDING FUND BAL	127,413	124,567	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>134,118</b>	<b>130,567</b>	<b>136,000</b>	<b>148,000</b>	<b>148,000</b>	<b>148,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>83,349,573</b>	<b>108,655,121</b>	<b>152,342,186</b>	<b>159,721,839</b>	<b>159,721,839</b>	<b>159,721,839</b>
<b>TOTAL UNAPPROPRIATED RESERVE</b>	<b>15,527,975</b>	<b>99,493,868</b>	<b>45,505,829</b>	<b>4,937,509</b>	<b>4,937,509</b>	<b>4,937,509</b>
<b>TOTAL REQUIREMENTS</b>	<b>98,877,548</b>	<b>208,148,989</b>	<b>197,848,015</b>	<b>164,659,348</b>	<b>164,659,348</b>	<b>164,659,348</b>
<b>TOTAL ALL FUNDS</b>						
1000 INSTRUCTION	45,757,393	47,141,486	51,384,973	53,841,626	53,741,626	53,741,626
2000 SUPPORT SERVICES	21,861,096	22,382,752	25,000,937	25,570,239	25,670,239	25,670,239
3000 COMMUNITY SERVICES	3,248,113	3,311,735	4,662,186	4,447,894	4,447,894	4,447,894
4000 FACILITIES ACQUISITION & CONSTRUCTI	461,451	23,615,967	54,320,615	62,025,000	62,025,000	62,025,000
5100 DEBT SERVICE	10,671,520	11,098,201	11,537,475	11,989,080	11,989,080	11,989,080
5200 TRANSFERS OF FUNDS	1,350,000	1,104,980	850,000	850,000	850,000	850,000
6000 CONTINGENCY	-	-	4,586,000	998,000	998,000	998,000
<b>TOTAL APPROPRIATIONS</b>	<b>83,349,573</b>	<b>108,655,121</b>	<b>152,342,186</b>	<b>159,721,839</b>	<b>159,721,839</b>	<b>159,721,839</b>

**McMINNVILLE SCHOOL DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
2018-19 BUDGET**

<b>RESOURCES</b>	<b>General Fund</b>	<b>Asset Reserve</b>	<b>Construction Excise Tax</b>	<b>Textbook &amp; Technology Reserve</b>	<b>Insurance Reserve</b>	<b>Student Body Fund</b>	<b>Grants Fund</b>	<b>Nutrition Services</b>	<b>PERS Debt Service</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Scholarship Fund</b>	<b>District Total</b>
Local Taxes	13,400,000		320,000	-						8,800,000			22,520,000
Other Local Sources	1,108,400	80,000	5,000	3,000	65,000	1,250,000	438,500	550,000	30,000	75,000	500,000	13,000	4,117,900
Interfund Revenues	90,000								2,680,000				2,770,000
ESD Transit	2,045,000												2,045,000
Other Intermediate Sources	25,000						30,000						55,000
State Sources	51,627,448						2,115,500	74,000			1,500,000		55,316,948
Federal Sources	10,000						3,900,000	2,930,500					6,840,500
Bond Proceeds													-
Transfers In		500,000		250,000			100,000						850,000
Beginning Fund Balance	7,000,000	1,900,000	25,000	75,000	510,000	400,000	493,000	1,000,000	506,000	600,000	57,500,000	135,000	70,144,000
<b>Total Resources</b>	<b>75,305,848</b>	<b>2,480,000</b>	<b>350,000</b>	<b>328,000</b>	<b>575,000</b>	<b>1,650,000</b>	<b>7,077,000</b>	<b>4,554,500</b>	<b>3,216,000</b>	<b>9,475,000</b>	<b>59,500,000</b>	<b>148,000</b>	<b>164,659,348</b>

<b>REQUIREMENTS</b>	<b>General Fund</b>	<b>Asset Reserve</b>	<b>Construction Excise Tax</b>	<b>Textbook &amp; Technology Reserve</b>	<b>Insurance Reserve</b>	<b>Student Body Fund</b>	<b>Grants Fund</b>	<b>Nutrition Services</b>	<b>PERS Debt Service</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Scholarship Fund</b>	<b>District Total</b>
Instruction Services	46,961,146	-	-	328,000	50,000	1,650,000	4,852,480	-	-	-	-	-	53,841,626
Support Services	23,234,702	250,000	-	-	289,411	-	1,796,126	-	-	-	-	-	25,570,239
Enterprise & Community Services	-	-	-	-	-	-	243,394	4,154,500	-	-	-	50,000	4,447,894
Building Acquisition & Improvements	10,000	1,980,000	350,000	-	-	-	185,000	-	-	-	59,500,000	-	62,025,000
Debt Service	-	-	-	-	-	-	-	-	2,822,330	9,166,750	-	-	11,989,080
Transfers Out	850,000	-	-	-	-	-	-	-	-	-	-	-	850,000
Contingency	250,000	250,000	-	-	-	-	-	400,000	-	-	-	98,000	998,000
Unappropriated Fund Balance	4,000,000	-	-	-	235,589	-	-	-	393,670	308,250	-	-	4,937,509
<b>Total Requirements</b>	<b>75,305,848</b>	<b>2,480,000</b>	<b>350,000</b>	<b>328,000</b>	<b>575,000</b>	<b>1,650,000</b>	<b>7,077,000</b>	<b>4,554,500</b>	<b>3,216,000</b>	<b>9,475,000</b>	<b>59,500,000</b>	<b>148,000</b>	<b>164,659,348</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
R1110	AD VALOREM TAXES LEVIED	20,725,897	21,655,614	21,739,000	22,650,000	22,650,000	22,650,000
R1130	CONSTRUCTION EXCISE TAX	378,871	409,358	320,000	320,000	320,000	320,000
R1300	TUITION	201,473	175,735	172,000	42,000	42,000	42,000
R1500	INTEREST ON INVESTMENT	200,119	817,965	840,500	909,000	909,000	909,000
R1600	FOOD SERVICE	100,158	92,491	96,000	486,500	486,500	486,500
R1700	EXTRA-CURRICULAR ACTIVITIES	1,273,661	1,203,929	1,415,000	1,437,000	1,437,000	1,437,000
R1800	COMMUNITY SERVICE ACTIVITIES	113,340	140,286	148,400	148,400	148,400	148,400
R1910	RENTALS	52,604	39,642	55,000	55,000	55,000	55,000
R1920	DONATIONS FROM PRIVATE SOURCES	190,662	174,100	232,000	413,500	413,500	413,500
R1970	SERVICES PROVIDED OTHER FUNDS	2,427,259	2,424,660	2,550,000	2,680,000	2,680,000	2,680,000
R1980	FEES CHARGED TO GRANTS	117,042	94,304	90,000	90,000	90,000	90,000
R1990	MISCELLANEOUS	192,579	787,475	138,000	176,500	176,500	176,500
	<b>Total Local Revenues</b>	<b>25,973,665</b>	<b>28,015,559</b>	<b>27,795,900</b>	<b>29,407,900</b>	<b>29,407,900</b>	<b>29,407,900</b>
R2101	COUNTY SCHOOL FUNDS	25,092	6,658	30,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,126,367	2,172,679	2,245,000	2,045,000	2,045,000	2,045,000
R2199	OTHER INTERMEDIATE REVENUE	181,575	159,730	50,000	30,000	30,000	30,000
	<b>Total Intermediate Revenues</b>	<b>2,333,034</b>	<b>2,339,067</b>	<b>2,325,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>
R3101	STATE SCHOOL FUND - GENERAL	46,558,671	48,863,080	49,851,821	50,560,581	50,560,581	50,560,581
R3102	STATE SCHOOL FUND - SCHOOL LUNCH MATC	29,503	31,507	32,000	32,500	32,500	32,500
R3103	COMMON SCHOOL FUND	797,287	843,579	818,179	1,066,867	1,066,867	1,066,867
R3199	UN-RESTRICTED GRANTS	-	31,620	-	-	-	-
R3299	STATE RESTRICTED GRANTS	676,865	4,651,548	5,508,833	3,657,000	3,657,000	3,657,000
	<b>Total State Revenues</b>	<b>48,062,326</b>	<b>54,421,334</b>	<b>56,210,833</b>	<b>55,316,948</b>	<b>55,316,948</b>	<b>55,316,948</b>
R4300	FEDERAL RESTRICTED DIRECT	669,784	-	-	-	-	-
R4500	FEDERAL RESTRICTED THROUGH STATE	6,652,973	6,587,952	7,579,000	6,540,000	6,540,000	6,540,000
R4700	FEDERAL RESTRICTED THROUGH OTHER	40,163	36,250	36,000	50,000	50,000	50,000
R4900	FEDERAL COMMODITIES	210,999	233,894	251,000	250,500	250,500	250,500
	<b>Total Federal Revenues</b>	<b>7,573,919</b>	<b>6,858,096</b>	<b>7,866,000</b>	<b>6,840,500</b>	<b>6,840,500</b>	<b>6,840,500</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>83,942,944</b>	<b>91,634,056</b>	<b>94,197,733</b>	<b>93,665,348</b>	<b>93,665,348</b>	<b>93,665,348</b>
R5100	BOND PROCEEDS	-	101,781,978	-	-	-	-
R5200	INTERFUND TRANSFERS	1,350,000	1,104,980	850,000	850,000	850,000	850,000
R5400	BEG FUND BALANCE	13,584,604	15,527,975	102,050,282	70,144,000	70,144,000	70,144,000
	<b>Total Other Revenues</b>	<b>14,934,604</b>	<b>118,414,933</b>	<b>102,900,282</b>	<b>70,994,000</b>	<b>70,994,000</b>	<b>70,994,000</b>
	<b>TOTAL REVENUES</b>	<b>\$98,877,548</b>	<b>\$210,048,989</b>	<b>\$197,098,015</b>	<b>\$164,659,348</b>	<b>\$164,659,348</b>	<b>\$164,659,348</b>

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	15,586,854	15,595,630	16,658,586	17,268,316	17,268,316	17,268,316
1113	ELEMENTARY EXTRACURRICULAR	71,428	6,351	100,000	100,000	100,000	100,000
1121	MIDDLE/JUNIOR HIGH PROGRAMS	7,020,630	7,008,876	8,107,970	8,543,587	8,543,587	8,543,587
1122	MIDDLE SCHOOL EXTRACURRICULAR	329,372	325,827	584,343	627,319	627,319	627,319
1131	HIGH SCHOOL PROGRAMS	8,951,825	9,843,482	10,386,910	11,184,531	11,184,531	11,184,531
1132	HIGH SCHOOL EXTRACURRICULAR	1,357,574	1,411,818	1,793,045	1,817,196	1,817,196	1,817,196
1140	PRE-K PROGRAMS	132,739	190,043	193,155	222,671	222,671	222,671
1210	TAG PROGRAMS	219,662	232,780	255,808	239,974	239,974	239,974
1220	SPECIAL EDUC SELF-CONTAINED PROGRAMS	2,830,583	2,775,978	2,926,833	3,231,129	3,131,129	3,131,129
1250	LEARNING RESOURCE CENTERS (LRC)	2,899,521	3,022,595	3,259,892	3,391,369	3,391,369	3,391,369
1270	REMEDICATION AND TITLE I	1,860,933	1,906,926	1,905,115	1,645,027	1,645,027	1,645,027
1280	ALTERNATIVE EDUCATION	1,152,149	1,350,526	1,447,963	1,558,562	1,558,562	1,558,562
1291	ELL PROGRAMS	2,841,568	3,058,567	3,260,649	3,372,383	3,372,383	3,372,383
1292	TEEN PARENT PROGRAMS	254,142	257,447	282,259	284,356	284,356	284,356
1299	OTHER PROGRAMS (TUTORING)	38,542	36,945	47,095	50,807	50,807	50,807
1400	SUMMER SCHOOL	209,871	117,696	175,350	304,399	304,399	304,399
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>45,757,393</b>	<b>47,141,486</b>	<b>51,384,973</b>	<b>53,841,626</b>	<b>53,741,626</b>	<b>53,741,626</b>
2110	STUDENT SUPPORT/ATTENDANCE	932,684	1,406,614	1,639,834	2,022,446	2,022,446	2,022,446
2120	GUIDANCE SERVICES	1,642,226	1,653,982	1,930,501	1,854,314	1,854,314	1,854,314
2130	HEALTH SERVICES	233,603	234,353	254,071	257,310	257,310	257,310
2140	PSYCHOLOGICAL SERVICES	704,962	801,459	804,065	871,916	871,916	871,916
2150	SPEECH PATHOLOGY/AUDIOL	807,801	813,397	860,636	783,583	783,583	783,583
2160	OTHER STUDENT TREATMENT SERVICES	105,493	126,964	-	-	-	-
2190	STUDENT SERVICES DIRECTION	464,398	475,959	445,006	449,459	449,459	449,459
2210	IMPROVEMENT OF INSTRUCTION	1,618,004	1,045,207	1,079,849	1,109,852	1,109,852	1,109,852
2220	EDUCATIONAL MEDIA SERVICES	1,089,875	1,160,246	1,466,770	1,417,936	1,417,936	1,417,936
2230	ASSESSMENT AND TESTING	8,666	13,017	19,500	17,000	17,000	17,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	653,080	493,863	862,909	878,899	878,899	878,899
2310	BOARD OF EDUCATION SERVICES	249,388	256,679	271,000	297,295	297,295	297,295
2320	EXEC ADMINISTRATIVE SERVICES	373,114	416,856	440,000	467,307	467,307	467,307
2410	OFFICE OF PRINCIPAL SERVICES	3,388,238	3,507,203	3,729,280	3,896,336	3,896,336	3,896,336
2490	OTHER ADMIN SUPPORT SERVICES	83,841	95,596	126,533	139,337	139,337	139,337
2510	BUSINESS SUPPORT SERVICES DIRECTION	194,002	203,466	195,554	158,739	158,739	158,739
2520	FISCAL SERVICES	494,496	530,844	537,678	596,341	596,341	596,341
2540	FACILITIES OPERATION & MAINTENANCE	5,013,344	5,125,604	5,942,089	6,072,266	6,072,266	6,072,266
2550	STUDENT TRANSPORTATION	2,089,382	2,208,920	2,490,008	2,512,105	2,512,105	2,512,105
2570	INTERNAL SERVICES	68,074	88,971	85,500	90,500	90,500	90,500
2610	CENTRAL SUPPORT SERVICES DIRECTION	416,556	489,803	517,516	455,555	455,555	455,555
2630	INFORMATION SERVICES	123,025	112,498	131,366	136,062	136,062	136,062
2640	STAFF SERVICES	43,741	34,589	65,000	40,000	40,000	40,000
2660	TECHNOLOGY SERVICES	856,671	953,791	822,272	785,872	785,872	785,872
2680	TRANSLATION	-	-	-	27,809	27,809	27,809
2700	SUPPLEMENTAL RETIREMENT	206,431	132,868	284,000	232,000	232,000	232,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>21,861,095</b>	<b>22,382,753</b>	<b>25,000,937</b>	<b>25,570,239</b>	<b>25,670,239</b>	<b>25,670,239</b>
3100	FOOD SERVICES	3,174,947	3,230,906	4,401,500	4,154,501	4,154,501	4,154,501
3300	COMMUNITY SERVICES	73,166	80,829	260,686	293,393	293,393	293,393
<b>3000</b>	<b>ENTERPRISE &amp; COMMUNITY SERVICES</b>	<b>3,248,113</b>	<b>3,311,735</b>	<b>4,662,186</b>	<b>4,447,894</b>	<b>4,447,894</b>	<b>4,447,894</b>
<b>4000</b>	<b>FACILITIES ACQUISITION &amp; CONSTRUCTION</b>	<b>461,451</b>	<b>23,615,967</b>	<b>54,320,615</b>	<b>62,025,000</b>	<b>62,025,000</b>	<b>62,025,000</b>
<b>5100</b>	<b>DEBT SERVICE</b>	<b>10,671,521</b>	<b>11,098,201</b>	<b>11,537,475</b>	<b>11,989,080</b>	<b>11,989,080</b>	<b>11,989,080</b>
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>	<b>1,350,000</b>	<b>1,104,980</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6000</b>	<b>CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>4,586,000</b>	<b>998,000</b>	<b>998,000</b>	<b>998,000</b>
<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>15,527,975</b>	<b>99,493,868</b>	<b>45,505,829</b>	<b>4,937,509</b>	<b>4,937,509</b>	<b>4,937,509</b>
	<b>TOTAL REQUIREMENTS</b>	<b>98,877,548</b>	<b>208,148,989</b>	<b>197,848,015</b>	<b>164,659,348</b>	<b>164,659,348</b>	<b>164,659,348</b>

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

Object#	Expenditure Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
111	LICENSED SALARIES	22,587,163	24,211,684	24,938,269	26,389,948	26,454,356	26,454,356
112	CLASSIFIED SALARIES	7,660,577	8,038,364	8,948,790	9,308,882	9,262,882	9,262,882
113	ADMINISTRATORS	2,548,756	2,614,880	2,697,193	2,821,055	2,821,055	2,821,055
114	CONFIDENTIAL STAFF	788,527	808,713	783,189	795,526	795,526	795,526
116	RETIREMENT SEVERANCE	124,050	75,520	190,000	160,000	160,000	160,000
118	EXTRA-DUTY SALARIES	509,474	551,344	549,356	561,868	561,868	561,868
121	SUBSTITUTES-LICENSED	702,838	791,251	737,300	756,205	756,205	756,205
122	SUBSTITUTES-CLASSIFIED	190,858	208,424	189,689	188,000	188,000	188,000
125	CURRICULUM SUB	175,413	147,843	101,985	65,368	65,368	65,368
130	LIC ADDITONAL WAGES	519,271	525,744	773,834	157,713	157,713	157,713
131	CLASS ADDITIONAL WAGES	230,820	268,851	226,346	814,024	814,024	814,024
132	NON CERTIFIED OVERTIME	15,376	17,307	19,751	269,671	269,671	269,671
133	PERFORMANCE BONUS	783,161	-	-	21,750	21,750	21,750
151	STUDENT LABOR	23,442	21,799	21,000	21,000	21,000	21,000
<b>100</b>	<b>Salaries</b>	<b>36,859,726</b>	<b>38,281,724</b>	<b>40,176,702</b>	<b>42,331,010</b>	<b>42,349,418</b>	<b>42,349,418</b>
210	PERS	8,433,148	8,711,717	10,272,191	10,855,182	10,860,854	10,860,854
220	FICA/MEDICARE	2,738,307	2,850,207	2,988,271	3,168,776	3,170,696	3,170,696
230	OTHER REQUIRED PAYROLL COSTS	244,596	267,211	349,991	355,709	355,709	355,709
240	CONTRACTUAL EMPLOYEE BENEFITS	10,491,444	11,289,178	12,494,222	12,699,635	12,673,635	12,673,635
<b>200</b>	<b>Payroll Costs</b>	<b>21,907,495</b>	<b>23,118,313</b>	<b>26,104,675</b>	<b>27,079,302</b>	<b>27,060,894</b>	<b>27,060,894</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	826,660	827,849	780,943	783,129	783,129	783,129
320	PROPERTY SERVICES	1,671,572	1,925,373	2,128,038	2,285,963	2,285,963	2,285,963
330	STUDENT TRANSPORTATION SERVICES	2,089,381	2,171,035	2,450,310	2,471,460	2,471,460	2,471,460
340	TRAVEL	102,994	102,558	84,573	110,681	110,681	110,681
350	COMMUNICATION	312,611	289,102	311,161	320,589	320,589	320,589
371	TUITION PAYMENTS TO OTH DISTRICTS	175,846	69,484	54,000	54,000	54,000	54,000
374	SCHOLARSHIPS	14,205	399,014	60,000	59,000	59,000	59,000
380	NON-INSTRUCTIONAL PROF/TECH	422,388	318,212	6,787,739	3,939,808	3,939,808	3,939,808
<b>300</b>	<b>Purchased Services</b>	<b>5,615,657</b>	<b>6,102,628</b>	<b>12,656,764</b>	<b>10,024,630</b>	<b>10,024,630</b>	<b>10,024,630</b>
410	CONSUMABLE MATERIALS/SUPPLIES	2,627,589	2,428,854	3,607,689	4,140,139	4,140,139	4,140,139
420	TEXTBOOKS	823,179	351,206	481,929	291,422	291,422	291,422
430	LIBRARY BOOKS	19,951	19,911	27,493	22,943	22,943	22,943
440	PERIODICALS	3,995	4,841	7,578	5,158	5,158	5,158
450	FOOD	1,148,298	1,226,098	1,474,503	1,412,787	1,412,787	1,412,787
460	NON-CONSUMABLE EQUIPMENT	308,206	399,173	1,761,983	1,465,163	1,465,163	1,465,163
470	COMPUTER SOFTWARE	484,310	548,035	494,953	550,040	550,040	550,040
480	COMPUTER HARDWARE	564,871	317,973	346,386	488,257	488,257	488,257
<b>400</b>	<b>Supplies and Materials</b>	<b>5,980,399</b>	<b>5,296,091</b>	<b>8,202,514</b>	<b>8,375,909</b>	<b>8,375,909</b>	<b>8,375,909</b>
510	LAND ACQUISITION	70,684	584,819	200,000	200,000	200,000	200,000
520	BUILDING ACQUISITION/IMPROVEMENT	201,934	19,138,244	40,118,478	53,460,000	53,460,000	53,460,000
530	IMPROVEMENTS OTHER THAN BLDG	71,018	1,870,363	4,266,500	2,860,500	2,860,500	2,860,500
540	EQUIPMENT	51,156	71,928	510,000	360,000	360,000	360,000
550	TECHNOLOGY	37,418	932,547	800,000	500,000	500,000	500,000
<b>500</b>	<b>Capital Outlay</b>	<b>432,210</b>	<b>22,597,901</b>	<b>45,894,978</b>	<b>57,380,500</b>	<b>57,380,500</b>	<b>57,380,500</b>
610	REDEMPTION OF PRINCIPAL	6,811,361	4,422,628	4,412,250	4,891,770	4,891,770	4,891,770
620	INTEREST	3,860,160	6,675,572	7,125,225	7,097,310	7,097,310	7,097,310
640	DUES AND FEES	69,214	591,592	77,566	76,950	76,950	76,950
650	LIABILITY & PROPERTY INSURANCE	335,398	346,576	377,450	388,000	388,000	388,000
670	TAXES AND LICENSES	10,911	22,811	1,025,000	125,000	125,000	125,000
690	GRANT INDIRECT CHARGES	117,042	94,304	103,062	103,458	103,458	103,458
<b>600</b>	<b>Other Objects</b>	<b>11,204,086</b>	<b>12,153,483</b>	<b>13,120,553</b>	<b>12,682,488</b>	<b>12,682,488</b>	<b>12,682,488</b>
710	FUND TRANSFERS	1,350,000	1,104,980	850,000	850,000	850,000	850,000
<b>700</b>	<b>Transfers</b>	<b>1,350,000</b>	<b>1,104,980</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	PLANNED RESERVE (CONTINGENCY)	-	-	4,586,000	998,000	998,000	998,000
820	RESERVED FOR NEXT YEAR	15,527,975	99,493,868	45,505,829	4,937,509	4,937,509	4,937,509
<b>800</b>	<b>Other Uses of Funds</b>	<b>15,527,975</b>	<b>99,493,868</b>	<b>50,091,829</b>	<b>5,935,509</b>	<b>5,935,509</b>	<b>5,935,509</b>
<b>TOTAL</b>		<b>\$ 98,877,548</b>	<b>\$ 208,148,989</b>	<b>\$ 197,098,015</b>	<b>\$ 164,659,348</b>	<b>\$ 164,659,348</b>	<b>\$ 164,659,348</b>



**McMinnville**

**School District No. 40**

# **ORGANIZATIONAL SECTION**

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## McMinnville School District

### Revised 2018-19 Budget Calendar

#### **NOVEMBER:**

- November 13, 2017 School Board approves Budget Calendar at Regular Board Meeting

#### **April**

- April 4, 2018 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 2, 2018 First Formal Budget Committee Meeting 7:00 p.m.
  - Presentation of the Budget Message and Proposed Budget
  - Public input, questions, comments

#### **MAY**

- May 16, 2018 Second Formal Budget Committee Meeting 7:00 p.m.
  - Levels/Department Reports
  - Public input, questions, comments
  - Budget approval

#### **JUNE**

- June 11, 2018 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 13, 2018 – Publish 1<sup>st</sup> Notice of Budget Meetings
- April 20, 2018 – Publish 2<sup>nd</sup> Notice of Budget Meetings
- June 1, 2018 – Publish Notice of Budget Hearing



# McMinnville School District

## BUDGET COMMITTEE

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**CITIZEN MEMBERS**

**TERM**

Ms. Kathy Cabe	June 30, 2019
Mr. Steve Macy	June 30, 2020
Mr. Gerardo Partido	June 30, 2020
Mr. Steve Patterson	June 30, 2019
Mr. Wesley Paul	June 30, 2018
Mr. Larry Strober	June 30, 2019
Mr. Jim VanArsdel	June 30, 2019

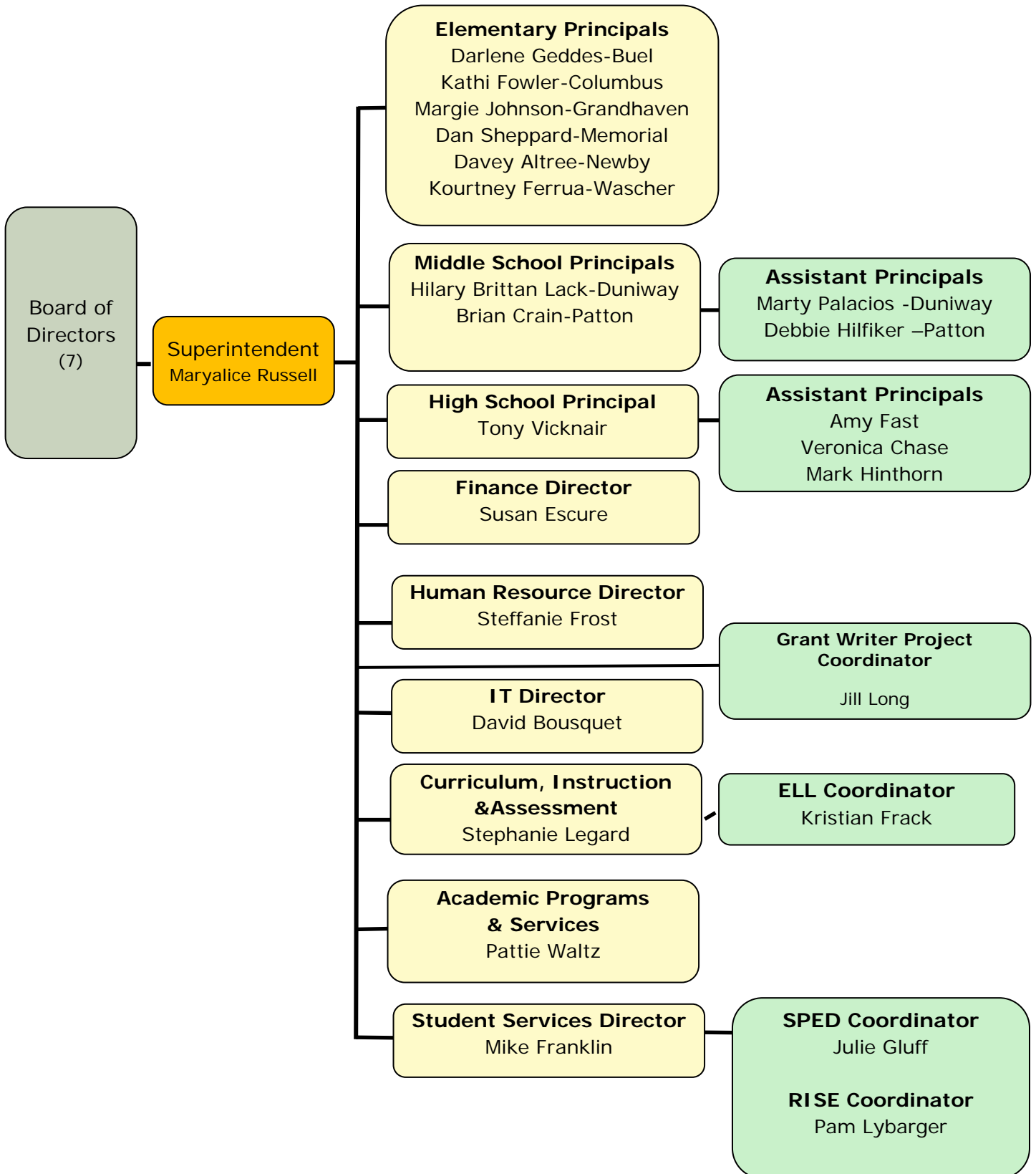
**SCHOOL BOARD OF DIRECTORS:**

Dr. Scott Schieber, Board Chair	June 30, 2019
Ms. Barbara Carter, Vice Chair	June 30, 2020
Mr. Carson Benner, Director	June 30, 2020
Ms. Janis Braich, Director	June 30, 2019
Dr. Paul Haddeland, Director	June 30, 2019
Dr. Tim Roberts, Director	June 30, 2020
Mr. Larry Vollmer, Director	June 30, 2019

**ADMINISTRATION:**

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

**McMinnville School District #40  
Administrative Organizational Chart  
2017-18**



**McMINNVILLE SCHOOL DISTRICT  
IMPROVEMENT PLAN  
2017-2018**

**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 from the preceding year 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 2018 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 5% annually at McMinnville High School. The district will strive to increase post-secondary enrollment each year.
- F. Provide staff development aligned with the District's learning objectives and priorities.
- G. Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School, including online course offerings, and the MHS Engineering and Aerospace Sciences Academy (EASA).

## **GOAL II      RESOURCES**

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

### **OBJECTIVES**

The District will:

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

## **GOAL III      RELATIONSHIPS**

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

### **OBJECTIVES**

The District will:

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



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**Financial Management Goals and Policies**

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

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

**Financial Management Goals**

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



## **Resource Planning and Budget Policies**

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

## **Revenue Policies**

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

## **Expenditure Policies**

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

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

### **Reserve Funds**

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

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

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

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

### **Fund Balance Reporting**

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

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

### **General Fund Balance Policy**

The board recognizes its responsibility to establish a general fund balance<sup>1</sup> in an amount sufficient to:

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

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

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

In determining an appropriate fund balance, the Board will consider a variety of factors with potential impact on the District's budget including the predictability and volatility of its expenditures<sup>2</sup>; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds<sup>3</sup>; liquidity<sup>4</sup>; and designations<sup>5</sup>. Such factors will be reviewed annually.

### **Capital Improvement Policies**

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

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

### **Debt and Investment Management Policies**

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

### **END OF POLICY**

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

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

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

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

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

**Legal References:**

ORS 294.305 – 294.565      OAR 581-023-0035

ORS 294.331 (18)

ORS 3294.371

ORS 332.107

Adopted: 8/11/2014



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

**GENERAL FUND**

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**McMinnville School District**  
**100- General Fund**  
**Summary of Revenues and Expenditures**

	ACTUAL (AUDITED)		ADOPTED BUDGET	CURRENT ESTIMATE	2018-19 ** ESTIMATE	Change from Current Estimate	
	2015-16	2016-17	2017-18	2017-18	2018-19	Estimate	% Change
State School Fund	\$ 46,558,671	\$ 46,863,080	\$ 50,201,821	\$ 50,809,326	\$ 50,560,581	(248,745)	-0.5%
Local Taxes	12,466,876	13,013,231	13,300,000	13,500,000	13,850,000	350,000	2.6%
County School Fund	25,092	6,658	30,000	25,000	25,000	-	
Common School Fund	797,287	843,579	818,179	703,994	666,867	(37,127)	-5.3%
<b>Total State School Fund Formula</b>	<b>\$ 59,847,926</b>	<b>\$ 60,726,548</b>	<b>\$ 64,350,000</b>	<b>\$ 65,038,320</b>	<b>\$ 65,102,448</b>	<b>64,128</b>	<b>0.1%</b>
Other Revenues	2,910,037	2,950,252	3,528,400	3,012,130	2,803,400	(208,730)	-6.9%
<b>Total Revenues</b>	<b>\$ 62,757,963</b>	<b>\$ 63,676,800</b>	<b>\$ 67,878,400</b>	<b>\$ 68,050,450</b>	<b>\$ 67,905,848</b>	<b>(144,602)</b>	<b>-0.2%</b>
<b>% Increase</b>		1.5%		6.9%	-0.2%		
Wages	\$ 33,448,011	\$ 35,179,133	\$ 36,624,183	\$ 35,750,000	\$ 37,338,469	1,588,469	4.4%
Benefits	19,994,468	21,169,792	23,880,709	23,500,000	24,452,030	952,030	4.1%
Services	4,647,520	4,964,911	5,449,345	5,000,000	5,520,959	520,959	10.4%
Supplies & Equipment	2,372,211	1,613,382	1,869,147	1,750,000	2,029,439	279,439	16.0%
Capital Outlay	8,248	-	10,000	-	10,000	10,000	
Insurance, Dues & Fees	394,917	417,784	445,016	430,000	454,951	24,951	5.8%
Fund Transfers	1,350,000	850,000	850,000	850,000	850,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 62,215,375</b>	<b>\$ 64,195,002</b>	<b>\$ 69,128,400</b>	<b>\$ 67,280,000</b>	<b>\$ 70,655,848</b>	<b>3,375,848</b>	<b>5.0%</b>
<b>% Increase</b>		3.2%		4.8%	5.0%		
<b>Change in Fund Balance</b>	<b>\$ 542,588</b>	<b>\$ (518,202)</b>	<b>\$ (1,250,000)</b>	<b>\$ 770,450</b>	<b>\$ (2,750,000)</b>		
Beginning Fund Balance	6,105,164	6,647,752	6,000,000	6,129,550	7,000,000		
<b>Ending Fund Balance</b>	<b>\$ 6,647,752</b>	<b>\$ 6,129,550</b>	<b>\$ 4,750,000</b>	<b>\$ 6,900,000</b>	<b>\$ 4,250,000</b>		
EFB as % of Revenues	10.6%	9.6%	7.0%	10.1%	6.3%		
<b>State School Funding per ADMw</b>							
Average Daily Membership-Weighted	8,223	* 8,223	8,225	8,151	8,142		
SSF Formula Revenue per ADMw	\$ 7,215	\$ 7,356	\$ 7,534	\$ 7,952	\$ 7,971	\$ 19	0.2%

\* The District receives per student funding based on the greater of the current year or the prior year ADMw. When enrollment drops, this provides a safety net of one year so that funding does not drop significantly the first year of declining enrollment

\*\* 2018-19 Estimate does not include \$400,000 reserve for enrollment growth.

STATE SCHOOL FUND GRANT

2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

**Yamhill County, McMinnville SD 40**

District ID: 2256

**2018-2019 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	\$13,850,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$666,867.17
County School Fund =	\$25,000.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
<b>Local Revenue =</b>	<b>\$14,541,867.17</b>

**2018-2019 Experience Adjustment**

District Average Teacher Experience =	12.76
State Average Teacher Experience =	12.07
Experience Adjustment (Difference in District and State Teacher Experience) =	<b>0.69</b>

**2018-2019 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. =	\$2,310,000.00
Trans per ADMr Rank. <b>7%</b>	Transportation Reimburs. Rate <b>70.00%</b>
Grant (Rate* Net Eligible Expend) =	<b>\$1,617,000.00</b>

**2018-2019 Extended ADMw**

<b>2018-2019 ADMw</b>	<b>2017-2018 ADMw</b>	<b>Extended ADMw</b>
8,142.50	8,092.57	8,142.50

**2018-2019 General Purpose Grant**

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment) ] ) x Funding Ratio  
 ( 8,142.50 x [ \$4500 + ( \$25 x 0.69) ] ) X 1.720569561620 = **\$63,285,449**

**2018-2019 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
**\$63,285,449 + \$1,617,000 = \$64,902,449**

**2018-2019 State School Fund Grant**

Total Formula Revenue - Local Revenue  
 = \$64,902,449 - \$14,541,867 = **\$50,360,581**

General Purpose Grant per Extended ADMw=	\$7,772
Total Formula Revenue per Extended ADMw=	\$7,971
Charter Schools Rate( ORS 338.155 )=	\$7,772

Total Paid To date		
SSF	Small HS Grant	Facility Grant

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



**2018-2019 Extended ADMw**

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

	<b>2018-2019</b>	<b>2017-2018</b>
ADMr: 6,662.00 X 1.00 =	6,662.00	6,659.16 X 1.00 = 6,659.16
Students in ESL programs: 900.00 X 0.50 =	450.00	828.33 X 0.50 = 414.17
Students in Pregnant and Parenting Programs: 4.00 X 1.00 =	4.00	4.03 X 1.00 = 4.03
800 IEP Students capped at 11% of District ADMr: 732.82 X 1.00 =	732.82	732.51 X 1.00 = 732.51
Students on IEP Above 11% of ADMr: 12.40 X 1.00 =	12.40	3.30 X 1.00 = 3.30
Students in Poverty: 1,092.10 X 0.25 =	273.03	1,091.63 X 0.25 = 272.91
Students in Foster Care and Neglected/Delinquent: 33.00 X 0.25 =	8.25	26.00 X 0.25 = 6.50
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
	<b>2018-2019 ADMw 8,142.50</b>	<b>2017-2018 ADMw 8,092.57</b>

**McMinnville SD 40 Extended ADMw 8,142.50**

**McMinnville SD 40 Extended ADMw 8,142.50**

## McMinnville School District October 1st Enrollment

### Enrollment by School

School	Prior Yr Actual 10/1/2016	Current Yr Actual 10/1/2017	Projected Enrollment 10/1/2018
Buel	509	467	439
Columbus	483	486	457
Grandhaven	555	525	508
Memorial	594	613	620
Newby	524	523	521
Wascher	438	433	429
<b>Elementary Totals</b>	<b>3,103</b>	<b>3,047</b>	<b>2,974</b>
Duniway	752	733	732
Patton	733	808	877
<b>Middle School Totals</b>	<b>1,485</b>	<b>1,541</b>	<b>1,609</b>
McMinnville High	2,196	2,176	2,181
<b>High School Totals</b>	<b>2,196</b>	<b>2,176</b>	<b>2,181</b>
<b>Total Enrollment</b>	<b>6,784</b>	<b>6,764</b>	<b>6,764</b>

### Enrollment by Grade

Grade	Prior Yr Actual 10/1/2016	Current Yr Actual 10/1/2017	Projected Enrollment 10/1/2018	Cohort Survival 3 yr ave
K	471	466	441	
1	457	472	481	1.03
2	502	466	486	1.03
3	560	516	475	1.02
4	558	567	524	1.02
5	555	560	567	1.00
<b>Elementary Totals</b>	<b>3,103</b>	<b>3,047</b>	<b>2,974</b>	
6	471	561	575	1.03
7	529	471	567	1.01
8	485	509	467	0.99
<b>Middle School Totals</b>	<b>1,485</b>	<b>1,541</b>	<b>1,609</b>	
9	562	512	533	1.05
10	541	551	510	1.00
11	527	543	554	1.01
12	566	570	584	1.07
<b>High School Totals</b>	<b>2,196</b>	<b>2,176</b>	<b>2,181</b>	
<b>Total Count</b>	<b>6,784</b>	<b>6,764</b>	<b>6,764</b>	

10/1/2017 enrollment less 12th grade	6,194	6,323	<b>Change</b> 129	2% growth
2018 graduating class replaced with K	570	441	(129)	
	<u>6,764</u>	<u>6,764</u>	<u>-</u>	

**STAFFING CLASS SIZE ASSUMPTIONS  
2018-19**

**STAFFING BY EMPLOYEE GROUP**

	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Budget 2018-19</b>	<b>Change from Prior Yr</b>
<b>GENERAL FUND</b>					
LICENSED STAFF	389.20	403.00	393.00	393.00	-
CLASSIFIED STAFF	220.80	229.00	231.00	231.00	-
ADMINISTRATORS	24.50	25.00	24.50	24.50	-
SUPERVISORS/CONFIDENTIAL	12.00	11.75	10.25	10.25	-
<b>TOTAL FTE GENERAL FUND</b>	<b>646.50</b>	<b>668.75</b>	<b>658.75</b>	<b>658.75</b>	<b>-</b>
<b>OTHER FUNDS</b>					
LICENSED STAFF	9.30	11.00	18.00	15.00	(3.00)
CLASSIFIED STAFF	65.00	65.00	65.00	63.50	(1.50)
ADMINISTRATORS	0.50	0.50	0.50	0.50	-
SUPERVISORS/CONFIDENTIAL	1.50	1.50	2.00	2.00	-
<b>TOTAL FTE GRANT FUND</b>	<b>76.30</b>	<b>78.00</b>	<b>85.50</b>	<b>81.00</b>	<b>(4.50)</b>
<b>ALL FUNDS</b>					
Licensed	398.50	414.00	411.00	408.00	(3.00)
Classified	285.80	294.00	296.00	294.50	(1.50)
Administrators	25.00	25.50	25.00	25.00	-
Supervisors/Confidential	13.50	13.25	12.25	12.25	-
<b>TOTAL FTE ALL FUNDS</b>	<b>722.80</b>	<b>746.75</b>	<b>744.25</b>	<b>739.75</b>	<b>(4.50)</b>

**BUDGETED AVERAGE CLASS SIZE**

<b>Grade</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Kindergarten	20.00	20.00	20.00	20.00
Grades 1-5	23.50	23.50	23.50	23.50
Middle School	27.50	27.50	27.50	27.50
High School	28.00	28.00	29.00	29.00

## Employee Salary and Benefits by Group and PERS Rates

<b>Compensation</b>
<b>Licensed</b>
<b>Salary Schedule Increase</b>
Step
Column
<b>Insurance Contribution (per mth)</b>
<b>Insurance Percent Increase</b>

2015-16	2016-17	2017-18	2018-19
<b>2.50%</b>	<b>2.75%</b>	<b>2.00%</b>	<b>2.00%</b>
Yes	Yes	Yes	Yes
Yes	Yes	Yes	Yes
<b>\$1,392</b>	<b>\$1,448</b>	<b>\$1,462</b>	<b>\$1,491</b>
<b>4%</b>	<b>4%</b>	<b>1%</b>	<b>2%</b>

<b>Classified</b>
<b>Salary Schedule Increase</b>
Step
<b>Insurance Contribution (per mth)</b>
<b>Insurance Percent Increase</b>

			<i>*Current Offer</i>
<b>2.00%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>1.00%</b>
Yes	Yes	Yes	Yes
<b>1357</b>	<b>\$1,411</b>	<b>\$1,467</b>	<b>\$1,482</b>
<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>1%</b>

<b>Admin</b>
<b>Salary Schedule Increase</b>
Step
<b>Insurance Contribution (per mth)</b>
<b>Insurance Percent Increase</b>

<b>2.50%</b>	<b>2.75%</b>	<b>2.00%</b>	<b>2.00%</b>
Yes	Yes	Yes	Yes
<b>\$1,392</b>	<b>\$1,448</b>	<b>\$1,462</b>	<b>\$1,491</b>
<b>4%</b>	<b>4%</b>	<b>1%</b>	<b>2%</b>

<b>Confidential/Supervisors</b>
<b>Salary Schedule Increase</b>
Step
<b>Insurance Contribution (per mth)</b>
<b>Insurance Percent Increase</b>

			<i>*Current Classified Offer</i>
<b>1.75%</b>	<b>2.50%</b>	<b>2.75%</b>	<b>1.00%</b>
Yes	Yes	Yes	Yes
<b>\$1,357</b>	<b>\$1,411</b>	<b>\$1,467</b>	<b>\$1,482</b>
<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>1%</b>

<b>PERS Employer Rates</b>
Tier 1/Tier II Employer Rate
OPSRP Rate

2015-16	2016-17	2017-18	2018-19
13.3%	13.3%	18.3%	18.3%
8.6%	8.6%	13.0%	13.0%

Average PERS Employer Rate with PERS Bond cost
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18.3%	18.3%	22.8%	22.8%
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**McMINNVILLE SCHOOL DISTRICT  
100 -GENERAL FUND  
BUDGET ESTIMATES - REVENUE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>R1111</b> *	AD VALOREM TAXES LEVIED	\$ 12,016,671	\$ 12,528,476	\$ 12,800,000	\$ 13,350,000	\$ 13,350,000	\$ 13,350,000
<b>R1112</b> *	PRIOR YEAR'S TAXES	450,205	484,755	500,000	500,000	500,000	500,000.00
R1311	TUITION FROM INDIVIDUALS	14,393	9,590	7,000	7,000	7,000	7,000.00
R1312	TUITION FROM DISTRICTS WITHIN STATE	180,256	163,945	160,000	30,000	30,000	30,000.00
R1300	SUMMER SCHOOL TUITION	6,824	2,200	5,000	5,000	5,000	5,000.00
R1510	INTEREST ON INVESTMENT	120,084	174,327	230,000	250,000	250,000	250,000.00
R1710	ADMISSIONS	25,784	25,122	28,000	28,000	28,000	28,000.00
R1741	HIGH SCH ATHLETIC FEES	92,000	96,319	95,000	95,000	95,000	95,000.00
R1742	MID SCH ATHLETIC FEES	34,300	33,984	35,000	35,000	35,000	35,000.00
R1801	BEAR HUGS FEES	113,340	140,285	148,400	148,400	148,400	148,400.00
R1910	RENTALS	15,163	9,759	15,000	15,000	15,000	15,000.00
R1980	SERVICE PROVIDED OTHER FUNDS	117,042	94,304	90,000	90,000	90,000	90,000.00
R1990	MISCELLANEOUS	39,779	17,823	45,000	45,000	45,000	45,000.00
<b>1000</b>	<b>TOTAL LOCAL SOURCES</b>	<b>13,225,841</b>	<b>13,780,889</b>	<b>14,158,400</b>	<b>14,598,400</b>	<b>14,598,400</b>	<b>14,598,400</b>
<b>R2101</b> *	COUNTY SCHOOL FUNDS	25,092	6,658	30,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	2,126,367	2,172,679	2,245,000	2,045,000	2,045,000	2,045,000
<b>2000</b>	<b>TOTAL INTERMEDIATE SOURCES</b>	<b>2,151,459</b>	<b>2,179,337</b>	<b>2,275,000</b>	<b>2,070,000</b>	<b>2,070,000</b>	<b>2,070,000</b>
<b>R3101</b> *	STATE SCHOOL FUND - GENRL	46,558,671	46,863,080	50,201,821	50,560,581	50,560,581	50,560,581
<b>R3103</b> *	COMMON SCHOOL FUND	797,287	843,579	818,179	666,867	666,867	666,867
R3105	SSF-RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
<b>3000</b>	<b>TOTAL STATE SOURCES</b>	<b>47,355,958</b>	<b>47,706,659</b>	<b>51,420,000</b>	<b>51,627,448</b>	<b>51,627,448</b>	<b>51,627,448</b>
R4500	RESTRICTED FEDERAL REVENUE	24,705	9,915	25,000	10,000	10,000	10,000
<b>4000</b>	<b>TOTAL FEDERAL SOURCES</b>	<b>24,705</b>	<b>9,915</b>	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>62,757,963</b>	<b>63,676,800</b>	<b>67,878,400</b>	<b>68,305,848</b>	<b>68,305,848</b>	<b>68,305,848</b>
R5400	BEG FUND BALANCE	6,105,164	6,647,752	6,000,000	7,000,000	7,000,000	7,000,000
<b>5000</b>	<b>TOTAL OTHER SOURCES</b>	<b>6,105,164</b>	<b>6,647,752</b>	<b>6,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
	<b>FUND TOTAL</b>	<b>\$ 68,863,127</b>	<b>\$ 70,324,552</b>	<b>\$ 73,878,400</b>	<b>\$ 75,305,848</b>	<b>\$ 75,305,848</b>	<b>\$ 75,305,848</b>
	<i>* State School Fund (SSF) Formula Revenues</i>	<i>59,847,926</i>	<i>60,726,548</i>	<i>64,350,000</i>	<i>65,102,448</i>	<i>65,102,448</i>	<i>65,102,448</i>

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

Function	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
1111	ELEMENTARY PROGRAMS	15,238,196	15,360,981	16,107,586	16,628,815	16,628,815	16,628,815
1121	MIDDLE/JUNIOR HIGH PROGRAMS	6,787,498	6,813,614	7,797,970	8,216,586	8,216,586	8,216,586
1122	MIDDLE SCH CO-CURRICULAR	153,732	163,635	184,343	187,319	187,319	187,319
1131	HIGH SCHOOL PROGRAMS	8,769,544	9,281,911	9,700,510	9,783,448	9,783,448	9,783,448
1132	HIGH SCH CO-CURRICULAR	518,751	520,939	543,045	562,196	562,196	562,196
1140	PRE-K PROGRAMS	58,706	71,174	78,989	132,385	132,385	132,385
1210	TAG PROGRAMS	219,662	232,779	255,808	239,974	239,974	239,974
1221	LRC II & SCS PROGRAMS	1,031,765	1,041,782	1,137,443	1,385,981	1,285,981	1,285,981
1223	COMMUNITY TRANSITIONS (POST-HIGH)	332,697	349,718	370,014	377,770	377,770	377,770
1224	LIFE SKILLS	968,745	1,009,887	1,161,869	1,208,965	1,208,965	1,208,965
1250	LEARNING RESOURCE CENTER (LRC)	2,635,368	2,751,772	2,939,469	2,956,951	2,956,951	2,956,951
1280-1287	ALTERNATIVE EDUCATION	1,066,966	1,261,300	1,353,419	1,459,057	1,459,057	1,459,057
1289	ONLINE EDUCATION	83,993	89,226	94,544	99,505	99,505	99,505
1291	ELL PROGRAMS	2,795,806	3,007,926	3,156,909	3,292,383	3,292,383	3,292,383
1292	TEEN PARENT PROGRAMS	254,142	255,292	282,259	284,356	284,356	284,356
1299	OTHER PROGRAMS (TUTORING)	38,542	36,945	47,095	50,807	50,807	50,807
1400-1443	SUMMER SCHOOL	87,379	44,789	94,648	94,648	94,648	94,648
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>41,041,492</b>	<b>42,293,670</b>	<b>45,305,920</b>	<b>46,961,146</b>	<b>46,861,146</b>	<b>46,861,146</b>
2110	STUDENT SUPPORT/ATTENDANCE	603,817	1,069,232	1,145,414	1,239,565	1,239,565	1,239,565
2114	STUDENT DATA SERVICES	292,179	303,981	408,420	459,781	459,781	459,781
2120	GUIDANCE SERVICES	1,638,570	1,651,282	1,804,401	1,771,451	1,771,451	1,771,451
2130	HEALTH SERVICES	233,603	234,354	254,071	257,310	257,310	257,310
2140	PSYCHOLOGICAL SERVICES	448,914	472,109	480,317	493,330	593,330	593,330
2150	SPEECH PATHOLOGY/AUDIOL	672,911	698,360	736,315	703,011	703,011	703,011
2190	DIRECTION OF STUDENT SERVICES	442,202	454,083	417,006	421,451	421,451	421,451
2210	IMPROVEMENT OF INSTRUCTION	589,668	624,524	635,026	916,905	916,905	916,905
2213	INSTRUCTIONAL TECH SUPPORT SERV	330,497	406,489	412,824	192,948	192,948	192,948
2220	EDUCATIONAL MEDIA SERVICES	697,650	770,441	825,481	872,215	872,215	872,215
2229	SCHOOL TECHNOLOGY SUPPORT	391,442	364,787	641,289	529,221	529,221	529,221
2230	ASSESSMENT AND TESTING	8,666	13,017	19,500	17,000	17,000	17,000
2240	INSTRUCTIONAL STAFF DEVELOPMENT	226,379	252,328	279,849	186,739	186,739	186,739
2310	BOARD OF EDUCATION	249,388	256,679	271,000	297,295	297,295	297,295
2320	EXEC ADMIN SERVICES	373,114	416,856	440,000	467,307	467,307	467,307
2410	OFFICE OF PRINCIPAL	3,388,238	3,504,461	3,729,280	3,866,336	3,866,336	3,866,336
2510	BUSINESS SUPPORT SERVICES	194,002	203,466	195,554	158,739	158,739	158,739
2520	FISCAL SERVICES	494,496	530,844	537,678	596,341	596,341	596,341
2540	OPER/MAINT PLANT SERVICE	4,821,749	4,873,409	5,398,393	5,427,855	5,427,855	5,427,855
2546	SECURITY SERVICES	-	-	-	120,000	120,000	120,000
2550	STUDENT TRANSPORTATION	2,062,804	2,184,750	2,490,008	2,512,105	2,512,105	2,512,105
2570	INTERNAL SERVICES	68,074	88,970	85,500	90,500	90,500	90,500
2610	CENTRAL SUPPORT SERVICES	413,387	477,753	517,516	455,555	455,555	455,555
2630	COMMUNICATIONS	123,025	112,498	131,366	136,061	136,061	136,061
2660	TECHNOLOGY SERVICES	852,677	953,791	822,272	785,872	785,872	785,872
2680	TRANSLATION	-	-	-	27,809	27,809	27,809
2700	SUPPLEMENTAL RETIREMENT	206,431	132,868	284,000	232,000	232,000	232,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>19,823,883</b>	<b>21,051,332</b>	<b>22,962,480</b>	<b>23,234,702</b>	<b>23,334,702</b>	<b>23,334,702</b>
<b>3390</b>	<b>COMMUNITY SERVICES</b>	-	-	-	-	-	-
<b>4150</b>	<b>BUILDING ACQUISITION</b>	-	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>	<b>1,350,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>	-	-	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>	<b>6,647,752</b>	<b>6,129,550</b>	<b>4,250,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
	<b>TOTAL REQUIREMENTS</b>	<b>68,863,127</b>	<b>70,324,552</b>	<b>73,878,400</b>	<b>75,305,848</b>	<b>75,305,848</b>	<b>75,305,848</b>

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

Object	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 Budget		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
111	LICENSED SALARIES	21,993,539	23,484,996	24,358,336	25,116,175	25,180,583	25,180,583
112	CLASSIFIED SALARIES	6,170,532	6,464,737	7,017,818	7,263,068	7,217,068	7,217,068
113	ADMINISTRATORS	2,465,083	2,585,273	2,641,038	2,736,823	2,736,823	2,736,823
114	CONFIDENTIAL STAFF	658,980	686,803	614,738	608,867	608,867	608,867
116	RETIREMENT SEVERANCE	124,050	75,520	190,000	160,000	160,000	160,000
118	EXTRA-DUTY SALARIES	473,067	510,648	521,566	552,968	552,968	552,968
121	SUBSTITUTES-LICENSED	699,745	786,157	737,300	756,205	756,205	756,205
122	SUBSTITUTES-CLASSIFIED	142,418	176,458	152,000	152,000	152,000	152,000
125	CURRICULUM SUB	76,352	74,866	60,385	59,113	59,113	59,113
130	LIC ADDITIONAL WAGES	182,778	227,364	240,603	235,326	235,326	235,326
131	CLASS ADDITIONAL WAGES	70,396	86,334	67,149	72,674	72,674	72,674
132	NON CERTIFIED OVERTIME	8,333	10,994	11,250	13,250	13,250	13,250
133	PERFORMANCE BONUS	373,742	-	-	-	-	-
151	STUDENT LABOR	8,996	8,982	12,000	12,000	12,000	12,000
<b>100</b>	<b>Salaries</b>	<b>33,448,011</b>	<b>35,179,132</b>	<b>36,624,183</b>	<b>37,738,469</b>	<b>37,756,877</b>	<b>37,756,877</b>
211	PERS EMPR CONTRIB	4,117,439	4,276,634	5,444,889	5,670,830	5,671,130	5,671,130
212	EMPLOYEE CONTRIBUTION PU	1,469,564	1,554,871	1,711,880	1,762,041	1,765,905	1,765,905
213	PERS BOND PAY	2,221,140	2,330,044	2,453,398	2,550,214	2,551,722	2,551,722
220	FICA/MEDICARE	2,487,984	2,622,277	2,737,113	2,816,256	2,818,176	2,818,176
231	WORKR'S COMP/UNEMPLOYMENT	200,066	217,321	294,123	292,726	292,726	292,726
242	HEALTH INSURANCE	9,356,807	10,045,240	11,088,422	11,227,004	11,201,004	11,201,004
244	LIFE INSURANCE	60,998	63,846	62,951	64,504	64,504	64,504
246	DISABILITY INSURANCE	7,766	8,217	7,933	8,455	8,455	8,455
270	SUPPLEMENTAL RETIREMENT	72,704	51,342	80,000	60,000	60,000	60,000
<b>200</b>	<b>Payroll Costs</b>	<b>19,994,468</b>	<b>21,169,792</b>	<b>23,880,709</b>	<b>24,452,030</b>	<b>24,433,622</b>	<b>24,433,622</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	150,457	281,453	287,192	237,050	237,050	237,050
311	TUITION REIMBURSEMENT	84,683	82,917	85,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	57,336	53,005	59,960	59,900	59,900	59,900
319	OTHER PROFESSIONAL	39,985	43,342	48,050	48,050	48,050	48,050
322	REPAIRS AND MAINTENANCE	345,977	339,371	217,793	317,118	317,118	317,118
324	RENTALS	107,368	108,979	137,375	140,075	140,075	140,075
325	ELECTRICITY	657,878	688,529	818,250	770,000	770,000	770,000
326	HEATING FUEL	235,877	285,177	319,300	300,000	300,000	300,000
327	WATER AND SEWAGE	158,057	171,585	224,720	182,770	182,770	182,770
328	GARBAGE	70,548	76,414	77,000	92,400	92,400	92,400
331	REIMBURSABLE STUDENT TRANSPORT	2,021,847	2,099,544	2,399,310	2,419,060	2,419,060	2,419,060
332	NON-REIMBR S STUDENT TRANSPORT	40,957	47,020	51,000	51,000	51,000	51,000
340	TRAVEL	72,522	70,375	70,495	72,131	72,131	72,131
351	TELEPHONE	49,605	56,634	65,250	74,750	74,750	74,750
353	POSTAGE	71,823	54,946	56,975	47,575	47,575	47,575
354	ADVERTISING	11,063	4,430	9,300	7,000	7,000	7,000
355	PRINTING AND BINDING	119,739	122,646	128,136	136,072	136,072	136,072
359	OTHER COMMUNICATIONS (INTERNET)	51,657	42,392	33,000	35,000	35,000	35,000
381	AUDIT SERVICES	33,600	36,150	37,000	37,000	37,000	37,000
382	LEGAL SERVICES	26,909	37,460	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	2,629	24,332	10,000	20,000	20,000	20,000
389	OTHER PROFESSIONAL SERVICES	237,003	238,210	274,239	349,008	349,008	349,008
<b>300</b>	<b>Purchased Services</b>	<b>4,647,520</b>	<b>4,964,911</b>	<b>5,449,345</b>	<b>5,520,959</b>	<b>5,520,959</b>	<b>5,520,959</b>
410	SUPPLIES	638,883	613,980	748,915	689,456	689,456	689,456
411	MAINTENANCE SUPPLIES	94,667	90,831	125,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	86,189	69,264	70,000	100,000	100,000	100,000
413	GROUND SUPPLIES	33,036	20,432	68,900	50,000	50,000	50,000
418	VEHICLE FUEL	16,994	17,204	30,000	26,000	26,000	26,000
420	TEXTBOOKS	526,299	73,143	68,989	71,422	71,422	71,422
430	LIBRARY BOOKS	19,951	19,911	27,493	22,943	22,943	22,943
440	PERIODICALS	3,995	4,841	7,578	5,158	5,158	5,158
450	FOOD	11,617	11,469	12,000	12,000	12,000	12,000
460	NON-CONSUMABLE EQUIPMENT	154,977	146,924	168,933	189,163	189,163	189,163
470	COMPUTER SOFTWARE	466,071	493,860	471,953	512,040	512,040	512,040
480	COMPUTER HARDWARE	319,532	51,524	69,386	251,257	251,257	251,257
<b>400</b>	<b>Supplies and Materials</b>	<b>2,372,211</b>	<b>1,613,383</b>	<b>1,869,147</b>	<b>2,029,439</b>	<b>2,029,439</b>	<b>2,029,439</b>

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

<b>Object</b>	<b>Account Title</b>	<b>ACTUAL (AUDITED)</b>		<b>CURRENT BUDGET</b>	<b>2018-19 Budget</b>		
		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
540	EQUIPMENT	8,248	-	10,000	10,000	10,000	10,000
550	TECHNOLOGY	-	-	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>8,248</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
640	DUES AND FEES	59,519	71,208	67,566	66,951	66,951	66,951
651	PROPERTY & LIABILITY INSURANCE	335,398	346,576	377,450	388,000	388,000	388,000
<b>600</b>	<b>Other Objects</b>	<b>394,917</b>	<b>417,784</b>	<b>445,016</b>	<b>454,951</b>	<b>454,951</b>	<b>454,951</b>
710	FUND TRANSFERS	1,350,000	850,000	850,000	850,000	850,000	850,000
<b>700</b>	<b>Transfers</b>	<b>1,350,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	CONTINGENCY	-	-	500,000	250,000	250,000	250,000
820	UNAPPROPRIATED	6,647,752	6,129,550	4,250,000	4,000,000	4,000,000	4,000,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>6,647,752</b>	<b>6,129,550</b>	<b>4,750,000</b>	<b>4,250,000</b>	<b>4,250,000</b>	<b>4,250,000</b>
<b>TOTAL</b>		<b>68,863,127</b>	<b>70,324,552</b>	<b>73,878,400</b>	<b>75,305,848</b>	<b>75,305,848</b>	<b>75,305,848</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>						
111	LICENSED SALARIES	8,058,045	8,544,675	8,604,652	8,891,710	8,891,710	8,891,710
112	CLASSIFIED SALARIES	396,186	442,321	475,016	535,311	535,311	535,311
121	SUBSTITUTES-LICENSED	308,974	354,396	300,097	304,674	304,674	304,674
122	SUBSTITUTES-CLASSIFIED	9,343	9,029	27,008	27,008	27,008	27,008
125	CURRICULUM SUB	8,396	13,184	10,112	11,970	11,970	11,970
130	LIC. ADDITIONAL WAGES	32,848	60,661	41,900	31,198	31,198	31,198
131	CLASS. ADDITIONAL WAGES	6,531	10,404	3,700	5,900	5,900	5,900
132	NON CERTIFIED OVERTIME	359	178	-	-	-	-
133	PERFORMANCE BONUS	373,742	-	-			
<b>100</b>	<b>Salaries</b>	<b>9,194,424</b>	<b>9,434,848</b>	<b>9,462,485</b>	<b>9,807,771</b>	<b>9,807,771</b>	<b>9,807,771</b>
211	PERS EMPR CONTRIB	1,105,416	1,121,846	1,451,318	1,470,691	1,470,691	1,470,691
212	EMPLOYEE CONTRBTN, PICKUP	486,498	498,477	559,515	575,859	575,859	575,859
213	PERS BOND PAY	598,759	616,034	646,236	644,244	644,244	644,244
220	FICA/MEDICARE	686,013	705,790	703,176	724,356	724,356	724,356
231	WORKERS' COMPENSATION	45,104	48,423	69,097	51,658	51,658	51,658
242	HEALTH INSURANCE	2,300,125	2,541,675	2,782,450	2,841,964	2,841,964	2,841,964
244	LIFE INSURANCE	13,866	14,803	13,773	14,316	14,316	14,316
<b>200</b>	<b>Payroll Costs</b>	<b>5,235,781</b>	<b>5,547,048</b>	<b>6,225,565</b>	<b>6,323,088</b>	<b>6,323,088</b>	<b>6,323,088</b>
310	INSTRUC CONSULT/PROF	1,450	66	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	6,699	1,201	1,500	1,500	1,500	1,500
322	REPAIRS AND MAINTENANCE	-	1,736	3,000	3,000	3,000	3,000
324	RENTALS	32,918	33,997	50,650	50,150	50,150	50,150
340	TRAVEL	2,196	1,210	1,400	1,800	1,800	1,800
353	POSTAGE	2,121	1,963	1,700	1,650	1,650	1,650
355	PRINTING AND BINDING	50,223	56,415	45,500	52,700	52,700	52,700
<b>300</b>	<b>Purchased Services</b>	<b>95,607</b>	<b>96,588</b>	<b>105,250</b>	<b>112,300</b>	<b>112,300</b>	<b>112,300</b>
410	SUPPLIES	195,038	182,250	210,836	192,188	192,188	192,188
420	TEXTBOOKS	285,923	32,466	35,800	8,258	8,258	8,258
430	LIBRARY BOOKS	499	-	-	-	0	0
440	PERIODICALS	-	220	1,000	660	660	660
460	NON-CONSUMABLE ITEMS	38,370	40,720	49,550	46,850	46,850	46,850
470	COMPUTER SOFTWARE	19,304	9,030	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	173,188	17,811	16,100	136,700	136,700	136,700
<b>400</b>	<b>Supplies and Materials</b>	<b>712,322</b>	<b>282,497</b>	<b>314,286</b>	<b>385,656</b>	<b>385,656</b>	<b>385,656</b>
640	DUES AND FEES	62	-	-	-	0	0
<b>600</b>	<b>Other Objects</b>	<b>62</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>15,238,196</b>	<b>15,360,981</b>	<b>16,107,586</b>	<b>16,628,815</b>	<b>16,628,815</b>	<b>16,628,815</b>
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	3,909,616	3,975,288	4,460,799	4,699,666	4,699,666	4,699,666
112	CLASSIFIED SALARIES	56,542	85,248	85,157	89,349	89,349	89,349
118	EXTRA-DUTY SALARIES	4,300	4,420	4,571	4,598	4,598	4,598
121	SUBSTITUTES-LICENSED	126,159	150,755	159,934	160,015	160,015	160,015

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
122	SUBSTITUTES-CLASSIFIED	77	580	9,997	9,997	9,997	9,997
125	CURRICULUM SUB	9,950	13,724	4,790	8,290	8,290	8,290
130	LIC. ADDITIONAL WAGES	4,595	7,389	2,000	2,500	2,500	2,500
131	CLASS. ADDITIONAL WAGES	458	4,754	1,434	1,674	1,674	1,674
132	NON CERTIFIED OVERTIME	159	627	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>4,111,856</b>	<b>4,242,785</b>	<b>4,728,682</b>	<b>4,976,089</b>	<b>4,976,089</b>	<b>4,976,089</b>
211	PERS EMPR CONTRIB	518,008	520,407	723,416	724,463	724,463	724,463
212	EMPLOYEE CONTRBTN, PICKUP	228,321	235,395	267,922	273,209	273,209	273,209
213	PERS BOND PAY	277,356	285,253	318,537	326,899	326,899	326,899
220	FICA/MEDICARE	308,928	317,387	352,857	365,740	365,740	365,740
231	WORKERS' COMPENSATION	19,767	21,595	45,925	46,019	46,019	46,019
242	HEALTH INSURANCE	992,019	1,037,363	1,184,366	1,236,968	1,236,968	1,236,968
244	LIFE INSURANCE	5,869	6,054	6,205	6,462	6,462	6,462
<b>200</b>	<b>Payroll Costs</b>	<b>2,350,268</b>	<b>2,423,454</b>	<b>2,899,228</b>	<b>2,979,760</b>	<b>2,979,760</b>	<b>2,979,760</b>
310	INSTRUC CONSULT/PROF	-	-	420	-	0	0
312	CONFERENCE/WORKSHOPS	405	4,083	-	2,500	2,500	2,500
322	REPAIRS AND MAINTENANCE	1,294	1,765	6,393	6,168	6,168	6,168
324	RENTALS	7,982	7,444	12,825	12,825	12,825	12,825
340	TRAVEL	898	366	94	1,044	1,044	1,044
353	POSTAGE	5,261	6,145	2,825	2,825	2,825	2,825
355	PRINTING AND BINDING	17,502	19,217	21,386	23,272	23,272	23,272
389	OTHER PROFESSIONAL	-	-	-	500	500	500
<b>300</b>	<b>Purchased Services</b>	<b>33,342</b>	<b>39,020</b>	<b>43,943</b>	<b>49,134</b>	<b>49,134</b>	<b>49,134</b>
410	SUPPLIES	66,884	59,648	74,738	89,448	89,448	89,448
420	TEXTBOOKS	102,669	3,005	3,929	3,429	3,429	3,429
440	PERIODICALS	367	329	-	220	220	220
460	NON-CONSUMABLE ITEMS	8,940	26,830	31,788	35,333	35,333	35,333
470	COMPUTER SOFTWARE	30,677	11,679	5,753	3,253	3,253	3,253
480	COMPUTER HARDWARE	81,320	6,544	9,489	79,615	79,615	79,615
<b>400</b>	<b>Supplies and Materials</b>	<b>290,857</b>	<b>108,035</b>	<b>125,697</b>	<b>211,298</b>	<b>211,298</b>	<b>211,298</b>
640	DUES AND FEES	1,175	320	420	305	305	305
<b>600</b>	<b>Other Objects</b>	<b>1,175</b>	<b>320</b>	<b>420</b>	<b>305</b>	<b>305</b>	<b>305</b>
	<b>Function Total</b>	<b>6,787,498</b>	<b>6,813,614</b>	<b>7,797,970</b>	<b>8,216,586</b>	<b>8,216,586</b>	<b>8,216,586</b>
<b>1122</b>	<b>MIDDLE SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	100,169	103,390	108,177	110,347	110,347	110,347
125	CURRICULUM SUB	3,699	3,028	-	-	0	0
130	LIC. ADDITIONAL WAGES	504	-	-	-	0	0
131	CLASS. ADDITIONAL WAGES	400	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>104,772</b>	<b>106,418</b>	<b>108,177</b>	<b>110,347</b>	<b>110,347</b>	<b>110,347</b>
211	PERS EMPR CONTRIB	8,975	7,271	17,178	17,523	17,523	17,523
212	EMPLOYEE CONTRBTN, PICKUP	3,296	3,200	6,491	6,621	6,621	6,621
213	PERS BOND PAY	4,873	4,169	7,572	7,724	7,724	7,724
220	FICA/MEDICARE	8,015	8,125	8,276	8,442	8,442	8,442

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
231	WORKERS' COMPENSATION	509	544	649	662	662	662
<b>200</b>	<b>Payroll Costs</b>	<b>25,668</b>	<b>23,309</b>	<b>40,166</b>	<b>40,972</b>	<b>40,972</b>	<b>40,972</b>
319	OTHER PROFESSIONAL	5,942	7,171	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	4,131	3,991	-	-	0	0
340	TRAVEL	647	795	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>10,720</b>	<b>11,957</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	4,840	21,951	26,000	26,000	26,000	26,000
460	EQUIPMENT	7,732	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>12,572</b>	<b>21,951</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
	<b>Function Total</b>	<b>153,732</b>	<b>163,635</b>	<b>184,343</b>	<b>187,319</b>	<b>187,319</b>	<b>187,319</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	4,792,740	5,243,018	5,247,046	5,375,490	5,375,490	5,375,490
112	CLASSIFIED SALARIES	100,550	109,020	111,273	125,912	125,912	125,912
118	EXTRA-DUTY SALARIES	122,306	132,970	137,096	149,426	149,426	149,426
121	SUBSTITUTES-LICENSED	158,644	154,361	180,020	174,802	174,802	174,802
122	SUBSTITUTES-CLASSIFIED	1,146	-	21,999	22,000	22,000	22,000
125	CURRICULUM SUB	29,003	22,974	23,550	15,000	15,000	15,000
130	LIC. ADDITIONAL WAGES	10,903	12,568	18,000	17,900	17,900	17,900
131	CLASS. ADDITIONAL WAGES	1,758	5,576	3,000	3,000	3,000	3,000
132	NON CERTIFIED OVERTIME	122	691	-	-	0	0
151	STUDENT LABOR	8,996	8,982	12,000	12,000	12,000	12,000
<b>100</b>	<b>Salaries</b>	<b>5,226,168</b>	<b>5,690,160</b>	<b>5,753,984</b>	<b>5,895,530</b>	<b>5,895,530</b>	<b>5,895,530</b>
211	PERS EMPR CONTRIB	644,698	693,971	851,800	884,393	884,393	884,393
212	EMPLOYEE CONTRBTN, PICKUP	292,996	319,419	339,158	347,231	347,231	347,231
213	PERS BOND PAY	358,781	385,997	381,961	399,257	399,257	399,257
220	FICA/MEDICARE	389,860	424,731	426,363	436,788	436,788	436,788
231	WORKERS' COMPENSATION	25,191	28,853	32,869	36,024	36,024	36,024
242	HEALTH INSURANCE	1,282,365	1,369,312	1,528,142	1,535,993	1,535,993	1,535,993
244	LIFE INSURANCE	7,319	7,651	7,342	7,344	7,344	7,344
<b>200</b>	<b>Payroll Costs</b>	<b>3,001,210</b>	<b>3,229,934</b>	<b>3,567,635</b>	<b>3,647,030</b>	<b>3,647,030</b>	<b>3,647,030</b>
310	INSTRUC CONSULT/PROF	17,460	6,982	28,000	4,000	4,000	4,000
312	CONFERENCE/WORKSHOPS	19,808	10,900	-	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	2,727	2,045	10,750	10,750	10,750	10,750
324	RENTALS	33,683	31,561	36,000	34,000	34,000	34,000
340	TRAVEL	5,495	11,105	850	-	0	0
353	POSTAGE	19,153	17,307	14,250	10,000	10,000	10,000
355	PRINTING AND BINDING	25,499	22,668	29,000	30,000	30,000	30,000
389	OTHER PROFESSIONAL	50,400	49,607	53,248	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>174,225</b>	<b>152,175</b>	<b>172,098</b>	<b>90,750</b>	<b>90,750</b>	<b>90,750</b>
410	SUPPLIES	97,414	100,418	138,095	79,804	79,804	79,804
420	TEXTBOOKS	128,393	12,010	11,000	7,000	7,000	7,000
460	NON-CONSUMABLE ITEMS	65,304	50,210	44,698	50,434	50,434	50,434
470	COMPUTER SOFTWARE	18,879	19,810	3,000	2,400	2,400	2,400

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
480	COMPUTER HARDWARE	48,741	12,257	10,000	10,000	10,000	10,000
<b>400</b>	<b>Supplies and Materials</b>	<b>358,731</b>	<b>194,705</b>	<b>206,793</b>	<b>149,638</b>	<b>149,638</b>	<b>149,638</b>
550	TECHNOLOGY	8,248	-	-	-	0	0
<b>500</b>	<b>Capital Outlay</b>	<b>8,248</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	962	14,937	-	500	500	500
<b>600</b>	<b>Other Objects</b>	<b>962</b>	<b>14,937</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>8,769,544</b>	<b>9,281,911</b>	<b>9,700,510</b>	<b>9,783,448</b>	<b>9,783,448</b>	<b>9,783,448</b>
<b>1132</b>	<b>HIGH SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	243,993	269,869	271,722	285,531	285,531	285,531
125	CURRICULUM SUB	7,604	10,352	4,080	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	15,372	15,420	16,575	16,600	16,600	16,600
131	CLASS. ADDITIONAL WAGES	17,082	12,395	13,515	13,600	13,600	13,600
<b>100</b>	<b>Salaries</b>	<b>284,051</b>	<b>308,036</b>	<b>305,892</b>	<b>319,731</b>	<b>319,731</b>	<b>319,731</b>
211	PERS EMPR CONTRIB	29,068	30,250	48,576	50,947	50,947	50,947
212	EMPLOYEE CONTRBTN, PICKUP	11,386	11,584	16,879	17,709	17,709	17,709
213	PERS BOND PAY	16,135	16,522	21,412	22,382	22,382	22,382
220	FICA/MEDICARE	21,533	23,431	23,401	24,459	24,459	24,459
231	WORKERS' COMPENSATION	1,421	1,604	1,835	1,918	1,918	1,918
<b>200</b>	<b>Payroll Costs</b>	<b>79,543</b>	<b>83,391</b>	<b>112,103</b>	<b>117,415</b>	<b>117,415</b>	<b>117,415</b>
310	INSTRUC CONSULT/PROF	2,993	3,434	5,000	5,000	5,000	5,000
319	OFFICIALS	34,043	36,171	38,050	38,050	38,050	38,050
322	REPAIRS AND MAINTENANCE	17,595	5,986	5,000	5,000	5,000	5,000
324	RENTALS	6,426	6,934	5,000	5,000	5,000	5,000
340	TRAVEL	3,691	2,726	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	1,055	1,550	1,500	1,500	1,500	1,500
<b>300</b>	<b>Purchased Services</b>	<b>65,803</b>	<b>56,801</b>	<b>56,950</b>	<b>56,950</b>	<b>56,950</b>	<b>56,950</b>
410	SUPPLIES	71,287	51,865	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	5,459	8,375	-	-	0	0
470	COMPUTER SOFTWARE	2,959	3,631	1,600	1,600	1,600	1,600
480	COMPUTER HARDWARE	798	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>80,503</b>	<b>63,871</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>
640	DUES AND FEES	8,851	8,840	6,500	6,500	6,500	6,500
<b>600</b>	<b>Other Objects</b>	<b>8,851</b>	<b>8,840</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>Function Total</b>	<b>518,751</b>	<b>520,939</b>	<b>543,045</b>	<b>562,196</b>	<b>562,196</b>	<b>562,196</b>
<b>1140</b>	<b>PRE-KINDERGARTEN PROGRAMS</b>						
112	CLASSIFIED SALARIES	31,930	34,474	37,462	77,572	77,572	77,572
122	SUBSTITUTES-CLASSIFIED	172	350	994	994	994	994
<b>100</b>	<b>Salaries</b>	<b>32,102</b>	<b>34,824</b>	<b>38,456</b>	<b>78,566</b>	<b>78,566</b>	<b>78,566</b>
211	PERS EMPR CONTRIB	3,085	3,651	5,000	5,864	5,864	5,864
213	PERS BOND PAY	1,840	2,413	2,622	5,430	5,430	5,430
220	FICA/MEDICARE	2,346	2,646	2,935	5,937	5,937	5,937
231	WORKERS' COMPENSATION	176	197	253	440	440	440

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
242	HEALTH INSURANCE	18,126	25,475	28,400	33,984	33,984	33,984
244	LIFE INSURANCE	164	123	123	164	164	164
<b>200</b>	<b>Payroll Costs</b>	<b>25,737</b>	<b>34,505</b>	<b>39,333</b>	<b>51,819</b>	<b>51,819</b>	<b>51,819</b>
410	SUPPLIES	867	1,845	1,200	2,000	2,000	2,000
<b>400</b>	<b>Supplies and Materials</b>	<b>867</b>	<b>1,845</b>	<b>1,200</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>Function Total</b>	<b>58,706</b>	<b>71,174</b>	<b>78,989</b>	<b>132,385</b>	<b>132,385</b>	<b>132,385</b>
<b>1210</b>	<b>TAG PROGRAMS (TALENTED &amp; GIFTED)</b>						
111	LICENSED SALARIES	77,889	84,645	88,689	92,973	92,973	92,973
112	CLASSIFIED SALARIES	47,948	49,877	51,552	40,851	40,851	40,851
121	SUBSTITUTES-LICENSED	695	-	-	-	0	0
125	CURRICULUM SUB	2,259	2,962	3,000	3,500	3,500	3,500
<b>100</b>	<b>Salaries</b>	<b>128,791</b>	<b>137,484</b>	<b>143,241</b>	<b>137,324</b>	<b>137,324</b>	<b>137,324</b>
211	PERS EMPR CONTRIB	14,620	15,712	19,505	18,593	18,593	18,593
212	EMPLOYEE CONTRBTN, PICKUP	4,673	5,079	5,321	5,578	5,578	5,578
213	PERS BOND PAY	8,691	9,354	9,790	9,613	9,613	9,613
220	FICA/MEDICARE	9,399	9,762	10,958	10,505	10,505	10,505
231	WORKERS' COMPENSATION	647	726	801	751	751	751
242	HEALTH INSURANCE	44,798	49,458	57,200	47,726	47,726	47,726
244	LIFE INSURANCE	365	364	392	284	284	284
<b>200</b>	<b>Payroll Costs</b>	<b>83,193</b>	<b>90,455</b>	<b>103,967</b>	<b>93,050</b>	<b>93,050</b>	<b>93,050</b>
355	PRINTING AND BINDING	-	-	600	600	600	600
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
410	SUPPLIES	5,924	4,840	6,000	6,500	6,500	6,500
460	NON-CONSUMABLE ITEMS	806	-	2,000	2,500	2,500	2,500
480	COMPUTER HARDWARE	948	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>7,678</b>	<b>4,840</b>	<b>8,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
	<b>Function Total</b>	<b>219,662</b>	<b>232,779</b>	<b>255,808</b>	<b>239,974</b>	<b>239,974</b>	<b>239,974</b>
<b>1221</b>	<b>SPECIAL EDUC - LRC II</b>						
111	LICENSED SALARIES	337,931	330,015	365,000	442,706	442,706	442,706
112	CLASSIFIED SALARIES	236,558	239,732	271,255	348,327	302,327	302,327
121	SUBSTITUTES-LICENSED	11,792	14,417	7,982	20,000	20,000	20,000
122	SUBSTITUTES-CLASSIFIED	14,271	22,938	9,997	9,997	9,997	9,997
<b>100</b>	<b>Salaries</b>	<b>600,552</b>	<b>607,102</b>	<b>654,234</b>	<b>821,030</b>	<b>775,030</b>	<b>775,030</b>
211	PERS EMPR CONTRIB	76,747	71,854	93,492	118,819	111,819	111,819
212	EMPLOYEE CONTRBTN, PICKUP	20,247	19,801	20,515	27,298	27,298	27,298
213	PERS BOND PAY	37,766	40,335	42,922	54,991	51,991	51,991
220	FICA/MEDICARE	44,668	45,061	47,809	61,422	58,422	58,422
231	WORKERS' COMPENSATION	2,991	3,242	3,785	4,394	4,394	4,394
242	HEALTH INSURANCE	244,059	250,303	270,350	291,482	250,482	250,482
244	LIFE INSURANCE	1,508	1,439	1,411	1,945	1,945	1,945
<b>200</b>	<b>Payroll Costs</b>	<b>427,986</b>	<b>432,035</b>	<b>480,284</b>	<b>560,351</b>	<b>506,351</b>	<b>506,351</b>
340	TRAVEL	150	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>150</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	1,464	2,645	2,550	2,600	2,600	2,600

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
420	TEXTBOOKS	373	-	375	2,000	2,000	2,000
470	COMPUTER SOFTWARE	425	-	-	-	0	0
480	COMPUTER HARDWARE	815	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>3,077</b>	<b>2,645</b>	<b>2,925</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
	<b>Function Total</b>	<b>1,031,765</b>	<b>1,041,782</b>	<b>1,137,443</b>	<b>1,385,981</b>	<b>1,285,981</b>	<b>1,285,981</b>
<b>1223</b>	<b>SPEC EDUC - COMMUNITY TRANSITIONS PRG (POST-HIGH)</b>						
111	LICENSED SALARIES	50,174	72,844	74,301	75,788	75,788	75,788
112	CLASSIFIED SALARIES	117,297	116,731	118,493	120,863	120,863	120,863
121	SUBSTITUTES-LICENSED	3,128	2,281	1,465	2,000	2,000	2,000
122	SUBSTITUTES-CLASSIFIED	12,838	4,321	4,004	4,004	4,004	4,004
<b>100</b>	<b>Salaries</b>	<b>183,437</b>	<b>196,177</b>	<b>198,263</b>	<b>202,655</b>	<b>202,655</b>	<b>202,655</b>
211	PERS EMPR CONTRIB	25,628	28,176	34,787	35,479	35,479	35,479
212	EMPLOYEE CONTRBTN, PICKUP	3,011	4,371	4,458	4,547	4,547	4,547
213	PERS BOND PAY	12,445	13,458	13,496	14,153	14,153	14,153
220	FICA/MEDICARE	13,100	14,079	15,066	15,365	15,365	15,365
231	WORKERS' COMPENSATION	955	1,052	1,226	1,121	1,121	1,121
242	HEALTH INSURANCE	92,018	91,454	101,300	103,332	103,332	103,332
244	LIFE INSURANCE	493	493	493	493	493	493
<b>200</b>	<b>Payroll Costs</b>	<b>147,650</b>	<b>153,083</b>	<b>170,826</b>	<b>174,490</b>	<b>174,490</b>	<b>174,490</b>
340	TRAVEL	533	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>533</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	1,077	458	850	550	550	550
420	TEXTBOOKS	-	-	75	75	75	75
<b>400</b>	<b>Supplies and Materials</b>	<b>1,077</b>	<b>458</b>	<b>925</b>	<b>625</b>	<b>625</b>	<b>625</b>
	<b>Function Total</b>	<b>332,697</b>	<b>349,718</b>	<b>370,014</b>	<b>377,770</b>	<b>377,770</b>	<b>377,770</b>
<b>1224</b>	<b>SPECIAL EDUC - LIFE SKILLS PROGRAM</b>						
111	LICENSED SALARIES	186,043	192,592	207,736	213,923	213,923	213,923
112	CLASSIFIED SALARIES	350,526	358,315	411,190	434,929	434,929	434,929
121	SUBSTITUTES-LICENSED	6,342	10,849	7,982	10,000	10,000	10,000
122	SUBSTITUTES-CLASSIFIED	15,583	23,034	13,490	13,504	13,504	13,504
131	CLASS. ADDITIONAL WAGES	-	735	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>558,494</b>	<b>585,525</b>	<b>640,398</b>	<b>672,356</b>	<b>672,356</b>	<b>672,356</b>
211	PERS EMPR CONTRIB	69,998	70,979	94,067	100,033	100,033	100,033
212	EMPLOYEE CONTRBTN, PICKUP	11,163	11,556	11,864	14,135	14,135	14,135
213	PERS BOND PAY	36,223	38,099	40,801	45,525	45,525	45,525
220	FICA/MEDICARE	40,445	43,186	46,964	49,262	49,262	49,262
231	WORKERS' COMPENSATION	2,893	3,198	3,912	5,137	5,137	5,137
242	HEALTH INSURANCE	242,462	251,738	319,165	315,532	315,532	315,532
244	LIFE INSURANCE	1,672	1,653	1,598	1,685	1,685	1,685
<b>200</b>	<b>Payroll Costs</b>	<b>404,856</b>	<b>420,409</b>	<b>518,371</b>	<b>531,309</b>	<b>531,309</b>	<b>531,309</b>
340	TRAVEL	214	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>214</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
410	SUPPLIES	5,106	3,953	2,800	3,300	3,300	3,300
420	TEXTBOOKS	-	-	300	2,000	2,000	2,000
470	COMPUTER SOFTWARE	75	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>5,181</b>	<b>3,953</b>	<b>3,100</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
	<b>Function Total</b>	<b>968,745</b>	<b>1,009,887</b>	<b>1,161,869</b>	<b>1,208,965</b>	<b>1,208,965</b>	<b>1,208,965</b>
<b>1250</b>	<b>SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>						
111	LICENSED SALARIES	766,398	839,529	888,755	885,530	885,530	885,530
112	CLASSIFIED SALARIES	701,283	695,543	746,321	753,265	753,265	753,265
121	SUBSTITUTES-LICENSED	22,339	36,333	24,971	25,034	25,034	25,034
122	SUBSTITUTES-CLASSIFIED	24,633	25,072	9,997	9,997	9,997	9,997
125	CURRICULUM SUB	2,025	968	-	-	0	0
130	LIC. ADDITIONAL WAGES	2,352	6,240	4,500	3,500	3,500	3,500
131	CLASS. ADDITIONAL WAGES	10,043	6,462	3,500	2,000	2,000	2,000
132	NON CERTIFIED OVERTIME	139	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>1,529,212</b>	<b>1,610,147</b>	<b>1,678,044</b>	<b>1,679,326</b>	<b>1,679,326</b>	<b>1,679,326</b>
211	PERS EMPR CONTRIB	175,164	184,388	238,441	244,289	244,289	244,289
212	EMPLOYEE CONTRBTN, PICKUP	43,581	48,185	53,595	51,842	51,842	51,842
213	PERS BOND PAY	102,716	104,015	109,609	120,512	120,512	120,512
220	FICA/MEDICARE	111,113	118,014	127,026	125,217	125,217	125,217
231	WORKERS' COMPENSATION	7,666	8,579	9,736	11,155	11,155	11,155
242	HEALTH INSURANCE	657,203	670,294	713,832	715,550	715,550	715,550
244	LIFE INSURANCE	3,917	3,983	4,228	3,902	3,902	3,902
<b>200</b>	<b>Payroll Costs</b>	<b>1,101,360</b>	<b>1,137,458</b>	<b>1,256,467</b>	<b>1,272,467</b>	<b>1,272,467</b>	<b>1,272,467</b>
312	CONFERENCE/WORKSHOPS	330	-	-	-	0	0
340	TRAVEL	680	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>1,010</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	3,167	4,167	4,868	5,068	5,068	5,068
420	TEXTBOOKS	474	-	90	90	90	90
470	COMPUTER SOFTWARE	145	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>3,786</b>	<b>4,167</b>	<b>4,958</b>	<b>5,158</b>	<b>5,158</b>	<b>5,158</b>
	<b>Function Total</b>	<b>2,635,368</b>	<b>2,751,772</b>	<b>2,939,469</b>	<b>2,956,951</b>	<b>2,956,951</b>	<b>2,956,951</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>1280</b>	<b>ALTERNATIVE ED: (INCLUDES SECONDARY RISE BEHAVIOR PROGRAM)</b>						
111	LICENSED SALARIES	156,430	219,884	229,478	239,012	239,012	239,012
112	CLASSIFIED SALARIES	105,286	136,230	146,484	157,663	157,663	157,663
113	ADMINISTRATORS	82,487	87,860	92,783	97,869	97,869	97,869
121	SUBSTITUTES-LICENSED	10,250	7,753	5,053	5,051	5,051	5,051
122	SUBSTITUTES-CLASSIFIED	5,883	6,257	3,493	3,507	3,507	3,507
131	CLASS. ADDITIONAL WAGES	-	40	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>360,336</b>	<b>458,024</b>	<b>477,291</b>	<b>503,102</b>	<b>503,102</b>	<b>503,102</b>
211	PERS EMPR CONTRIB	43,734	51,144	67,437	76,040	76,040	76,040
212	EMPLOYEE CONTRBTN, PICKUP	14,335	16,813	19,336	20,213	20,213	20,213
213	PERS BOND PAY	23,329	27,831	30,190	35,217	35,217	35,217
220	FICA/MEDICARE	26,279	33,994	36,231	38,208	38,208	38,208
231	WORKERS' COMPENSATION	1,801	2,417	2,752	3,748	3,748	3,748
242	HEALTH INSURANCE	113,589	175,739	179,550	203,284	203,284	203,284
244	LIFE INSURANCE	941	1,213	1,370	1,223	1,223	1,223
246	DISABILITY INSURANCE	262	279	279	295	295	295
<b>200</b>	<b>Payroll Costs</b>	<b>224,270</b>	<b>309,430</b>	<b>337,145</b>	<b>378,228</b>	<b>378,228</b>	<b>378,228</b>
355	PRINTING AND BINDING	75	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>75</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	3,382	4,397	1,700	1,700	1,700	1,700
420	TEXTBOOKS	401	353	400	400	400	400
460	NON-CONSUMABLE ITEMS	-	-	-	2,500	2,500	2,500
480	COMPUTER HARDWARE	45	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>3,828</b>	<b>4,750</b>	<b>2,100</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
	<b>Function Total</b>	<b>588,509</b>	<b>772,204</b>	<b>816,536</b>	<b>885,930</b>	<b>885,930</b>	<b>885,930</b>
<b>1287</b>	<b>ALTERNATIVE ED (COOK CAMPUS)</b>						
111	LICENSED SALARIES	265,991	258,142	284,706	298,246	298,246	298,246
112	CLASSIFIED SALARIES	24,020	41,912	44,119	45,960	45,960	45,960
121	SUBSTITUTES-LICENSED	3,215	6,586	6,005	5,710	5,710	5,710
122	SUBSTITUTES-CLASSIFIED	5,601	-	-	-	0	0
130	LIC. ADDITIONAL WAGES	-	1,204	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>298,827</b>	<b>307,844</b>	<b>334,830</b>	<b>349,916</b>	<b>349,916</b>	<b>349,916</b>
211	PERS EMPR CONTRIB	32,223	32,677	42,858	54,632	54,632	54,632
212	EMPLOYEE CONTRBTN, PICKUP	14,182	13,604	14,321	15,996	15,996	15,996
213	PERS BOND PAY	18,385	18,538	19,796	24,494	24,494	24,494
220	FICA/MEDICARE	22,297	23,362	24,159	26,477	26,477	26,477
231	WORKERS' COMPENSATION	1,448	1,591	1,749	1,877	1,877	1,877
242	HEALTH INSURANCE	84,840	88,926	96,600	97,165	97,165	97,165
244	LIFE INSURANCE	489	570	570	570	570	570
<b>200</b>	<b>Payroll Costs</b>	<b>173,864</b>	<b>179,268</b>	<b>200,053</b>	<b>221,211</b>	<b>221,211</b>	<b>221,211</b>
410	SUPPLIES	3,837	1,985	2,000	2,000	2,000	2,000
460	EQUIPMENT	134	-	-	-	0	0
480	COMPUTER HARDWARE	1,794	-	-	-	0	0



**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>400</b>	<b>Supplies and Materials</b>	<b>5,765</b>	<b>1,985</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>Function Total</b>	<b>478,456</b>	<b>489,097</b>	<b>536,883</b>	<b>573,127</b>	<b>573,127</b>	<b>573,127</b>
<b>1289</b>	<b>ONLINE EDUCATION</b>						
111	LICENSED SALARIES	50,894	54,028	56,569	59,351	59,351	59,351
121	SUBSTITUTES-LICENSED	261	614	1,465	1,537	1,537	1,537
<b>100</b>	<b>Salaries</b>	<b>51,155</b>	<b>54,642</b>	<b>58,034</b>	<b>60,888</b>	<b>60,888</b>	<b>60,888</b>
211	PERS EMPR CONTRIB	5,417	5,748	7,545	7,915	7,915	7,915
212	EMPLOYEE CONTRBTN, PICKUP	3,053	3,242	3,394	3,561	3,561	3,561
213	PERS BOND PAY	3,581	3,794	3,960	4,262	4,262	4,262
220	FICA/MEDICARE	3,753	4,063	4,365	4,579	4,579	4,579
231	WORKERS' COMPENSATION	248	279	314	324	324	324
242	HEALTH INSURANCE	16,704	17,376	16,850	17,894	17,894	17,894
244	LIFE INSURANCE	82	82	82	82	82	82
<b>200</b>	<b>Payroll Costs</b>	<b>32,838</b>	<b>34,584</b>	<b>36,510</b>	<b>38,617</b>	<b>38,617</b>	<b>38,617</b>
	<b>Function Total</b>	<b>83,993</b>	<b>89,226</b>	<b>94,544</b>	<b>99,505</b>	<b>99,505</b>	<b>99,505</b>
<b>1291</b>	<b>ELL PROGRAMS</b>						
111	LICENSED SALARIES	938,358	984,656	1,037,452	1,067,920	1,067,920	1,067,920
112	CLASSIFIED SALARIES	581,926	634,959	667,105	691,794	691,794	691,794
113	ADMINISTRATORS	91,965	93,848	96,909	101,196	101,196	101,196
121	SUBSTITUTES-LICENSED	27,955	37,152	35,004	34,990	34,990	34,990
122	SUBSTITUTES-CLASSIFIED	1,999	1,077	6,007	6,007	6,007	6,007
125	CURRICULUM SUB	223	89	2,500	2,500	2,500	2,500
130	LIC. ADDITIONAL WAGES	2,997	13,392	5,000	3,000	3,000	3,000
131	CLASS. ADDITIONAL WAGES	12,037	11,613	9,000	1,000	1,000	1,000
132	NON CERTIFIED OVERTIME	2,533	1,552	6,250	750	750	750
<b>100</b>	<b>Salaries</b>	<b>1,659,993</b>	<b>1,778,338</b>	<b>1,865,227</b>	<b>1,909,157</b>	<b>1,909,157</b>	<b>1,909,157</b>
211	PERS EMPR CONTRIB	208,645	225,238	228,749	291,373	291,373	291,373
212	EMPLOYEE CONTRBTN, PICKUP	61,609	65,382	68,362	69,727	69,727	69,727
213	PERS BOND PAY	113,784	122,408	127,345	132,940	132,940	132,940
220	FICA/MEDICARE	122,399	131,920	140,476	143,461	143,461	143,461
231	WORKERS' COMPENSATION	8,299	9,362	10,545	12,392	12,392	12,392
242	HEALTH INSURANCE	591,460	645,974	670,400	685,361	685,361	685,361
244	LIFE INSURANCE	3,898	4,020	4,027	4,058	4,058	4,058
246	DISABILITY INSURANCE	294	299	302	315	315	315
<b>200</b>	<b>Payroll Costs</b>	<b>1,110,388</b>	<b>1,204,603</b>	<b>1,250,206</b>	<b>1,339,627</b>	<b>1,339,627</b>	<b>1,339,627</b>
310	INSTRUC CONSULT/PROF	2,098	606	1,950	1,200	1,200	1,200
312	CONFERENCE/WORKSHOPS	-	1,425	1,500	1,500	1,500	1,500
340	TRAVEL	928	862	750	750	750	750
351	TELEPHONE	581	659	650	650	650	650
355	PRINTING AND BINDING	-	63	150	150	150	150
389	OTHER PROFESSIONAL	-	-	521	521	521	521
<b>300</b>	<b>Purchased Services</b>	<b>3,607</b>	<b>3,615</b>	<b>5,521</b>	<b>4,771</b>	<b>4,771</b>	<b>4,771</b>
410	SUPPLIES	15,002	14,705	29,585	19,908	19,908	19,908

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
420	TEXTBOOKS	4,838	2,905	4,120	16,870	16,870	16,870
460	NON-CONSUMABLE ITEMS	-	307	500	500	500	500
470	COMPUTER SOFTWARE	674	1,115	950	750	750	750
480	COMPUTER HARDWARE	1,304	2,338	800	800	800	800
<b>400</b>	<b>Supplies and Materials</b>	<b>21,818</b>	<b>21,370</b>	<b>35,955</b>	<b>38,828</b>	<b>38,828</b>	<b>38,828</b>
	<b>Function Total</b>	<b>2,795,806</b>	<b>3,007,926</b>	<b>3,156,909</b>	<b>3,292,383</b>	<b>3,292,383</b>	<b>3,292,383</b>
<b>1292</b>	<b>TEEN PARENT PROGRAMS</b>						
112	CLASSIFIED SALARIES	133,428	139,602	144,117	145,580	145,580	145,580
122	SUBSTITUTES-CLASSIFIED	3,801	4,820	4,998	4,998	4,998	4,998
<b>100</b>	<b>Salaries</b>	<b>137,229</b>	<b>144,422</b>	<b>149,115</b>	<b>150,578</b>	<b>150,578</b>	<b>150,578</b>
211	PERS EMPR CONTRIB	16,569	17,579	22,272	22,520	22,520	22,520
213	PERS BOND PAY	9,340	9,973	10,088	10,541	10,541	10,541
220	FICA/MEDICARE	10,498	11,028	11,375	11,490	11,490	11,490
231	WORKERS' COMPENSATION	726	800	998	856	856	856
242	HEALTH INSURANCE	66,532	58,188	75,000	74,960	74,960	74,960
244	LIFE INSURANCE	411	411	411	411	411	411
<b>200</b>	<b>Payroll Costs</b>	<b>104,076</b>	<b>97,979</b>	<b>120,144</b>	<b>120,778</b>	<b>120,778</b>	<b>120,778</b>
410	SUPPLIES	1,220	1,422	1,000	1,000	1,000	1,000
450	FOOD	11,617	11,469	12,000	12,000	12,000	12,000
<b>400</b>	<b>Supplies and Materials</b>	<b>12,837</b>	<b>12,891</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
	<b>Function Total</b>	<b>254,142</b>	<b>255,292</b>	<b>282,259</b>	<b>284,356</b>	<b>284,356</b>	<b>284,356</b>
<b>1299</b>	<b>OTHER PROGRAMS (TUTORING)</b>						
130	LIC. ADDITIONAL WAGES	33,655	32,790	35,000	35,000	35,000	35,000
131	CLASS. ADDITIONAL WAGES	-	-	2,500	2,500	2,500	2,500
<b>100</b>	<b>Salaries</b>	<b>33,655</b>	<b>32,790</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
211	PERS EMPR CONTRIB	1,281	874	3,000	5,625	5,625	5,625
212	EMPLOYEE CONTRBTN, PICKUP	29	-	1,800	2,000	2,000	2,000
213	PERS BOND PAY	836	578	2,100	2,625	2,625	2,625
220	FICA/MEDICARE	2,573	2,509	2,295	2,869	2,869	2,869
231	WORKERS' COMPENSATION	168	172	150	188	188	188
<b>200</b>	<b>Payroll Costs</b>	<b>4,887</b>	<b>4,133</b>	<b>9,345</b>	<b>13,307</b>	<b>13,307</b>	<b>13,307</b>
340	TRAVEL	-	22	250	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>22</b>	<b>250</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>38,542</b>	<b>36,945</b>	<b>47,095</b>	<b>50,807</b>	<b>50,807</b>	<b>50,807</b>
<b>1400</b>	<b>ELEMENTARY SUMMER SCHOOL</b>						
130	LIC. ADDITIONAL WAGES	52,609	28,687	60,000	60,000	60,000	60,000
131	CLASS. ADDITIONAL WAGES	1,992	517	1,200	1,200	1,200	1,200
<b>100</b>	<b>Salaries</b>	<b>54,601</b>	<b>29,204</b>	<b>61,200</b>	<b>61,200</b>	<b>61,200</b>	<b>61,200</b>
211	PERS EMPR CONTRIB	6,015	3,373	9,719	9,719	9,719	9,719
212	EMPLOYEE CONTRBTN, PICKUP	2,804	1,641	3,600	3,600	3,600	3,600
213	PERS BOND PAY	3,462	2,044	4,284	4,284	4,284	4,284

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
220	FICA/MEDICARE	4,163	2,234	4,682	4,682	4,682	4,682
231	WORKERS' COMPENSATION	275	154	367	367	367	367
<b>200</b>	<b>Payroll Costs</b>	<b>16,719</b>	<b>9,446</b>	<b>22,652</b>	<b>22,652</b>	<b>22,652</b>	<b>22,652</b>
	<b>Function Total</b>	<b>71,320</b>	<b>38,650</b>	<b>83,852</b>	<b>83,852</b>	<b>83,852</b>	<b>83,852</b>
<b>1443</b>	<b>SR HIGH SUMMER SCHOOL PROGRAMS</b>						
130	LIC. ADDITIONAL WAGES	11,414	4,422	5,500	5,500	5,500	5,500
131	CLASS. ADDITIONAL WAGES	-	-	2,100	2,100	2,100	2,100
<b>100</b>	<b>Salaries</b>	<b>11,414</b>	<b>4,422</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
211	PERS EMPR CONTRIB	1,047	475	1,207	1,207	1,207	1,207
212	EMPLOYEE CONTRBTN, PICKUP	619	239	330	330	330	330
213	PERS BOND PAY	723	278	532	532	532	532
220	FICA/MEDICARE	873	338	581	581	581	581
231	WORKERS' COMPENSATION	60	23	46	46	46	46
<b>200</b>	<b>Payroll Costs</b>	<b>3,322</b>	<b>1,353</b>	<b>2,696</b>	<b>2,696</b>	<b>2,696</b>	<b>2,696</b>
410	SUPPLIES	1,323	364	500	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	<b>1,323</b>	<b>364</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>16,059</b>	<b>6,139</b>	<b>10,796</b>	<b>10,796</b>	<b>10,796</b>	<b>10,796</b>
<b>2110</b>	<b>STUDENT SUPPORT SERVICES</b>						
111	LICENSED SALARIES	166,324	428,650	444,621	532,104	532,104	532,104
112	CLASSIFIED SALARIES	183,231	212,206	219,950	196,375	196,375	196,375
122	SUBSTITUTES-CLASSIFIED	-	1,460	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>349,555</b>	<b>642,316</b>	<b>664,571</b>	<b>728,479</b>	<b>728,479</b>	<b>728,479</b>
211	PERS EMPR CONTRIB	44,355	82,424	103,311	115,956	115,956	115,956
212	EMPLOYEE CONTRBTN, PICKUP	9,979	25,719	26,677	31,926	31,926	31,926
213	PERS BOND PAY	24,134	44,860	46,520	50,994	50,994	50,994
220	FICA/MEDICARE	25,539	48,076	50,840	55,729	55,729	55,729
231	WORKERS' COMPENSATION	1,752	3,333	13,659	12,929	12,929	12,929
242	HEALTH INSURANCE	146,477	220,550	235,876	239,392	239,392	239,392
244	LIFE INSURANCE	741	1,110	1,110	1,110	1,110	1,110
<b>200</b>	<b>Payroll Costs</b>	<b>252,977</b>	<b>426,072</b>	<b>477,993</b>	<b>508,036</b>	<b>508,036</b>	<b>508,036</b>
310	INSTRUC CONSULT/PROF	-	-	-	-	0	0
351	TELEPHONE	836	-	900	1,100	1,100	1,100
<b>300</b>	<b>Purchased Services</b>	<b>836</b>	<b>-</b>	<b>900</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
410	SUPPLIES	449	844	1,950	1,950	1,950	1,950
<b>400</b>	<b>Supplies and Materials</b>	<b>449</b>	<b>844</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>
	<b>Function Total</b>	<b>603,817</b>	<b>1,069,232</b>	<b>1,145,414</b>	<b>1,239,565</b>	<b>1,239,565</b>	<b>1,239,565</b>
<b>2114</b>	<b>STUDENT DATA SERVICES</b>						
112	CLASSIFIED SALARIES	51,425	55,554	105,569	107,487	107,487	107,487
<b>100</b>	<b>Salaries</b>	<b>51,425</b>	<b>55,554</b>	<b>105,569</b>	<b>107,487</b>	<b>107,487</b>	<b>107,487</b>
211	PERS EMPR CONTRIB	7,857	8,489	16,743	17,053	17,053	17,053
213	PERS BOND PAY	3,600	3,889	7,390	7,524	7,524	7,524

**McMINNVILLE SCHOOL DISTRICT  
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BUDGET ESTIMATES - EXPENDITURE**

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
220	FICA/MEDICARE	3,834	4,235	8,076	8,223	8,223	8,223
231	WORKERS' COMPENSATION	258	292	597	596	596	596
242	HEALTH INSURANCE	16,180	16,201	35,900	33,984	33,984	33,984
244	LIFE INSURANCE	77	83	164	164	164	164
<b>200</b>	<b>Payroll Costs</b>	<b>31,806</b>	<b>33,189</b>	<b>68,870</b>	<b>67,544</b>	<b>67,544</b>	<b>67,544</b>
310	INSTRUC CONSULT/PROF	3,117	3,783	5,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	-	50	5,000	1,000	1,000	1,000
340	TRAVEL	-	-	-	800	800	800
389	OTHER PROFESSIONAL	-	-	1,000	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>3,117</b>	<b>3,833</b>	<b>11,000</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
470	COMPUTER SOFTWARE	205,831	211,405	222,981	281,950	281,950	281,950
<b>400</b>	<b>Supplies and Materials</b>	<b>205,831</b>	<b>211,405</b>	<b>222,981</b>	<b>281,950</b>	<b>281,950</b>	<b>281,950</b>
	<b>Function Total</b>	<b>292,179</b>	<b>303,981</b>	<b>408,420</b>	<b>459,781</b>	<b>459,781</b>	<b>459,781</b>
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	843,865	844,071	903,106	876,880	876,880	876,880
112	CLASSIFIED SALARIES	168,108	162,159	176,023	179,203	179,203	179,203
118	EXTRA-DUTY SALARIES	2,300	-	-	3,065	3,065	3,065
121	SUBSTITUTES-LICENSED	956	6,361	-	-	0	0
122	SUBSTITUTES-CLASSIFIED	-	5,952	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>1,015,229</b>	<b>1,018,543</b>	<b>1,079,129</b>	<b>1,059,148</b>	<b>1,059,148</b>	<b>1,059,148</b>
211	PERS EMPR CONTRIB	133,530	134,008	174,878	168,702	168,702	168,702
212	EMPLOYEE CONTRBTN, PICKUP	49,521	49,462	54,186	52,797	52,797	52,797
213	PERS BOND PAY	69,484	69,064	75,539	74,140	74,140	74,140
220	FICA/MEDICARE	75,129	75,444	82,553	80,995	80,995	80,995
231	WORKERS' COMPENSATION	4,933	5,239	5,883	5,702	5,702	5,702
242	HEALTH INSURANCE	285,561	295,463	326,780	324,547	324,547	324,547
244	LIFE INSURANCE	1,587	1,603	1,603	1,570	1,570	1,570
<b>200</b>	<b>Payroll Costs</b>	<b>619,745</b>	<b>630,283</b>	<b>721,422</b>	<b>708,453</b>	<b>708,453</b>	<b>708,453</b>
312	SUPPLIES	100	125	-	600	600	600
<b>300</b>	<b>Purchased Services</b>	<b>100</b>	<b>125</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>
410	SUPPLIES	3,292	2,331	2,650	3,250	3,250	3,250
440	PERIODICALS	-	-	1,200	-	0	0
480	COMPUTER HARDWARE	204	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>3,496</b>	<b>2,331</b>	<b>3,850</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>
	<b>Function Total</b>	<b>1,638,570</b>	<b>1,651,282</b>	<b>1,804,401</b>	<b>1,771,451</b>	<b>1,771,451</b>	<b>1,771,451</b>
<b>2130</b>	<b>HEALTH SERVICES</b>						
111	LICENSED SALARIES	104,349	108,053	108,784	110,962	110,962	110,962
112	CLASSIFIED SALARIES	26,619	27,980	29,922	32,172	32,172	32,172
130	LIC. ADDITIONAL WAGES	2,185	2,403	2,750	2,750	2,750	2,750
131	CLASS. ADDITIONAL WAGES	234	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>133,387</b>	<b>138,436</b>	<b>141,456</b>	<b>145,884</b>	<b>145,884</b>	<b>145,884</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	16,558	17,350	21,368	22,000	22,000	22,000
212	EMPLOYEE CONTRBTN, PICKUP	6,313	6,617	6,692	6,823	6,823	6,823
213	PERS BOND PAY	9,230	9,720	9,902	10,212	10,212	10,212
220	FICA/MEDICARE	9,656	10,104	10,821	11,160	11,160	11,160
231	WORKERS' COMPENSATION	662	718	785	796	796	796
242	HEALTH INSURANCE	49,218	51,337	56,900	58,038	58,038	58,038
244	LIFE INSURANCE	244	247	247	247	247	247
<b>200</b>	<b>Payroll Costs</b>	<b>91,881</b>	<b>96,093</b>	<b>106,715</b>	<b>109,276</b>	<b>109,276</b>	<b>109,276</b>
310	INSTRUC CONSULT/PROF	950	600	750	750	750	750
312	CONFERENCE/WORKSHOPS	250	195	250	250	250	250
340	TRAVEL	609	-	600	600	600	600
351	TELEPHONE	171	174	-	-	0	0
355	PRINTING AND BINDING	87	-	100	100	100	100
<b>300</b>	<b>Purchased Services</b>	<b>2,067</b>	<b>969</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
410	SUPPLIES	(1,565)	(1,284)	3,750	-	0	0
440	PERIODICALS	166	-	-	-	0	0
460	NON-CONSUMABLE ITEMS	7,450	-	150	150	150	150
470	COMPUTER SOFTWARE	77	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>6,128</b>	<b>(1,284)</b>	<b>3,900</b>	<b>150</b>	<b>150</b>	<b>150</b>
640	DUES AND FEES	140	140	300	300	300	300
<b>600</b>	<b>Other Objects</b>	<b>140</b>	<b>140</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>Function Total</b>	<b>233,603</b>	<b>234,354</b>	<b>254,071</b>	<b>257,310</b>	<b>257,310</b>	<b>257,310</b>
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	244,613	277,300	291,111	292,835	357,243	357,243
121	SUBSTITUTES-LICENSED	9,112	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>253,725</b>	<b>277,300</b>	<b>291,111</b>	<b>292,835</b>	<b>357,243</b>	<b>357,243</b>
211	PERS EMPR CONTRIB	29,359	32,104	41,112	41,497	48,797	48,797
212	EMPLOYEE CONTRBTN, PICKUP	14,677	16,638	17,467	17,570	21,434	21,434
213	PERS BOND PAY	17,530	19,411	20,378	20,498	25,006	25,006
220	FICA/MEDICARE	19,202	20,787	22,270	22,402	27,322	27,322
231	WORKERS' COMPENSATION	1,226	1,408	1,568	1,557	1,557	1,557
242	HEALTH INSURANCE	71,240	77,158	85,500	84,960	99,960	99,960
244	LIFE INSURANCE	397	410	411	411	411	411
<b>200</b>	<b>Payroll Costs</b>	<b>153,631</b>	<b>167,916</b>	<b>188,706</b>	<b>188,895</b>	<b>224,487</b>	<b>224,487</b>
310	INSTRUC CONSULT/PROF	27,154	21,333	-	11,100	11,100	11,100
312	CONFERENCE/WORKSHOPS	199	-	-	-	0	0
340	TRAVEL	885	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>28,238</b>	<b>21,333</b>	<b>0</b>	<b>11,100</b>	<b>11,100</b>	<b>11,100</b>
410	SUPPLIES	12,634	5,560	500	500	500	500
470	COMPUTER SOFTWARE	43	-	-	-	0	0
480	COMPUTER HARDWARE	643	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>13,320</b>	<b>5,560</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>448,914</b>	<b>472,109</b>	<b>480,317</b>	<b>493,330</b>	<b>593,330</b>	<b>593,330</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>						
111	LICENSED SALARIES	399,071	297,853	307,080	302,692	302,692	302,692
121	SUBSTITUTES-LICENSED	-	-	-	5,000	5,000	5,000
130	LIC. ADDITIONAL WAGES	-	8,486	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>399,071</b>	<b>306,339</b>	<b>307,080</b>	<b>307,692</b>	<b>307,692</b>	<b>307,692</b>
211	PERS EMPR CONTRIB	49,819	41,180	51,085	47,429	47,429	47,429
212	EMPLOYEE CONTRBTN, PICKUP	21,395	17,871	18,425	18,162	18,162	18,162
213	PERS BOND PAY	24,961	20,850	21,496	21,188	21,188	21,188
220	FICA/MEDICARE	30,164	22,741	23,492	23,156	23,156	23,156
231	WORKERS' COMPENSATION	1,906	1,551	1,653	1,613	1,613	1,613
242	HEALTH INSURANCE	102,764	86,880	96,200	89,960	89,960	89,960
244	LIFE INSURANCE	575	411	411	411	411	411
<b>200</b>	<b>Payroll Costs</b>	<b>231,584</b>	<b>191,484</b>	<b>212,762</b>	<b>201,919</b>	<b>201,919</b>	<b>201,919</b>
310	INSTRUC CONSULT/PROF	36,377	198,009	212,073	182,000	182,000	182,000
312	CONFERENCE/WORKSHOPS	-	595	500	500	500	500
322	REPAIRS AND MAINTENANCE	400	843	1,000	1,000	1,000	1,000
340	TRAVEL	238	-	400	400	400	400
<b>300</b>	<b>Purchased Services</b>	<b>37,015</b>	<b>199,447</b>	<b>213,973</b>	<b>183,900</b>	<b>183,900</b>	<b>183,900</b>
410	SUPPLIES	3,846	-	-	-	0	0
460	EQUIPMENT	(428)	-	1,000	8,000	8,000	8,000
470	COMPUTER SOFTWARE	703	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>4,121</b>	<b>-</b>	<b>1,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
640	DUES AND FEES	1,120	1,090	1,500	1,500	1,500	1,500
<b>600</b>	<b>Other Objects</b>	<b>1,120</b>	<b>1,090</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Function Total</b>	<b>672,911</b>	<b>698,360</b>	<b>736,315</b>	<b>703,011</b>	<b>703,011</b>	<b>703,011</b>
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES</b>						
112	CLASSIFIED SALARIES	79,682	83,220	38,649	37,253	37,253	37,253
113	ADMINISTRATORS	199,167	208,873	213,253	212,425	212,425	212,425
<b>100</b>	<b>Salaries</b>	<b>278,849</b>	<b>292,093</b>	<b>251,902</b>	<b>249,678</b>	<b>249,678</b>	<b>249,678</b>
211	PERS EMPR CONTRIB	38,298	35,252	28,585	32,458	32,458	32,458
212	EMPLOYEE CONTRBTN, PICKUP	11,923	9,682	12,038	12,746	12,746	12,746
213	PERS BOND PAY	18,001	17,121	10,917	17,477	17,477	17,477
220	FICA/MEDICARE	20,770	21,966	19,271	19,100	19,100	19,100
231	WORKERS' COMPENSATION	1,349	1,492	1,355	1,329	1,329	1,329
242	HEALTH INSURANCE	58,064	60,921	67,500	63,676	63,676	63,676
244	LIFE INSURANCE	835	890	799	824	824	824
246	DISABILITY INSURANCE	632	672	664	688	688	688
<b>200</b>	<b>Payroll Costs</b>	<b>149,872</b>	<b>147,996</b>	<b>141,129</b>	<b>148,298</b>	<b>148,298</b>	<b>148,298</b>
310	INSTRUC CONSULT/PROF	276	600	1,500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	3,936	-	-	-	0	0
322	REPAIRS AND MAINTENANCE	296	-	500	500	500	500
324	RENTALS	1,606	1,984	1,600	1,600	1,600	1,600
340	TRAVEL	1,361	3,654	2,000	2,000	2,000	2,000

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
355	PRINTING AND BINDING	512	836	2,000	2,000	2,000	2,000
<b>300</b>	<b>Purchased Services</b>	<b>7,987</b>	<b>7,074</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
410	SUPPLIES	3,748	5,501	7,500	7,000	7,000	7,000
440	PERIODICALS	95	359	300	300	300	300
460	NON-CONSUMABLE ITEMS	473	285	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	325	-	1,800	1,800	1,800	1,800
480	COMPUTER HARDWARE	209	564	3,000	3,000	3,000	3,000
<b>400</b>	<b>Supplies and Materials</b>	<b>4,850</b>	<b>6,709</b>	<b>15,600</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
640	DUES AND FEES	644	211	775	775	775	775
<b>600</b>	<b>Other Objects</b>	<b>644</b>	<b>211</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>775</b>
	<b>Function Total</b>	<b>442,202</b>	<b>454,083</b>	<b>417,006</b>	<b>421,451</b>	<b>421,451</b>	<b>421,451</b>
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>						
111	LICENSED SALARIES	56,181	55,532	64,009	139,698	139,698	139,698
112	CLASSIFIED SALARIES	22,853	23,415	23,776	24,149	24,149	24,149
113	ADMINISTRATORS	217,188	236,914	213,943	277,410	277,410	277,410
114	SUPERVISORS/CONFIDENTIAL	48,262	49,269	50,332	51,349	51,349	51,349
122	SUBSTITUTES-CLASSIFIED	174	-	-	-	0	0
125	CURRICULUM SUB	8,442	5,702	9,000	12,500	12,500	12,500
130	LIC. ADDITIONAL WAGES	10,835	12,963	18,000	18,000	18,000	18,000
131	CLASS. ADDITIONAL WAGES	1,395	433	-	-	0	0
132	NON CERTIFIED OVERTIME	-	1,009	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>365,330</b>	<b>385,237</b>	<b>379,060</b>	<b>523,106</b>	<b>523,106</b>	<b>523,106</b>
211	PERS EMPR CONTRIB	54,685	52,559	55,750	93,153	93,153	93,153
212	EMPLOYEE CONTRBTN, PICKUP	17,015	16,548	14,469	26,106	26,106	26,106
213	PERS BOND PAY	25,163	24,714	22,698	36,617	36,617	36,617
220	FICA/MEDICARE	27,231	28,572	28,997	40,018	40,018	40,018
231	WORKERS' COMPENSATION	1,755	1,950	2,366	2,785	2,785	2,785
242	HEALTH INSURANCE	63,198	69,858	77,403	106,208	106,208	106,208
244	LIFE INSURANCE	979	1,057	973	1,268	1,268	1,268
246	DISABILITY INSURANCE	691	751	673	872	872	872
<b>200</b>	<b>Payroll Costs</b>	<b>190,717</b>	<b>196,009</b>	<b>203,329</b>	<b>307,027</b>	<b>307,027</b>	<b>307,027</b>
310	INSTRUC CONSULT/PROF	11,293	13,100	14,000	17,000	17,000	17,000
312	CONFERENCE/WORKSHOPS	-	2,949	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	665	-	-	-	0	0
340	TRAVEL	8,584	5,943	9,000	9,000	9,000	9,000
351	TELEPHONE	-	836	-	-	0	0
355	PRINTING AND BINDING	5,368	1,180	5,000	5,000	5,000	5,000
<b>300</b>	<b>Purchased Services</b>	<b>25,910</b>	<b>24,008</b>	<b>29,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
410	SUPPLIES	6,452	10,360	20,437	23,572	23,572	23,572
420	TEXTBOOKS	-	7,685	3,000	31,000	31,000	31,000
430	LIBRARY BOOKS	299	-	-	-	0	0
460	EQUIPMENT	-	1,225	-	-	0	0
470	COMPUTER SOFTWARE	900	-	-	-	0	0

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>400</b>	<b>Supplies and Materials</b>	<b>7,651</b>	<b>19,270</b>	<b>23,437</b>	<b>54,572</b>	<b>54,572</b>	<b>54,572</b>
640	DUES AND FEES	60	-	200	200	200	200
<b>600</b>	<b>Other Objects</b>	<b>60</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
	<b>Function Total</b>	<b>589,668</b>	<b>624,524</b>	<b>635,026</b>	<b>916,905</b>	<b>916,905</b>	<b>916,905</b>
<b>2213</b>	<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
111	LICENSED SALARIES	159,622	198,001	203,220	69,849	69,849	69,849
130	LIC. ADDITIONAL WAGES	917	112	2,500	2,500	2,500	2,500
<b>100</b>	<b>Salaries</b>	<b>160,539</b>	<b>198,113</b>	<b>205,720</b>	<b>72,349</b>	<b>72,349</b>	<b>72,349</b>
211	PERS EMPR CONTRIB	24,530	30,272	37,647	13,200	13,200	13,200
212	EMPLOYEE CONTRBTN, PICKUP	9,632	11,887	12,343	4,341	4,341	4,341
213	PERS BOND PAY	11,238	13,868	14,400	5,064	5,064	5,064
220	FICA/MEDICARE	11,913	14,999	15,738	5,535	5,535	5,535
231	WORKERS' COMPENSATION	763	996	1,102	385	385	385
242	HEALTH INSURANCE	43,330	44,732	45,627	16,992	16,992	16,992
244	LIFE INSURANCE	206	247	247	82	82	82
<b>200</b>	<b>Payroll Costs</b>	<b>101,612</b>	<b>117,001</b>	<b>127,104</b>	<b>45,599</b>	<b>45,599</b>	<b>45,599</b>
460	EQUIPMENT	-	-	-	-	0	0
470	COMPUTER SOFTWARE	68,346	91,375	80,000	75,000	75,000	75,000
480	COMPUTER HARDWARE	-	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>68,346</b>	<b>91,375</b>	<b>80,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
	<b>Function Total</b>	<b>330,497</b>	<b>406,489</b>	<b>412,824</b>	<b>192,948</b>	<b>192,948</b>	<b>192,948</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>						
111	LICENSED SALARIES	275,423	309,163	319,330	341,094	341,094	341,094
112	CLASSIFIED SALARIES	109,825	121,592	126,367	128,617	128,617	128,617
121	SUBSTITUTES-LICENSED	9,925	4,211	7,323	7,393	7,393	7,393
122	SUBSTITUTES-CLASSIFIED	4,329	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>399,502</b>	<b>434,966</b>	<b>453,020</b>	<b>477,104</b>	<b>477,104</b>	<b>477,104</b>
211	PERS EMPR CONTRIB	48,351	56,390	71,214	75,236	75,236	75,236
212	EMPLOYEE CONTRBTN, PICKUP	13,547	18,550	19,160	20,466	20,466	20,466
213	PERS BOND PAY	26,880	30,256	31,199	33,397	33,397	33,397
220	FICA/MEDICARE	29,415	32,253	34,281	36,121	36,121	36,121
231	WORKERS' COMPENSATION	2,001	2,277	2,506	2,591	2,591	2,591
242	HEALTH INSURANCE	127,117	142,728	158,068	172,126	172,126	172,126
244	LIFE INSURANCE	952	986	1,069	1,192	1,192	1,192
<b>200</b>	<b>Payroll Costs</b>	<b>248,263</b>	<b>283,440</b>	<b>317,497</b>	<b>341,129</b>	<b>341,129</b>	<b>341,129</b>
322	REPAIRS AND MAINTENANCE	665	-	400	200	200	200
<b>300</b>	<b>Purchased Services</b>	<b>665</b>	<b>-</b>	<b>400</b>	<b>200</b>	<b>200</b>	<b>200</b>
410	SUPPLIES	17,262	14,635	12,366	12,866	12,866	12,866
420	TEXTBOOKS	-	-	300	300	300	300
430	LIBRARY BOOKS	18,682	19,911	24,493	22,943	22,943	22,943
440	PERIODICALS	2,080	1,842	3,378	2,678	2,678	2,678
460	NON-CONSUMABLE ITEMS	84	862	1,916	1,916	1,916	1,916
470	COMPUTER SOFTWARE	10,797	12,159	10,569	11,537	11,537	11,537
480	COMPUTER HARDWARE	315	2,626	1,542	1,542	1,542	1,542
<b>400</b>	<b>Supplies and Materials</b>	<b>49,220</b>	<b>52,035</b>	<b>54,564</b>	<b>53,782</b>	<b>53,782</b>	<b>53,782</b>
	<b>Function Total</b>	<b>697,650</b>	<b>770,441</b>	<b>825,481</b>	<b>872,215</b>	<b>872,215</b>	<b>872,215</b>
<b>2229</b>	<b>SCHOOL TECHNOLOGY SUPPORT</b>						
112	CLASSIFIED SALARIES	166,890	153,540	354,626	314,891	314,891	314,891
114	SUPERVISORS/CONFIDENTIAL	70,015	71,758	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>236,905</b>	<b>225,298</b>	<b>354,626</b>	<b>314,891</b>	<b>314,891</b>	<b>314,891</b>
211	PERS EMPR CONTRIB	28,128	27,225	49,121	44,005	44,005	44,005
213	PERS BOND PAY	16,422	15,771	24,824	22,042	22,042	22,042
220	FICA/MEDICARE	17,611	16,810	27,129	24,089	24,089	24,089
231	WORKERS' COMPENSATION	1,210	1,201	2,014	1,749	1,749	1,749
242	HEALTH INSURANCE	90,707	78,106	183,000	121,952	121,952	121,952
244	LIFE INSURANCE	459	376	575	493	493	493
<b>200</b>	<b>Payroll Costs</b>	<b>154,537</b>	<b>139,489</b>	<b>286,663</b>	<b>214,330</b>	<b>214,330</b>	<b>214,330</b>
	<b>Function Total</b>	<b>391,442</b>	<b>364,787</b>	<b>641,289</b>	<b>529,221</b>	<b>529,221</b>	<b>529,221</b>
<b>2230</b>	<b>ASSESSMENT AND TESTING</b>						
389	OTHER PROFESSIONAL	1,824	600	7,500	5,000	5,000	5,000
<b>300</b>	<b>Purchased Services</b>	<b>1,824</b>	<b>600</b>	<b>7,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
410	SUPPLIES	6,842	7,580	6,000	6,000	6,000	6,000
470	COMPUTER SOFTWARE	-	4,837	6,000	6,000	6,000	6,000

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>400</b>	<b>Supplies and Materials</b>	<b>6,842</b>	<b>12,417</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
	<b>Function Total</b>	<b>8,666</b>	<b>13,017</b>	<b>19,500</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
111	LICENSED SALARIES	55,129	67,136	68,479	-	0	0
125	CURRICULUM SUB	1,797	1,971	1,353	1,353	1,353	1,353
130	LIC. ADDITIONAL WAGES	1,594	11,102	27,378	33,878	33,878	33,878
131	CLASS. ADDITIONAL WAGES	415	875	200	5,700	5,700	5,700
132	NON CERTIFIED OVERTIME	56	606	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>58,991</b>	<b>81,690</b>	<b>97,410</b>	<b>40,931</b>	<b>40,931</b>	<b>40,931</b>
211	PERS EMPR CONTRIB	8,724	8,746	8,901	1,800	1,800	1,800
212	EMPLOYEE CONTRBTN, PICKUP	3,410	4,670	4,109	390	390	390
213	PERS BOND PAY	4,015	5,590	4,794	840	840	840
220	FICA/MEDICARE	4,510	6,197	5,239	918	918	918
231	WORKERS' COMPENSATION	283	413	366	60	60	60
242	HEALTH INSURANCE	6,264	16,780	17,724	-	0	0
242	LIFE INSURANCE	62	82	82	-	0	0
<b>200</b>	<b>Payroll Costs</b>	<b>27,268</b>	<b>42,478</b>	<b>41,215</b>	<b>4,008</b>	<b>4,008</b>	<b>4,008</b>
310	INSTRUC CONSULT/PROF	11,621	709	7,000	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	84,683	82,917	85,000	85,000	85,000	85,000
312	CONFERENCE/WORKSHOPS	15,368	19,701	25,960	25,800	25,800	25,800
340	TRAVEL	16,001	15,988	13,264	14,000	14,000	14,000
<b>300</b>	<b>Purchased Services</b>	<b>127,673</b>	<b>119,315</b>	<b>131,224</b>	<b>131,800</b>	<b>131,800</b>	<b>131,800</b>
410	SUPPLIES	11,976	8,845	10,000	10,000	10,000	10,000
430	LIBRARY BOOKS	471	-	-	-	0	0
<b>400</b>	<b>Supplies and Materials</b>	<b>12,447</b>	<b>8,845</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Function Total</b>	<b>226,379</b>	<b>252,328</b>	<b>279,849</b>	<b>186,739</b>	<b>186,739</b>	<b>186,739</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>2310</b>	<b>BOARD OF EDUCATION SERVICES</b>						
312	CONFERENCE/WORKSHOPS	5,490	6,020	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	-	-	250	-	0	0
324	RENTALS	-	3,097	2,500	3,500	3,500	3,500
340	TRAVEL	9,721	3,376	10,000	10,000	10,000	10,000
354	ADVERTISING	2,643	-	1,800	-	0	0
381	AUDIT SERVICES	33,600	36,150	37,000	37,000	37,000	37,000
382	LEGAL SERVICES	26,909	37,460	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	2,629	24,332	10,000	20,000	20,000	20,000
389	OTHER PROFESSIONAL	30,184	17,839	18,000	24,795	24,795	24,795
<b>300</b>	<b>Purchased Services</b>	<b>111,176</b>	<b>128,274</b>	<b>129,550</b>	<b>145,295</b>	<b>145,295</b>	<b>145,295</b>
410	SUPPLIES	14,873	13,599	8,000	8,000	8,000	8,000
470	COMPUTER SOFTWARE	-	175	-	-	0	0
480	COMPUTER HARDWARE	-	1,034	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>14,873</b>	<b>14,808</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
640	DUES AND FEES	13,865	11,492	15,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	109,474	102,105	117,450	128,000	128,000	128,000
<b>600</b>	<b>Other Objects</b>	<b>123,339</b>	<b>113,597</b>	<b>132,450</b>	<b>143,000</b>	<b>143,000</b>	<b>143,000</b>
	<b>Function Total</b>	<b>249,388</b>	<b>256,679</b>	<b>271,000</b>	<b>297,295</b>	<b>297,295</b>	<b>297,295</b>
<b>2320</b>	<b>EXEC ADMIN SERVICES</b>						
112	CLASSIFIED SALARIES	17,701	33,373	37,104	39,811	39,811	39,811
113	ADMINISTRATORS	146,942	152,828	155,783	162,600	162,600	162,600
114	SUPERVISORS/CONFIDENTIAL	51,864	55,693	59,825	63,920	63,920	63,920
122	SUBSTITUTES-CLASSIFIED	-	234	-	-	0	0
132	NON CERTIFIED OVERTIME	6,865	557	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>223,372</b>	<b>242,685</b>	<b>252,712</b>	<b>266,331</b>	<b>266,331</b>	<b>266,331</b>
211	PERS EMPR CONTRIB	32,610	37,427	44,895	48,789	48,789	48,789
212	EMPLOYEE CONTRBTN, PICKUP	10,616	10,970	11,147	11,556	11,556	11,556
213	PERS BOND PAY	16,070	19,072	19,790	20,743	20,743	20,743
220	FICA/MEDICARE	15,274	16,456	17,486	18,570	18,570	18,570
231	WORKERS' COMPENSATION	1,072	1,230	1,341	1,505	1,505	1,505
240	CONTRACTUAL EMPLOYEE BNFT	-	30,000	-	30,000	30,000	30,000
242	HEALTH INSURANCE	58,408	42,985	74,700	51,876	51,876	51,876
244	LIFE INSURANCE	617	670	671	679	679	679
246	DISABILITY INSURANCE	451	457	458	458	458	458
<b>200</b>	<b>Payroll Costs</b>	<b>135,118</b>	<b>159,267</b>	<b>170,488</b>	<b>184,176</b>	<b>184,176</b>	<b>184,176</b>
312	CONFERENCE/WORKSHOPS	1,045	685	1,500	1,500	1,500	1,500
324	RENTALS	3,010	-	-	-	0	0
340	TRAVEL	2,949	5,135	4,500	4,500	4,500	4,500
<b>300</b>	<b>Purchased Services</b>	<b>7,004</b>	<b>5,820</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
410	SUPPLIES	5,865	7,045	7,500	7,500	7,500	7,500
440	PERIODICALS	-	-	100	100	100	100
460	EQUIPMENT	-	190	-	-	0	0
470	COMPUTER SOFTWARE	177	300	-	-	0	0

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
480	COMPUTER HARDWARE	552	485	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>6,594</b>	<b>8,020</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
640	DUES AND FEES	1,025	1,064	2,200	2,200	2,200	2,200
<b>600</b>	<b>Other Objects</b>	<b>1,025</b>	<b>1,064</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
	<b>Function Total</b>	<b>373,113</b>	<b>416,856</b>	<b>440,000</b>	<b>467,307</b>	<b>467,307</b>	<b>467,307</b>
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
111	LICENSED SALARIES	98,451	99,921	103,413	107,743	107,743	107,743
112	CLASSIFIED SALARIES	610,280	612,842	643,133	675,492	675,492	675,492
113	ADMINISTRATORS	1,403,866	1,433,360	1,479,001	1,539,898	1,539,898	1,539,898
122	SUBSTITUTES-CLASSIFIED	1,177	4,107	-	-	0	0
125	CURRICULUM SUB	521	-	2,000	-	0	0
130	LIC. ADDITIONAL WAGES	-	8,950	1,500	-	0	0
131	CLASS. ADDITIONAL WAGES	150	233	500	-	0	0
132	NON CERTIFIED OVERTIME	40	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>2,114,485</b>	<b>2,159,413</b>	<b>2,229,547</b>	<b>2,323,133</b>	<b>2,323,133</b>	<b>2,323,133</b>
211	PERS EMPR CONTRIB	262,353	275,383	354,468	368,409	368,409	368,409
212	EMPLOYEE CONTRBTN, PICKUP	80,324	89,257	94,945	98,858	98,858	98,858
213	PERS BOND PAY	135,462	145,909	155,788	162,619	162,619	162,619
220	FICA/MEDICARE	157,324	161,134	170,254	177,720	177,720	177,720
231	WORKERS' COMPENSATION	10,282	11,019	12,122	12,490	12,490	12,490
242	HEALTH INSURANCE	556,001	559,907	594,560	610,296	610,296	610,296
244	LIFE INSURANCE	6,627	6,751	6,882	7,024	7,024	7,024
246	DISABILITY INSURANCE	4,414	4,558	4,558	4,775	4,775	4,775
<b>200</b>	<b>Payroll Costs</b>	<b>1,212,787</b>	<b>1,253,918</b>	<b>1,393,577</b>	<b>1,442,191</b>	<b>1,442,191</b>	<b>1,442,191</b>
310	INSTRUC CONSULT/PROF	3,308	-	3,000	-	0	0
312	CONFERENCE/WORKSHOPS	-	434	-	3,000	3,000	3,000
340	TRAVEL	6,018	11,786	13,737	12,587	12,587	12,587
353	POSTAGE	9,611	11,256	6,200	6,100	6,100	6,100
355	PRINTING AND BINDING	405	148	900	900	900	900
<b>300</b>	<b>Purchased Services</b>	<b>19,342</b>	<b>23,624</b>	<b>23,837</b>	<b>22,587</b>	<b>22,587</b>	<b>22,587</b>
410	SUPPLIES	31,968	34,888	61,112	66,324	66,324	66,324
420	TEXTBOOKS	3,227	14,719	9,600	-	0	0
430	LIBRARY BOOKS	-	-	3,000	-	0	0
460	NON-CONSUMABLE ITEMS	2,594	4,300	4,331	3,980	3,980	3,980
470	COMPUTER SOFTWARE	2,400	12,591	-	700	700	700
480	COMPUTER HARDWARE	15	915	1,455	5,600	5,600	5,600
<b>400</b>	<b>Supplies and Materials</b>	<b>40,204</b>	<b>67,413</b>	<b>79,498</b>	<b>76,604</b>	<b>76,604</b>	<b>76,604</b>
640	DUES AND FEES	1,420	93	2,821	1,821	1,821	1,821
<b>600</b>	<b>Other Objects</b>	<b>1,420</b>	<b>93</b>	<b>2,821</b>	<b>1,821</b>	<b>1,821</b>	<b>1,821</b>
	<b>Function Total</b>	<b>3,388,238</b>	<b>3,504,461</b>	<b>3,729,280</b>	<b>3,866,336</b>	<b>3,866,336</b>	<b>3,866,336</b>
<b>2510</b>	<b>BUSINESS SUPPORT SERVICES</b>						
114	SUPERVISORS/CONFIDENTIAL	126,140	129,849	123,530	97,423	97,423	97,423
131	CLASS. ADDITIONAL WAGES	-	806	-	-	0	0

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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>100</b>	<b>Salaries</b>	<b>126,140</b>	<b>130,655</b>	<b>123,530</b>	<b>97,423</b>	<b>97,423</b>	<b>97,423</b>
211	PERS EMPR CONTRIB	12,331	16,147	14,841	15,402	15,402	15,402
213	PERS BOND PAY	6,637	9,146	6,547	6,820	6,820	6,820
220	FICA/MEDICARE	9,320	9,554	7,155	7,453	7,453	7,453
231	WORKERS' COMPENSATION	620	674	537	531	531	531
242	HEALTH INSURANCE	32,360	33,648	37,280	25,487	25,487	25,487
244	LIFE INSURANCE	164	164	164	123	123	123
<b>200</b>	<b>Payroll Costs</b>	<b>61,432</b>	<b>69,333</b>	<b>66,524</b>	<b>55,816</b>	<b>55,816</b>	<b>55,816</b>
312	CONFERENCE/WORKSHOPS	100	375	500	500	500	500
340	TRAVEL	1,249	434	1,000	1,000	1,000	1,000
383	ARCHITECT/ENGINEER SRVCE	2,533	-	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>3,882</b>	<b>809</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
410	SUPPLIES	2,094	1,020	1,500	1,500	1,500	1,500
460	NON-CONSUMABLE ITEMS	121	813	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	-	89	-	-	0	0
480	COMPUTER HARDWARE	298	747	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,513</b>	<b>2,669</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
640	DUES AND FEES	35	-	500	500	500	500
<b>600</b>	<b>Other Objects</b>	<b>35</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Function Total</b>	<b>194,002</b>	<b>203,466</b>	<b>195,554</b>	<b>158,739</b>	<b>158,739</b>	<b>158,739</b>
<b>2520</b>	<b>FISCAL SERVICES</b>						
112	CLASSIFIED SALARIES	43,861	44,780	45,602	68,578	68,578	68,578
113	ADMINISTRATORS	111,925	115,003	117,303	122,492	122,492	122,492
114	SUPERVISORS/CONFIDENTIAL	147,452	157,385	150,253	157,465	157,465	157,465
131	CLASS. ADDITIONAL WAGES	42	4,315	1,500	-	0	0
<b>100</b>	<b>Salaries</b>	<b>303,280</b>	<b>321,483</b>	<b>314,658</b>	<b>348,535</b>	<b>348,535</b>	<b>348,535</b>
211	PERS EMPR CONTRIB	41,123	43,957	49,601	59,152	59,152	59,152
212	EMPLOYEE CONTRBTN, PICKUP	6,715	7,038	7,038	7,350	7,350	7,350
213	PERS BOND PAY	21,230	22,504	21,311	24,397	24,397	24,397
220	FICA/MEDICARE	22,140	23,672	23,290	26,663	26,663	26,663
231	WORKERS' COMPENSATION	1,483	1,647	1,691	1,893	1,893	1,893
242	HEALTH INSURANCE	70,676	74,458	82,500	89,208	89,208	89,208
244	LIFE INSURANCE	687	723	723	761	761	761
246	DISABILITY INSURANCE	356	366	366	382	382	382
<b>200</b>	<b>Payroll Costs</b>	<b>164,410</b>	<b>174,365</b>	<b>186,520</b>	<b>209,806</b>	<b>209,806</b>	<b>209,806</b>
310	INSTRUC CONSULT/PROF	2,549	-	2,000	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	638	1,598	1,500	1,500	1,500	1,500
340	TRAVEL	1,897	1,051	2,000	2,000	2,000	2,000
354	ADVERTISING	-	42	-	-	0	0
389	OTHER PROFESSIONAL	2,120	7,228	4,000	4,000	4,000	4,000
<b>300</b>	<b>Purchased Services</b>	<b>7,204</b>	<b>9,919</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
410	SUPPLIES	2,404	3,328	2,400	2,400	2,400	2,400
440	PERIODICALS	-	-	-	-	0	0
460	NON-CONSUMABLE ITEMS	-	1,840	500	2,000	2,000	2,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
470	COMPUTER SOFTWARE	2,275	2,432	4,500	4,500	4,500	4,500
480	COMPUTER HARDWARE	1,043	748	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>5,722</b>	<b>8,348</b>	<b>8,400</b>	<b>9,900</b>	<b>9,900</b>	<b>9,900</b>
640	DUES AND FEES	13,880	16,729	18,600	18,600	18,600	18,600
<b>600</b>	<b>Other Objects</b>	<b>13,880</b>	<b>16,729</b>	<b>18,600</b>	<b>18,600</b>	<b>18,600</b>	<b>18,600</b>
	<b>Function Total</b>	<b>494,496</b>	<b>530,844</b>	<b>537,678</b>	<b>596,341</b>	<b>596,341</b>	<b>596,341</b>
<b>2540</b>	<b>OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>						
112	CLASSIFIED SALARIES	1,506,468	1,470,911	1,656,990	1,628,951	1,628,951	1,628,951
114	SUPERVISORS/CONFIDENTIAL	70,015	71,758	73,438	75,195	75,195	75,195
122	SUBSTITUTES-CLASSIFIED	34,526	67,227	40,016	39,987	39,987	39,987
131	CLASS. ADDITIONAL WAGES	17,637	26,112	25,000	25,000	25,000	25,000
132	NON CERTIFIED OVERTIME	4,845	6,128	5,000	10,000	10,000	10,000
<b>100</b>	<b>Salaries</b>	<b>1,633,491</b>	<b>1,642,136</b>	<b>1,800,444</b>	<b>1,779,133</b>	<b>1,779,133</b>	<b>1,779,133</b>
211	PERS EMPR CONTRIB	205,111	197,600	261,487	260,796	260,796	260,796
213	PERS BOND PAY	117,430	107,850	119,030	123,839	123,839	123,839
220	FICA/MEDICARE	120,984	122,572	135,180	136,101	136,101	136,101
231	WORKERS' COMPENSATION	44,956	45,011	53,873	61,594	61,594	61,594
242	HEALTH INSURANCE	662,285	658,561	720,046	747,648	747,648	747,648
244	LIFE INSURANCE	3,447	3,500	3,535	3,946	3,946	3,946
<b>200</b>	<b>Payroll Costs</b>	<b>1,154,213</b>	<b>1,135,094</b>	<b>1,293,151</b>	<b>1,333,924</b>	<b>1,333,924</b>	<b>1,333,924</b>
322	REPAIRS AND MAINTENANCE	279,498	280,117	150,000	270,000	270,000	270,000
324	RENTALS	13,045	16,752	18,000	18,000	18,000	18,000
325	ELECTRICITY	657,878	688,529	818,250	770,000	770,000	770,000
326	FUEL	235,877	285,177	319,300	300,000	300,000	300,000
327	WATER AND SEWAGE	158,057	171,585	224,720	182,770	182,770	182,770
328	GARBAGE	70,548	76,414	77,000	92,400	92,400	92,400
340	TRAVEL	202	65	500	500	500	500
351	TELEPHONE	33,955	29,546	3,000	3,000	3,000	3,000
354	ADVERTISING	514	422	500	500	500	500
355	PRINTING AND BINDING	68	171	500	500	500	500
389	OTHER PROFESSIONAL	101,830	99,528	103,000	105,000	105,000	105,000
<b>300</b>	<b>Purchased Services</b>	<b>1,551,472</b>	<b>1,648,306</b>	<b>1,714,770</b>	<b>1,742,670</b>	<b>1,742,670</b>	<b>1,742,670</b>
410	SUPPLIES	8,416	4,866	5,528	5,528	5,528	5,528
411	MAINTENANCE SUPPLIES	94,667	90,831	125,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	86,189	69,264	70,000	100,000	100,000	100,000
413	GROUND SUPPLIES	33,036	20,432	68,900	50,000	50,000	50,000
418	VEHICLE FUEL	16,994	17,204	30,000	26,000	26,000	26,000
460	NON-CONSUMABLE ITEMS	11,824	-	22,500	22,500	22,500	22,500
470	COMPUTER SOFTWARE	5,523	99	6,600	6,600	6,600	6,600
480	COMPUTER HARDWARE	-	226	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>256,649</b>	<b>202,922</b>	<b>329,528</b>	<b>311,628</b>	<b>311,628</b>	<b>311,628</b>
640	DUES AND FEES	-	480	500	500	500	500
651	PROPERTY INSURANCE	225,924	244,471	260,000	260,000	260,000	260,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
<b>600</b>	<b>Other Objects</b>	<b>225,924</b>	<b>244,951</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>	<b>260,500</b>
	<b>Function Total</b>	<b>4,821,749</b>	<b>4,873,409</b>	<b>5,398,393</b>	<b>5,427,855</b>	<b>5,427,855</b>	<b>5,427,855</b>
<b>2546</b>	<b>SECURITY SERVICES</b>						
322	REPAIRS AND MAINTENANCE	-	-	-	10,000	10,000	10,000
389	OTHER PROFESSIONAL	-	-	-	110,000	110,000	110,000
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>2550</b>	<b>STUDENT TRANSPORTATION</b>						
112	CLASSIFIED SALARIES	-	26,114	24,189	24,575	24,575	24,575
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>26,114</b>	<b>24,189</b>	<b>24,575</b>	<b>24,575</b>	<b>24,575</b>
211	PERS EMPR CONTRIB	-	117	3,145	3,195	3,195	3,195
213	PERS BOND PAY	-	77	1,693	1,720	1,720	1,720
220	FICA/MEDICARE	-	1,754	1,851	1,880	1,880	1,880
231	WORKERS' COMPENSATION	-	142	138	137	137	137
242	HEALTH INSURANCE	-	9,877	8,600	8,497	8,497	8,497
244	LIFE INSURANCE	-	48	82	41	41	41
<b>200</b>	<b>Payroll Costs</b>	<b>-</b>	<b>12,015</b>	<b>15,509</b>	<b>15,470</b>	<b>15,470</b>	<b>15,470</b>
331	REIMBRS STDNT TRANSPORT	2,021,847	2,099,544	2,399,310	2,419,060	2,419,060	2,419,060
332	NON-REIMBRS STDNT TRNSPRT	40,957	47,020	51,000	51,000	51,000	51,000
340	TRAVEL	-	50	-	500	500	500
<b>300</b>	<b>Purchased Services</b>	<b>2,062,804</b>	<b>2,146,614</b>	<b>2,450,310</b>	<b>2,470,560</b>	<b>2,470,560</b>	<b>2,470,560</b>
410	SUPPLIES	-	7	-	1,500	1,500	1,500
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Function Total</b>	<b>2,062,804</b>	<b>2,184,750</b>	<b>2,490,008</b>	<b>2,512,105</b>	<b>2,512,105</b>	<b>2,512,105</b>
<b>2570</b>	<b>INTERNAL SERVICES</b>						
322	REPAIRS AND MAINTENANCE	-	475	500	500	500	500
324	RENTALS	8,698	7,210	10,000	15,000	15,000	15,000
353	POSTAGE	30,954	13,410	24,000	19,000	19,000	19,000
354	ADVERTISING	205	-	-	-	0	0
355	PRINTING AND BINDING	5,946	5,429	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	1,146	30,777	16,000	16,000	16,000	16,000
<b>300</b>	<b>Purchased Services</b>	<b>46,949</b>	<b>57,301</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>	<b>58,500</b>
410	SUPPLIES	18,859	26,759	24,000	29,000	29,000	29,000
460	NON-CONSUMABLE ITEMS	1,470	4,910	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	797	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>21,126</b>	<b>31,669</b>	<b>26,000</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>
640	DUES AND FEES	-	-	1,000	1,000	1,000	1,000
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Function Total</b>	<b>68,075</b>	<b>88,970</b>	<b>85,500</b>	<b>90,500</b>	<b>90,500</b>	<b>90,500</b>
<b>2610</b>	<b>CENTRAL SUPPORT SERVICES / PERSONNEL</b>						

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
113	ADMINISTRATORS	114,001	155,092	164,396	109,819	109,819	109,819
114	SUPERVISORS/CONFIDENTIAL	96,525	98,539	100,663	102,697	102,697	102,697
125	CURRICULUM SUB	2,433	-	-	-	0	0
130	LIC. ADDITIONAL WAGES	-	575	-	-	0	0
131	CLASS. ADDITIONAL WAGES	23	-	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>212,982</b>	<b>254,206</b>	<b>265,059</b>	<b>212,516</b>	<b>212,516</b>	<b>212,516</b>
211	PERS EMPR CONTRIB	32,115	25,392	31,911	33,102	33,102	33,102
212	EMPLOYEE CONTRBTN, PICKUP	6,840	5,855	9,864	6,589	6,589	6,589
213	PERS BOND PAY	14,787	13,729	18,554	14,876	14,876	14,876
220	FICA/MEDICARE	16,337	19,242	20,277	16,258	16,258	16,258
231	WORKERS' COMPENSATION	1,034	1,296	1,442	1,147	1,147	1,147
242	HEALTH INSURANCE	44,848	64,107	59,030	55,976	55,976	55,976
244	LIFE INSURANCE	549	712	499	520	520	520
246	DISABILITY INSURANCE	356	508	310	329	329	329
<b>200</b>	<b>Payroll Costs</b>	<b>116,866</b>	<b>130,841</b>	<b>141,887</b>	<b>128,797</b>	<b>128,797</b>	<b>128,797</b>
310	INSTRUC CONSULT/PROF	27,954	31,798	-	-	0	0
312	CONFERENCE/WORKSHOPS	-	-	500	1,500	1,500	1,500
340	TRAVEL	1,277	932	500	1,000	1,000	1,000
354	ADVERTISING	872	1,786	3,000	2,500	2,500	2,500
355	PRINTING AND BINDING	2,720	1,349	3,500	1,500	1,500	1,500
389	OTHER PROFESSIONAL	28,078	31,589	61,970	64,192	64,192	64,192
<b>300</b>	<b>Purchased Services</b>	<b>60,901</b>	<b>67,454</b>	<b>69,470</b>	<b>70,692</b>	<b>70,692</b>	<b>70,692</b>
410	SUPPLIES	5,119	3,278	5,000	4,000	4,000	4,000
440	PERIODICALS	525	515	600	200	200	200
460	NON-CONSUMABLE ITEMS	77	646	-	-	0	0
470	COMPUTER SOFTWARE	-	5,000	18,500	20,350	20,350	20,350
480	COMPUTER HARDWARE	712	-	-	2,000	2,000	2,000
<b>400</b>	<b>Supplies and Materials</b>	<b>6,433</b>	<b>9,439</b>	<b>24,100</b>	<b>26,550</b>	<b>26,550</b>	<b>26,550</b>
640	DUES AND FEES	16,205	15,813	17,000	17,000	17,000	17,000
<b>600</b>	<b>Other Objects</b>	<b>16,205</b>	<b>15,813</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
	<b>Function Total</b>	<b>413,387</b>	<b>477,753</b>	<b>517,516</b>	<b>455,555</b>	<b>455,555</b>	<b>455,555</b>
<b>2630</b>	<b>COMMUNICATIONS</b>						
114	SUPERVISORS/CONFIDENTIAL	48,786	52,552	56,698	60,818	60,818	60,818
<b>100</b>	<b>Salaries</b>	<b>48,786</b>	<b>52,552</b>	<b>56,698</b>	<b>60,818</b>	<b>60,818</b>	<b>60,818</b>
211	PERS EMPR CONTRIB	3,021	5,565	7,371	7,906	7,906	7,906
213	PERS BOND PAY	1,994	3,679	3,969	4,257	4,257	4,257
220	FICA/MEDICARE	3,523	3,785	4,337	4,653	4,653	4,653
231	WORKERS' COMPENSATION	240	271	309	326	326	326
242	HEALTH INSURANCE	12,135	12,618	14,000	13,419	13,419	13,419
244	LIFE INSURANCE	82	82	82	82	82	82
<b>200</b>	<b>Payroll Costs</b>	<b>20,995</b>	<b>26,000</b>	<b>30,068</b>	<b>30,643</b>	<b>30,643</b>	<b>30,643</b>
310	INSTRUC CONSULT/PROF	-	-	-	-	0	0
312	CONFERENCE/WORKSHOPS	590	375	250	250	250	250
340	TRAVEL	407	54	250	250	250	250



**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
353	POSTAGE	4,724	4,865	8,000	8,000	8,000	8,000
354	ADVERTISING	6,829	2,180	4,000	4,000	4,000	4,000
355	PRINTING AND BINDING	10,278	13,619	9,850	9,850	9,850	9,850
389	OTHER PROFESSIONAL	18,639	792	9,000	9,000	9,000	9,000
<b>300</b>	<b>Purchased Services</b>	<b>41,467</b>	<b>21,885</b>	<b>31,350</b>	<b>31,350</b>	<b>31,350</b>	<b>31,350</b>
410	SUPPLIES	1,429	958	1,000	1,000	1,000	1,000
440	PERIODICALS	761	1,576	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	8,317	9,527	10,000	10,000	10,000	10,000
480	COMPUTER HARDWARE	1,195	-	1,000	1,000	1,000	1,000
<b>400</b>	<b>Supplies and Materials</b>	<b>11,702</b>	<b>12,061</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
640	DUES AND FEES	75	-	250	250	250	250
<b>600</b>	<b>Other Objects</b>	<b>75</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
	<b>Function Total</b>	<b>123,025</b>	<b>112,498</b>	<b>131,366</b>	<b>136,061</b>	<b>136,061</b>	<b>136,061</b>
<b>2660</b>	<b>TECHNOLOGY SERVICES</b>						
112	CLASSIFIED SALARIES	300,110	353,086	226,375	238,139	238,139	238,139
113	ADMINISTRATORS	97,542	101,495	107,665	113,114	113,114	113,114
131	CLASS. ADDITIONAL WAGES	198	507	-	-	0	0
132	NON CERTIFIED OVERTIME	-	203	-	-	0	0
<b>100</b>	<b>Salaries</b>	<b>397,850</b>	<b>455,291</b>	<b>334,040</b>	<b>351,253</b>	<b>351,253</b>	<b>351,253</b>
211	PERS EMPR CONTRIB	58,240	63,437	57,087	59,877	59,877	59,877
212	PERS PICKUP	5,853	6,120	6,460	6,787	6,787	6,787
213	PERS BOND PAY	27,850	31,870	23,407	24,588	24,588	24,588
220	FICA/MEDICARE	30,178	34,260	25,580	26,871	26,871	26,871
231	WORKERS' COMPENSATION	1,935	2,350	1,806	1,870	1,870	1,870
242	HEALTH INSURANCE	113,672	125,088	87,624	81,568	81,568	81,568
244	LIFE INSURANCE	718	833	595	616	616	616
246	DISABILITY INSURANCE	310	327	323	342	342	342
<b>200</b>	<b>Payroll Costs</b>	<b>238,756</b>	<b>264,285</b>	<b>202,882</b>	<b>202,519</b>	<b>202,519</b>	<b>202,519</b>
310	INSTRUC CONSULT/PROF	1,856	434	5,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	2,379	2,295	10,000	5,000	5,000	5,000
322	REPAIRS AND MAINTENANCE	38,705	42,412	40,000	10,000	10,000	10,000
324	RENTALS	-	-	800	-	0	0
340	TRAVEL	5,692	4,823	7,000	7,000	7,000	7,000
351	TELEPHONE	14,061	25,420	60,700	70,000	70,000	70,000
355	PRINTING AND BINDING	-	-	150	-	0	0
359	OTHER COMMUNICATION SERV	51,657	42,392	33,000	35,000	35,000	35,000
389	OTHER PROFESSIONAL	250	250	-	-	0	0
<b>300</b>	<b>Purchased Services</b>	<b>114,600</b>	<b>118,026</b>	<b>156,650</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
410	SUPPLIES	5,090	6,944	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	4,644	5,410	5,000	7,500	7,500	7,500
470	COMPUTER SOFTWARE	87,140	98,607	98,700	84,600	84,600	84,600
480	COMPUTER HARDWARE	4,597	5,228	20,000	5,000	5,000	5,000
<b>400</b>	<b>Supplies and Materials</b>	<b>101,471</b>	<b>116,189</b>	<b>128,700</b>	<b>102,100</b>	<b>102,100</b>	<b>102,100</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT	2018-19 BUDGET		
		2015-16	2016-17	BUDGET 2017-18	Proposed	Approved	Adopted
550	TECHNOLOGY CAPITAL OUTLAY	-	-	-	-	0	0
<b>500</b>	<b>Capital Outlay</b>	-	-	-	-	<b>0</b>	<b>0</b>
	<b>Function Total</b>	<b>852,677</b>	<b>953,791</b>	<b>822,272</b>	<b>785,872</b>	<b>785,872</b>	<b>785,872</b>
<b>2680</b>	<b>TRANSLATION</b>						
130	LIC. ADDITIONAL WAGES	-	-	-	3,000	3,000	3,000
131	CLASS. ADDITIONAL WAGES	-	-	-	9,000	9,000	9,000
132	NON CERTIFIED OVERTIME	-	-	-	2,500	2,500	2,500
<b>100</b>	<b>Salaries</b>	-	-	-	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
211	PERS EMPR CONTRIB	-	-	-	1,588	1,588	1,588
212	PERS PICKUP	-	-	-	120	120	120
213	PERS BOND PAY	-	-	-	735	735	735
220	FICA/MEDICARE	-	-	-	803	803	803
231	WORKERS' COMPENSATION	-	-	-	63	63	63
<b>200</b>	<b>Payroll Costs</b>	-	-	<b>0</b>	<b>3,309</b>	<b>3,309</b>	<b>3,309</b>
389	OTHER PROFESSIONAL	-	-	-	10,000	10,000	10,000
<b>300</b>	<b>Purchased Services</b>	-	-	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Function Total</b>	-	-	-	<b>27,809</b>	<b>27,809</b>	<b>27,809</b>
<b>2700</b>	<b>SUPPLEMENTAL RETIREMENT</b>						
116	SUPP RETIREMNT STIPEND	124,050	75,520	190,000	160,000	160,000	160,000
<b>100</b>	<b>Salaries</b>	<b>124,050</b>	<b>75,520</b>	<b>190,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
220	FICA/MEDICARE	9,677	6,006	14,000	12,000	12,000	12,000
270	RETIREE INSURANCE	72,704	51,342	80,000	60,000	60,000	60,000
<b>200</b>	<b>Payroll Costs</b>	<b>82,381</b>	<b>57,348</b>	<b>94,000</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>
	<b>Function Total</b>	<b>206,431</b>	<b>132,868</b>	<b>284,000</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENTS</b>						
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
<b>500</b>	<b>Capital Outlay</b>	-	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Function Total</b>	-	-	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>5200</b>	<b>TRANSFER OF FUNDS</b>						
710	TRANSFER TO ASSET RESERVE	1,000,000	500,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	100,000	100,000	100,000	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	250,000	250,000	250,000	250,000	250,000	250,000
<b>700</b>	<b>Transfers</b>	<b>1,350,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
	<b>Function Total</b>	<b>1,350,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>6110</b>	<b>CONTINGENCY</b>						
810	PLANNED RESERVE	-	-	500,000	250,000	250,000	250,000
<b>800</b>	<b>Other Uses of Funds</b>	-	-	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
	<b>Function Total</b>	-	-	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
820	RESERVED FOR NEXT YEAR	6,647,752	6,129,550	4,250,000	4,000,000	4,000,000	4,000,000
800	Other Uses of Funds	6,647,752	6,129,550	4,250,000	4,000,000	4,000,000	4,000,000
	<b>Function Total</b>	<b>6,647,752</b>	<b>6,129,550</b>	<b>4,250,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
	<b>Fund Total</b>	<b>68,863,126</b>	<b>70,324,552</b>	<b>73,878,400</b>	<b>75,305,848</b>	<b>75,305,848</b>	<b>75,305,848</b>



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

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**OTHER FUNDS**

# Asset Reserve Fund (201)

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The Asset Reserve Fund is used to maintain the District's capital assets. This includes not only larger, unplanned expenditures such as repair of a wind-damaged roof or failure of a building's HVAC system, but also the planned periodic repair and replacement necessary for prudent long-term asset management. In addition, this fund provides for architectural, engineering and other professional services related to larger repair projects. These projects could include siding or window replacement, boiler replacement, plumbing retrofit, fire alarm upgrades, the rebuilding of a cooling tower, or asphalt replacement. Additionally, funds are set aside for the purpose of purchasing property when it is determined that it would be ideal for future expansion needs for our schools.

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

Appropriations for 2018-19 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 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**

<b>Acct</b>	<b>Account Title</b>	<b>ACTUAL (AUDITED)</b>		<b>CURRENT BUDGET</b>	<b>2018-19 BUDGET</b>		
		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
R1510	INTEREST ON INVESTMENT	15,818	33,588	25,000	30,000	30,000	30,000
R1910	RENTALS	37,440	29,883	40,000	40,000	40,000	40,000
R1920	CONTRIBUTIONS/DONATIONS	20,378	-	-	-	-	-
R1990	MISCELLANEOUS	-	6,730	10,000	10,000	10,000	10,000
<b>1000</b>	<b>Local Revenues</b>	<b>73,636</b>	<b>70,201</b>	<b>75,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
R5200	INTERFUND TRANSFERS	1,000,000	669,395	500,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	2,310,406	2,886,198	3,570,000	1,900,000	1,900,000	1,900,000
<b>5000</b>	<b>Other Revenues</b>	<b>3,310,406</b>	<b>3,555,593</b>	<b>4,070,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
	<b>TOTAL RESOURCES</b>	<b>3,384,042</b>	<b>3,625,794</b>	<b>4,145,000</b>	<b>2,480,000</b>	<b>2,480,000</b>	<b>2,480,000</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	19,606	29,205	200,000	150,000	150,000	150,000
<b>300</b>	<b>Purchased Services</b>	<b>19,606</b>	<b>29,205</b>	<b>200,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
460	NON-CONSUMABLE ITEMS	-	31,988	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>31,988</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
540	DEPRECIABLE EQUIPMENT	22,208	20,230	50,000	50,000	50,000	50,000
<b>500</b>	<b>Capital Outlay</b>	<b>22,208</b>	<b>20,230</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>41,814</b>	<b>81,423</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>4120</b>	<b>SITE ACQUISITION &amp; DEVELOPMENT</b>						
354	ADVERTISING	1,815	148	500	500	500	500
355	PRINTING AND BINDING	-	-	2,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SERVIC	99,469	-	50,000	50,000	50,000	50,000
390	PROF/TECH SERVICES	-	-	-	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>101,284</b>	<b>148</b>	<b>52,500</b>	<b>102,500</b>	<b>102,500</b>	<b>102,500</b>
670	TAXES AND LICENSES	11,111	22,811	25,000	25,000	25,000	25,000
<b>600</b>	<b>Other Expenses</b>	<b>11,111</b>	<b>22,811</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Function Total</b>	<b>112,395</b>	<b>22,959</b>	<b>77,500</b>	<b>127,500</b>	<b>127,500</b>	<b>127,500</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
354	ADVERTISING	-	-	1,000	2,500	2,500	2,500
383	ARCHITECT/ENGINEER SERVIC	-	-	100,000	50,000	50,000	50,000
390	PROF/TECH SERVICES	-	38,403	-	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>38,403</b>	<b>101,000</b>	<b>102,500</b>	<b>102,500</b>	<b>102,500</b>
460	NON-CONSUMABLE ITEMS	-	59,435	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>59,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
510	LAND ACQUISITION	70,684	-	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUIS. & IMPROV	201,933	555,481	1,000,000	750,000	750,000	750,000
530	OTHER IMPROVEMENTS	71,018	16,829	1,766,500	700,000	700,000	700,000
540	DEPRECIABLE EQUIPMENT	-	31,209	100,000	100,000	100,000	100,000
<b>500</b>	<b>Capital Outlay</b>	<b>343,635</b>	<b>603,519</b>	<b>3,066,500</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
	<b>Function Total</b>	<b>343,635</b>	<b>701,357</b>	<b>3,167,500</b>	<b>1,852,500</b>	<b>1,852,500</b>	<b>1,852,500</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	600,000	250,000	250,000	250,000
<b>800</b>	<b>Reserves</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	2,886,198	2,820,055	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>2,886,198</b>	<b>2,820,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>2,886,198</b>	<b>2,820,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,384,042</b>	<b>3,625,794</b>	<b>4,145,000</b>	<b>2,480,000</b>	<b>2,480,000</b>	<b>2,480,000</b>

# Construction Excise Tax Fund (202)

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

The District currently collects \$1.26 per square feet for residential structures and \$.63 per square feet for nonresidential use. The tax is increased each year based on an index issued by the Oregon Department of Revenue. Since 2012, the residential tax has increased by \$.03 per year.

During the 2016-17 fiscal year, the Board approved to use these funds to make athletic field improvements to Baker Field. The 2016 Bond project to build a Career Technical Center on the current high school site required the District to install parking over the existing practice field. This project funded by the CET fund will offset the loss of that athletic field space. As of March 2018, \$2.3 million has been expended towards the project.



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1130	CONSTRUCTION EXCISE TAX	378,871	409,358	320,000	320,000	320,000	320,000
R1510	INTEREST ON INVESTMENT	10,786	21,005	5,000	5,000	5,000	5,000
<b>1000</b>	<b>Local Revenues</b>	<b>389,657</b>	<b>430,363</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
R5400	BEG FUND BALANCE	1,410,855	1,795,091	1,700,000	25,000	25,000	25,000
<b>5000</b>	<b>Other Revenues</b>	<b>1,410,855</b>	<b>1,795,091</b>	<b>1,700,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL RESOURCES</b>	<b>1,800,512</b>	<b>2,225,454</b>	<b>2,025,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

**EXPENDITURE BUDGET**

<b>4150</b>	<b>BUILDING ACQUIS &amp; IMPROVE</b>						
389	OTHER PROF SERVICES	5,421	5,341	25,000	25,000	25,000	25,000
<b>300</b>	<b>Purchased Services</b>	<b>5,421</b>	<b>5,341</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
520	BUILDING ACQUIS & IMPROVEM	-	-	-	325,000	325,000	325,000
530	OTHER IMPROVEMENTS	-	1,820,782	2,000,000	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>1,820,782</b>	<b>2,000,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
	<b>Function Total</b>	<b>5,421</b>	<b>1,826,123</b>	<b>2,025,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	1,795,091	399,331	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>1,795,091</b>	<b>399,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>1,795,091</b>	<b>399,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,800,512</b>	<b>2,225,454</b>	<b>2,025,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

# Textbook and Technology Reserve (203)

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

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

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

<b>Acct</b>	<b>Account Title</b>	<b>ACTUAL (AUDITED)</b>		<b>CURRENT BUDGET</b>	<b>2018-19 BUDGET</b>		
		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	1,453	3,254	3,000	3,000	3,000	3,000
R1990	MISCELLANEOUS	25,069	14,440	-	-	-	-
<b>1000</b>	<b>Local Revenues</b>	<b>26,522</b>	<b>17,694</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	250,000	421,400	400,000	75,000	75,000	75,000
<b>5000</b>	<b>Other Revenues</b>	<b>500,000</b>	<b>671,400</b>	<b>650,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>TOTAL RESOURCES</b>		<b>526,522</b>	<b>689,094</b>	<b>653,000</b>	<b>328,000</b>	<b>328,000</b>	<b>328,000</b>

**EXPENDITURE BUDGET**

<b>1111</b>	<b>ELEMENTARY INSTRUCTION</b>						
420	TEXTBOOKS	105,122	100,971	153,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	-	3,702	-	6,000	6,000	6,000
480	COMPUTER HARDWARE	-	42,513	100,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>105,122</b>	<b>147,186</b>	<b>253,000</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>
	<b>Function Total</b>	<b>105,122</b>	<b>147,186</b>	<b>253,000</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
420	TEXTBOOKS	-	90,405	100,000	50,000	50,000	50,000
470	COMPUTER SOFTWARE	-	7,169	-	6,000	6,000	6,000
480	COMPUTER HARDWARE	-	60,692	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>158,266</b>	<b>150,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
	<b>Function Total</b>	<b>-</b>	<b>158,266</b>	<b>150,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
420	TEXTBOOKS	-	86,648	150,000	50,000	50,000	50,000
470	COMPUTER SOFTWARE	-	13,803	-	6,000	6,000	6,000
480	COMPUTER HARDWARE	-	103,891	100,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>204,342</b>	<b>250,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
	<b>Function Total</b>	<b>-</b>	<b>204,342</b>	<b>250,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	421,400	179,300	-	-	-	-
<b>800</b>	<b>Reserves</b>	<b>421,400</b>	<b>179,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>421,400</b>	<b>179,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>526,522</b>	<b>689,094</b>	<b>653,000</b>	<b>328,000</b>	<b>328,000</b>	<b>328,000</b>

# Insurance Reserve Fund (205)

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

Appropriations are made to cover insurance deductibles in case of property damage due to unforeseen events such as theft, vandalism, floods etc. Additionally, the Board has committed this fund as a reserve for maintaining certain security personnel and repairs to security equipment.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	4,902	6,596	5,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	54,043	48,203	60,000	60,000	60,000	60,000
<b>1000</b>	<b>Local Revenues</b>	<b>58,945</b>	<b>54,799</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
R3199	UNRETRICTED GRANTS-IN-AI	-	31,620	-	-	-	-
R4500	RETRICTED FEDERAL REV	21,642	-	-	-	-	-
<b>1000</b>	<b>Local Revenues</b>	<b>21,642</b>	<b>31,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
R5400	BEG FUND BALANCE	771,402	690,886	600,000	510,000	510,000	510,000
<b>5000</b>	<b>Other Revenues</b>	<b>771,402</b>	<b>690,886</b>	<b>600,000</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
<b>TOTAL RESOURCES</b>		<b>851,989</b>	<b>777,305</b>	<b>665,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>

**EXPENDITURE BUDGET**

<b>1111</b>	<b>INSTRUCTION</b>						
410	SUPPLIES	-	630	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	1,231	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>1,861</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>-</b>	<b>1,861</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	22,520	32,840	50,000	50,000	50,000	50,000
<b>300</b>	<b>Purchased Services</b>	<b>22,520</b>	<b>32,840</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
410	SUPPLIES	-	133	-	-	-	-
460	NON-CONSUMABLE ITEMS	3,030	681	50,000	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>3,030</b>	<b>814</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>25,550</b>	<b>33,654</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>2546</b>	<b>SECURITY SERVICES</b>						
112	CLASSIFIED SALARIES	-	21,155	22,765	23,220	23,220	23,220
114	MANAGERIAL SALARIES	31,746	34,038	34,970	35,661	35,661	35,661
123	TEMPORARY HRLY WAGES	-	-	-	25,000	25,000	25,000
<b>100</b>	<b>Salaries</b>	<b>31,746</b>	<b>55,193</b>	<b>57,735</b>	<b>83,881</b>	<b>83,881</b>	<b>83,881</b>
211	PERS EMPR CONTRIB	-	1,817	2,960	3,019	3,019	3,019
213	PERS BOND PAY	-	1,481	1,595	1,625	1,625	1,625
220	FICA/MEDICARE	2,188	3,934	4,590	6,504	6,504	6,504
231	WORKERS' COMPENSATION	156	299	346	480	480	480

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
242	HEALTH INSURANCE	8,090	24,612	26,406	26,838	26,838	26,838
244	LIFE INSURANCE	89	164	164	164	164	164
<b>200</b>	<b>Payroll Costs</b>	<b>10,523</b>	<b>32,307</b>	<b>36,061</b>	<b>38,630</b>	<b>38,630</b>	<b>38,630</b>
312	CONFERENCE/WORKSHOP	466	565	2,400	2,400	2,400	2,400
322	REPAIRS AND MAINTENANCE	4,073	16,826	15,000	15,000	15,000	15,000
340	TRAVEL	977	593	1,000	1,000	1,000	1,000
389	OTHER PROFESSIONAL SERVICE	10,530	14,265	13,000	15,000	15,000	15,000
<b>300</b>	<b>Purchased Services</b>	<b>16,046</b>	<b>32,249</b>	<b>31,400</b>	<b>33,400</b>	<b>33,400</b>	<b>33,400</b>
410	SUPPLIES	390	2,649	7,500	7,500	7,500	7,500
460	NON-CONSUMABLE ITEMS	23,743	14,039	5,000	5,000	5,000	5,000
470	COMPUTER SOFTWARE	232	-	-	-	-	-
480	COMPUTER HARDWARE	4,103	551	5,000	5,000	5,000	5,000
<b>400</b>	<b>Supplies and Materials</b>	<b>28,468</b>	<b>17,239</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
550	DEPRECIABLE TECHNOLOGY	37,418	-	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>37,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
640	DUES AND FEES	30	130	1,000	1,000	1,000	1,000
<b>600</b>	<b>Other Expenses</b>	<b>30</b>	<b>130</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Function Total</b>	<b>124,231</b>	<b>137,118</b>	<b>143,696</b>	<b>174,411</b>	<b>174,411</b>	<b>174,411</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
231	WORKERS' COMPENSATION	11,322	14,515	15,000	15,000	15,000	15,000
232	UNEMPLOYMENT EXPENSE	-	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>11,322</b>	<b>14,515</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	<b>Function Total</b>	<b>11,322</b>	<b>14,515</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	690,886	590,157	356,304	235,589	235,589	235,589
<b>800</b>	<b>Reserves</b>	<b>690,886</b>	<b>590,157</b>	<b>356,304</b>	<b>235,589</b>	<b>235,589</b>	<b>235,589</b>
	<b>Function Total</b>	<b>690,886</b>	<b>590,157</b>	<b>356,304</b>	<b>235,589</b>	<b>235,589</b>	<b>235,589</b>
	<b>TOTAL EXPENDITURES</b>	<b>851,989</b>	<b>777,305</b>	<b>665,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>

# Student Body Fund (208)

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



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1700	EXTRA CURRICULAR ACTIVITE	1,087,031	1,010,785	1,250,000	1,250,000	1,250,000	1,250,000
<b>1000</b>	<b>Local Revenue</b>	<b>1,087,031</b>	<b>1,010,785</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
R5400	BEG FUND BALANCE	510,837	519,024	400,000	400,000	400,000	400,000
<b>5000</b>	<b>Other Revenue</b>	<b>510,837</b>	<b>519,024</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>TOTAL RESOURCES</b>		<b>1,597,868</b>	<b>1,529,809</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>

**EXPENDITURE BUDGET**

**1113 ELEMENTARY EXTRA CURRICULAR**

410	SUPPLIES AND MATERIALS	71,428	244	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>71,428</b>	<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>71,428</b>	<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**1122 MIDDLE SCHOOL EXTRA CURRICULAR**

410	SUPPLIES AND MATERIALS	173,261	154,914	400,000	400,000	400,000	400,000
<b>400</b>	<b>Supplies and Materials</b>	<b>173,261</b>	<b>154,914</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Function Total</b>		<b>173,261</b>	<b>154,914</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

**1132 HIGH SCHOOL EXTRA CURRICULAR**

410	SUPPLIES AND MATERIALS	834,155	871,757	1,250,000	1,250,000	1,250,000	1,250,000
<b>400</b>	<b>Supplies and Materials</b>	<b>834,155</b>	<b>871,757</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>Function Total</b>		<b>834,155</b>	<b>871,757</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>

**5200 TRANSFERS OF FUNDS**

710	FUND MODIFICATIONS	-	85,585	-	-	-	-
<b>700</b>	<b>Total Transfers</b>	<b>-</b>	<b>85,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>-</b>	<b>85,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**7000 UNAPPROP ENDING FUND BAL**

820	RESERVED FOR NEXT YEAR	519,024	417,309	-	-	-	-
<b>800</b>	<b>Total Reserves</b>	<b>519,024</b>	<b>417,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>519,024</b>	<b>417,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL EXPENDITURES</b>		<b>1,597,868</b>	<b>1,529,809</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>
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# GRANTS FUND (210)

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

## Federal Grants

- **Title I** - Currently, all district elementary schools qualify for Title I funding, which is based on the percentage of economically disadvantaged students in the general enrollment. The funds pay for staffing to provide remediation in the areas of math and reading.
- **Title IC** - This program provides funding for supplemental services to migrant students and their families.
- **Title IIA** - The recruitment, preparation, and professional development of high-quality teachers and principals is supported by this program.
- **Title III** - These funds provide support for language instruction, outside of instruction funded through the district general fund, for English learners.
- **IDEA (Individuals with Disabilities Education Act)** - Excess costs associated with the education of students with disabilities are supported by these program funds.
- **21<sup>st</sup> Century Community Learning Centers** - 6<sup>th</sup>-12<sup>th</sup> grade extended learning (afterschool, Saturday Academy, and summer school) programs are paid for by this grant, which will conclude as of September 30, 2019

## State Grants

- **Measure 98 – High School Graduation and College and Career Readiness Act.** Oregon voters passed Ballot Measure 98 in November 2016. These funds are dedicated to:
  - Career and technical education programs
  - College-level educational opportunities
  - Dropout-prevention strategies
- **CTE Revitalization** – a competitive grant which will fund Career Technical Education Seminars in construction trades beginning summer 2018.

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
210	Miscellaneous Donations/Grants	55,168	53,247	65,000	100,000	100,000	100,000
211	Title IC - Migrant ED Programs	38,450	36,250	36,000	50,000	50,000	50,000
212	Title 1A (Improving Education of Disadvantaged)	1,613,656	1,647,472	1,800,000	1,660,000	1,660,000	1,660,000
216	IDEA Funds - Special Education	1,157,099	1,107,838	970,000	1,180,000	1,180,000	1,180,000
218	Regional Services for Autism	216,382	213,192	84,000	-	-	-
226	Title III - ELL	105,914	90,884	175,000	160,000	160,000	160,000
233	Yamhill CCO	43,582	58,435	66,000	20,000	20,000	20,000
238	MWEC (Mid Willamette Education Consortium)	33,269	33,230	30,000	30,000	30,000	30,000
239	STEM Girls Camp	3,602	2,600	2,000	3,000	3,000	3,000
240	Summer Music Camp	5,240	7,940	4,000	3,000	3,000	3,000
243	McKinney Homeless Grant	26,868	16,949	10,000	-	-	-
246	Mentoring Grant	13,416	-	-	-	-	-
249	PGE Public Purpose Grant	64,092	71,700	77,000	85,000	85,000	85,000
250	ODE Facilities Grant	455,473	-	-	140,000	140,000	140,000
251	Title IIA Improving Teacher Quality	220,989	184,080	185,000	200,000	200,000	200,000
252	State Dyslexia Training	-	-	-	12,000	12,000	12,000
254	CCN - College Credit Now	2,800	228	-	-	-	-
256	Teacher Incentive Fund Grant	669,784	-	-	-	-	-
261	Ready for Kindergarten	16,953	10,624	40,000	20,000	20,000	20,000
264	Pathway Scholarships	17,139	11,470	10,000	9,000	9,000	9,000
265	Accelerated College Credit	-	-	-	35,000	35,000	35,000
267	Oregon First Robotics	9,106	10,665	10,000	6,000	6,000	6,000
270	Measure 98 Program	-	-	400,000	1,100,000	1,100,000	1,100,000
271	Math Science Partnership Title IIB	37,925	-	-	-	-	-
272	CTE Revitalization	20,434	120,431	-	240,000	240,000	240,000
273	Student Mentoring	28,106	-	-	-	-	-
275	After School Elementary (Success Now)	108,671	105,112	100,000	100,000	100,000	100,000
277	Secondary After School Grant (21st Century)	382,327	387,737	250,000	50,000	50,000	50,000
278	CTE Pathways	73,157	166,195	-	100,000	100,000	100,000
280	Elementary Student Body Funds	-	195,440	-	200,000	200,000	200,000
295	Reserve for New Grants	-	-	1,200,000	1,500,000	1,500,000	1,500,000
	Other Miscellaneous Grants	275,947	236,557	79,500	74,000	74,000	74,000
<b>Total</b>		<b>5,695,549</b>	<b>4,768,276</b>	<b>5,593,500</b>	<b>7,077,000</b>	<b>7,077,000</b>	<b>7,077,000</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
R1740	FEES	34,546	37,718	7,000	29,000	29,000	29,000
R1920	DONATIONS PRIVATE SOURCE	152,469	172,200	222,000	403,500	403,500	403,500
R1990	MISCELLANEOUS	72,739	106,897	6,000	6,000	6,000	6,000
	<b>Local Revenue</b>	<b>259,754</b>	<b>316,815</b>	<b>235,000</b>	<b>438,500</b>	<b>438,500</b>	<b>438,500</b>
R2199	REVENUE FROM INTERM SOURCE	181,575	159,730	50,000	30,000	30,000	30,000
	<b>Intermediate Revenue</b>	<b>181,575</b>	<b>159,730</b>	<b>50,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
R3299	STATE RESTRICTED GRANTS	646,187	372,295	978,500	2,115,500	2,115,500	2,115,500
	<b>State Revenue</b>	<b>646,187</b>	<b>372,295</b>	<b>978,500</b>	<b>2,115,500</b>	<b>2,115,500</b>	<b>2,115,500</b>
R4300	RESTRICTED FEDERAL REV DIRECT DOE	669,784	-	-	-	-	-
R4500	RESTRICTED FEDERAL REV THRU STATE	3,542,851	3,434,744	3,890,000	3,850,000	3,850,000	3,850,000
R4700	RESTRICTED FEDERAL REV THRU INTER	40,163	36,250	36,000	50,000	50,000	50,000
	<b>Federal Revenue</b>	<b>4,252,798</b>	<b>3,470,994</b>	<b>3,926,000</b>	<b>3,900,000</b>	<b>3,900,000</b>	<b>3,900,000</b>
R5200	INTERFUND TRANSFERS	100,000	185,585	100,000	100,000	100,000	100,000
R5400	BEG FUND BALANCE	255,235	262,857	304,000	493,000	493,000	493,000
	<b>Other Revenue</b>	<b>355,235</b>	<b>448,442</b>	<b>404,000</b>	<b>593,000</b>	<b>593,000</b>	<b>593,000</b>
	<b>TOTAL RESOURCES</b>	<b>5,695,549</b>	<b>4,768,276</b>	<b>5,593,500</b>	<b>7,077,000</b>	<b>7,077,000</b>	<b>7,077,000</b>

2018-19 INTERFUND TRANSFERS

From General Fund for Success Now (After School Program)

\$ 100,000

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
1111	Elementary Instruction	243,536	85,603	248,000	473,500	473,500	473,500
1113	Elementary Co-Curricular	-	6,107	100,000	100,000	100,000	100,000
1121	Middle/Junior High Programs	233,132	36,996	160,000	221,000	221,000	221,000
1122	Middle School Co-Curricular	2,378	7,279	-	40,000	40,000	40,000
1131	High School Programs	182,281	357,229	436,400	1,295,082	1,295,082	1,295,082
1132	High School Extra Curr	4,669	19,121	-	5,000	5,000	5,000
1140	Pre-kindergarten Programs	74,033	118,868	114,165	90,286	90,286	90,286
1221	Structured Learning Program	184,747	174,666	198,907	199,562	199,562	199,562
1224	Life Skills Program	150	442	-	-	-	-
1225	Out of District Programs	175,846	54,484	54,000	54,000	54,000	54,000
1227	Extended Year Program	3,472	4,054	4,600	4,855	4,855	4,855
1229	MS Social Communication Skills	133,161	140,945	-	-	-	-
1250	Learning Resource Center	264,152	270,823	320,423	434,418	434,418	434,418
1271	Remediation - After School Programs	409,320	408,327	284,498	198,424	198,424	198,424
1272	Title 1 Programs	1,448,919	1,494,705	1,620,618	1,446,603	1,446,603	1,446,603
1273	Special Programs:Enrichment	3,885	3,896	-	-	-	-
1291	ELL Programs	45,762	50,640	103,740	80,000	80,000	80,000
1292	Teen Parent Programs	-	2,154	-	-	-	-
1400	Summer School Programs	122,492	72,907	80,702	209,750	209,750	209,750
<b>1000</b>	<b>Instructional Services</b>	<b>3,531,935</b>	<b>3,309,246</b>	<b>3,726,053</b>	<b>4,852,480</b>	<b>4,852,480</b>	<b>4,852,480</b>
2110	Student Support Services	36,688	33,402	86,000	323,101	323,101	323,101
2120	Guidance Services	3,656	2,700	126,100	82,863	82,863	82,863
2140	Psychological Services	256,048	329,350	323,748	378,585	378,585	378,585
2150	Speech Pathology/Audiolg	134,890	115,037	124,321	80,572	80,572	80,572
2160	Other Student Treatment Services	105,494	126,964	-	-	-	-
2190	Student Support Direction	22,197	21,876	28,000	28,008	28,008	28,008
2210	Improvement of Instruction	697,839	14,194	32,000	-	-	-
2220	Educational Media Services	783	25,018	-	16,500	16,500	16,500
2240	Instructional Staff Development	426,701	241,535	583,060	692,160	692,160	692,160
2410	Office of Principal Services	-	2,743	-	30,000	30,000	30,000
2490	Other Support/Admin	83,841	95,596	126,532	139,337	139,337	139,337
2550	Student Transportation	26,577	24,171	-	-	-	-
2610	Central Office Servces	3,169	12,050	-	-	-	-
2640	Staff Services	32,419	20,074	50,000	25,000	25,000	25,000
2660	Technology Services	3,994	-	-	-	-	-
<b>2000</b>	<b>Support Services</b>	<b>1,834,296</b>	<b>1,064,710</b>	<b>1,479,761</b>	<b>1,796,126</b>	<b>1,796,126</b>	<b>1,796,126</b>
3300	Community Services/Parent Involvement	58,023	63,836	196,386	243,394	243,394	243,394
3390	Community Learning Cntr	8,438	10,993	14,300	-	-	-
<b>3000</b>	<b>Community Services</b>	<b>66,461</b>	<b>74,829</b>	<b>210,686</b>	<b>243,394</b>	<b>243,394</b>	<b>243,394</b>
4150	Building Acquisition	-	-	177,000	185,000	185,000	185,000
<b>4000</b>	<b>Facilities Acquisition and Improvement</b>	<b>-</b>	<b>-</b>	<b>177,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
7000	Unapprop Ending Fund Balance	262,857	319,491	-	-	-	-
<b>7000</b>	<b>Unapprop Ending Fund</b>	<b>262,857</b>	<b>319,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Requirements</b>	<b>5,695,549</b>	<b>4,768,276</b>	<b>5,593,500</b>	<b>7,077,000</b>	<b>7,077,000</b>	<b>7,077,000</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>1111</b>	<b>ELEMENTARY K-5 INSTRUCTION</b>						
111	LICENSED SALARIES	1,564	-	50,000	85,000	85,000	85,000
125	CURRICULUM SUB	-	168	-	35,000	35,000	35,000
130	LIC. ADDITIONAL WAGES	-	12,494	65,000	50,000	50,000	50,000
<b>100</b>	<b>Salaries</b>	<b>1,564</b>	<b>12,662</b>	<b>115,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
211	PERS EMPR CONTRIB	65	-	20,000	20,000	20,000	20,000
212	EMPLOYEE CONTRBTN, PICKUP	-	969	10,000	-	-	-
213	PERS BOND PAY	49	-	-	-	-	-
220	FICA/MEDICARE	119	-	-	10,000	10,000	10,000
231	WORKERS' COMPENSATION	8	63	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>241</b>	<b>1,032</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
310	INSTRUC CONSULT/PROF	-	2,000	50,000	50,000	50,000	50,000
312	CONFERENCE/WORKSHOPS	-	400	-	-	-	-
340	TRAVEL	-	1,620	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>4,020</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
410	SUPPLIES	37,811	55,312	50,000	223,500	223,500	223,500
420	TEXTBOOKS	100,000	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	43,641	8,346	-	-	-	-
470	COMPUTER SOFTWARE	77	3,000	3,000	-	-	-
480	COMPUTER HARDWARE	60,202	1,231	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>241,731</b>	<b>67,889</b>	<b>53,000</b>	<b>223,500</b>	<b>223,500</b>	<b>223,500</b>
	<b>Function Total</b>	<b>243,536</b>	<b>85,603</b>	<b>248,000</b>	<b>473,500</b>	<b>473,500</b>	<b>473,500</b>
<b>1113</b>	<b>ELEMENTARY CO-CURRICULAR</b>						
410	SUPPLIES	-	6,107	100,000	100,000	100,000	100,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>6,107</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>Function Total</b>	<b>-</b>	<b>6,107</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
112	CLASSIFIED SALARIES	-	-	100,000	100,000	100,000	100,000
118	EXTRA-DUTY SALARIES	1,792	-	-	-	-	-
125	CURRICULUM SUB	521	964	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>2,313</b>	<b>964</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
211	PERS EMPR CONTRIB	192	70	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	108	-	-	-	-	-
213	PERS BOND PAY	150	25	-	-	-	-
220	FICA/MEDICARE	177	74	-	-	-	-
231	WORKERS' COMPENSATION	11	5	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>638</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
340	TRAVEL	-	3,678	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>3,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
410	SUPPLIES	10,645	25,634	60,000	111,000	111,000	111,000
420	TEXTBOOKS	84,717	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	2,015	5,547	-	-	-	-
480	COMPUTER HARDWARE	132,804	999	-	10,000	10,000	10,000
<b>400</b>	<b>Supplies and Materials</b>	<b>230,181</b>	<b>32,180</b>	<b>60,000</b>	<b>121,000</b>	<b>121,000</b>	<b>121,000</b>
	<b>Function Total</b>	<b>233,132</b>	<b>36,996</b>	<b>160,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>
<b>1122</b>	<b>MIDDLE SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	-	3,683	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>-</b>	<b>3,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	-	316	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	221	-	-	-	-
213	PERS BOND PAY	-	258	-	-	-	-
220	FICA/MEDICARE	-	282	-	-	-	-
231	WORKERS' COMPENSATION	-	19	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>-</b>	<b>1,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	2,378	2,500	-	40,000	40,000	40,000
<b>400</b>	<b>Supplies and Materials</b>	<b>2,378</b>	<b>2,500</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
	<b>Function Total</b>	<b>2,378</b>	<b>7,279</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	7,750	40,233	120,000	249,385	249,385	249,385
112	CLASSIFIED SALARIES	-	-	100,000	200,000	200,000	200,000
113	ADMINISTRATORS	-	-	-	25,000	25,000	25,000
118	EXTRA-DUTY SALARIES	5,000	3,500	-	-	-	-
121	SUBSTITUTES-LICENSED	-	-	-	-	-	-
125	CURRICULUM SUB	5,406	7,580	-	5,300	5,300	5,300
130	LIC. ADDITIONAL WAGES	1,669	9,235	7,060	20,000	20,000	20,000
131	CLASS. ADDITIONAL WAGES	218	-	-	7,400	7,400	7,400
132	NON CERTIFIED OVERTIME	771	-	-	-	-	-
151	STUDENT LABOR	2,791	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>23,605</b>	<b>60,548</b>	<b>227,060</b>	<b>507,085</b>	<b>507,085</b>	<b>507,085</b>
211	PERS EMPR CONTRIB	1,432	7,196	20,000	38,115	38,115	38,115
212	EMPLOYEE CONTRBTN, PICKUP	264	3,136	7,200	14,963	14,963	14,963
213	PERS BOND PAY	1,096	3,990	8,400	17,457	17,457	17,457
220	FICA/MEDICARE	1,403	4,654	9,180	34,861	34,861	34,861
231	WORKERS' COMPENSATION	67	303	400	1,396	1,396	1,396
242	HEALTH INSURANCE	1,000	6,158	34,000	77,197	77,197	77,197
244	LIFE INSURANCE	-	76	160	370	370	370
<b>200</b>	<b>Payroll Costs</b>	<b>5,262</b>	<b>25,513</b>	<b>79,340</b>	<b>184,359</b>	<b>184,359</b>	<b>184,359</b>
310	INSTRUC CONSULT/PROF	1,900	4,075	-	3,638	3,638	3,638
312	CONFERENCE/WORKSHOPS	3,290	4,850	-	34,900	34,900	34,900
331	REIMBRS STDNT TRANSPORT	-	301	-	1,400	1,400	1,400

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
340	TRAVEL	727	6,627	-	18,000	18,000	18,000
374	OTHER TUITION PAYMENTS	7,500	9,000	10,000	9,000	9,000	9,000
389	OTHER PROFESSIONAL SERVICES	2,403	5,275	-	6,700	6,700	6,700
<b>300</b>	<b>Purchased Services</b>	<b>15,820</b>	<b>30,128</b>	<b>10,000</b>	<b>73,638</b>	<b>73,638</b>	<b>73,638</b>
410	SUPPLIES	58,883	87,426	43,000	235,000	235,000	235,000
420	TEXTBOOKS	1,534	-	-	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	48,586	64,424	77,000	160,000	160,000	160,000
470	COMPUTER SOFTWARE	9,519	2,075	-	-	-	-
480	COMPUTER HARDWARE	19,072	38,935	-	50,000	50,000	50,000
<b>400</b>	<b>Supplies and Materials</b>	<b>137,594</b>	<b>192,860</b>	<b>120,000</b>	<b>505,000</b>	<b>505,000</b>	<b>505,000</b>
520	BUILDING ACQUISITION & IMPROVEM	-	27,692	-	-	-	-
540	EQUIPMENT	-	20,488	-	-	-	-
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>48,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	-	-	-	25,000	25,000	25,000
<b>600</b>	<b>Other Objects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Function Total</b>	<b>182,281</b>	<b>357,229</b>	<b>436,400</b>	<b>1,295,082</b>	<b>1,295,082</b>	<b>1,295,082</b>
<b>1132</b>	<b>HIGH SCHOOL EXTRACURRICULAR</b>						
125	CURRICULUM SUB	1,562	3,790	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,562</b>	<b>3,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	105	146	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	56	75	-	-	-	-
213	PERS BOND PAY	66	87	-	-	-	-
220	FICA/MEDICARE	119	119	-	-	-	-
231	WORKERS' COMPENSATION	7	7	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>353</b>	<b>434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	2,754	1,237	-	5,000	5,000	5,000
460	EQUIPMENT	-	13,660	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>2,754</b>	<b>14,897</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Function Total</b>	<b>4,669</b>	<b>19,121</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>1140</b>	<b>PRE-K PROGRAMS</b>						
112	CLASSIFIED SALARIES	24,180	36,100	37,463	41,508	41,508	41,508
122	SUBSTITUTES-CLASSIFIED	877	728	-	-	-	-
130	LIC. ADDITIONAL WAGES	101	2,666	-	-	-	-
131	CLASS. ADDITIONAL WAGES	476	3,410	-	-	-	-
132	NON CERTIFIED OVERTIME	349	173	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>25,983</b>	<b>43,077</b>	<b>37,463</b>	<b>41,508</b>	<b>41,508</b>	<b>41,508</b>
211	PERS EMPR CONTRIB	2,159	3,628	4,870	5,396	5,396	5,396
212	EMPLOYEE CONTRBTN, PICKUP	-	116	-	-	-	-
213	PERS BOND PAY	1,750	2,883	2,622	2,905	2,905	2,905

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
220	FICA/MEDICARE	1,985	3,288	2,866	3,173	3,173	3,173
231	WORKERS' COMPENSATION	137	241	221	230	230	230
242	HEALTH INSURANCE	15,323	25,291	26,000	16,992	16,992	16,992
244	LIFE INSURANCE	82	123	123	82	82	82
<b>200</b>	<b>Payroll Costs</b>	<b>21,436</b>	<b>35,570</b>	<b>36,702</b>	<b>28,778</b>	<b>28,778</b>	<b>28,778</b>
410	SUPPLIES	26,614	40,221	40,000	20,000	20,000	20,000
<b>400</b>	<b>Supplies and Materials</b>	<b>26,614</b>	<b>40,221</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Function Total</b>	<b>74,033</b>	<b>118,868</b>	<b>114,165</b>	<b>90,286</b>	<b>90,286</b>	<b>90,286</b>
<b>1221</b>	<b>SPEC EDUC - ELEMENTARY RISE PROGRAM</b>						
111	LICENSED SALARIES	67,274	69,208	71,199	66,132	66,132	66,132
112	CLASSIFIED SALARIES	38,806	35,253	41,210	48,140	48,140	48,140
131	CLASS. ADDITIONAL WAGES	49	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>106,129</b>	<b>104,461</b>	<b>112,409</b>	<b>114,272</b>	<b>114,272</b>	<b>114,272</b>
211	PERS EMPR CONTRIB	9,661	11,352	18,281	14,855	14,855	14,855
212	EMPLOYEE CONTRBTN, PICKUP	4,036	3,998	4,230	3,968	3,968	3,968
213	PERS BOND PAY	7,311	6,453	7,820	7,999	7,999	7,999
220	FICA/MEDICARE	8,062	7,986	8,546	8,742	8,742	8,742
231	WORKERS' COMPENSATION	554	555	624	627	627	627
242	HEALTH INSURANCE	46,391	39,635	46,750	48,852	48,852	48,852
244	LIFE INSURANCE	247	226	247	247	247	247
<b>200</b>	<b>Payroll Costs</b>	<b>76,262</b>	<b>70,205</b>	<b>86,498</b>	<b>85,290</b>	<b>85,290</b>	<b>85,290</b>
410	SUPPLIES	800	-	-	-	-	-
480	COMPUTER HARDWARE	1,556	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>2,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>184,747</b>	<b>174,666</b>	<b>198,907</b>	<b>199,562</b>	<b>199,562</b>	<b>199,562</b>
<b>1224</b>	<b>SPEC ED - LIFE SKILLS</b>						
410	SUPPLIES	150	442	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>150</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>150</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1225</b>	<b>SPEC ED - OUT OF DISTRICT PROGRAMS</b>						
371	TUITION PMTS OTHER DISTRICTS	175,846	54,484	54,000	54,000	54,000	54,000
<b>300</b>	<b>Purchased Services</b>	<b>175,846</b>	<b>54,484</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
	<b>Function Total</b>	<b>175,846</b>	<b>54,484</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>1227</b>	<b>SPEC ED - EXTENDED YEAR PROGRAM</b>						
130	LIC. ADDITIONAL WAGES	1,308	1,678	2,351	2,398	2,398	2,398
131	CLASS. ADDITIONAL WAGES	1,268	1,360	1,197	1,197	1,197	1,197
<b>100</b>	<b>Salaries</b>	<b>2,576</b>	<b>3,038</b>	<b>3,548</b>	<b>3,595</b>	<b>3,595</b>	<b>3,595</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
211	PERS EMPR CONTRIB	342	372	373	571	571	571
212	EMPLOYEE CONTRBTN, PICKUP	79	101	141	144	144	144
213	PERS BOND PAY	180	213	248	252	252	252
220	FICA/MEDICARE	197	233	272	275	275	275
231	WORKERS' COMPENSATION	13	17	18	18	18	18
<b>200</b>	<b>Payroll Costs</b>	<b>811</b>	<b>936</b>	<b>1,052</b>	<b>1,260</b>	<b>1,260</b>	<b>1,260</b>
410	SUPPLIES	85	80	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>85</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>3,472</b>	<b>4,054</b>	<b>4,600</b>	<b>4,855</b>	<b>4,855</b>	<b>4,855</b>
<b>1229</b>	<b>SPEC ED - LRC II</b>						
111	LICENSED SALARIES	44,116	47,074	-	-	-	-
112	CLASSIFIED SALARIES	29,545	37,276	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>73,661</b>	<b>84,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	4,380	7,431	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	1,325	2,825	-	-	-	-
213	PERS BOND PAY	3,570	5,786	-	-	-	-
220	FICA/MEDICARE	5,344	6,261	-	-	-	-
231	WORKERS' COMPENSATION	396	459	-	-	-	-
242	HEALTH INSURANCE	44,240	33,586	-	-	-	-
244	LIFE INSURANCE	245	247	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>59,500</b>	<b>56,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>133,161</b>	<b>140,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1250</b>	<b>SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>						
112	CLASSIFIED SALARIES	153,531	144,415	156,208	186,335	186,335	186,335
122	SUBSTITUTES-CLASSIFIED	-	-	1,689	-	-	-
125	CURRICULUM SUB	1,303	2,456	-	-	-	-
130	LIC. ADDITIONAL WAGES	122	-	-	-	-	-
151	STUDENT LABOR	889	473	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>155,845</b>	<b>147,344</b>	<b>157,897</b>	<b>186,335</b>	<b>186,335</b>	<b>186,335</b>
211	PERS EMPR CONTRIB	10,625	11,230	24,806	23,698	23,698	23,698
213	PERS BOND PAY	8,641	8,966	10,934	12,661	12,661	12,661
220	FICA/MEDICARE	11,413	11,000	11,949	14,255	14,255	14,255
231	WORKERS' COMPENSATION	968	863	942	1,101	1,101	1,101
242	HEALTH INSURANCE	68,712	85,309	113,155	133,698	133,698	133,698
244	LIFE INSURANCE	788	699	740	825	825	825
<b>200</b>	<b>Payroll Costs</b>	<b>101,147</b>	<b>118,067</b>	<b>162,526</b>	<b>186,238</b>	<b>186,238</b>	<b>186,238</b>
410	SUPPLIES	2,454	3,102	-	61,845	61,845	61,845
480	COMPUTER HARDWARE	4,706	2,310	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>7,160</b>	<b>5,412</b>	<b>-</b>	<b>61,845</b>	<b>61,845</b>	<b>61,845</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
	<b>Function Total</b>	<b>264,152</b>	<b>270,823</b>	<b>320,423</b>	<b>434,418</b>	<b>434,418</b>	<b>434,418</b>
<b>1271</b>	<b>REMEDATION - AFTER SCHOOL PROGRAMS</b>						
112	CLASSIFIED SALARIES	5,838	-	-	-	-	-
118	EXTRA-DUTY SALARIES	21,191	20,991	22,266	1,300	1,300	1,300
125	CURRICULUM SUB	1,825	4,909	1,600	-	-	-
130	LIC. ADDITIONAL WAGES	190,106	183,070	139,000	121,000	121,000	121,000
131	CLASS. ADDITIONAL WAGES	78,005	89,036	39,000	27,000	27,000	27,000
132	NON CERTIFIED OVERTIME	145	27	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>297,110</b>	<b>298,033</b>	<b>201,866</b>	<b>149,300</b>	<b>149,300</b>	<b>149,300</b>
211	PERS EMPR CONTRIB	24,652	26,423	19,430	18,634	18,634	18,634
212	EMPLOYEE CONTRBTN, PICKUP	9,920	11,094	9,650	7,260	7,260	7,260
213	PERS BOND PAY	16,606	17,917	13,450	10,290	10,290	10,290
220	FICA/MEDICARE	22,187	22,182	16,250	11,258	11,258	11,258
231	WORKERS' COMPENSATION	1,634	1,755	574	432	432	432
242	HEALTH INSURANCE	10	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>75,009</b>	<b>79,371</b>	<b>59,354</b>	<b>47,874</b>	<b>47,874</b>	<b>47,874</b>
340	TRAVEL	79	166	28	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>79</b>	<b>166</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	22,172	16,465	15,100	-	-	-
460	EQUIPMENT	-	1,649	550	-	-	-
470	COMPUTER SOFTWARE	1,950	25	-	-	-	-
480	COMPUTER HARDWARE	-	231	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>24,122</b>	<b>18,370</b>	<b>15,650</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	13,000	12,387	7,600	1,250	1,250	1,250
<b>600</b>	<b>Other Objects</b>	<b>13,000</b>	<b>12,387</b>	<b>7,600</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
	<b>Function Total</b>	<b>409,320</b>	<b>408,327</b>	<b>284,498</b>	<b>198,424</b>	<b>198,424</b>	<b>198,424</b>
<b>1272</b>	<b>TITLE 1 PROGRAMS</b>						
111	LICENSED SALARIES	362,974	372,883	391,274	343,346	343,346	343,346
112	CLASSIFIED SALARIES	456,074	455,838	473,802	422,800	422,800	422,800
121	SUBSTITUTES-LICENSED	1,703	3,597	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	713	3,468	-	-	-	-
125	CURRICULUM SUB	-	351	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	48	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>821,464</b>	<b>836,185</b>	<b>865,076</b>	<b>766,146</b>	<b>766,146</b>	<b>766,146</b>
211	PERS EMPR CONTRIB	94,647	90,032	126,965	124,729	124,729	124,729
212	EMPLOYEE CONTRBTN, PICKUP	21,778	19,747	19,018	20,601	20,601	20,601
213	PERS BOND PAY	55,335	54,317	54,699	53,329	53,329	53,329
220	FICA/MEDICARE	58,886	60,342	66,178	58,610	58,610	58,610
231	WORKERS' COMPENSATION	4,176	4,481	4,925	4,264	4,264	4,264
242	HEALTH INSURANCE	335,696	370,992	420,000	360,384	360,384	360,384

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
244	LIFE INSURANCE	2,523	2,444	2,494	2,142	2,142	2,142
<b>200</b>	<b>Payroll Costs</b>	<b>573,041</b>	<b>602,355</b>	<b>694,279</b>	<b>624,059</b>	<b>624,059</b>	<b>624,059</b>
410	SUPPLIES	2,396	4,695	61,263	18,398	18,398	18,398
<b>400</b>	<b>Supplies and Materials</b>	<b>2,396</b>	<b>4,695</b>	<b>61,263</b>	<b>18,398</b>	<b>18,398</b>	<b>18,398</b>
690	GRANT INDIRECT CHARGES	52,018	51,470	-	38,000	38,000	38,000
<b>600</b>	<b>Other Objects</b>	<b>52,018</b>	<b>51,470</b>	<b>-</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
	<b>Function Total</b>	<b>1,448,919</b>	<b>1,494,705</b>	<b>1,620,618</b>	<b>1,446,603</b>	<b>1,446,603</b>	<b>1,446,603</b>
<b>1273</b>	<b>SPECIAL PROGRAMS - ENRICHMENT</b>						
410	SUPPLIES	3,885	3,896	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>3,885</b>	<b>3,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>3,885</b>	<b>3,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1291</b>	<b>ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)</b>						
112	CLASSIFIED SALARIES	20,384	20,887	21,191	23,926	23,926	23,926
122	SUBSTITUTES-CLASSIFIED	675	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	941	30,000	15,000	15,000	15,000
131	CLASS. ADDITIONAL WAGES	257	374	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>21,316</b>	<b>22,202</b>	<b>51,191</b>	<b>38,926</b>	<b>38,926</b>	<b>38,926</b>
211	PERS EMPR CONTRIB	1,773	1,849	7,255	7,110	7,110	7,110
212	EMPLOYEE CONTRBTN, PICKUP	-	-	1,800	1,800	1,800	1,800
213	PERS BOND PAY	1,445	1,507	3,583	3,775	3,775	3,775
220	FICA/MEDICARE	1,528	1,592	3,921	3,830	3,830	3,830
231	WORKERS' COMPENSATION	114	124	224	237	237	237
242	HEALTH INSURANCE	12,213	9,930	16,764	14,103	14,103	14,103
244	LIFE INSURANCE	61	62	62	68	68	68
<b>200</b>	<b>Payroll Costs</b>	<b>17,134</b>	<b>15,064</b>	<b>33,609</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>
312	CONFERENCE/WORKSHOPS	-	-	-	5,151	5,151	5,151
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,151</b>	<b>5,151</b>	<b>5,151</b>
410	SUPPLIES	1,805	7,246	9,000	5,000	5,000	5,000
420	TEXTBOOKS	5,507	40	9,940	-	-	-
460	EQUIPMENT	-	209	-	-	-	-
470	COMPUTER SOFTWARE	-	500	-	-	-	-
480	COMPUTER HARDWARE	-	5,379	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>7,312</b>	<b>13,374</b>	<b>18,940</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Function Total</b>	<b>45,762</b>	<b>50,640</b>	<b>103,740</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>1292</b>	<b>TEEN PARENT PROGRAMS</b>						
122	SUBSTITUTES-CLASSIFIED	-	449	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	758	-	-	-	-
132	NON CERTIFIED OVERTIME	-	72	-	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>100</b>	<b>Salaries</b>	-	1,279	-	-	-	-
211	PERS EMPR CONTRIB	-	100	-	-	-	-
213	PERS BOND PAY	-	70	-	-	-	-
220	FICA/MEDICARE	-	98	-	-	-	-
231	WORKERS' COMPENSATION	-	7	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	-	<b>275</b>	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	600	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	-	<b>600</b>	-	-	-	-
	<b>Function Total</b>	-	<b>2,154</b>	-	-	-	-
<b>1400</b>	<b>SUMMER SCHOOL PROGRAMS</b>						
130	LIC. ADDITIONAL WAGES	73,693	42,198	64,702	133,000	133,000	133,000
131	CLASS. ADDITIONAL WAGES	17,595	9,915	5,000	10,000	10,000	10,000
151	STUDENT LABOR	-	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>91,288</b>	<b>52,113</b>	<b>69,702</b>	<b>143,000</b>	<b>143,000</b>	<b>143,000</b>
211	PERS EMPR CONTRIB	7,871	4,773	2,500	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	3,973	2,393	-	-	-	-
213	PERS BOND PAY	5,498	3,260	-	-	-	-
220	FICA/MEDICARE	6,952	3,967	2,500	27,000	27,000	27,000
231	WORKERS' COMPENSATION	586	290	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>24,880</b>	<b>14,683</b>	<b>5,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
310	Purchased Services	-	-	-	26,000	26,000	26,000
<b>300</b>	<b>Purchased Services</b>	-	-	-	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>
410	SUPPLIES	6,324	6,111	6,000	13,750	13,750	13,750
460	EQUIPMENT	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>6,324</b>	<b>6,111</b>	<b>6,000</b>	<b>13,750</b>	<b>13,750</b>	<b>13,750</b>
	<b>Function Total</b>	<b>122,492</b>	<b>72,907</b>	<b>80,702</b>	<b>209,750</b>	<b>209,750</b>	<b>209,750</b>
<b>2110</b>	<b>STUDENT SUPPORT SERVICES</b>						
111	LICENSED SALARIES	-	-	-	120,922	120,922	120,922
112	CLASSIFIED SALARIES	-	-	30,000	25,899	25,899	25,899
118	EXTRA-DUTY SALARIES	6,810	6,997	-	7,600	7,600	7,600
130	LIC. ADDITIONAL WAGES	-	196	10,118	7,300	7,300	7,300
131	CLASS. ADDITIONAL WAGES	81	-	-	4,000	4,000	4,000
<b>100</b>	<b>Salaries</b>	<b>6,891</b>	<b>7,193</b>	<b>40,118</b>	<b>165,721</b>	<b>165,721</b>	<b>165,721</b>
211	PERS EMPR CONTRIB	760	797	4,500	22,557	22,557	22,557
212	EMPLOYEE CONTRBTN, PICKUP	194	211	-	6,505	6,505	6,505
213	PERS BOND PAY	482	503	2,100	9,975	9,975	9,975
220	FICA/MEDICARE	490	538	2,100	12,770	12,770	12,770
231	WORKERS' COMPENSATION	34	38	100	867	867	867
242	HEALTH INSURANCE	-	-	17,000	44,000	44,000	44,000

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
244	LIFE INSURANCE	-	-	82	206	206	206
<b>200</b>	<b>Payroll Costs</b>	<b>1,960</b>	<b>2,087</b>	<b>25,882</b>	<b>96,880</b>	<b>96,880</b>	<b>96,880</b>
340	TRAVEL	629	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	25,652	23,581	20,000	60,500	60,500	60,500
480	COMPUTER HARDWARE	643	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>26,295</b>	<b>23,581</b>	<b>20,000</b>	<b>60,500</b>	<b>60,500</b>	<b>60,500</b>
690	GRANT INDIRECT CHARGES	913	541	-	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>913</b>	<b>541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>36,688</b>	<b>33,402</b>	<b>86,000</b>	<b>323,101</b>	<b>323,101</b>	<b>323,101</b>
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	-	1,068	50,000	23,741	23,741	23,741
112	CLASSIFIED SALARIES	2,951	-	27,500	5,486	5,486	5,486
130	LIC. ADDITIONAL WAGES	-	-	-	20,000	20,000	20,000
131	CLASS. ADDITIONAL WAGES	-	-	-	6,000	6,000	6,000
<b>100</b>	<b>Salaries</b>	<b>2,951</b>	<b>1,068</b>	<b>77,500</b>	<b>55,227</b>	<b>55,227</b>	<b>55,227</b>
211	PERS EMPR CONTRIB	253	592	12,000	8,746	8,746	8,746
212	EMPLOYEE CONTRBTN, PICKUP	-	-	3,000	2,651	2,651	2,651
213	PERS BOND PAY	207	482	3,500	3,889	3,889	3,889
220	FICA/MEDICARE	222	520	5,700	4,260	4,260	4,260
231	WORKERS' COMPENSATION	23	38	200	341	341	341
242	HEALTH INSURANCE	-	-	24,000	7,716	7,716	7,716
244	LIFE INSURANCE	-	-	200	33	33	33
<b>200</b>	<b>Payroll Costs</b>	<b>705</b>	<b>1,632</b>	<b>48,600</b>	<b>27,636</b>	<b>27,636</b>	<b>27,636</b>
	<b>Function Total</b>	<b>3,656</b>	<b>2,700</b>	<b>126,100</b>	<b>82,863</b>	<b>82,863</b>	<b>82,863</b>
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	55,173	175,336	200,942	240,091	240,091	240,091
112	CLASSIFIED SALARIES	20,509	23,497	-	-	-	-
125	CURRICULUM SUB	87	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	60	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>75,769</b>	<b>198,893</b>	<b>200,942</b>	<b>240,091</b>	<b>240,091</b>	<b>240,091</b>
211	PERS EMPR CONTRIB	6,501	22,570	30,266	35,744	35,744	35,744
212	EMPLOYEE CONTRBTN, PICKUP	3,310	10,520	12,604	13,505	13,505	13,505
213	PERS BOND PAY	5,298	13,922	14,504	15,756	15,756	15,756
220	FICA/MEDICARE	5,796	15,149	15,379	18,367	18,367	18,367
231	WORKERS' COMPENSATION	377	1,013	807	1,200	1,200	1,200
242	HEALTH INSURANCE	30,755	56,118	49,000	53,676	53,676	53,676
244	LIFE INSURANCE	164	329	246	246	246	246

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>200</b>	<b>Payroll Costs</b>	<b>52,201</b>	<b>119,621</b>	<b>122,806</b>	<b>138,494</b>	<b>138,494</b>	<b>138,494</b>
310	INSTRUC CONSULT/PROF	125,659	4,659	-	-	-	-
340	TRAVEL	608	38	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>126,267</b>	<b>4,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	1,811	6,139	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>1,811</b>	<b>6,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>256,048</b>	<b>329,350</b>	<b>323,748</b>	<b>378,585</b>	<b>378,585</b>	<b>378,585</b>
<b>2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>						
112	CLASSIFIED SALARIES	27,179	27,852	28,255	28,826	28,826	28,826
<b>100</b>	<b>Salaries</b>	<b>27,179</b>	<b>27,852</b>	<b>28,255</b>	<b>28,826</b>	<b>28,826</b>	<b>28,826</b>
211	PERS EMPR CONTRIB	3,609	3,699	5,179	5,284	5,284	5,284
213	PERS BOND PAY	1,903	1,950	1,978	2,018	2,018	2,018
220	FICA/MEDICARE	1,835	1,983	2,162	2,205	2,205	2,205
231	WORKERS' COMPENSATION	144	154	165	165	165	165
242	HEALTH INSURANCE	16,284	16,200	16,500	16,992	16,992	16,992
244	LIFE INSURANCE	82	82	82	82	82	82
<b>200</b>	<b>Payroll Costs</b>	<b>23,857</b>	<b>24,068</b>	<b>26,066</b>	<b>26,746</b>	<b>26,746</b>	<b>26,746</b>
310	INSTRUC CONSULT/PROF	80,772	63,117	70,000	25,000	25,000	25,000
<b>300</b>	<b>Purchased Services</b>	<b>80,772</b>	<b>63,117</b>	<b>70,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
480	COMPUTER HARDWARE	3,082	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>3,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>134,890</b>	<b>115,037</b>	<b>124,321</b>	<b>80,572</b>	<b>80,572</b>	<b>80,572</b>
<b>2160</b>	<b>OTHER STUDENT TREATMENT</b>						
310	INSTRUC CONSULT/PROF	104,878	126,964	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>104,878</b>	<b>126,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	616	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>105,494</b>	<b>126,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES</b>						
690	GRANT INDIRECT CHARGES	22,197	21,876	28,000	28,008	28,008	28,008
<b>600</b>	<b>Other Objects</b>	<b>22,197</b>	<b>21,876</b>	<b>28,000</b>	<b>28,008</b>	<b>28,008</b>	<b>28,008</b>
	<b>Function Total</b>	<b>22,197</b>	<b>21,876</b>	<b>28,000</b>	<b>28,008</b>	<b>28,008</b>	<b>28,008</b>
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>						
111	LICENSED SALARIES	36,745	-	-	-	-	-
113	ADMINISTRATORS	27,209	-	-	-	-	-
118	EXTRA-DUTY SALARIES	1,613	5,525	5,525	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
125	CURRICULUM SUB	8,650	505	-	-	-	-
130	LIC. ADDITIONAL WAGES	8,039	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	244	-	-	-	-	-
133	PERFORMANCE BONUS	409,419	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>491,919</b>	<b>6,030</b>	<b>5,525</b>	-	-	-
211	PERS EMPR CONTRIB	53,058	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	28,209	-	-	-	-	-
213	PERS BOND PAY	33,141	-	-	-	-	-
220	FICA/MEDICARE	37,476	461	422	-	-	-
231	WORKERS' COMPENSATION	2,246	32	29	-	-	-
242	HEALTH INSURANCE	13,685	-	-	-	-	-
244	LIFE INSURANCE	142	-	-	-	-	-
246	DISABILITY INSURANCE	86	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>168,043</b>	<b>493</b>	<b>451</b>	-	-	-
340	TRAVEL	669	-	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>669</b>	-	-	-	-	-
410	SUPPLIES	12,130	5,889	26,024	-	-	-
460	EQUIPMENT	1,707	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>13,837</b>	<b>5,889</b>	<b>26,024</b>	-	-	-
690	GRANT INDIRECT CHARGES	23,371	1,782	-	-	-	-
<b>600</b>	<b>Other Objects</b>	<b>23,371</b>	<b>1,782</b>	-	-	-	-
	<b>Function Total</b>	<b>697,839</b>	<b>14,194</b>	<b>32,000</b>	-	-	-
<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>						
131	CLASS. ADDITIONAL WAGES	618	-	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>618</b>	-	-	-	-	-
211	PERS EMPR CONTRIB	53	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	20	-	-	-	-	-
213	PERS BOND PAY	43	-	-	-	-	-
220	FICA/MEDICARE	46	-	-	-	-	-
231	WORKERS' COMPENSATION	3	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>165</b>	-	-	-	-	-
410	SUPPLIES	-	25,018	-	16,500	16,500	16,500
<b>400</b>	<b>Supplies and Materials</b>	-	<b>25,018</b>	-	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
	<b>Function Total</b>	<b>783</b>	<b>25,018</b>	-	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
111	LICENSED SALARIES	7,580	-	100,000	100,000	100,000	100,000
125	CURRICULUM SUB	78,144	51,626	40,000	58,300	58,300	58,300
130	LIC. ADDITIONAL WAGES	59,059	34,579	165,000	160,000	160,000	160,000
131	CLASS. ADDITIONAL WAGES	2,071	8,044	2,400	1,400	1,400	1,400

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
132	CLASS. ADDITIONAL WAGES	-	411	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>146,854</b>	<b>94,660</b>	<b>307,400</b>	<b>319,700</b>	<b>319,700</b>	<b>319,700</b>
211	PERS EMPR CONTRIB	9,939	5,524	31,300	30,600	30,600	30,600
212	EMPLOYEE CONTRBTN, PICKUP	3,554	1,602	3,900	3,900	3,900	3,900
213	PERS BOND PAY	6,439	3,611	5,800	5,800	5,800	5,800
220	FICA/MEDICARE	11,194	7,122	28,100	30,100	30,100	30,100
231	WORKERS' COMPENSATION	735	503	360	360	360	360
242	HEALTH INSURANCE	1,473	-	-	-	-	-
244	LIFE INSURANCE	10	-	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>33,344</b>	<b>18,362</b>	<b>69,460</b>	<b>70,760</b>	<b>70,760</b>	<b>70,760</b>
310	INSTRUC CONSULT/PROF	124,844	56,437	100,000	120,000	120,000	120,000
312	CONFERENCE/WORKSHOPS	36,327	28,009	8,000	22,000	22,000	22,000
340	TRAVEL	22,142	11,352	500	7,000	7,000	7,000
<b>300</b>	<b>Purchased Services</b>	<b>183,313</b>	<b>95,798</b>	<b>108,500</b>	<b>149,000</b>	<b>149,000</b>	<b>149,000</b>
410	SUPPLIES	40,410	17,395	89,500	139,500	139,500	139,500
470	COMPUTER SOFTWARE	425	975	-	-	-	-
480	COMPUTER HARDWARE	14,597	5,760	2,000	2,000	2,000	2,000
<b>400</b>	<b>Supplies and Materials</b>	<b>55,432</b>	<b>24,130</b>	<b>91,500</b>	<b>141,500</b>	<b>141,500</b>	<b>141,500</b>
640	DUES AND FEES	2,215	2,337	-	-	-	-
690	GRANT INDIRECT CHARGES	5,543	6,248	6,200	11,200	11,200	11,200
<b>600</b>	<b>Other Objects</b>	<b>7,758</b>	<b>8,585</b>	<b>6,200</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>
	<b>Function Total</b>	<b>426,701</b>	<b>241,535</b>	<b>583,060</b>	<b>692,160</b>	<b>692,160</b>	<b>692,160</b>
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
353	POSTAGE	-	366	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>-</b>	<b>366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	-	2,377	-	30,000	30,000	30,000
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>2,377</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
	<b>Function Total</b>	<b>-</b>	<b>2,743</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>2490</b>	<b>FEDERAL PROGRAMS ADMINISTRATION</b>						
113	ADMINISTRATORS	55,963	29,606	56,155	59,232	59,232	59,232
<b>100</b>	<b>Salaries</b>	<b>55,963</b>	<b>29,606</b>	<b>56,155</b>	<b>59,232</b>	<b>59,232</b>	<b>59,232</b>
211	PERS EMPR CONTRIB	7,432	-	10,293	10,857	10,857	10,857
212	EMPLOYEE CONTRBTN, PICKUP	3,358	2,242	3,369	3,554	3,554	3,554
213	PERS BOND PAY	3,917	-	3,931	4,146	4,146	4,146
220	FICA/MEDICARE	4,242	-	4,296	4,531	4,531	4,531
231	WORKERS' COMPENSATION	261	147	296	309	309	309
242	HEALTH INSURANCE	8,298	4,111	-	8,496	8,496	8,496
244	LIFE INSURANCE	192	99	183	193	193	193



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
246	DISABILITY INSURANCE	178	91	169	179	179	179
<b>200</b>	<b>Payroll Costs</b>	<b>27,878</b>	<b>6,690</b>	<b>22,537</b>	<b>32,265</b>	<b>32,265</b>	<b>32,265</b>
310	INSTRUC CONSULT/PROF	-	54,000	47,040	47,040	47,040	47,040
312	CONFERENCE/WORKSHOPS	-	2,330	-	-	-	-
340	TRAVEL	-	2,970	800	800	800	800
<b>400</b>	<b>Supplies and Materials</b>	<b>-</b>	<b>59,300</b>	<b>47,840</b>	<b>47,840</b>	<b>47,840</b>	<b>47,840</b>
	<b>Function Total</b>	<b>83,841</b>	<b>95,596</b>	<b>126,532</b>	<b>139,337</b>	<b>139,337</b>	<b>139,337</b>
<b>2550</b>	<b>STUDENT TRANSPORTATION</b>						
331	REIMBRS STDNT TRANSPORT	26,577	24,171	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>26,577</b>	<b>24,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>26,577</b>	<b>24,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2610</b>	<b>CENTRAL OFFICE SUPPORT SERVICES</b>						
121	SUBSTITUTES-LICENSED	1,129	1,498	-	-	-	-
125	CURRICULUM SUB	-	175	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>1,129</b>	<b>1,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	-	31	-	-	-	-
213	PERS BOND PAY	-	18	-	-	-	-
220	FICA/MEDICARE	86	128	-	-	-	-
231	WORKERS' COMPENSATION	6	9	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>92</b>	<b>186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
311	TUITION REIMBURSEMENT	-	10,000	-	-	-	-
340	TRAVEL	-	-	-	-	-	-
389	OT NON-INSTRCT PROFTECH	1,696	191	-	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>1,696</b>	<b>10,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	252	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>3,169</b>	<b>12,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
114	SUPERVISORS/CONFIDENTIAL	12,066	-	-	12,837	12,837	12,837
125	CURRICULUM SUB	-	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	330	-	-	-	-
132	NON CERTIFIED OVERTIME	778	1,071	-	-	-	-
<b>100</b>	<b>Salaries</b>	<b>12,844</b>	<b>1,401</b>	<b>-</b>	<b>12,837</b>	<b>12,837</b>	<b>12,837</b>
211	PERS EMPR CONTRIB	1,706	165	-	2,352	2,352	2,352
213	PERS BOND PAY	899	98	-	899	899	899
220	FICA/MEDICARE	920	102	-	982	982	982
231	WORKERS' COMPENSATION	64	6	-	72	72	72
242	HEALTH INSURANCE	3,691	-	-	2,837	2,837	2,837
244	LIFE INSURANCE	20	-	-	21	21	21

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>200</b>	<b>Payroll Costs</b>	<b>7,300</b>	<b>371</b>	<b>-</b>	<b>7,163</b>	<b>7,163</b>	<b>7,163</b>
310	INSTRUC CONSULT/PROF	7,262	-	-	-	-	-
355	PRINTING AND BINDING	1,876	-	-	-	-	-
389	OT NON-INSTRCT PROFTECH	2,500	16,977	25,000	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>11,638</b>	<b>16,977</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	637	1,325	25,000	5,000	5,000	5,000
<b>400</b>	<b>Supplies and Materials</b>	<b>637</b>	<b>1,325</b>	<b>25,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Function Total</b>	<b>32,419</b>	<b>20,074</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>2660</b>	<b>TECHNOLOGY SERVICES</b>						
480	COMPUTER HARDWARE	3,994	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>3,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>3,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3300</b>	<b>COMMUNITY SERVICES (PARENT INVOLVEMENT)</b>						
111	LICENSED SALARIES	12,012	21,957	54,519	45,158	45,158	45,158
113	ADMINISTRATORS	501	-	-	-	-	-
121	SUBSTITUTES-LICENSED	261	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	2,397	3,091	50,000	50,000	50,000	50,000
131	CLASS. ADDITIONAL WAGES	1,895	3,865	5,000	5,000	5,000	5,000
132	NON CERTIFIED OVERTIME	1,807	2,701	1,800	1,800	1,800	1,800
<b>100</b>	<b>Salaries</b>	<b>18,873</b>	<b>31,614</b>	<b>111,319</b>	<b>101,958</b>	<b>101,958</b>	<b>101,958</b>
211	PERS EMPR CONTRIB	605	948	1,000	1,000	1,000	1,000
212	EMPLOYEE CONTRBTN, PICKUP	149	185	300	300	300	300
213	PERS BOND PAY	421	660	460	460	460	460
220	FICA/MEDICARE	1,401	2,402	2,377	1,660	1,660	1,660
231	WORKERS' COMPENSATION	101	174	130	76	76	76
242	HEALTH INSURANCE	17	433	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>2,694</b>	<b>4,802</b>	<b>4,267</b>	<b>3,496</b>	<b>3,496</b>	<b>3,496</b>
310	INSTRUC CONSULT/PROF	2,902	139	8,300	8,000	8,000	8,000
312	CONFERENCE/WORKSHOPS	-	819	-	-	-	-
340	TRAVEL	-	2,059	2,500	2,500	2,500	2,500
<b>300</b>	<b>Purchased Services</b>	<b>2,902</b>	<b>3,017</b>	<b>10,800</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
410	SUPPLIES	33,554	24,403	70,000	127,440	127,440	127,440
480	COMPUTER HARDWARE	-	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>33,554</b>	<b>24,403</b>	<b>70,000</b>	<b>127,440</b>	<b>127,440</b>	<b>127,440</b>
	<b>Function Total</b>	<b>58,023</b>	<b>63,836</b>	<b>196,386</b>	<b>243,394</b>	<b>243,394</b>	<b>243,394</b>
<b>3390</b>	<b>COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>						
130	LIC. ADDITIONAL WAGES	5,417	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	4,599	6,600	-	-	-

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>100</b>	<b>Salaries</b>	<b>5,417</b>	<b>4,599</b>	<b>6,600</b>	-	-	-
211	PERS EMPR CONTRIB	495	405	1,700	-	-	-
213	PERS BOND PAY	378	321	-	-	-	-
220	FICA/MEDICARE	385	324	-	-	-	-
231	WORKERS' COMPENSATION	29	26	-	-	-	-
<b>200</b>	<b>Payroll Costs</b>	<b>1,287</b>	<b>1,076</b>	<b>1,700</b>	-	-	-
310	INSTRUC CONSULT/PROF	1,749	5,318	6,000	-	-	-
<b>300</b>	<b>Purchased Services</b>	<b>1,749</b>	<b>5,318</b>	<b>6,000</b>	-	-	-
410	SUPPLIES	(15)	-	-	-	-	-
<b>400</b>	<b>Supplies and Materials</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>8,438</b>	<b>10,993</b>	<b>14,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENTS</b>						
520	BUILDING ACQUISITION & IMPROVEM	-	-	177,000	185,000	185,000	185,000
<b>500</b>	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>177,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>177,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND</b>						
710	FUND MODIFICATIONS	262,857	319,491	-	-	-	-
<b>700</b>	<b>Transfers</b>	<b>262,857</b>	<b>319,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>262,857</b>	<b>319,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>5,695,549</b>	<b>4,768,276</b>	<b>5,593,500</b>	<b>7,077,000</b>	<b>7,077,000</b>	<b>7,077,000</b>

# Nutrition Services (298)

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

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



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

The District is operating its fourth 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 *five* elementary schools—Buel, Columbus, Grandhaven, Newby and Wascher. 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	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
R1510	INTEREST INCOME	2,499	7,246	6,500	8,000	8,000	8,000
R1612	LUNCH	(1,755)	1,930	1,000	386,000	386,000	386,000
R1621	ALA CARTE SALES	12,482	2,769	5,000	3,000	3,000	3,000
R1622	ADULT MEAL SALES	7,178	4,809	10,000	7,500	7,500	7,500
R1690	CATERING	82,253	82,983	80,000	90,000	90,000	90,000
R1990	MISCELLANEOUS	-	-	500	40,500	40,500	40,500
R1991	REBATES	950	14,832	16,500	15,000	15,000	15,000
<b>1000</b>	<b>Local Revenue</b>	<b>103,607</b>	<b>114,569</b>	<b>119,500</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
R3102	STATE SCHOOL FUND MATCH	29,503	31,507	32,000	32,500	32,500	32,500
R3299	RESTRICTED STATE GRANT	30,678	34,554	35,000	41,500	41,500	41,500
<b>3000</b>	<b>State Revenue</b>	<b>60,181</b>	<b>66,061</b>	<b>67,000</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>
R4502	OTHER FED GRANT	64,822	58,457	60,000	62,000	62,000	62,000
R4505	FED SCHL LUNCH REIMBURSE	1,923,126	1,920,984	2,025,000	1,400,000	1,400,000	1,400,000
R4506	FED SCHL BREAKFAST	740,246	824,759	850,000	600,000	600,000	600,000
R4507	FED SCHL DINNER	264,653	286,330	300,000	213,000	213,000	213,000
R4508	RESERVE FOR GROWTH	-	-	350,000	350,000	350,000	350,000
R4509	SUMMER PROGRAM FED REIMBURS	70,928	52,763	79,000	55,000	55,000	55,000
R4900	COMMODITIES	210,999	233,894	251,000	250,500	250,500	250,500
<b>4000</b>	<b>Federal Revenue</b>	<b>3,274,774</b>	<b>3,377,187</b>	<b>3,915,000</b>	<b>2,930,500</b>	<b>2,930,500</b>	<b>2,930,500</b>
R5400	BEG FUND BALANCE	535,112	798,727	700,000	1,000,000	1,000,000	1,000,000
<b>5000</b>	<b>Other Revenue</b>	<b>535,112</b>	<b>798,727</b>	<b>700,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>Fund Total</b>	<b>3,973,674</b>	<b>4,356,544</b>	<b>4,801,500</b>	<b>4,554,500</b>	<b>4,554,500</b>	<b>4,554,500</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>EXPENDITURE BUDGET</b>							
<b>3100</b>	<b>NUTRITION SERVICES</b>						
112	CLASSIFIED SALARIES	711,050	770,285	868,378	892,864	892,864	892,864
114	SUPERVISORS/CONFIDENTIAL	85,736	87,872	90,281	92,087	92,087	92,087
122	SUBSTITUTES-CLASSIFIED	46,175	27,770	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	23,456	25,220	65,000	100,000	100,000	100,000
132	NON CERTIFIED OVERTIME	3,330	1,859	6,700	6,700	6,700	6,700
151	STUDENT LABOR	10,767	12,343	9,000	9,000	9,000	9,000
<b>100</b>	<b>Salaries</b>	<b>880,514</b>	<b>925,349</b>	<b>1,075,359</b>	<b>1,136,651</b>	<b>1,136,651</b>	<b>1,136,651</b>
211	PERS EMPR CONTRIB	88,462	95,526	154,554	163,748	163,748	163,748
213	PERS BOND PAY	54,534	60,194	72,125	76,416	76,416	76,416
220	FICA/MEDICARE	63,488	66,652	81,576	86,265	86,265	86,265
231	WORKERS' COMPENSATION	19,619	22,866	32,261	34,100	34,100	34,100
242	HEALTH INSURANCE	379,735	440,496	560,742	493,825	493,825	493,825
244	LIFE INSURANCE	2,647	3,021	3,452	3,780	3,780	3,780
<b>200</b>	<b>Payroll Costs</b>	<b>608,485</b>	<b>688,755</b>	<b>904,710</b>	<b>858,134</b>	<b>858,134</b>	<b>858,134</b>
310	INSTRUC CONSULT/PROF	-	-	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	3,220	2,850	6,000	6,000	6,000	6,000
322	REPAIRS AND MAINTENANCE	46,044	42,677	60,000	60,000	60,000	60,000
324	RENTALS	3,627	4,410	4,000	4,000	4,000	4,000
340	TRAVEL	4,598	3,009	8,500	8,500	8,500	8,500
351	TELEPHONE	1,349	1,533	3,000	3,000	3,000	3,000
353	POSTAGE	934	761	2,000	2,000	2,000	2,000
355	PRINTING AND BINDING	2,750	2,956	7,500	7,500	7,500	7,500
389	OTHER PROFESSIONAL TECH SERV	1,159	2,293	3,500	3,500	3,500	3,500
<b>300</b>	<b>Purchased Services</b>	<b>63,681</b>	<b>60,489</b>	<b>97,500</b>	<b>97,500</b>	<b>97,500</b>	<b>97,500</b>
410	SUPPLIES	45,646	37,232	55,000	55,000	55,000	55,000
412	CUSTODIAL SUPPLIES	12,992	11,417	20,000	20,000	20,000	20,000
414	FOOD SERV SUPPLIES	50,643	50,768	70,000	70,000	70,000	70,000
416	CATERING SUPPLIES	26,985	27,258	55,000	60,000	60,000	60,000
417	COMMODITY PROCESSING	226,264	67,201	125,000	70,000	70,000	70,000
418	VEHICLE FUEL	2,631	2,620	4,500	4,500	4,500	4,500
419	COMMODITIES FDP CHARGE	17,334	19,127	22,000	22,000	22,000	22,000
450	FOOD	907,246	969,257	1,187,003	1,125,287	1,125,287	1,125,287
455	COMMODITIES	210,573	233,894	250,000	250,000	250,000	250,000
460	NON-CONSUMABLE ITEMS	30,507	39,646	60,000	60,000	60,000	60,000
470	COMPUTER SOFTWARE	6,037	22,925	20,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	579	3,958	20,000	20,000	20,000	20,000
<b>400</b>	<b>Supplies and Materials</b>	<b>1,537,437</b>	<b>1,485,303</b>	<b>1,888,503</b>	<b>1,776,787</b>	<b>1,776,787</b>	<b>1,776,787</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
540	EQUIPMENT PURCHASE	20,700	-	350,000	200,000	200,000	200,000
<b>500</b>	<b>Capital Outlay</b>	<b>20,700</b>	<b>-</b>	<b>350,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
640	DUES AND FEES	7,251	13,122	9,000	9,000	9,000	9,000
<b>600</b>	<b>Other Objects</b>	<b>7,251</b>	<b>13,122</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
	<b>Function Total</b>	<b>3,118,068</b>	<b>3,173,018</b>	<b>4,325,072</b>	<b>4,078,072</b>	<b>4,078,072</b>	<b>4,078,072</b>
<b>3199</b>	<b>SUMMER NUTRITION PROGRAM</b>						
131	CLASS. ADDITIONAL WAGES	28,635	35,495	35,000	35,000	35,000	35,000
<b>100</b>	<b>Salaries</b>	<b>28,635</b>	<b>35,495</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
211	PERS EMPR CONTRIB	2,797	3,737	5,250	5,250	5,250	5,250
213	PERS BOND PAY	1,737	2,322	2,450	2,450	2,450	2,450
220	FICA/MEDICARE	2,180	2,699	2,678	2,678	2,678	2,678
231	WORKERS' COMPENSATION	738	839	1,050	1,050	1,050	1,050
<b>200</b>	<b>Payroll Costs</b>	<b>7,452</b>	<b>9,597</b>	<b>11,428</b>	<b>11,428</b>	<b>11,428</b>	<b>11,428</b>
322	REPAIRS AND MAINTENANCE	-	-	1,000	1,000	1,000	1,000
340	TRAVEL	45	73	750	750	750	750
<b>300</b>	<b>Purchased Services</b>	<b>45</b>	<b>73</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
410	SUPPLIES	-	65	500	500	500	500
412	CUSTODIAL SUPPLIES	169	186	250	250	250	250
414	FOOD SERV SUPPLIES	1,716	994	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	18,436	11,478	25,000	25,000	25,000	25,000
455	COMMODITIES	426	-	500	500	500	500
460	NON-CONSUMABLE ITEMS	-	-	500	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	<b>20,747</b>	<b>12,723</b>	<b>28,250</b>	<b>28,250</b>	<b>28,250</b>	<b>28,250</b>
	<b>Function Total</b>	<b>56,879</b>	<b>57,888</b>	<b>76,428</b>	<b>76,428</b>	<b>76,428</b>	<b>76,428</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	400,000	400,000	400,000	400,000
<b>800</b>	<b>Other Uses of Funds</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	798,727	1,125,638	-	-	-	-
<b>800</b>	<b>Other Uses of Funds</b>	<b>798,727</b>	<b>1,125,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>798,727</b>	<b>1,125,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>3,973,674</b>	<b>4,356,544</b>	<b>4,801,500</b>	<b>4,554,500</b>	<b>4,554,500</b>	<b>4,554,500</b>

# 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 \$11.7 million. The table below represents the total pension bond indebtedness as of June 30, 2018 and debt service payments for the 2018-19 fiscal year.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2018	Principal Due 2018-2019	Interest Due 2018-2019	Total Due 2018-2019
10/31/2002	\$16,044,243	4.82-5.55%	\$11,547,490	\$ 336,769	\$ 1,169,845	\$1,506,614
02/19/2004	13,715,000	4.40-5.53%	11,100,000	660,000	609,627	1,269,627
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
		<b>Total</b>	<b>\$23,767,490</b>	<b>\$ 996,769</b>	<b>\$ 1,825,560</b>	<b>\$2,822,329</b>

## Future Debt Service Requirements

Fiscal Year	Principal	Interest	Total
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
<b>Total</b>	<b>\$ 23,797,490</b>	<b>\$ 9,354,555</b>	<b>\$33,122,045</b>



## Estimated Savings from issuing PERS Bonds:

Biennium	Average Payroll Rate without Bond	Average Payroll Rate with Bond	Average Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2007	15.54%	11.35%	4.19%	2,014,000
2007-2009	18.35%	11.96%	6.39%	3,158,000
2009-2011	14.50%	12.00%	2.50%	1,482,500
2011-2013	18.95%	16.59%	2.36%	1,439,500
2013-2015	22.29%	21.28%	1.01%	649,400
2015-2017	20.55%	18.50%	2.05%	1,446,056
2017-2019	24.75%	22.88%	1.87%	1,300,000
<b>Total</b>				<b>\$12,006,456</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	11,064	19,677	15,000	30,000	30,000	30,000
R1970	SERVICES PROVIDED OTHER FUND:	2,427,259	2,524,660	2,550,000	2,680,000	2,680,000	2,680,000
	<b>Local Revenue</b>	<b>2,438,323</b>	<b>2,544,337</b>	<b>2,565,000</b>	<b>2,710,000</b>	<b>2,710,000</b>	<b>2,710,000</b>
R5400	BEG FUND BALANCE	570,040	575,824	540,000	506,000	506,000	506,000
	<b>Other Revenue</b>	<b>570,040</b>	<b>575,824</b>	<b>540,000</b>	<b>506,000</b>	<b>506,000</b>	<b>506,000</b>
	<b>Fund Total</b>	<b>3,008,363</b>	<b>3,120,161</b>	<b>3,105,000</b>	<b>3,216,000</b>	<b>3,216,000</b>	<b>3,216,000</b>

**EXPENDITURE BUDGET**

<b>5110</b>	<b>LONG TERM DEBT SERVICE</b>						
610	REDEMPTION OF PRINCIPAL	731,360	812,629	902,250	996,770	996,770	996,770
620	INTEREST	1,701,179	1,744,317	1,784,850	1,825,560	1,825,560	1,825,560
<b>600</b>	<b>Other Objects</b>	<b>2,432,539</b>	<b>2,556,946</b>	<b>2,687,100</b>	<b>2,822,330</b>	<b>2,822,330</b>	<b>2,822,330</b>
	<b>Function Total</b>	<b>2,432,539</b>	<b>2,556,946</b>	<b>2,687,100</b>	<b>2,822,330</b>	<b>2,822,330</b>	<b>2,822,330</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	575,824	563,215	417,900	393,670	393,670	393,670
<b>800</b>	<b>Other Uses of Funds</b>	<b>575,824</b>	<b>563,215</b>	<b>417,900</b>	<b>393,670</b>	<b>393,670</b>	<b>393,670</b>
	<b>Function Total</b>	<b>575,824</b>	<b>563,215</b>	<b>417,900</b>	<b>393,670</b>	<b>393,670</b>	<b>393,670</b>
	<b>Fund Total</b>	<b>3,008,363</b>	<b>3,120,161</b>	<b>3,105,000</b>	<b>3,216,000</b>	<b>3,216,000</b>	<b>3,216,000</b>

# Debt Service Fund (310)

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

As of June 30, 2018, outstanding general obligation bonds will total \$124,450,000. GO bonds represent 27.93% of the district’s legal debt limit of \$445.6 million.

A bond levy of \$9,100,000 is recommended to fund the required 2018-19 debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2018 and annual payments to be made in 2018-19

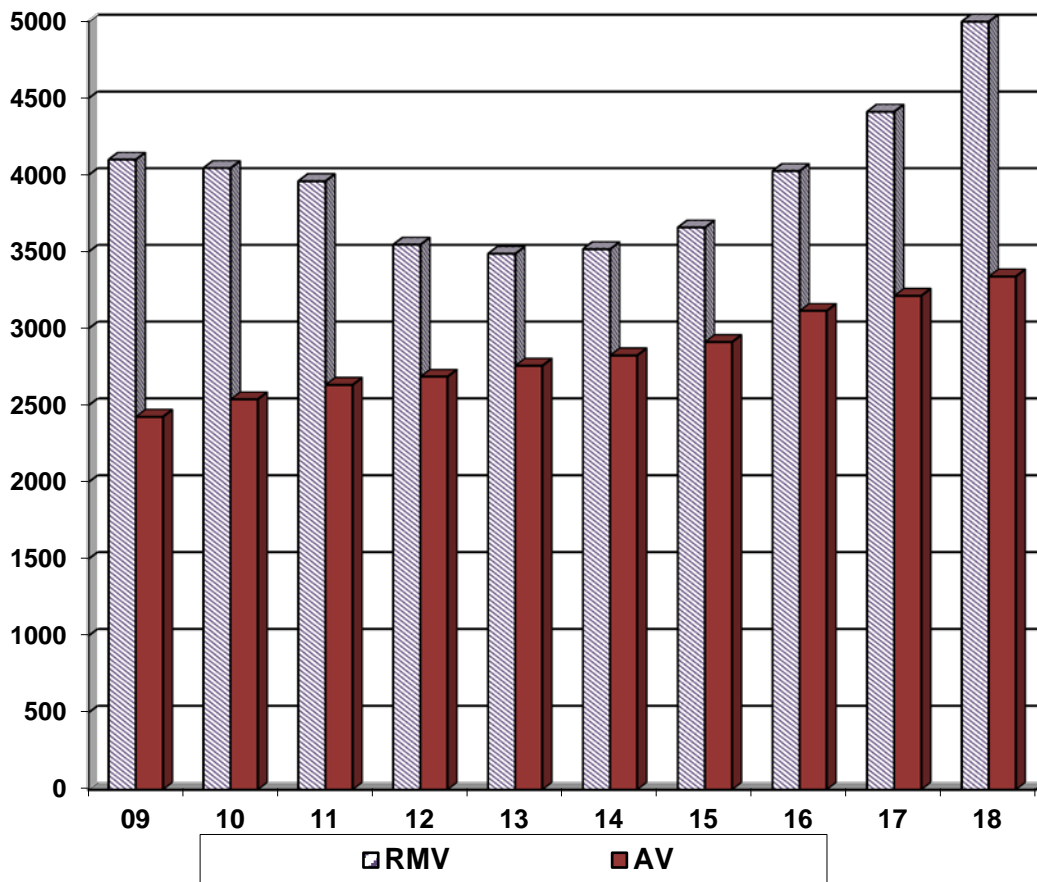
<i>Issue Date Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Debt Outstanding</i>	<i>Principal Due 2018-19</i>	<i>Interest Due 2018-19</i>	<i>Total Due 2018-19</i>
Advance Refunding of 2007 GO Bonds 02/27/2013	42,075,000	3.00-5.00%	\$38,845,000	\$2,455,000	\$1,734,650	\$4,189,650
2016 GO Bonds 08/10/2016	88,400,000	3.00-5.00%	\$85,605,000	\$1,440,000	\$3,537,100	\$4,977,100
		<b>TOTAL</b>	<b>\$124,450,000</b>	<b>\$3,895,000</b>	<b>\$5,271,750</b>	<b>\$9,166,750</b>

**Current General Obligation Debt Capacity:**

Real Market Value	\$ 5,604,828,529
Total Capacity (7.95% of RMV)	445,583,868
Less: Outstanding GO Bonds	<u>124,450,000</u>
Remaining Capacity	321,133,868
Capacity Used	27.93%

## Debt Service Fund (310) continued

### McMinnville School District Historical Property Values (in millions) Prior Ten Years



<i>Fiscal Yr</i>	<i>Real Market Value</i>	<i>Growth Rate</i>	<i>Assessed Value</i>	<i>Growth Rate</i>
2017-18	\$5,604,828,529	27.01%	\$3,340,402,939	3.94%
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%

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

**Statement of Future Debt Service Requirements**

<b>Fiscal Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>Total</b>	<b>124,450,000</b>	<b>56,407,850</b>	<b>180,857,850</b>

**Historical Bond Levy Rates**

Rate per \$1,000 of Assessed Value

<b>Fiscal Year</b>	
2017-18	2.60
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	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1111	AD VALOREM TAXES LEVIED	7,951,601	8,316,791	8,129,000	8,500,000	8,500,000	8,500,000
R1112	PRIOR YEAR'S TAXES	307,420	325,592	310,000	300,000	300,000	300,000
R1510	INTEREST ON INVESTMENT	32,863	51,372	50,000	75,000	75,000	75,000
	<b>Local Revenue</b>	<b>8,291,884</b>	<b>8,693,755</b>	<b>8,489,000</b>	<b>8,875,000</b>	<b>8,875,000</b>	<b>8,875,000</b>
R5400	BEG FUND BALANCE	749,900	802,803	843,000	600,000	600,000	600,000
	<b>Other Sources</b>	<b>749,900</b>	<b>802,803</b>	<b>843,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
	<b>Fund Total</b>	<b>9,041,784</b>	<b>9,496,558</b>	<b>9,332,000</b>	<b>9,475,000</b>	<b>9,475,000</b>	<b>9,475,000</b>

**EXPENDITURE BUDGET**

**5110 LONG TERM DEBT SERVICES**

610	REDEMPTION OF PRINCIPAL	6,080,000	3,610,000	3,510,000	3,895,000	3,895,000	3,895,000
620	INTEREST	2,158,981	4,931,256	5,340,375	5,271,750	5,271,750	5,271,750
<b>600</b>	<b>Other Objects</b>	<b>8,238,981</b>	<b>8,541,256</b>	<b>8,850,375</b>	<b>9,166,750</b>	<b>9,166,750</b>	<b>9,166,750</b>
	<b>Function Total</b>	<b>8,238,981</b>	<b>8,541,256</b>	<b>8,850,375</b>	<b>9,166,750</b>	<b>9,166,750</b>	<b>9,166,750</b>

**7000 UNAPP ENDING FUND BALANCE**

820	RESERVED FOR NEXT YEAR	802,803	955,302	481,625	308,250	308,250	308,250
<b>800</b>	<b>Other Uses of Funds</b>	<b>802,803</b>	<b>955,302</b>	<b>481,625</b>	<b>308,250</b>	<b>308,250</b>	<b>308,250</b>
	<b>Function Total</b>	<b>802,803</b>	<b>955,302</b>	<b>481,625</b>	<b>308,250</b>	<b>308,250</b>	<b>308,250</b>
	<b>Fund Total</b>	<b>9,041,784</b>	<b>9,496,558</b>	<b>9,332,000</b>	<b>9,475,000</b>	<b>9,475,000</b>	<b>9,475,000</b>

G.O. Bond Levy	\$ 8,500,000	\$ 8,800,000	\$ 8,700,000	\$ 9,100,000
Tax Rate per \$1,000 of AV	\$ 2.72	\$ 2.74	\$ 2.60	\$ 2.65 <i>estimate</i>

# Capital Projects Fund (400)

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

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

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

Estimated Interest Cost	4.440%
Actual Interest Cost	2.809%

Initial Term	23 years
Actual Term	22 years

Levy Rate per Bond Campaign	\$2.80 per \$1,000 assessed value
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	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
R1510	INTEREST ON INVESTMENT	-	499,646	500,000	500,000	500,000	500,000
R1990	MISCELLANEOUS	-	578,553	-	-	-	-
<b>1000</b>	<b>Local Revenues</b>	<b>-</b>	<b>1,078,199</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
R3299	STATE RESTRICTED GRANTS	-	4,244,699	4,495,333	1,500,000	1,500,000	1,500,000
<b>3000</b>	<b>State Revenues</b>	<b>-</b>	<b>4,244,699</b>	<b>4,495,333</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
R5100	BOND PROCEEDS	-	88,400,000	-	-	-	-
R5120	BOND PREMIUM	-	13,381,978	-	-	-	-
R5400	BEG FUND BALANCE	-	-	86,868,282	57,500,000	57,500,000	57,500,000
<b>5000</b>	<b>Other Sources</b>	<b>-</b>	<b>101,781,978</b>	<b>86,868,282</b>	<b>57,500,000</b>	<b>57,500,000</b>	<b>57,500,000</b>
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>107,104,876</b>	<b>91,863,615</b>	<b>59,500,000</b>	<b>59,500,000</b>	<b>59,500,000</b>

**Sub Funds**

401	Capital Projects - GO Bond Funds		102,281,635	87,368,282	58,000,000	58,000,000	58,000,000
402	Capital Projects - State Restricted Grants		4,244,699	4,495,333	1,500,000	1,500,000	1,500,000
403	Capital Projects - Other		578,553	-	-	-	-
	<b>Total Resources</b>		<b>107,104,887</b>	<b>91,863,615</b>	<b>59,500,000</b>	<b>59,500,000</b>	<b>59,500,000</b>



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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>4110</b>	<b>SERVICE AREA DIRECTION</b>						
112	CLASSIFIED SALARIES	-	-	24,200	46,810	46,810	46,810
114	SUPERVISOR/CONFIDENTAL SALARIES	-	-	43,200	46,074	46,074	46,074
123	TEMPORARY HRLY WAGES	-	8,229	-	40,368	40,368	40,368
<b>100</b>	<b>Salaries</b>	-	<b>8,229</b>	<b>67,400</b>	<b>133,252</b>	<b>133,252</b>	<b>133,252</b>
211	PERS EMPR CONTRIB	-	849	10,700	12,075	12,075	12,075
212	EMPLOYEE CONTRBTN, PICKUP	-	494	-	-	-	-
213	PERS BOND PAY	-	576	4,700	6,502	6,502	6,502
220	FICA/MEDICARE	-	629	5,155	10,194	10,194	10,194
231	WORKERS COMPENSATION	-	43	400	658	658	658
242	HEALTH INSURANCE	-	-	17,600	25,304	25,304	25,304
244	LIFE INSURANCE	-	-	82	123	123	123
<b>300</b>	<b>Purchased Services</b>	-	<b>2,591</b>	<b>38,637</b>	<b>54,856</b>	<b>54,856</b>	<b>54,856</b>
322	REPAIRS AND MAINTENANCE	-	82,686	-	-	-	-
324	EQUIPMENT RENTAL	-	1,642	3,600	3,600	3,600	3,600
353	POSTAGE	-	23	-	192	192	192
354	ADVERTISING	-	1,758	-	1,000	1,000	1,000
355	PRINTING	-	510	2,500	1,500	1,500	1,500
382	LEGAL SERVICES	-	6,950	10,000	5,000	5,000	5,000
383	ARCHITECT/ENGINEER SERVICES	-	16,845	-	-	-	-
390	OTHER PROFESSIONAL/TECH	-	273,133	100,000	38,600	38,600	38,600
<b>300</b>	<b>Purchased Services</b>	-	<b>383,547</b>	<b>116,100</b>	<b>49,892</b>	<b>49,892</b>	<b>49,892</b>
410	SUPPLIES AND MATERIALS	-	3,349	-	1,000	1,000	1,000
460	NON CONSUMMABLE ITEMS	-	2,246	-	500	500	500
<b>400</b>	<b>Supplies and Materials</b>	-	<b>5,595</b>	-	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
640	FEES (BOND ISSUANCE COSTS)	-	504,795	-	-	-	-
<b>600</b>	<b>Other Expenses</b>	-	<b>504,795</b>	-	-	-	-
	<b>Function Total</b>	-	<b>904,757</b>	<b>222,137</b>	<b>239,500</b>	<b>239,500</b>	<b>239,500</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
322	REPAIRS AND MAINTENANCE	-	45,033	-	200,000	200,000	200,000
383	ARCHITECT/ENGINEER SERVICES	-	-	4,000,000	1,500,000	1,500,000	1,500,000
390	OTHER PROFESSIONAL/TECH	-	1,400	2,100,000	1,700,000	1,700,000	1,700,000
<b>300</b>	<b>Purchased Services</b>	-	<b>46,433</b>	<b>6,100,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>3,400,000</b>
460	FURNITURE, FIXTURES & EQUIPMENT	-	9,148	1,300,000	900,000	900,000	900,000
<b>400</b>	<b>Supplies and Materials</b>	-	<b>9,148</b>	<b>1,300,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>
510	LAND ACQUISITION	-	584,819	-	-	-	-
520	BUILDINGS ACQUIS. & IMPROV	-	18,555,072	36,941,478	52,200,000	52,200,000	52,200,000
530	SITE IMPROVEMENTS	-	32,752	2,500,000	2,160,500	2,160,500	2,160,500
550	TECHNOLOGY CAPITAL OUTLAY	-	932,547	800,000	500,000	500,000	500,000
<b>500</b>	<b>Capital Outlay</b>	-	<b>20,105,190</b>	<b>40,241,478</b>	<b>54,860,500</b>	<b>54,860,500</b>	<b>54,860,500</b>
670	LICENSES & PERMITS	-	-	1,000,000	100,000	100,000	100,000
<b>600</b>	<b>Other Expenses</b>	-	-	<b>1,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>Function Total</b>	-	<b>20,160,771</b>	<b>48,641,478</b>	<b>59,260,500</b>	<b>59,260,500</b>	<b>59,260,500</b>

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

Acct	Account Title	ACTUAL (AUDITED)		CURRENT BUDGET	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>						
710	FUND MODIFICATIONS	-	169,395	-	-	-	-
<b>700</b>	<b>Transfers</b>	-	<b>169,395</b>	-	-	-	-
	<b>Function Total</b>	-	<b>169,395</b>	-	-	-	-
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	3,000,000	-	-	-
<b>800</b>	<b>Reserves</b>	-	-	<b>3,000,000</b>	-	-	-
	<b>Function Total</b>	-	-	<b>3,000,000</b>	-	-	-
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	-	85,869,953	40,000,000	-	-	-
<b>800</b>	<b>Reserves</b>	-	<b>85,869,953</b>	<b>40,000,000</b>	-	-	-
	<b>Function Total</b>	-	<b>85,869,953</b>	<b>40,000,000</b>	-	-	-
	<b>TOTAL EXPENDITURES</b>	-	<b>107,104,876</b>	<b>91,863,615</b>	<b>59,500,000</b>	<b>59,500,000</b>	<b>59,500,000</b>

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

EXPENDITURES BY PROJECT	CAPITAL PROJECT FUND EXPENDITURES				
	2016-17 Actual	2017-18 Estimate	2018-19 Estimate	*2019-20 Estimate	Total
MHS Projects	7,579,463	14,088,341	44,065,091	9,000,000	<b>74,732,895</b>
Adams Campus	496,444	4,649,765	-	-	<b>5,146,209</b>
Buel Elementary	64,839	112,905	-	-	<b>177,744</b>
Columbus Elementary	208,486	234,762	60,000	-	<b>503,248</b>
Cook School	4,735,639	376,696	-	-	<b>5,112,335</b>
Duniway Middle School	562,740	1,445,387	750,000	-	<b>2,758,127</b>
Evans Street Learning Center	16,563	38,071	30,000	-	<b>84,634</b>
Grandhaven Elementary	137,936	281,943	-	-	<b>419,879</b>
Memorial Elementary	334,816	1,231,814	-	-	<b>1,566,630</b>
Newby Elementary	1,378,383	4,043,041	-	-	<b>5,421,424</b>
Patton Middle School	858,315	3,203,521	-	-	<b>4,061,836</b>
Wascher Elementary	315,977	695,827	-	-	<b>1,011,804</b>
Safety & Security	933,946	944,576	750,000	-	<b>2,628,522</b>
HVAC Controls Replacement	-	-	423,240	-	<b>423,240</b>
MSD Facility Dept Bldg	2,571,174	932,103	-	-	<b>3,503,277</b>
District Wide Paving	-	-	-	324,380	<b>324,380</b>
Playgrounds	32,656	-	567,344	-	<b>600,000</b>
District Bond/Program Costs	1,007,546	200,000	240,000	125,000	<b>1,572,546</b>
Program Contingency	-	-	2,004,969	1,251,811	<b>3,256,780</b>
<b>Total Project Expenditures</b>	<b>21,234,923</b>	<b>32,478,752</b>	<b>48,890,644</b>	<b>10,701,191</b>	<b>113,305,510</b>

RESOURCES	2016-17 Actual	2017-18 Estimate	2018-19 Estimate	2019-20 Estimate	Total
Beginning Fund Balance	-	85,869,953	57,500,000	10,609,356	-
Bond Par Amount	88,400,000	-	-	-	88,400,000
Bond Premium	13,381,979	-	-	-	13,381,979
Bond Interest	499,646	800,000	500,000	-	1,799,646
OSCIM State Matching Grant	4,244,699	1,308,799	1,500,000	91,835	7,145,333
State Seismic Grants	-	2,000,000	-	-	2,000,000
Erate - Wired/Wireless Upgrade	567,722	-	-	-	567,722
Utility Rebates/Incentives	10,830	-	-	-	10,830
<b>Total Estimated Resources</b>	<b>107,104,876</b>	<b>89,978,752</b>	<b>59,500,000</b>	<b>10,701,191</b>	<b>113,305,510</b>
Total Estimated Expenditures	(21,234,923)	(32,478,752)	(48,890,644)	(10,701,191)	(113,305,510)
<b>Ending Fund Balance</b>	<b>85,869,953</b>	<b>57,500,000</b>	<b>10,609,356</b>	<b>-</b>	<b>-</b>

\* Budget appropriates remaining funds into the 2018-19 budget year. This is an estimate of project costs that will fall in the 2019-20 fiscal year.

# Scholarship Fund (700)

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

- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- MACA Scholarship
- Newland-Whitehead Scholarship
- Kenneth Myers Scholarship
- Betty Stephens Scholarship
- Haddeland Scholarship
- Sue Buel 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	2018-19 BUDGET		
		2015-16	2016-17	2017-18	Proposed	Approved	Adopted
<b>REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	650	1,254	1,000	3,000	3,000	3,000
R1920	DONATIONS PRIVATE SOURCE	17,815	1,900	10,000	10,000	10,000	10,000
	<b>Local Revenue</b>	<b>18,465</b>	<b>3,154</b>	<b>11,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
R5400	BEG FUND BALANCE	115,653	127,413	125,000	135,000	135,000	135,000
	<b>Other Revenue</b>	<b>115,653</b>	<b>127,413</b>	<b>125,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
	<b>Fund Total</b>	<b>134,118</b>	<b>130,567</b>	<b>136,000</b>	<b>148,000</b>	<b>148,000</b>	<b>148,000</b>
<b>EXPENDITURE BUDGET</b>							
3390	<b>OTHER COMMUNITY SERVICES</b>						
374	OTHER TUITION PAYMENTS	6,705	6,000	50,000	50,000	50,000	50,000
300	<b>Purchased Services</b>	<b>6,705</b>	<b>6,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>6,705</b>	<b>6,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
6000	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	86,000	98,000	98,000	98,000
800	<b>Other Uses of Funds</b>	<b>-</b>	<b>-</b>	<b>86,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>86,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>
7000	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	127,413	124,567	-	-	-	-
800	<b>Other Uses of Funds</b>	<b>127,413</b>	<b>124,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>127,413</b>	<b>124,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>134,118</b>	<b>130,567</b>	<b>136,000</b>	<b>148,000</b>	<b>148,000</b>	<b>148,000</b>



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

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**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](http://www.msd.k12.or.us).

### **HOW THE BUDGET IS ADOPTED**

At the first Budget Committee meeting, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this meeting and subsequent meetings the Budget Committee receives public comment, hears school and department level presentations, makes revisions, and approves the budget. The Budget Committee can meet as many times as needed to revise and complete the budget.

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published once in the local newspaper, five to 30 days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

The School Board may make changes in the approved budget before or after it is adopted, but no later than June 30, the last day of the old fiscal year. There are two limitations which cannot be exceeded without publishing a revised summary of the budget and holding another budget hearing on the revisions: First, taxes needed to balance the budget may not be increased beyond the level approved by the Budget Committee. Also, expenditures in any one fund may not be increased by more than ten percent. After the budget hearing and consideration of public testimony, the Board adopts the budget at their regular board business meeting in June.

#### SUPPLEMENTAL BUDGETS

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold a special hearing.

## **District Profile**

McMinnville School District was formed around 1876, the year that the District levied a tax to build a public school house. Today the District is responsible for education approximately 6,800 children in six elementary schools, two middle schools and one high school.

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

McMinnville School District #40 is Yamhill County's largest school district. It serves residents in the City of McMinnville, the City of Lafayette and surrounding unincorporated areas of Yamhill County. The district boundary encompasses over 140 square miles of land. The District has an estimated population of 44,400.

The District is a financially independent, special-purpose municipal corporation exercising financial accountability for all K-12 public education within its boundaries. Operations are supported primarily by State funds, local property taxes and federal grants. The District is governed by a seven-member Board of Directors, elected to four-year terms by a majority of District voters. Terms are staggered, with elections held in odd-numbered years. The Board has oversight responsibility and control over all activities related to the District.



Under Oregon law, the District is subject to supervision by the State. The Oregon legislature created the State board of Education in 1951 to oversee the state's schools and community colleges. The board sets educational policies and standards for Oregon's 197 public school districts, 17 community college districts, and 20 educational service districts. The Oregon State Board of Education is comprised of seven members appointed by the Governor and confirmed by the State Senate. The administrative functions of the State Board of Education are handled through the Oregon Department of Education, whose executive head is the Superintendent of Public Instruction. The superintendent is elected by the people of the State to a four-year term.

## **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 33,665, and Lafayette, population 4,095. 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 2017, the Yamhill County unemployment rate was 3.3%, as compared to 3.7% state-wide and 4.4% for the nation. The fastest growing private sector industries over the past year included: construction, other services and manufacturing.

The real market value of property located in the boundaries of the District increased from 2015-16 to 2016-17 by 9.6%, while the assessed property values increased by 2.8%. Assessed value as a percentage of real market value was 72.8% compared to 77.4% in the prior year. 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 2016-17, the total real market value of property within the District boundaries is \$4.4 billion and the assessed value is \$3.2 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 12<sup>th</sup> grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

*State School Fund (SSF).* Under the SSF, State aid is provided to school districts pursuant to a formula set by the Legislative Assembly. The objective of the formula is to provide equal funding for all school districts. Available State and local resources determine the actual amount of the allocation. Under the current formula, each student is given a factor as an enrolled student and subsequently adjusted to include additional factors such as English as a Second Language, Handicapped with an Individualized Education Plan, attending a remote small school, and 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](http://www.oregon.gov/DAS/OEA).

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

### **State Reserve Funds**

The 2007 Legislative Assembly created two budgetary reserve funds, the Oregon Rainy Day Fund and the Education Stability Fund. With the approval of three-fifths of each house, the Legislative Assembly may appropriate up to two-thirds of the money in the Oregon Rainy Day Fund or Education Stability Fund for use in any biennium if certain economic or revenue triggers occur. The May 2018 forecast projects that at the end of the 2017-19 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$608.5 million and \$594.5 million, respectively.

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

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

### **Property Taxes**

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

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

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

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

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

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

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

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

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

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

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

**Federal Funding**

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

**Construction Excise Tax**

The 2007 Legislative Assembly approved legislation which allows school districts to levy a tax for capital improvements on new residential, commercial and industrial development (the "Construction Excise Tax"). Affordable housing, public improvements, agricultural buildings, hospitals, private schools, and religious facilities are exempted from the Construction Excise Tax. For 2018, the construction excise tax is limited to: (i) \$1.26 per square foot on residential construction and (ii) \$0.63 per square foot on non-residential construction up to the lesser of \$31,400 per building permit or \$31,400 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 1<sup>st</sup>.

**Fiscal Year**

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

**Fixed Assets**

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

**Function Classification**

Expenditure classification according to the principal purposes for which expenditures are made.

**FTE**

Full-time equivalent staff. One FTE is generally defined as a regular staff position scheduled to work eight hours per day.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

**General Obligation Bonds**

Issued by the district and authorized by the vote of the people of the district, these funds may be used to acquire land, renovate, remodel and expand existing facilities, build new schools, and pay issuance costs.

**Generally Accepted Accounting Principals (GAAP)**

Uniform minimum standards of, and guidelines to, financial accounting and reporting. These principals govern the form and content of the basic financial statements of the district.

**Grants**

Resources received from various organizations in turn for performance of specific program or other expenditure activity designed by the grantor.

**Instruction**

The activities dealing directly with the teaching of students or improving the quality of teaching.

**Internal Service Fund**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Levy** (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**Liabilities**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Local Government**

Any city, country, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

**Location**

Operational unit used as budgetary cost control center such as individual school sites, or central service departments such as business services and personnel.

**Measure 5**

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

**Measure 47**

Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

**Measure 50**

Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

**Modified Accrual Basis**

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

**Non-consumable Supplies**

Expenditures for items that are "equipment like" but which fail one or more of the criteria for classification as capital outlay.

**Object**

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries employee benefits, personal services, contractual services, materials, and supplies.

**Payroll Costs**

Amounts paid by a school district on behalf of employees, in addition to gross salary.

Examples are:

- Group health insurance;
- Contributions to public employee's retirement system;
- Social security (FICA);
- Workers' compensation and Unemployment insurance.

**Program**

A group of related activities to accomplish a major service or function for which the local government is responsible.

**Program Budget**

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand.

**Property Taxes**

Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

**Proposed Budget**

The initial budget developed by district management that is presented to the budget committee for review.

**Purchase Order**

A document used to authorize the acquisition of specific services, supplies or capital outlay.

**Rate Limit**

A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998, or are voter-approved for districts formed in 1997-1998 and later.

**Real Market Value**

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

**Requirements**

In the budget document resources must equal requirements. Requirements include appropriated expenditures and unappropriated reserves for future years.

**Reserve Fund**

Established to accumulate money from one fiscal year to another for a specific purpose.

**Resolution**

An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue-raising measure such as taxes, special assessments and service charges always require ordinances.)

**Resources**

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues**

Monies received or anticipated by a local government from either tax or non-tax sources.

**Special Revenue Fund**

This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled student's funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

**Staffing Ratio**

The licensed staffing ratio is the ratio of students to staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are included in the staffing ratio.

**State School Fund**

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

**Supplemental Budget**

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**Tax Base**

The total property and resources subject to taxation.

**Tax Levy**

Taxes imposed by a local government unit through a rate or amount.

**Taxes**

As presented under "revenues" refers to Ad Valorem taxes levied by a district on the assessed valuation of real and personal property located within that district.

**TOSA**

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.



**Transfers**

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

**Trust and Agency Fund**

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

**Unappropriated Ending Fund Balance**

Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.



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

**LEGAL NOTICES**

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00 "EXHIBIT A"

# News-Register

## KEEPING YOU CONNECTED

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

**PUBLIC NOTICE  
NOTICE OF BUDGET  
COMMITTEE MEETING**


A public meeting of the Budget Committee of the McMinnville School District No. 40, Yamhill County, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at 800 NE Lafayette Ave., McMinnville, Oregon. The meeting will take place on May 2, 2018 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 16, 2018 at 7:00 pm. A copy of the budget document may be inspected or obtained on or after May 2, 2018 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 13, 20, 18

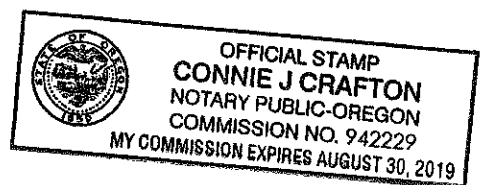
### AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.  
County of Yamhill

I, Tori Lepe, 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 2, 2018 Budget Committee Meeting - - April 13, 20, 2018**  
Subscribed and sworn before me this **4/24/2018**.



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



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00 "EXHIBIT A"

# News-Register

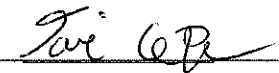
**KEEPING YOU CONNECTED**

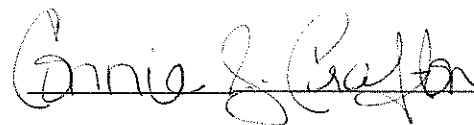
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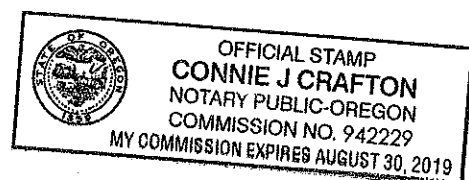
STATE OF OREGON } ss.  
County of Yamhill

I, Tori Lepe, 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 ED1 - - June 5, 2018** Subscribed and sworn before me this **6/12/2018** .

  
\_\_\_\_\_

  
\_\_\_\_\_

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



## FORM ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the McMinnville School District No. 40 will be held on June 11, 2018 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, 2018 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](http://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](mailto:sescure@msd.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$15,527,975	\$102,050,282	\$70,144,000
Current Year Property Taxes, other than Local Option Taxes	21,655,614	21,739,000	22,650,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	6,459,945	6,056,900	6,757,900
Revenue from Intermediate Sources	2,339,067	2,325,000	2,100,000
Revenue from State Sources	52,421,334	56,960,833	55,316,948
Revenue from Federal Sources	6,858,096	7,866,000	6,840,500
Interfund Transfers	1,104,980	850,000	850,000
All Other Budget Resources	101,781,978		
<b>Total Resources</b>	<b>\$208,148,989</b>	<b>\$197,848,015</b>	<b>\$164,659,348</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$38,281,724	\$40,176,702	\$42,331,010
Other Associated Payroll Costs	23,118,313	26,104,675	27,079,302
Purchased Services	6,102,628	12,656,764	10,024,630
Supplies & Materials	5,296,091	8,202,514	8,375,909
Capital Outlay	22,597,901	45,894,978	57,380,500
Other Objects (except debt service & interfund transfers)	1,055,283	1,583,078	693,408
Debt Service*	11,098,201	11,537,475	11,989,080
Interfund Transfers*	1,104,980	850,000	850,000
Operating Contingency		4,586,000	998,000
Unappropriated Ending Fund Balance & Reserves	99,493,868	45,505,829	4,937,509
<b>Total Requirements</b>	<b>\$208,148,989</b>	<b>\$197,098,015</b>	<b>\$164,659,348</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$47,141,486	\$50,634,973	\$53,741,626
FTE	528.8	526.0	524.0
2000 Support Services	22,382,752	25,000,937	25,670,239
FTE	187.0	184.0	180.5
3000 Enterprise & Community Service	3,311,735	4,662,186	4,447,894
FTE	31.0	33.0	33.7
4000 Facility Acquisition & Construction	23,615,967	54,320,615	62,025,000
FTE		1.0	1.5
5000 Other Uses			
5100 Debt Service*	11,098,201	11,537,475	11,989,080
5200 Interfund Transfers*	1,104,980	850,000	850,000
6000 Contingency	0	4,586,000	998,000
7000 Unappropriated Ending Fund Balance	99,493,868	45,505,829	4,937,509
<b>Total Requirements</b>	<b>\$208,148,989</b>	<b>\$197,098,015</b>	<b>\$164,659,348</b>
<b>Total FTE</b>	<b>746.8</b>	<b>744.0</b>	<b>739.7</b>

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The 2018-19 Approved budget totals \$75.3 million General Fund and \$164.7 million Total Funds. General Fund budget increases by 2%. State revenues are flat for 2018-19. The District will balance the budget using reserve funds carried over from the prior year. The Capital Project Fund totals \$59.5 million, representing the remaining 2016 Capital Improvement Bond proceeds. The McMinnville High School addition and renovation project is the largest project to be constructed in the coming year.

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	\$8,800,000	\$8,700,000	\$9,100,000

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1		Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$124,450,000		
Other Bonds	\$23,767,490		
Other Borrowings			
<b>Total McMinnville School District</b>	<b>\$148,217,490</b>	<b>140</b>	<b>Adopted Budget</b>

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

# FORM ED-50 2018-2019

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

<u>800 NE Lafayette Ave.</u>	<u>McMinnville</u>	<u>OR</u>	<u>97128</u>	<u>06/14/2018</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Susan Escure</u>	<u>Finance Director</u>	<u>503-565-4005</u>	<u>sescure@msd.k12.or.us</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.1494		
2. Local option operating tax .....2			Dollar Amount of Bond Levy
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, 2001..... 4b			9,100,000.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			9,100,000.00

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. <b>Estimated</b> permanent rate limit for newly 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. 11-17)

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.**