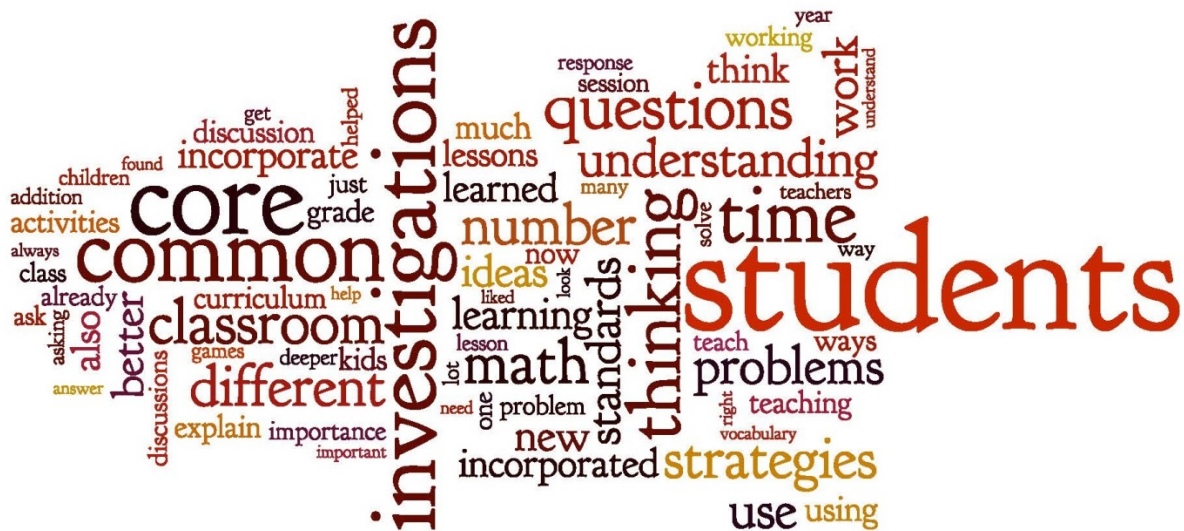


# Fiscal Year 2015-16 Adopted Budget



**McMinnville School District No. 40**  
Yamhill County, Oregon

*Achieving excellence through high standards of teaching and learning*

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**McMinnville School District #40  
RESOLUTION NO. 06-14-15**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2015-16 in the total of **\$98,244,821** now on file at 1500 NE Baker, McMinnville, OR 97128.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2015, and for the purposes shown below are hereby appropriated:

<b>GENERAL FUND (100)</b>		<b>STUDENT BODY (208)</b>	
INSTRUCTION	\$ 41,459,519	INSTRUCTION	\$ 1,500,000
SUPPORT SERVICES	20,568,852	<b>TOTAL</b>	<b>\$ 1,500,000</b>
ENTERPRISE & COMMUNITY SERVICES	-		
FACILITIES ACQUISITION	10,000	<b>GRANTS FUND (210-294)</b>	
TRANSFERS	850,000	INSTRUCTION	\$ 4,106,116
CONTINGENCY	500,000	SUPPORT SERVICES	2,493,753
<b>TOTAL</b>	<b>\$ 63,388,371</b>	ENTERPRISE & COMMUNITY SERVICES	283,631
		FACILITIES ACQUISITION	204,000
		<b>TOTAL</b>	<b>\$ 7,087,500</b>
<b>ASSET RESERVE FUND (201)</b>		<b>NUTRITION SERVICES (298)</b>	
SUPPORT SERVICES	\$ 290,000	ENTERPRISE & COMMUNITY SERVICES	\$ 3,842,168
FACILITIES ACQUISITION	1,260,000	CONTINGENCY	400,000
CONTINGENCY	1,300,000	<b>TOTAL</b>	<b>\$ 4,242,168</b>
<b>TOTAL</b>	<b>\$ 2,850,000</b>		
		<b>PERS DEBT SERVICE FUND (300)</b>	
<b>CONSTRUCTION EXCISE TAX (202)</b>		LONG TERM DEBT SERVICE	\$ 2,432,540
FACILITIES ACQUISITION	\$ 510,000	<b>TOTAL</b>	<b>\$ 2,432,540</b>
CONTINGENCY	1,195,000		
<b>TOTAL</b>	<b>\$ 1,705,000</b>	<b>DEBT SERVICE FUND (310)</b>	
		LONG TERM DEBT SERVICE	\$ 8,238,982
<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND (203)</b>		<b>TOTAL</b>	<b>\$ 8,238,982</b>
INSTRUCTION	\$ 500,000		
<b>TOTAL</b>	<b>\$ 500,000</b>	<b>SCHOLARSHIP FUND (700)</b>	
		ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
<b>INSURANCE RESERVE FUND (205)</b>		CONTINGENCY	73,500
INSTRUCTION	\$ 100,000	<b>TOTAL</b>	<b>\$ 123,500</b>
SUPPORT SERVICES	287,877		
CONTINGENCY	442,123	<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$ 92,898,061</b>
<b>TOTAL</b>	<b>\$ 830,000</b>	Unappropriated Amounts, All Funds	<b>5,346,760</b>
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 98,244,821</b>

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2015-16 upon the assessed value of all taxable property within the district:

- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax.
- (2) In the amount of **\$8,500,000** 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:

	<b>Education Limitation</b>	<b>Excluded from Limitation</b>
Permanent Rate Tax .....	<u>\$4.1494 per \$1,000</u>	General Obligation Debt Service ..... <u>\$ 8,500,000</u>

The above resolution statements were approved and declared adopted on this 22nd day of June, 2015.




School Board Chair \_\_\_\_\_ Date 6-22-15 Superintendent \_\_\_\_\_ Date 6-22-15



**McMinnville**

**School District No. 40**

**INTRODUCTORY SECTION**

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# 2015/16 Budget Message

Superintendent, Dr. Maryalice Russell

**MCMINNVILLE SCHOOL DISTRICT**

May 6, 2015

## 2015/16 Budget Message

Superintendent, Dr. Maryalice Russell

### 2015/16 Budget Criteria and Development Process

The budget was developed with the following criteria in mind:

- Reduce elementary class size
- Establish full day kindergarten
- To the extent possible, minimize impact to programs previously funded through grants
- Maintain fund balance to ensure the financial health of the district

The district administrative staff met multiple times to review school and district needs. The priorities reflected in this budget are intended to support student learning and achieve district goals relative to the funding level established by the State legislature.

Currently, the Oregon legislature has approved a \$7.255 billion funding level for K-12 education. The legislative session is still underway and proponents of increased state school funding are hopeful that more revenue can be made available to schools, and they continue to advocate for a funding level of \$7.5 billion.

The proposed budget includes a spending plan at the \$7.255 billion level and at a total appropriation level of \$7.5 billion, should the State School Fund estimate improve by the close of this legislative session.

The state wide funding level of \$7.255 billion is insufficient to sustain needed district programs. However, more program reductions, following a recession, would not serve the needs of students.

To minimize program reductions, the proposed budget plan relies on the use of reserves. The district will spend down reserves by \$2 million in the first year and by \$1 million in the second year.

The legislature has allocated the State School Fund at 50% in the first year and 50% in the second year of the biennium. The district will budget, as it has in the past, with a 49% and 51% split to account for greater expenditures in the second year of the biennium than in the first.

Comparison of State School Fund Levels				
Item	\$7.255 Billion		\$7.5 Billion	
	49%	51%	49%	51%
	2015/16	2016/17	2015/16	2016/17
○ Estimated Revenue	\$60,064,346	\$62,628,971	\$61,386,653	\$64,005,464
○ Estimated Expenditures	<u>\$62,111,811</u>	<u>\$63,648,971</u>	<u>\$62,888,071</u>	<u>\$64,447,384</u>
○ Estimated Net	(\$2,047,465)	(\$1,020,032)	(\$1,501,418)	(\$441,920)
○ Beginning Fund Balance	<u>\$6,300,000</u>	<u>\$4,252,535</u>	<u>\$6,300,000</u>	<u>\$4,798,582</u>
○ Ending Fund Balance	\$4,252,535	\$3,232,503	\$4,798,582	\$4,356,662

## **District Goals**

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

### **Goal Area I, School Improvement**

#### **Reduce Class Size**

This budget proposal includes a reduction in elementary class size at grades 1<sup>st</sup> through 5<sup>th</sup> at one student per class, resulting in the following teacher to student ratios:

- Kindergarten - 1:20
- Grades 1-5 - 1:23.5
- Grades 6-8 - 1:28
- Grades 9-12 - 1:28.5

The reduction in class size will add approximately 3.0 FTE classroom teachers to elementary programs.

#### **Full Day Kindergarten**

The addition of full day kindergarten, which is included in this budget proposal, will add 10.5 FTE licensed teachers to the program.

Additionally, a small amount of classified staffing is proposed to assist students in the transition from home or preschool to the full day kindergarten program. In order to provide kindergarten students with comprehensive access to the elementary program, an increase in licensed staffing in the areas of music and physical education specialists is included.

#### **K-8<sup>th</sup> Math Intervention**

In the 2014/15 budget, math intervention specialists were added to provide a one year boost of support as students transitioned from OAKS (Oregon Assessment of Knowledge and Skills) to Smarter Balanced Assessments, which are designed to measure performance on the more rigorous state-adopted Common Core State Standards. The 5.0 licensed FTE (3.0 elementary and 2.0 middle school) are

eliminated at the \$7.255 billion proposed budget. The current State School Fund level is insufficient for the district to maintain math intervention specialists, given other competing priorities for the limited funds appropriated. If funded at a \$7.5 billion State School Fund level, 2.0 FTE middle school math intervention positions will be restored to the district's 2015/16 staffing plan.

#### **Student Support Services**

In order to meet the needs of students with disabilities, support services in the proposed budget have been increased to include additional staffing in the areas of school psychology, the elementary Structured Learning Program, and a middle school Social Communications program.

#### **School Support Services**

The proposed budget adds a 1.0 FTE custodial position and provides a slight increase to the facilities operations budget. It restores a district office receptionist position and adds 2.0 licensed FTE to the general fund to provide a new teacher mentoring program and ongoing staff development. This addition is made in response to a reduction of 2.68 licensed FTE that was previously funded through a Math/Science Partnership grant and New Teacher Mentor grant, both of which conclude this school year. The district will also lose 7.0 licensed FTE instructional coaches that were previously funded through the Teacher Incentive Fund grant, which also concludes this year. Some other additions to the budget include small increases to middle and high school athletic budgets and Career Pathway program supplies.

#### **Additions at the \$7.5 Billion Funding Level**

Whereas the proposed budget is built on the current appropriation level of \$7.255 billion, the proposal also addresses resources that would be available to the district at a \$7.5 billion appropriation. If revenue in the 2015-17 biennium were to become available at the \$7.5

billion level, the following budget measures would be included:

- Reduce secondary class size
- Increase preschool program sections
- Add middle school math intervention specialists
- Add instructional support positions
- Expand middle school second language program
- Add additional wages to coordinate music and extended day/year library access for students

## **Goal Area II, Resources**

### **Long Range Facilities Task Force**

The district will develop a bond proposal for community consideration to maintain and upgrade aging facilities. District patrons were surveyed regarding their facility priorities during the 2014/15 school year. The Long Range Facilities Task Force reviewed the community survey results and facility assessments prepared by Dull Olson Weekes, IBI Group Architects, Inc. The Long Range Facilities Task Force, which has been meeting over the past two school years, will make a facilities recommendation to the Board in June.

### **Asset Reserve**

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

### **General Fund Ending Balance**

The budget proposes an ending fund balance of \$4.798 million, compliant with board policy that the fund balance should not be less than 5% of total revenue.

### **Textbook and Technology Fund**

The budget continues a textbook and technology fund of \$250,000 to stabilize resources, over time, for annual textbook

adoptions and needed technology improvements.

The district's ELD (English Language Development) textbook adoption committee has met to recommend an ELD adoption for 2015/16. The adoption process will be completed in June 2015 and will result in new instructional materials to support the needs of our English Learners. Additionally, in the 2015/16 school year, staff will complete an adoption process to recommend the purchase of science instructional materials.

### **Nutrition Services Fund**

During the 2014/15 school year, the district piloted the Community Eligibility Provision (CEP) to provide free meals to all students attending McMinnville Schools. The program was successful, increasing school meal participation by 32%. The program will be continued through the 2015/16 school year. Parents have expressed appreciation for the program at both the school and district level.

### **Partnerships**

The district continues to expand its community partnerships. McMinnville School District is part of the Yamhill Early Learning Hub, focused on early learning for children birth to grade 3.

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

## **Goal Area III, Relationships**

The district successfully completed negotiations with members of both the licensed and classified unions. The agreement with the McMinnville Education Association (licensed) is in place through June 30, 2017. The agreement



with the Oregon School Employees Association Chapter 90 (classified) is in place through 2018. Additionally, administrator agreements are in place through 2017 and confidential employee agreements through 2018.

The district is working with the Yamhill County Community Care Organization (YCCO) to assist families in accessing healthcare. YCCO and McMinnville School District hope to develop a referral system to connect children with medical, dental, and mental health resources. The referral process should be available for access this coming school year.

## Grants

Grants are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally, grant funds cannot be diverted to other uses.

### Entitlement Grants

- ❑ **Title I** - Currently, all elementary schools qualify for receipt of Title I funding. Title I funds provide support for staffing to remediate in the areas of math and reading.
- ❑ **Title IC** - These funds provide supplemental services to migrant students and their families.
- ❑ **Title IIA** - This program supports the recruitment, preparation, and professional development of high quality teachers and principals.
- ❑ **Title III** - These funds provide support services for language instruction for English Learners outside of general fund allocations.
- ❑ **IDEA (Individuals with Disabilities Education Act)** - These funds support excess costs related to the education of students with disabilities.

### Competitive Grants

- ❑ **21<sup>st</sup> Century Community Learning Center Secondary** - The district was awarded a secondary 21<sup>st</sup> Century grant of \$1,655,286 to operate afterschool, Saturday Academies, and summer programs at the middle schools and high school. The district is in year two of the five-year grant.
- ❑ **Teacher Incentive Fund** - This \$6.7 million, five-year competitive grant ends September 2015. The grant funds instructional coaching positions and payment of performance-based bonuses for licensed staff. Final performance-based bonuses are scheduled to be paid out in September.
- ❑ **CTE Revitalization** - This eighteen month grant of \$236,248 enabled the district to open a Manufacturing and Fabrication Career Pathway at McMinnville High School. Grant funds are being used to purchase industry-standard equipment and technology for hands-on student learning.
- ❑ **Math/Science Partnership** - This three year grant of approximately \$900,000 will conclude in September, with the last Summer Institute for 9<sup>th</sup> grade algebra and biology teachers.
- ❑ **Student Mentoring and Monitoring** - This eighteen month competitive grant of \$187,500 concludes in September 2015. In addition to school year activities, the grant will support math and science summer school for 9<sup>th</sup> graders this June.
- ❑ **Ready for Kindergarten** - The district has received over \$40,000 in private foundation grants, including a Nike Employee Fund grant and several Spirit Mountain Community Fund grants. Additionally, local service clubs have supported Ready for Kindergarten. The program serves families with children, age birth to five.

## Conclusion

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Student learning outcomes will remain at the forefront of the district's mission and work, focusing on practices that are documented to increase student achievement and accelerate academic growth. We remain committed to supporting families to maximize early learning opportunities so that students enter kindergarten ready to learn, to continuing to provide experiential STEM teaching and learning, and to sustaining the expansive dual high school/college credit opportunities from which so many McMinnville students benefit.

McMinnville School District students benefit from an exceptional staff and community. I am confident students will continue to prosper in our schools. A school district is only as strong as its collective skills and talents. Our team of educators and support staff work hard every day to give students their best and to make a difference. This truly talented staff helps students experience success each and every day.

As we reflect on the accomplishments we've achieved, many of which are noted in the District Highlights on the following pages, my thanks go out to the Budget Committee for their participation in the budget process. As we plan for the coming school year, we will do so mindful of our important mission of teaching and learning.

Sincerely,



Dr. Maryalice Russell  
Superintendent  
McMinnville School District

# District Highlights

For two consecutive years, McMinnville School District was the only district in Oregon to have three schools identified as “Model Schools” and one middle school performing in the top 5%. This year, the district has two Model Schools, which receive Title I funding and are schools in which students achieve at high levels and experience accelerated rates of academic growth.



2013/14 School Report Card Rankings	
School	Level
Buel (Model School)	Level 5 (top 10%)
Grandhaven (Model School)	Level 5 (top 10%)
Duniway	Level 4
Memorial	Level 4
Newby	Level 4
Columbus	Level 4
McMinnville High School	Level 4
Wascher	Level 3
Patton Middle School	Level 3
<ul style="list-style-type: none"> <li>○ 2012 Level 5 - Model Schools - Buel, Memorial, and Grandhaven</li> <li>○ 2012 Level 5 - Duniway Middle School in top 5%</li> <li>○ 2013 Level 5 - Model Schools - Buel, Memorial, and Newby</li> <li>○ 2013 Level 5 - Duniway Middle School in top 5%</li> <li>○ 2014 Level 5 - Model Schools - Buel and Grandhaven</li> </ul>	

### McMinnville School District Demographics:

- 6,620 enrollment
- 32% Hispanic Students
- 17% English Learners
- 13% Students with Disabilities
- 60% Economically Disadvantaged (100% of students qualify for free breakfast and lunch under the Community Eligibility Provision)
- 78% First-Generation (parent does not have a college degree)

### **Student Achievement on Statewide Assessments in Math, Reading, Science, and Writing**

State assessments test grade level standards in math, reading, science, and writing. Standards are what students are expected to know and be able to do at each grade level in order to graduate career and college ready. The standards for today's students are significantly higher than they've ever been since the inception of public education. Demonstrating proficiency on state assessments is also a graduation requirement.

The McMinnville School District (MSD) student proficiency rate (the overall

percentage of students who met or exceeded grade level standard) on 2013/14 statewide assessments in math, reading, science, and writing are documented in the following table. The proficiency rates are composite rates of all tested grade levels. The far right column of the table shows the percentage that district students performed above/below state average, with green cells indicating subgroups that performed above state average. Most noteworthy, in addition to the achievement and growth of student subgroups, as measured by state assessments, McMinnville School District was one of only a handful of Oregon districts to meet ELPA (English Language Proficiency Assessment) targets for English Learners.

<b>2013/14 District MATH</b>	<b>Oregon</b>	<b>MSD</b>	<b>% District is ABOVE State Average</b>
All Students	62.3%	77.1%	+14.8%
Hispanic Students	46.3%	68.1%	+21.8%
English Learners	26.1%	49.8%	+23.7%
Economically Disadvantaged	49.6%	70.3%	+20.7%
<b>2013/14 District READING</b>	<b>Oregon</b>	<b>MSD</b>	<b>% District is ABOVE State Average</b>
All Students	70.7%	74.5%	+3.8%
Hispanic Students	52.7%	60.9%	+8.2%
English Learners	23.1%	35.8%	+12.7%
Economically Disadvantaged	58.7%	66.0%	+7.3%
<b>2013/14 District SCIENCE</b>	<b>Oregon</b>	<b>MSD</b>	<b>% District is ABOVE State Average</b>
All Students	65.5%	71.4%	+5.9%
Hispanic Students	44.0%	54.0%	+10.0%
English Learners	16.5%	33.1%	+16.6%
Economically Disadvantaged	53.1%	63.9%	+10.8%
<b>2013/14 District WRITING</b>	<b>Oregon</b>	<b>MSD</b>	<b>% District is ABOVE State Average</b>
All Students	59.2%	61.7%	+2.5%
Hispanic Students	42.8%	39.2%	-3.6%
English Learners	9.5%	18.5%	+9.0%
Economically Disadvantaged	45.9%	49.3%	+3.4%

## Leading the State and Nation in STEM Education

(STEM is interconnected Science, Technology, Engineering, and Math)

### STEM Core Components

- Kindergarten through 7<sup>th</sup> grade field- and industry-based STEM hands-on learning
- FIRST Lego League elementary teams
- Middle School STEM Lab coursework
- Middle School STEM Camp for Girls
- Middle School STEM Camp for Migrant students
- FIRST Tech Challenge teams at both middle schools
- The Engineering and Aerospace Sciences Academy (9<sup>th</sup>-12<sup>th</sup> grade)
- Fabrication and Manufacturing Career Pathway (9<sup>th</sup>-12<sup>th</sup> grade)
- SOAR Broadcast Engineering and Production (STEM + Art = STEAM)
- FIRST Robotics Challenge team
- STEM afterschool, Saturday Academy, and Summer enrichment programs
- STEM Community-based partners
  - Evergreen Aviation and Space Museum
  - Metzger Park
  - Miller Woods nature preserve
  - McMinnville Water and Light
  - Yamhill Soil Conservation District
  - Rotary Nature Preserve at Tice Park
  - McMinnville Education Foundation
  - Cascade Steel
  - Solid Form Fabrication



### 2014 National STEM Showcase

McMinnville School District is one of only three programs in the nation selected by the U.S. Department of Education as a 2014 National STEM Showcase (an exemplar for other programs to replicate).



## Progress Toward Reaching Oregon's 40/40/20 Goal

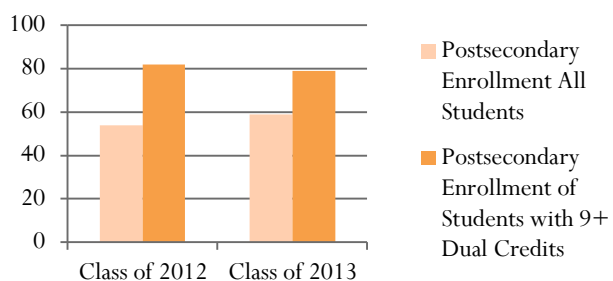
- 40% of students will earn a Bachelor or Graduate Degree
- 40% of students will earn an Associate Degree or Career/Technical Certification
- 20% of students will graduate workforce-ready and prepared for careers that earn a living family wage

### Dual High School/College Credits Earned by McMinnville High School Students:

McMinnville High School offers fifty courses in which students can earn both high school and college credit either through the College Credit Now program or through the Advanced Placement program. These courses are taught through the high school by high school teachers accredited through community college partners.

2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
3261	4,302	4,593	6,266	9,287	7,764

- Class of 2012 - 240 of 442 students, or 54% of all graduates, enrolled in college
- Class of 2012 - 116 of 142 students who earned 9 or more dual credits, or 82% of all 9+ credit students, enrolled in college
- Class of 2013 - 238 of 386 students, or 59% of all graduates, enrolled in college
- Class of 2013 - 159 of 201 students who earned 9 or more dual credits, or 79% of all 9+ credit students, enrolled in college
- The more dual high school/college credits a student earns, the more likely they are to enroll in, persist at, and complete a college degree



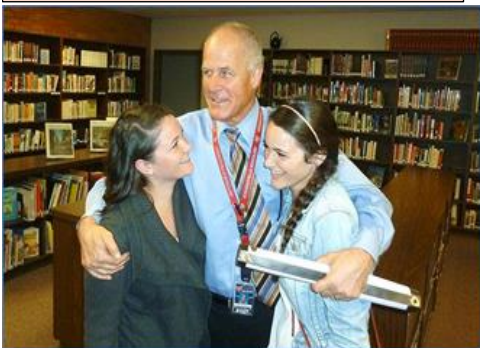
### 2014 Four-Year Cohort Graduation Rate Comparison

	Oregon	MHS	% McMinnville is <u>ABOVE</u> State Average
All Students	71.98%	84.07%	<b>+12.09%</b>
Hispanic Students	64.95%	86.03%	<b>+21.08%</b>
English Learners	51.66%	83.64%	<b>+31.98%</b>
Students with Disabilities	51.11%	67.24%	<b>+16.13%</b>
Economically Disadvantaged	64.24%	81.06%	<b>+16.82%</b>

## Recognition

- ✓ Dr. Kris Olsen, 2015 Oregon High School Principal of the Year

Dr. Kris Olsen with his daughters at the surprise announcement of the 2015 Oregon Principal of the Year.



- ✓ MSD's Fiscal Services Department, under the leadership of Director Susan Escure, has been awarded the Government Finance Officers Association, Certificate of Achievement for Excellence in Financial Reporting, and the Association of School Business Officials, Certificate of Excellence in Financial Reporting for six consecutive years
- ✓ Stephanie Legard, 2014 Oregon Elementary Principal of the Year and a National Distinguished Principal
- ✓ Cindi Hiatt-Henry, Nutrition Services Director, was selected as the 2014 Oregon Outstanding Nutrition Director of the Year and also the Northwest Regional Nutrition Director of the Year
- ✓ MHS Athletic Director Mark Hinthorn was named the Oregon recipient of the National Federation of High School's Spirit of the Sport Award
- ✓ Pattie Waltz, winner, 2014 Bev Gladder Mentoring Award for mentoring new administrators
- ✓ Students at the Engineering and Aerospace Sciences Academy (EASA) won a grant from the Association for Unmanned Vehicle Systems International. The grant will support EASA students and Natural Resources Management students to design unmanned vehicles to collect agricultural and forestry data
- ✓ Patton Middle School student, Taylor Rockwell, placed first in the junior level of the Oregon State History Contest
- ✓ As a regional Shakespeare competition winner, McMinnville High School junior, Eric Armstrong, earned the chance to compete against 57 students from around the country in the Union National Shakespeare Competition at Lincoln Center Theater in New York; he won semi-finalist honors
- ✓ Reid Kimura, at Columbus, was recognized by city leadership as Outstanding Young Educator of the year
- ✓ MSD teachers Pam Canada, Laura Siering, Allison Cartmill, Kat McNeal, and Dawn Walters were all honored as Rotary Outstanding Teacher of the Year
- ✓ Karin Nichols was named Oregon Nutrition Manager of the Year for 2015.
- ✓ So far this school year, 2550 volunteers have spent 20,500 hours helping at our schools, with an approximate monthly average of 614 people spending 4975 hours
- ✓ Dr. Maryalice Russell, 2013 Oregon Superintendent of the Year and National Superintendent of the Year Finalist
- ✓ Sean Burke, 2012 High School Assistant Principal of the Year and National High School Asst. Principal Finalist
- ✓ Cathy Carnahan, 2011 Middle School Principal of the Year and National Middle School Principal of the Year
- ✓ McMinnville School District was honored with the 2010 Excellence in Curriculum Leadership Award for the dual credit and Career Pathway programs

## Early Learning Initiatives

- ✓ Ready for Kindergarten is in its fourth consecutive year of operation, serving parents of children, birth to five
- ✓ The district doubled the preschool program this year. Early learning is the most potent time to prevent achievement gaps from developing and becoming intractable.

**SUMMARY OF PROPOSED BUDGET MEASURES**

<b>GENERAL FUND</b>		<b>2015-16</b>
<b>Full day Kindergarten &amp; Enrollment Adjustment</b>		<b>\$1,680,600</b>
Kindergarten teachers	10.50 FTE	
Reserve for kindergarten enrollment	2.00 FTE	
Classified support for kindergarten	23 hrs/day	
Elementary PE & Music teachers	2.00 FTE	
Elementary grades 1 - 5 teachers	2.00 FTE	
High School teachers	1.65 FTE	
Elementary Intervention Specialist	.20 FTE	
Special Ed LRC teachers	.70 FTE	
Special Ed LRC classified assistants	17 hrs/day	
<b>Math Intervention (2014-15 Temporary Support)</b>		<b>(390,000)</b>
Elementary Math Specialists	3.00 FTE	
Middle School Math Specialists	2.00 FTE	
<b>Decrease Elementary Class Size from 24.5 to 23.5</b>		<b>234,000</b>
Elementary Grades 1 -5	3.00 FTE	
<b>Special Education Programs</b>		<b>192,700</b>
Elementary SLP Classroom Teacher	1 FTE	
Elementary SLP Classroom Assistant	6.5 hrs/day	
School Psychologist	1 FTE	
<b>Specialists to be hired vs. contracted</b>		<b>no cost</b>
Speech Language Pathologists	3.60 FTE	
Autism Specialist	1.00 FTE	
<b>Middle School Extra Curricular</b>		<b>15,224</b>
Winter Sports - Add two coaches	2 Extra Duty	
Cross Country - Add two coaches	2 Extra Duty	
<b>Instructional Staff Support</b>		<b>201,000</b>
Middle School Dean of students	.50 FTE	
Staff Development TOSA	1.00 FTE	
Teacher Mentoring Program TOSA	1.00 FTE	
<b>Administrative Support</b>		<b>303,000</b>
Positions grant funded in prior years	1.00 FTE	
District/High School admin adjust	1.00 FTE	
District Office receptionist	1.00 FTE	
<b>Facilities &amp; Operations</b>		<b>64,400</b>
Custodial position	8 hrs/day	
<b>TOTAL GENERAL FUND</b>		<b>\$2,300,924</b>

<b>GRANT FUNDS</b>		<b>2015-16</b>
<b>IDEA - Special Education Grant</b>		<b>\$ 140,000</b>
Social Communications Skills - Middle School		
Licensed Staff	1.00 FTE	
Classified Staff	13 hrs/day	
Plan to fund in General Fund in 2016-17		
<b>Grants ending: STEM, CTE, Student Mentoring</b>		<b>(420,000)</b>
Licensed Staff	2.68 FTE	
Administrative Staff	.10 FTE	
Classified Staff	12 hrs/day	
Curriculum/Staff Dev Subs and Wages	\$ 163,000	
<b>Teacher Incentive Fund ends Sept 30, 2015</b>		<b>\$ (1,000,000)</b>
Licensed Staff (Instructional Coaches)	7.00 FTE	
Administrative Staff (Project Direction)	.90 FTE	
Classified Staff	7.5 hrs/day	
Curriculum/Staff Dev Subs and Wages	\$ 60,000	
Final performance bonuses will be paid Sept 2015		
<b>Total Grant Funds</b>		<b>\$ (1,280,000)</b>

<b>General Fund Additions with 7.5 Billion State School</b>		<b>2015-16</b>
<b>Reduce Secondary Class Size by .50</b>		<b>\$ 208,260</b>
Middle School teachers	1.17 FTE	
High School teachers	1.50 FTE	
<b>Pre-kindergarten Programs</b>		<b>90,000</b>
Classified staff for 4 sessions	15 hrs/day	
<b>Math Intervention Specialist</b>		<b>156,000</b>
Middle School	2.00 FTE	
<b>Instructional Support</b>		<b>312,000</b>
Instructional TOSA's	4.00 FTE	
<b>Program Support</b>		<b>10,000</b>
Music Coordination		
Library Access Staffing		
<b>ADDITIONS AT \$7.5B STATE FUNDING LEVEL</b>		<b>\$ 776,260</b>



STATE SCHOOL FUND GRANT

2015-2016

Based on \$7.255 Billion Budget with 50/50 split as of 4/24/2015

**Yamhill County, McMinnville SD 40**

District ID: 2256

**2015-2016 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	\$12,050,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$606,228.87
County School Fund =	\$30,000.00
State Managed Timber =	\$0.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
<b>Local Revenue =</b>	<b>\$12,686,228.87</b>

**2015-2016 Experience Adjustment**

District Average Teacher Experience =	14.02
State Average Teacher Experience =	12.90
Experience Adjustment (Difference in District and State Teacher Experience) =	1.12

**2015-2016 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. =	\$2,200,000.00
Trans per ADMr Rank. <b>9%</b>	Transportation Reimburs. Rate <b>70.00%</b>
Grant (Rate* Net Eligible Expend) =	<b>\$1,540,000.00</b>

**2015-2016 Extended ADMw**

	2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
McMinnville SD 40 (non-charter)	8,073.69	7,767.43	8,073.69
<b>District Extended ADMw</b>			<b>8,073.69</b>

**2015-2016 General Purpose Grant**

*(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment) ] ) x Funding Ratio*  
 ( 8,073.69 x [ \$4500 + ( \$25 x 1.12) ] ) X 1.538100264273 = \$56,229,345

**2015-2016 Total Formula Revenue**

*General Purpose Grant + Transportation Grant*  
 = \$56,229,345 + \$1,540,000 = \$57,769,345

**2015-2016 State School Fund Grant**

*Total Formula Revenue - Local Revenue*  
 = \$57,769,345 - \$12,686,229 = **\$45,083,117**

General Purpose Grant per Extended ADMw=	\$6,965
Total Formula Revenue per Extended ADMw=	\$7,155
Charter Schools Rate( ORS 338.155 )=	\$6,965

Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

**2015-2016 Extended ADMw**

**McMinnville SD 40 (non-charter)**

**2015-2016**

**2014-2015**

ADMr:	6,510.00 X 1.00 =	6,510.00	6,277.66 X 1.00 =	6,277.66
Students in ESL programs:	912.00 X 0.50 =	456.00	850.33 X 0.50 =	425.17
Students in Pregnant and Parenting Programs:	20.00 X 1.00 =	20.00	12.21 X 1.00 =	12.21
800 IEP Students capped at 11% of District ADMr:	716.10 X 1.00 =	716.10	690.54 X 1.00 =	690.54
Students on IEP Above 11% of ADMr:	23.30 X 1.00 =	23.30	23.30 X 1.00 =	23.30
Students in Poverty:	1,347.15 X 0.25 =	336.79	1,308.19 X 0.25 =	327.05
Students in Foster Care and Neglected/Delinquent:	46.00 X 0.25 =	11.50	46.00 X 0.25 =	11.50
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
		2015-2016 ADMw		2014-2015 ADMw
		<b>8,073.69</b>		<b>7,767.43</b>

**McMinnville SD 40 (non-charter) Extended ADMw 8,073.69**

**McMinnville SD 40 Extended ADMw 8,073.69**

**McMinnville School District  
Enrollment Forecast  
2015-16**

Grade	Actual			District Forecast		
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K	503	506	458	441	462	429
1	531	525	537	474	457	478
2	431	544	530	547	483	466
3	495	455	545	534	552	487
4	460	494	446	545	534	552
5	520	468	505	446	545	534
6	511	527	482	514	454	555
7	524	542	526	482	514	454
8	521	514	534	525	481	513
9	500	537	497	539	530	485
10	479	497	540	492	533	525
11	477	472	479	524	478	518
12	513	525	534	530	579	529
<b>Total</b>	<b>6,465</b>	<b>6,606</b>	<b>6,613</b>	<b>6,593</b>	<b>6,602</b>	<b>6,525</b>
<b>Annual change</b>		141 2.2%	7 0.1%	-20 -0.3%	9 0.1%	-77 -1.2%
K-5	2,940	2,992	3,021	2,987	3,033	2,946
6-8	1,556	1,583	1,542	1,521	1,449	1,522
9-12	1,969	2,031	2,050	2,085	2,120	2,057

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

**BUDGET ASSUMPTIONS  
2015-2016**

**STAFFING BY EMPLOYEE GROUP**

	2008-2009	2012-13	2013-14	2014-15	Staffing at \$7.255B Level 2015-16	Change from Prior Yr
<b>GENERAL FUND</b>						
LICENSED STAFF	383.71	333.71	340.46	363.00	385.00	22.00 **
CLASSIFIED STAFF	186.84	199.87	194.66	203.00	209.50	6.50
ADMINISTRATORS	23.25	20.80	21.00	22.50	24.50	2.00
SUPERVISORS/CONFIDENTIAL	12.00	11.75	11.75	13.00	12.00	(1.00)
<b>TOTAL FTE GENERAL FUND</b>	<b>605.80</b>	<b>566.13</b>	<b>567.87</b>	<b>601.50</b>	<b>631.00</b>	<b>29.50</b>
<b>GRANT FUND</b>						
LICENSED STAFF	13.28	19.08	16.84	18.00	9.50	(8.50)
CLASSIFIED STAFF	77.84	62.47	60.69	64.00	63.25	(0.75)
ADMINISTRATORS	0.50	1.75	1.75	1.50	0.50	(1.00)
SUPERVISORS/CONFIDENTIAL	2.00	1.50	1.50	1.50	1.50	-
<b>TOTAL FTE GRANT FUND</b>	<b>93.62</b>	<b>84.80</b>	<b>80.78</b>	<b>85.00</b>	<b>74.75</b>	<b>(10.25)</b>
<b>ALL FUNDS</b>						
Licensed	396.99	352.79	357.30	381.00	394.50	13.50
Classified	264.68	262.34	255.35	267.00	272.75	5.75
Administrators	23.75	22.55	22.75	24.00	25.00	1.00
Supervisors/Confidential	14.00	13.25	13.25	14.50	13.50	(1.00)
<b>TOTAL FTE ALL FUNDS</b>	<b>699.42</b>	<b>650.93</b>	<b>648.65</b>	<b>686.50</b>	<b>705.75</b>	<b>19.25</b>

\*\* Note: 4.6 FTE of the projected licensed staff additions are specialists that were purchased through contracted services in prior years. This has no cost effect on the budget.

**BUDGETED AVERAGE CLASS SIZE**

Grade	2008-09	2012-13	2013-14	2014-15	2015-16
Kindergarten	17.00	20.00	20.00	18.50	20.00
Grades 1-5	23.00	26.00	26.00	24.50	23.50
Middle School	26.50	29.50	29.50	28.00	28.00
High School	27.00	30.00	30.00	28.50	28.50

**Budget Assumptions  
2015-16**

**Compensation**

**Licensed**

Salary Schedule Increase
Step
Column
Insurance Contribution (per mth)
Insurance Percent Increase
Furlough Days

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
0%	1.25%	1.75%	2.50%	2.75%		
Yes	Yes	Yes	Yes	Yes	Yes	
Frozen	Yes	Yes	Yes	Yes	Yes	
\$1,287	\$1,287	\$1,338	\$1,392	\$1,448		
5%	0%	4%	4%	4%		
4 Days						

**Classified**

Salary Schedule Increase
Step
Insurance Contribution (per mth)
Insurance Percent Increase
Furlough Days

1.00%	0.50%	1.50%	2.00%	2.50%	2.50%
Yes	Yes	Yes	Yes	Yes	Yes
\$1,173	\$1,255	\$1,305	\$1,357	\$1,411	\$1,467
7%	7%	4%	4%	4%	4%
6 days					

**Admin**

Salary Schedule Increase
Step
Insurance Contribution (per mth)
Insurance Percent Increase
Furlough Days

0%	1.25%	1.75%	2.50%	2.75%		
Yes	Yes	Yes	Yes	Yes		
\$1,225	\$1,287	\$1,338	\$1,392	\$1,448		
5%	5%	4%	4%	4%		
4 Days						

**Confidential/Supervisors**

Salary Schedule Increase
Step
Insurance Contribution (per mth)
Insurance Percent Increase
Furlough Days

1.00%	0.50%	1.25%	1.75%	2.50%	2.75%
Yes	Yes	Yes	Yes	Yes	Yes
\$1,173	\$1,255	\$1,305	\$1,357	\$1,411	\$1,467
7%	7%	4%	4%	4%	4%
6 Days					

**PERS Employer Rates**

Tier 1/Tier II Employer Rate
OPSRP Rate

	2012-13	2013-14	2014-15	2015-16	2016-17
12.1%	15.0%	15.0%	13.3%	13.3%	
10.6%	13.0%	13.0%	8.6%	8.6%	

Average PERS Employer Rate with PERS Bond cost
------------------------------------------------

16.6%	21.3%	21.3%	18.5%	18.5%
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**McMinnville**

**School District No. 40**

**ORGANIZATIONAL SECTION**

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# BUDGET COMMITTEE

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## CITIZEN MEMBERS

## TERM

Mr. Carson Benner	June 30, 2017
Ms. Kathy Cabe	June 30, 2016
Mr. Paul Haddelund	June 30, 2018
Ms. Maggie McKinney	June 30, 2016
Mr. Steve Patterson	June 30, 2016
Mr. Dale Tomlinson	June 30, 2015
Mr. Jim VanArsdel	June 30, 2016

## SCHOOL BOARD OF DIRECTORS:

Dr. Tim Roberts, Board Chair	June 30, 2017
Dr. Scott Schieber, Board Vice Chair	June 30, 2015
Dr. Scott Gibson, Director	June 30, 2015
Ms. Barbara Carter, Director	June 30, 2017
Ms. Janis Braich, Director	June 30, 2015
Mr. Stan Primozich, Director	June 30, 2017
Mr. Larry Vollmer, Director	June 30, 2015

## ADMINISTRATION:

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

# McMinnville School District

## 2015-16 Budget Calendar

### **NOVEMBER:**

- November 10, 2014 School Board approves Budget Calendar at Regular Board Meeting

### **APRIL**

- April 8, 2015 Budget Work Session at 7:00 p.m.
  - Review information on enrollment forecast and estimated State School Funding
  - Review latest economic forecast update
  - Review Education Compact.

### **MAY**

- May 6, 2015 First Formal Budget Committee Meeting 7:00 p.m.
  - Presentation of the 2015-16 Budget Message and Proposed Budget
  - Public input, questions, comments

### **MAY**

- May 20, 2015 Second Formal Budget Committee Meeting 7:00 p.m.
  - Levels/Department Reports
  - Public input, questions, comments
  - Budget approval

### **JUNE**

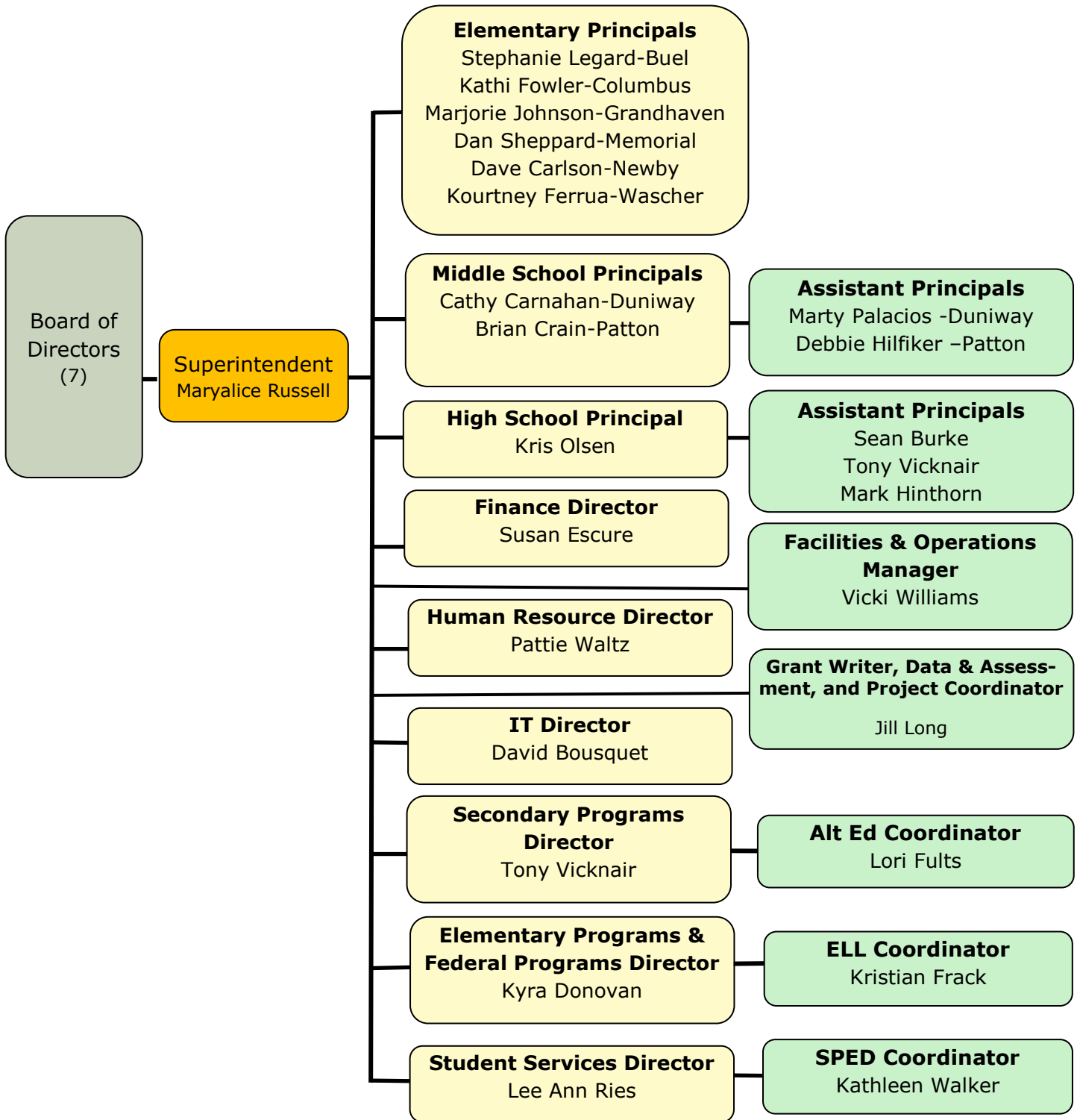
- June 8, 2015 Public Hearing Regular School Board Meeting 7:30 p.m.
  - Public Input
  - Adopt budget, make appropriations, levy the taxes

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

- April 18, 2015 – Publish 1<sup>st</sup> Notice of Budget Meetings
- April 25, 2015 – Publish 2<sup>nd</sup> Notice of Budget Meetings
- May 30, 2015 – Publish Notice of Budget Hearing



**McMinnville School District #40  
Administrative Organizational Chart  
2014-2015**



**McMINNVILLE SCHOOL DISTRICT  
IMPROVEMENT PLAN  
2014-2015**

**GOAL 1      SCHOOL IMPROVEMENT**

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

OBJECTIVES

- A.     The District will: strive for the percentage of students at all grades who meet the State benchmarks in reading and math to be greater than state average and not less than the percentage of students meeting or exceeding state benchmarks in the previous year. The District will strive to maximize academic growth for every student. The District will implement Common Core Standards and align curriculum and instruction and engage parents to assist students in meeting those standards.
  
- B.     Monitor and improve student performance in writing as measured by district developed assessments, and in grade 11 by the Smarter Balanced assessments. The District will continue to focus on student writing as related to Common Core Standards.
  
- C.     Strive to reduce its dropout rate for 2014-2015 from the prior year. The District will continuously strive for a dropout rate lower than the state dropout rate.
  
- D.     Continue to focus reducing the number of student behavior incidents related to student safety including weapons, fighting, assault, bullying, and harassment at each school. The District will continue to make available drug and alcohol and violence prevention programs at the secondary level.
  
- E.     Involve parents, students, staff, and community to achieve an attendance rate at or above 94% secondary schools and 96% for elementary rates for all schools. Achieve a 4-year graduation rate for the class of 2015 of 79% or better and a graduation rate of 70% or better for students recognized as disadvantaged according to the Oregon Achievement Compact.
  
- F.     Increase pathway endorsement recipients (2.5/credits) in core career pathways at McMinnville High School by 5%. The district will strive to increase post-secondary enrollment each year.
  
- G.     Provide staff development aligned with the District's learning objectives and priorities.
  
- H.     Meet or exceed McMinnville School District compact targets.
  
- I.     Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School and Engineering and Aerospace Sciences Academy (EASA), online instructional program and other off-site district sponsored programs.

## **GOAL II      RESOURCES**

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

### OBJECTIVES

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

## **GOAL III      RELATIONSHIPS**

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

### OBJECTIVES

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



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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**

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**FINANCIAL SECTION**

**McMINNVILLE SCHOOL DISTRICT  
APPROVED BUDGET SUMMARY  
2015-16**

		<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>2015-16 Approved</b>	<b>2015-16 Adopted</b>
	<b>GENERAL FUND</b>						
1000	INSTRUCTION	32,763,365	35,521,394	39,165,588	41,459,519	41,459,519	41,459,519
2000	SUPPORT SERVICES	17,690,811	18,068,114	19,381,609	20,568,852	20,568,852	20,568,852
3000	ENTERPRISE & COMMUNITY	55,000	55,000	-	-	-	-
4000	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	250,000	250,000	850,000	850,000	850,000	850,000
6000	CONTINGENCIES	-	-	4,000,000	500,000	500,000	500,000
7000	UNAPPROP ENDING FUND BAL	3,437,015	4,755,843	-	4,298,282	4,298,282	4,298,282
	<b>TOTAL REQUIREMENTS</b>	<b>54,196,191</b>	<b>58,650,351</b>	<b>63,407,197</b>	<b>67,686,653</b>	<b>67,686,653</b>	<b>67,686,653</b>
	<b>ASSET RESERVE FUND</b>						
2000	SUPPORT SERVICES	67,155	51,405	290,000	290,000	290,000	290,000
4000	BUILDING ACQUISITION	225,911	175,183	1,010,000	1,260,000	1,260,000	1,260,000
6000	CONTINGENCIES	-	-	1,200,000	1,300,000	1,300,000	1,300,000
7000	UNAPPROP ENDING FUND BAL	1,969,466	2,046,414	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,262,532</b>	<b>2,273,002</b>	<b>2,500,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>
	<b>CONSTRUCTION EXCISE TAX</b>						
4000	BUILDING ACQUISITION	2,489	4,478	10,000	510,000	510,000	510,000
6000	CONTINGENCIES	-	-	1,080,000	1,195,000	1,195,000	1,195,000
7000	UNAPPROP ENDING FUND BAL	660,824	969,003	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>663,313</b>	<b>973,481</b>	<b>1,090,000</b>	<b>1,705,000</b>	<b>1,705,000</b>	<b>1,705,000</b>
	<b>TEXTBOOK &amp; TECHNOLOGY RESERVE FUND</b>						
1000	INSTRUCTION	-	-	250,000	500,000	500,000	500,000
7000	UNAPPROP ENDING FUND BAL	-	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>INSURANCE RESERVE FUND</b>						
1000	INSTRUCTION	2,986	3,075	100,000	100,000	100,000	100,000
2000	SUPPORT SERVICES	68,674	92,152	212,663	287,877	287,877	287,877
6000	CONTINGENCIES	-	-	502,337	442,123	442,123	442,123
7000	UNAPPROP ENDING FUND BAL	774,738	746,204	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>846,398</b>	<b>841,431</b>	<b>815,000</b>	<b>830,000</b>	<b>830,000</b>	<b>830,000</b>
	<b>STUDENT BODY FUND</b>						
1000	INSTRUCTION	909,809	975,631	1,500,000	1,500,000	1,500,000	1,500,000
7000	UNAPPROP ENDING FUND BAL	507,463	490,899	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,417,272</b>	<b>1,466,530</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
	<b>GRANTS FUND</b>						
1000	INSTRUCTION	3,725,221	3,440,724	4,620,468	4,106,116	4,106,116	4,106,116
2000	SUPPORT SERVICES	3,227,674	2,722,265	3,635,802	2,493,753	2,493,753	2,493,753
3000	ENTERPRISE & COMMUNITY	62,857	75,819	291,014	283,631	283,631	283,631
4000	BUILDING ACQUISITION	-	-	107,000	204,000	204,000	204,000
7000	UNAPPROP ENDING FUND BAL	219,474	259,795	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>7,235,226</b>	<b>6,498,603</b>	<b>8,654,284</b>	<b>7,087,500</b>	<b>7,087,500</b>	<b>7,087,500</b>

**McMINNVILLE SCHOOL DISTRICT  
APPROVED BUDGET SUMMARY  
2015-16**

		2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
	<b>NUTRITION SERVICES</b>						
3000	ENTERPRISE & COMMUNITY	2,346,604	2,432,717	3,296,300	3,842,168	3,842,168	3,842,168
6000	CONTINGENCIES	-	-	-	400,000	400,000	400,000
7000	UNAPPROP ENDING FUND BAL	486,686	490,244	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,833,290</b>	<b>2,922,961</b>	<b>3,296,300</b>	<b>4,242,168</b>	<b>4,242,168</b>	<b>4,242,168</b>
	<b>PERS DEBT SERVICE FUND</b>						
5100	LONG TERM DEBT SERVICE	2,076,996	2,191,973	2,309,033	2,432,540	2,432,540	2,432,540
7000	UNAPPROP ENDING FUND BAL	563,578	566,867	578,967	500,460	500,460	500,460
	<b>TOTAL REQUIREMENTS</b>	<b>2,640,574</b>	<b>2,758,840</b>	<b>2,888,000</b>	<b>2,933,000</b>	<b>2,933,000</b>	<b>2,933,000</b>
	<b>DEBT SERVICE FUND</b>						
5100	LONG TERM DEBT SERVICE	56,931,642	7,691,981	7,963,682	8,238,982	8,238,982	8,238,982
7000	UNAPPROP ENDING FUND BAL	704,145	568,295	522,318	548,018	548,018	548,018
	<b>TOTAL REQUIREMENTS</b>	<b>57,635,787</b>	<b>8,260,276</b>	<b>8,486,000</b>	<b>8,787,000</b>	<b>8,787,000</b>	<b>8,787,000</b>
	<b>SCHOLARSHIP FUND</b>						
3000	ENTERPRISE & COMMUNITY	8,000	5,667	50,000	50,000	50,000	50,000
6000	CONTINGENCIES	-	-	80,000	73,500	73,500	73,500
7000	UNAPPROP ENDING FUND BAL	117,017	112,844	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>125,017</b>	<b>118,511</b>	<b>130,000</b>	<b>123,500</b>	<b>123,500</b>	<b>123,500</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>120,415,194</b>	<b>73,757,578</b>	<b>91,915,496</b>	<b>92,898,061</b>	<b>92,898,061</b>	<b>92,898,061</b>
	<b>TOTAL UNAPPROPRIATED RESERVE</b>	<b>9,440,406</b>	<b>11,006,408</b>	<b>1,101,285</b>	<b>5,346,760</b>	<b>5,346,760</b>	<b>5,346,760</b>
	<b>TOTAL REQUIREMENTS</b>	<b>129,855,600</b>	<b>84,763,986</b>	<b>93,016,781</b>	<b>98,244,821</b>	<b>98,244,821</b>	<b>98,244,821</b>
	<b>TOTAL ALL FUNDS</b>						
1000	INSTRUCTION	37,401,381	39,940,824	45,636,056	47,665,635	47,665,635	47,665,635
2000	SUPPORT SERVICES	21,054,314	20,933,936	23,520,074	23,640,482	23,640,482	23,640,482
3000	COMMUNITY SERVICES	2,472,461	2,569,203	3,637,314	4,175,799	4,175,799	4,175,799
4000	BUILDING ACQUISITION	228,400	179,661	1,137,000	1,984,000	1,984,000	1,984,000
5100	DEBT SERVICE	59,008,638	9,883,954	10,272,715	10,671,522	10,671,522	10,671,522
5200	TRANSFERS OF FUNDS	250,000	250,000	850,000	850,000	850,000	850,000
6000	CONTINGENCIES	-	-	6,862,337	3,510,623	3,510,623	3,510,623
	<b>TOTAL APPROPRIATIONS</b>	<b>120,415,194</b>	<b>73,757,578</b>	<b>91,915,496</b>	<b>92,498,061</b>	<b>92,498,061</b>	<b>92,498,061</b>

**McMINNVILLE SCHOOL DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
2015-16**

<b>RESOURCES</b>	<b>General Fund</b>	<b>Asset Reserve</b>	<b>Construc 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>Scholarship Fund</b>	<b>District Total</b>
Local Taxes	12,050,000		300,000	-						8,245,000		20,595,000
Other Local Sources	585,000	50,000	5,000	-	65,000	1,000,000	330,500	107,000	8,000	22,000	10,500	2,183,000
ESD Transit	2,130,000											2,130,000
Other Intermediate Sources	30,000						142,000					172,000
State Sources	46,411,653						906,000	59,000				47,376,653
Federal Sources	20,000						5,439,000	3,576,168				9,035,168
Interfund Revenues/Transfers	160,000	500,000		250,000			100,000		2,385,000			3,395,000
Beginning Fund Balance	6,300,000	2,300,000	1,400,000	250,000	765,000	500,000	170,000	500,000	540,000	520,000	113,000	13,358,000
<b>Total Resources</b>	<b>67,686,653</b>	<b>2,850,000</b>	<b>1,705,000</b>	<b>500,000</b>	<b>830,000</b>	<b>1,500,000</b>	<b>7,087,500</b>	<b>4,242,168</b>	<b>2,933,000</b>	<b>8,787,000</b>	<b>123,500</b>	<b>98,244,821</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>Scholarship Fund</b>	<b>District Total</b>
Instruction Services	41,459,519	-	-	500,000	100,000	1,500,000	4,106,116	-	-	-	-	47,665,635
Support Services	20,568,852	290,000	-	-	287,877	-	2,493,753	-	-	-	-	23,640,482
Enterprise & Community Services	-	-	-	-	-	-	283,631	3,842,168	-	-	50,000	4,175,799
Building Acquisition & Development	10,000	1,260,000	510,000	-	-	-	204,000	-	-	-	-	1,984,000
Debt Service	-	-	-	-	-	-	-	-	2,432,540	8,238,982	-	10,671,522
Transfers	850,000	-	-	-	-	-	-	-	-	-	-	850,000
Contingency	500,000	1,300,000	1,195,000	-	442,123	-	-	400,000	-	-	73,500	3,910,623
Unappropriated Fund Balance	4,298,282	-	-	-	-	-	-	-	500,460	548,018	-	5,346,760
<b>Total Requirements</b>	<b>67,686,653</b>	<b>2,850,000</b>	<b>1,705,000</b>	<b>500,000</b>	<b>830,000</b>	<b>1,500,000</b>	<b>7,087,500</b>	<b>4,242,168</b>	<b>2,933,000</b>	<b>8,787,000</b>	<b>123,500</b>	<b>98,244,821</b>

**McMINNVILLE SCHOOL DISTRICT  
ALL FUNDS - REVENUE BUDGET**

<b>Acct</b>	<b>Account Title</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>2014-15 Approved</b>	<b>2014-15 Adopted</b>
1110	AD VALOREM TAXES LEVIED	18,585,198	18,885,540	19,598,000	20,295,000	20,295,000	20,295,000
1130	CONSTRUCTION EXCISE TAX	169,735	308,165	200,000	300,000	300,000	300,000
1312	TUITION FROM OTHER DISTRICTS	236,464	172,020	240,000	200,000	200,000	200,000
1330	SUMMER SCHOOL TUITION	7,524	6,875	5,000	5,000	5,000	5,000
1500	INTEREST ON INVESTMENT	132,641	129,482	138,500	142,500	142,500	142,500
1600	FOOD SERVICE	375,487	383,094	500,000	100,000	100,000	100,000
1700	EXTRA-CURRICULAR ACTIVITIES	1,115,072	1,149,833	1,138,000	1,151,500	1,151,500	1,151,500
1800	COMMUNITY SERVICE ACTIVITIES	81,037	91,652	85,000	90,000	90,000	90,000
1910	RENTALS	33,983	45,509	45,000	45,000	45,000	45,000
1920	DONATIONS FROM PRIVATE SOURCES	140,206	149,662	175,484	222,000	222,000	222,000
1970	SERVICES PROVIDED OTHER FUNDS	1,911,448	2,186,810	2,380,000	2,385,000	2,385,000	2,385,000
1980	FEES CHARGED TO GRANTS	170,413	158,149	160,000	160,000	160,000	160,000
1990	MISCELLANEOUS	296,390	170,297	186,500	227,000	227,000	227,000
	<b>Total Local Revenues</b>	<b>23,255,598</b>	<b>23,837,088</b>	<b>24,851,484</b>	<b>25,323,000</b>	<b>25,323,000</b>	<b>25,323,000</b>
2101	COUNTY SCHOOL FUNDS	20,096	31,376	25,000	30,000	30,000	30,000
2102	ESD APPORTIONMENT	1,875,412	1,934,088	2,090,000	2,130,000	2,130,000	2,130,000
2199	OTHER INTERMEDIATE REVENUE	-	141,600	141,600	142,000	142,000	142,000
	<b>Total Intermediate Revenues</b>	<b>1,895,508</b>	<b>2,107,064</b>	<b>2,256,600</b>	<b>2,302,000</b>	<b>2,302,000</b>	<b>2,302,000</b>
3101	STATE SCHOOL FUND - GENERAL	35,428,598	40,565,365	43,657,974	45,283,117	45,283,117	45,283,117
3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	23,122	23,177	24,500	28,000	28,000	28,000
3103	COMMON SCHOOL FUND	633,398	607,271	566,223	606,229	606,229	606,229
3105	SSF - BUDGET RESERVE FOR GROWTH	-	-	400,000	522,307	522,307	522,307
3299	STATE RESTRICTED GRANTS	1,073,085	494,133	1,551,000	937,000	937,000	937,000
	<b>Total State Revenues</b>	<b>37,158,203</b>	<b>41,689,946</b>	<b>46,199,697</b>	<b>47,376,653</b>	<b>47,376,653</b>	<b>47,376,653</b>
4300	FEDERAL RESTRICTED DIRECT	1,674,186	1,755,577	1,722,700	677,000	677,000	677,000
4500	FEDERAL RESTRICTED THROUGH STATE	5,698,701	5,486,163	6,773,500	8,112,668	8,112,668	8,112,668
4700	FEDERAL RESTRICTED THROUGH OTHER	87,485	60,718	60,000	60,000	60,000	60,000
4900	FEDERAL COMMODITIES	120,771	137,024	145,300	185,500	185,500	185,500
	<b>Total Federal Revenues</b>	<b>7,581,143</b>	<b>7,439,482</b>	<b>8,701,500</b>	<b>9,035,168</b>	<b>9,035,168</b>	<b>9,035,168</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>69,890,452</b>	<b>75,073,580</b>	<b>82,009,281</b>	<b>84,036,821</b>	<b>84,036,821</b>	<b>84,036,821</b>
5100	REFUNDING BONDS ISSUED	49,348,383	-	-	-	-	-
5200	INTERFUND TRANSFERS	250,000	250,000	850,000	850,000	850,000	850,000
5400	BEG FUND BALANCE	10,366,765	9,440,406	10,157,500	13,358,000	13,358,000	13,358,000
	<b>Total Other Revenues</b>	<b>59,965,148</b>	<b>9,690,406</b>	<b>11,007,500</b>	<b>14,208,000</b>	<b>14,208,000</b>	<b>14,208,000</b>
	<b>TOTAL REVENUES</b>	<b>129,855,600</b>	<b>84,763,986</b>	<b>93,016,781</b>	<b>98,244,821</b>	<b>98,244,821</b>	<b>98,244,821</b>

**McMinnville School District  
ALL FUNDS  
Requirements by Object**

Object #	Expenditure Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
111	LICENSED SALARIES	18,959,960	19,849,972	21,948,167	23,961,134	23,961,134	23,961,134
112	CLASSIFIED SALARIES	6,754,191	6,828,078	7,573,313	7,809,063	7,809,063	7,809,063
113	ADMINISTRATORS	2,199,986	2,282,942	2,407,397	2,592,681	2,592,681	2,592,681
114	CONFIDENTIAL STAFF	749,481	773,419	824,414	799,000	799,000	799,000
116	RETIREMENT SEVERANCE	78,165	164,350	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	434,131	441,024	430,235	486,131	486,131	486,131
121	SUBSTITUTES-LICENSED	578,754	594,896	667,916	696,600	696,600	696,600
122	SUBSTITUTES-CLASSIFIED	148,036	163,618	164,793	182,354	182,354	182,354
125	CURRICULUM SUB	290,409	214,552	167,518	156,355	156,355	156,355
130	LIC ADDITIONAL WAGES	610,507	546,475	1,205,993	882,465	882,465	882,465
131	CLASS ADDITIONAL WAGES	181,233	228,344	188,610	224,978	224,978	224,978
132	NON CERTIFIED OVERTIME	21,646	34,290	10,754	12,534	12,534	12,534
133	PERFORMANCE BONUS	655,667	784,596	786,195	730,000	730,000	730,000
151	STUDENT LABOR	19,933	18,850	16,500	21,000	21,000	21,000
	<b>Subtotal Wages</b>	<b>31,682,099</b>	<b>32,925,406</b>	<b>36,577,805</b>	<b>38,740,295</b>	<b>38,740,295</b>	<b>38,740,295</b>
210	PERS	6,772,693	8,086,064	9,011,992	8,743,614	8,743,614	8,743,614
220	FICA/MEDICARE	2,334,815	2,444,778	2,821,583	2,958,550	2,958,550	2,958,550
230	OTHER REQUIRED PAYROLL COSTS	249,753	311,017	359,638	319,108	319,108	319,108
240	CONTRACTUAL EMPLOYEE BENEFITS	8,975,649	9,144,560	10,181,968	11,120,853	11,120,853	11,120,853
	<b>Subtotal Benefits</b>	<b>18,332,910</b>	<b>19,986,419</b>	<b>22,375,181</b>	<b>23,142,125</b>	<b>23,142,125</b>	<b>23,142,125</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	1,325,134	1,060,119	1,375,774	814,561	814,561	814,561
320	PROPERTY SERVICES	1,597,466	1,577,234	2,054,329	2,095,601	2,095,601	2,095,601
330	STUDENT TRANSPORTATION SERVICES	2,198,728	1,994,144	2,340,415	2,159,084	2,159,084	2,159,084
340	TRAVEL	74,187	76,302	81,062	82,146	82,146	82,146
350	COMMUNICATION	221,322	237,208	310,179	274,031	274,031	274,031
371	TUITION PAYMENTS TO OTH DISTRICTS	356,087	171,376	155,000	155,000	155,000	155,000
374	SCHOLARSHIPS	16,500	10,667	60,000	50,000	50,000	50,000
380	NON-INSTRUCTIONAL PROF/TECH	296,384	271,281	507,500	527,450	527,450	527,450
	<b>Total Services</b>	<b>6,085,808</b>	<b>5,398,331</b>	<b>6,884,259</b>	<b>6,157,873</b>	<b>6,157,873</b>	<b>6,157,873</b>
410	CONSUMABLE MATERIALS/SUPPLIES	2,195,242	2,145,783	3,523,200	3,488,532	3,488,532	3,488,532
420	TEXTBOOKS	224,312	369,759	403,917	351,016	351,016	351,016
430	LIBRARY BOOKS	22,241	25,850	37,711	26,094	26,094	26,094
440	PERIODICALS	4,923	5,727	5,375	5,878	5,878	5,878
450	FOOD	786,050	827,866	1,125,000	1,196,000	1,196,000	1,196,000
460	NON-CONSUMABLE EQUIPMENT	162,776	180,334	389,216	362,396	362,396	362,396
470	COMPUTER SOFTWARE	184,674	228,933	387,276	451,338	451,338	451,338
480	COMPUTER HARDWARE	671,142	693,667	486,391	573,843	573,843	573,843
	<b>Subtotal Supplies &amp; Materials</b>	<b>4,251,360</b>	<b>4,477,919</b>	<b>6,358,086</b>	<b>6,455,097</b>	<b>6,455,097</b>	<b>6,455,097</b>
510	LAND ACQUISITION	-	-	200,000	200,000	200,000	200,000
520	BUILDING ACQUISITION/IMPROVEMENT	167,266	133,586	607,000	1,164,000	1,164,000	1,164,000
530	IMPROVEMENTS OTHER THAN BLDG	14,909	-	100,000	300,000	300,000	300,000
540	EQUIPMENT	73,171	49,067	220,745	693,605	693,605	693,605
550	TECHNOLOGY	-	112,521	-	50,000	50,000	50,000
	<b>Subtotal Capital Outlay</b>	<b>255,346</b>	<b>295,174</b>	<b>1,127,745</b>	<b>2,407,605</b>	<b>2,407,605</b>	<b>2,407,605</b>
610	REDEMPTION OF PRINCIPAL	5,396,877	5,582,120	6,183,957	6,811,361	6,811,361	6,811,361
610	REFUNDED BOND ESCROW PMT	49,112,845	-	-	-	-	-
620	INTEREST	4,265,880	4,301,834	4,088,758	3,860,161	3,860,161	3,860,161
640	DUES AND FEES	293,053	54,970	71,800	71,521	71,521	71,521
650	LIABILITY & PROPERTY INSURANCE	275,352	318,584	350,000	360,000	360,000	360,000
670	TAXES AND LICENSES	7,223	8,673	8,000	8,000	8,000	8,000
690	GRANT INDIRECT CHARGES	170,502	158,148	177,568	123,400	123,400	123,400
	<b>Subtotal Other Expenses</b>	<b>59,521,732</b>	<b>10,424,329</b>	<b>10,880,083</b>	<b>11,234,443</b>	<b>11,234,443</b>	<b>11,234,443</b>
710	FUND TRANSFERS	250,000	250,000	850,000	850,000	850,000	850,000
720	TRANSITS	35,939	-	-	-	-	-
	<b>Subtotal Fund Transfers</b>	<b>285,939</b>	<b>250,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	PLANNED RESERVE (CONTINGENCY)	-	-	6,862,337	3,910,623	3,910,623	3,910,623
820	RESERVED FOR NEXT YEAR	9,440,406	11,006,408	1,101,285	5,346,760	5,346,760	5,346,760
	<b>Subtotal Reserves</b>	<b>9,440,406</b>	<b>11,006,408</b>	<b>7,963,622</b>	<b>9,257,383</b>	<b>9,257,383</b>	<b>9,257,383</b>
	<b>TOTAL</b>	<b>129,855,600</b>	<b>84,763,986</b>	<b>93,016,781</b>	<b>98,244,821</b>	<b>98,244,821</b>	<b>98,244,821</b>



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

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**GENERAL FUND**



McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND SUMMARY

	2012-13 Actual	2013-14 Actual	2014-15 Budget	Current Estimate	2015-16 Proposed @ 7.5B SSF	Change from Current Estimate	% Change
<b>REVENUES</b>							
State School Fund	\$ 35,428,598	\$ 40,565,365	\$ 43,657,974	\$ 43,773,286	\$ 45,805,424	2,032,138	4.6%
Local Taxes	11,011,796	11,350,971	11,630,000	11,700,000	12,050,000	350,000	3.0%
County School Fund	20,096	31,376	25,000	25,000	30,000	5,000	
Common School Fund	633,398	607,271	566,223	653,513	606,229	(47,284)	-7.2%
<b>Total State School Fund Formula</b>	<b>\$ 47,093,888</b>	<b>\$ 52,554,983</b>	<b>\$ 55,879,197</b>	<b>\$ 56,151,799</b>	<b>\$ 58,491,653</b>	<b>2,339,854</b>	<b>4.2%</b>
Other Revenues	2,647,191	2,658,353	3,278,000	2,876,000	2,895,000	19,000	0.7%
<b>Total Revenues</b>	<b>\$ 49,741,079</b>	<b>\$ 55,213,336</b>	<b>\$ 59,157,197</b>	<b>\$ 59,027,799</b>	<b>\$ 61,386,653</b>	<b>2,358,854</b>	<b>4.0%</b>
<b>EXPENDITURES BY OBJECT</b>							
Wages	\$ 27,391,635	\$ 28,816,233	\$ 31,653,884	\$ 30,700,000	\$ 34,501,630	3,801,630	12.4%
Benefits	16,159,759	17,719,435	19,585,574	18,500,000	20,691,072	2,191,072	11.8%
Services	5,142,521	4,868,248	5,385,683	5,250,000	4,853,341	(396,659)	-7.6%
Supplies & Equipment	1,485,165	1,874,081	1,507,756	1,768,642	1,558,807	(209,835)	-11.9%
Capital Outlay	-	-	10,000	35,000	10,000	(25,000)	
Insurance, Dues & Fees	330,096	366,511	414,300	380,000	423,521	43,521	11.5%
Fund Transfers	250,000	250,000	850,000	850,000	850,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 50,759,176</b>	<b>\$ 53,894,508</b>	<b>\$ 59,407,197</b>	<b>\$ 57,483,642</b>	<b>\$ 62,888,371</b>	<b>5,404,729</b>	<b>9.4%</b>
<b>Ending Fund Balance</b>							
<b>Expenditures in Excess of Revenues</b>	<b>\$ (1,018,097)</b>	<b>\$ 1,318,828</b>	<b>\$ (250,000)</b>	<b>\$ 1,544,157</b>	<b>\$ (1,501,718)</b>		
Beginning Fund Balance	4,455,112	3,437,015	4,755,843	4,755,843	6,300,000		
<b>Ending Fund Balance</b>	<b>\$ 3,437,015</b>	<b>\$ 4,755,843</b>	<b>\$ 4,505,843</b>	<b>\$ 6,300,000</b>	<b>\$ 4,798,282</b>		
EFB as % of Revenues	6.9%	8.6%	7.6%	10.7%	7.8%		
<b>State School Funding per ADMw</b>							
Average Daily Membership-Weighted	7557	7697	7869	7869	8074		
SSF Formula Revenue per ADMw	\$ 6,232	\$ 6,828	\$ 7,101	\$ 7,136	\$ 7,244		

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND REVENUE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND</b>							
R1111 *	AD VALOREM TAXES LEVIED	10,558,248	10,891,013	11,130,000	11,550,000	11,550,000	11,550,000
R1112 *	PRIOR YEAR'S TAXES	453,548	459,958	500,000	500,000	500,000	500,000
R1312	TUITION FROM DISTRICTS WITHIN STATE	236,464	172,020	240,000	200,000	200,000	200,000
R1300	SUMMER SCHOOL TUITION	7,524	6,875	5,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENT	82,734	77,299	90,000	90,000	90,000	90,000
R1710	ADMISSIONS	22,657	25,073	25,000	25,000	25,000	25,000
R1740	FEES	224	25	-	-	-	-
R1741	HIGH SCH ATHLETIC FEES	78,000	83,500	78,000	85,000	85,000	85,000
R1742	MID SCH ATHLETIC FEES	24,600	28,300	25,000	30,000	30,000	30,000
R1801	BEAR HUGS FEES	81,037	91,652	85,000	90,000	90,000	90,000
R1910	RENTALS	13,885	13,003	15,000	15,000	15,000	15,000
R1980	SERVICE PROVIDED OTHER FUNDS	170,413	158,149	160,000	160,000	160,000	160,000
R1990	MISCELLANEOUS	37,766	34,604	45,000	45,000	45,000	45,000
<b>Total Local Revenues</b>		<b>11,767,100</b>	<b>12,041,471</b>	<b>12,398,000</b>	<b>12,795,000</b>	<b>12,795,000</b>	<b>12,795,000</b>
R2101 *	COUNTY SCHOOL FUNDS	20,096	31,376	25,000	30,000	30,000	30,000
R2102	ESD APPORTIONMENT	1,875,412	1,934,088	2,090,000	2,130,000	2,130,000	2,130,000
<b>Total Intermediate Revenues</b>		<b>1,895,508</b>	<b>1,965,464</b>	<b>2,115,000</b>	<b>2,160,000</b>	<b>2,160,000</b>	<b>2,160,000</b>
R3101 *	STATE SCHOOL FUND - GENRL	35,428,598	40,565,365	43,657,974	45,283,117	45,283,117	45,283,117
R3103 *	COMMON SCHOOL FUND	633,398	607,271	566,223	606,229	606,229	606,229
R3105	SSF-RESERVE FOR GROWTH	-	-	400,000	522,307	522,307	522,307
<b>Total State Revenues</b>		<b>36,061,996</b>	<b>41,172,636</b>	<b>44,624,197</b>	<b>46,411,653</b>	<b>46,411,653</b>	<b>46,411,653</b>
R4500	RESTRICTED FEDERAL REVENUE	16,475	33,765	20,000	20,000	20,000	20,000
<b>Total Federal Revenues</b>		<b>16,475</b>	<b>33,765</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>SUBTOTAL OPERATING REVENUES</b>		<b>49,741,079</b>	<b>55,213,336</b>	<b>59,157,197</b>	<b>61,386,653</b>	<b>61,386,653</b>	<b>61,386,653</b>
R5400	BEG FUND BALANCE	4,455,112	3,437,016	4,250,000	6,300,000	6,300,000	6,300,000
<b>Total Other Revenues</b>		<b>4,455,112</b>	<b>3,437,016</b>	<b>4,250,000</b>	<b>6,300,000</b>	<b>6,300,000</b>	<b>6,300,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>54,196,191</b>	<b>58,650,352</b>	<b>63,407,197</b>	<b>67,686,653</b>	<b>67,686,653</b>	<b>67,686,653</b>

\* State School Fund (SSF) Formula Revenues      47,093,888      52,554,983      55,879,197      57,969,346      57,969,346      57,969,346

**McMinnville School District  
General Fund  
Expenditure Budget by Function  
2015-16**

Function #	Function Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
1111	ELEMENTARY PROGRAMS	11,501,691	13,016,049	14,057,063	15,528,021	15,528,021	15,528,021
1121	MIDDLE/JUNIOR HIGH PROGRAMS	5,801,776	6,327,286	7,116,360	7,020,615	7,020,615	7,020,615
1122	MIDDLE SCH CO-CURRICULAR	108,126	103,231	135,878	155,607	155,607	155,607
1131	HIGH SCHOOL PROGRAMS	7,098,285	7,343,590	8,340,031	8,708,769	8,708,769	8,708,769
1132	HIGH SCH CO-CURRICULAR	406,784	408,136	457,715	465,972	465,972	465,972
1140	PRE-K PROGRAMS	16,378	24,522	24,630	125,663	125,663	125,663
1210	TAG PROGRAMS	204,003	211,371	239,060	235,901	235,901	235,901
1221	STRUCTURED LEARNING PROG (SLP)	634,149	737,117	825,571	961,443	961,443	961,443
1223	POST-HIGH SLP/ COMMUNITY TRANS	160,207	326,332	357,572	338,294	338,294	338,294
1224	LIFE SKILLS	857,420	726,216	757,878	810,284	810,284	810,284
1250	LEARNING RESOURCE CENTER (LRC)	2,246,286	2,381,991	2,591,084	2,777,843	2,777,843	2,777,843
1280-1287	ALTERNATIVE EDUCATION	890,356	867,698	966,496	1,074,391	1,074,391	1,074,391
1289	ONLINE EDUCATION	69,396	89,383	79,694	82,865	82,865	82,865
1291	ELL PROGRAMS	2,494,807	2,637,991	2,870,359	2,810,903	2,810,903	2,810,903
1292	TEEN PARENT PROGRAMS	194,807	197,076	227,696	244,891	244,891	244,891
1294	COUNTY CORRECTIONS	38,500	44,625	-	-	-	-
1299	OTHER PROGRAMS (Tutoring)	34,339	40,473	33,319	33,870	33,870	33,870
1400	SUMMER SCHOOL	6,055	38,309	85,182	84,187	84,187	84,187
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>32,763,365</b>	<b>35,521,396</b>	<b>39,165,588</b>	<b>41,459,519</b>	<b>41,459,519</b>	<b>41,459,519</b>
2110	STUDENT SUPPORT/ATTENDANCE	507,847	535,512	584,334	596,005	596,005	596,005
2114	STUDENT DATA SERVICES	-	-	-	294,978	294,978	294,978
2120	GUIDANCE SERVICES	1,536,121	1,573,538	1,642,854	1,659,582	1,659,582	1,659,582
2130	HEALTH SERVICES	180,891	221,389	229,457	232,491	232,491	232,491
2140	PSYCHOLOGICAL SERVICES	351,153	305,674	412,472	636,736	636,736	636,736
2150	SPEECH PATHOLOGY/AUDIOL	674,190	747,657	735,335	620,931	620,931	620,931
2160	OTHER STUDENT TREATMENT SERVICES	33,661	-	-	-	-	-
2190	DIRECTION OF STUDENT SERVICES	406,620	451,262	458,614	437,623	437,623	437,623
2210	IMPROVEMENT OF INSTRUCTION	362,177	312,313	421,093	607,954	607,954	607,954
2213	INSTRUCTIONAL SUPPORT SERVICES	142,733	199,056	163,613	480,700	480,700	480,700
2220	EDUCATIONAL MEDIA SERVICES	644,104	747,013	801,381	779,807	779,807	779,807
2229	SCHOOL TECHNOLOGY SUPPORT	-	-	-	303,632	303,632	303,632
2230	ASSESSMENT AND TESTING	16,595	9,236	10,950	10,950	10,950	10,950
2240	INSTRUCTIONAL STAFF DEVELOPMENT	85,636	86,847	117,623	200,994	200,994	200,994
2310	BOARD OF EDUCATION	201,182	231,312	267,750	267,750	267,750	267,750
2320	EXEC ADMIN SERVICES	316,291	342,122	348,882	398,341	398,341	398,341
2410	OFFICE OF PRINCIPAL	2,960,560	3,108,593	3,256,916	3,357,942	3,357,942	3,357,942
2510	BUSINESS SUPPORT SERVICES	178,942	194,330	195,458	194,211	194,211	194,211
2520	FISCAL SERVICES	434,005	496,399	481,155	495,885	495,885	495,885
2540	OPER/MAINT PLANT SERVICE	4,591,115	4,613,521	5,039,726	5,148,072	5,148,072	5,148,072
2550	STUDENT TRANSPORTATION	2,163,190	1,967,463	2,320,835	2,154,825	2,154,825	2,154,825
2570	INTERNAL SERVICES	57,244	65,583	70,000	70,000	70,000	70,000
2610	CENTRAL SUPPORT SERVICES	379,664	397,604	411,516	417,128	417,128	417,128
2630	COMMUNICATIONS	29,474	46,873	149,786	144,937	144,937	144,937
2660	TECHNOLOGY SERVICES	790,034	860,072	881,859	777,378	777,378	777,378
2700	SUPPLEMENTAL RETIREMENT	647,382	554,743	380,000	280,000	280,000	280,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>17,690,811</b>	<b>18,068,112</b>	<b>19,381,609</b>	<b>20,568,852</b>	<b>20,568,852</b>	<b>20,568,852</b>
3390	COMMUNITY SERVICES	55,000	55,000	-	-	-	-
4150	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	250,000	250,000	850,000	850,000	850,000	850,000
6110	PLANNED RESERVE	-	-	4,000,000	500,000	500,000	500,000
7770	UNAPPROP ENDING FUND BAL	3,437,015	4,755,843	-	4,298,282	4,298,282	4,298,282
<b>TOTAL REQUIREMENTS</b>		<b>54,196,191</b>	<b>58,650,351</b>	<b>63,407,197</b>	<b>67,686,653</b>	<b>67,686,653</b>	<b>67,686,653</b>

**McMinnville School District  
General Fund  
Expenditure Budget by Object  
2015-16**

<b>Object #</b>	<b>Expenditure Title</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>2015-16 Approved</b>	<b>2015-16 Adopted</b>
111	LICENSED SALARIES	17,871,762	18,860,882	20,798,509	23,009,624	23,009,624	23,009,624
112	CLASSIFIED SALARIES	5,364,166	5,436,484	5,964,903	6,209,304	6,209,304	6,209,304
113	ADMINISTRATORS	2,011,859	2,134,856	2,298,648	2,511,054	2,511,054	2,511,054
114	CONFIDENTIAL STAFF	625,900	675,971	728,690	669,853	669,853	669,853
116	RETIREMENT SEVERANCE	78,165	164,350	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	382,879	359,725	404,470	459,555	459,555	459,555
121	SUBSTITUTES-LICENSED	578,189	591,054	666,000	692,750	692,750	692,750
122	SUBSTITUTES-CLASSIFIED	130,011	139,473	136,363	138,000	138,000	138,000
125	CURRICULUM SUB	66,062	92,637	53,763	57,966	57,966	57,966
130	LIC ADDITONAL WAGES	131,914	139,748	160,767	166,589	166,589	166,589
131	CLASS ADDITIONAL WAGES	79,887	60,337	54,271	54,855	54,855	54,855
132	NON CERTIFIED OVERTIME	4,634	6,599	4,000	4,080	4,080	4,080
133	PERFORMANCE BONUS	59,177	146,790	190,000	330,000	330,000	330,000
151	STUDENT LABOR	7,030	7,327	7,500	12,000	12,000	12,000
	<b>Subtotal Wages</b>	<b>27,391,635</b>	<b>28,816,233</b>	<b>31,653,884</b>	<b>34,501,630</b>	<b>34,501,630</b>	<b>34,501,630</b>
211	PERS EMPR CONTRIB	3,042,245	3,932,442	4,337,892	3,945,862	3,945,862	3,945,862
212	EMPLOYEE CONTRIBUTION PU	1,200,991	1,271,024	1,416,945	1,591,486	1,591,486	1,591,486
213	PERS BOND PAY	1,707,886	1,935,356	2,146,117	2,307,776	2,307,776	2,307,776
220	FICA/MEDICARE	2,027,371	2,140,607	2,352,685	2,631,279	2,631,279	2,631,279
231	WORKR'S COMP/UNEMPLOYMENT	151,328	263,907	280,583	251,132	251,132	251,132
242	HEALTH INSURANCE	7,420,441	7,744,282	8,806,869	9,815,429	9,815,429	9,815,429
244	LIFE INSURANCE	40,624	47,426	57,527	60,134	60,134	60,134
246	DISABILITY INSURANCE	5,635	6,552	6,956	7,974	7,974	7,974
270	SUPPLIMENTAL RETIREMENT	563,238	377,839	180,000	80,000	80,000	80,000
	<b>Subtotal Benefits</b>	<b>16,159,759</b>	<b>17,719,435</b>	<b>19,585,574</b>	<b>20,691,072</b>	<b>20,691,072</b>	<b>20,691,072</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	822,122	724,914	484,755	91,570	91,570	91,570
311	TUITION REIMBURSEMENT	58,111	55,907	80,000	80,000	80,000	80,000
312	CONFERENCE/WORKSHOPS	37,353	35,595	52,265	57,590	57,590	57,590
319	OTHER PROFESSIONAL	41,959	38,103	43,750	48,050	48,050	48,050
322	REPAIRS AND MAINTENANCE	212,758	241,993	157,679	172,476	172,476	172,476
324	RENTALS	117,149	112,622	133,150	127,975	127,975	127,975
325	ELECTRICITY	631,944	646,419	710,000	730,000	730,000	730,000
326	HEATING FUEL	269,263	293,787	400,000	400,000	400,000	400,000
327	WATER AND SEWAGE	176,538	142,311	285,000	290,700	290,700	290,700
328	GARBAGE	59,792	58,710	65,000	66,950	66,950	66,950
331	REIMBURSABLE STUDENT TRANSPORT	2,112,396	1,931,732	2,273,835	2,107,825	2,107,825	2,107,825
332	NON-REIMBR'S STUDENT TRANSPORT	50,888	35,731	47,000	47,000	47,000	47,000
340	TRAVEL	45,779	52,897	52,645	64,729	64,729	64,729
351	TELEPHONE	40,727	50,445	66,200	41,200	41,200	41,200
353	POSTAGE	51,199	56,451	51,750	58,575	58,575	58,575
354	ADVERTISING	2,247	1,704	1,350	6,100	6,100	6,100
355	PRINTING AND BINDING	109,931	113,084	129,304	132,651	132,651	132,651
359	OTHER COMMUNICATION SERVICES	8,074	8,674	40,000	16,000	16,000	16,000
371	TUITION PAYMENTS TO OTH DISTRICTS	-	-	-	-	-	-
381	AUDIT SERVICES	30,900	30,400	33,000	33,000	33,000	33,000
382	LEGAL SERVICES	31,040	32,489	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	6,534	-	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL SERVICES	225,817	204,280	229,000	230,950	230,950	230,950
	<b>Total Services</b>	<b>5,142,521</b>	<b>4,868,248</b>	<b>5,385,683</b>	<b>4,853,341</b>	<b>4,853,341</b>	<b>4,853,341</b>

McMinnville School District  
General Fund  
Expenditure Budget by Object  
2015-16

Object #	Expenditure Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
410	SUPPLIES	573,592	528,211	693,445	640,437	640,437	640,437
411	MAINTENANCE SUPPLIES	74,816	99,885	100,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	125,714	74,352	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	40,581	35,811	40,000	55,000	55,000	55,000
418	VEHICLE FUEL	27,018	27,455	30,000	30,000	30,000	30,000
420	TEXTBOOKS	46,491	351,678	53,717	50,816	50,816	50,816
430	LIBRARY BOOKS	22,241	25,851	37,711	26,094	26,094	26,094
440	PERIODICALS	4,923	5,727	5,375	5,878	5,878	5,878
450	FOOD	9,447	10,509	10,000	10,000	10,000	10,000
460	NON-CONSUMABLE EQUIPMENT	147,820	64,064	66,716	74,396	74,396	74,396
470	COMPUTER SOFTWARE	174,284	220,919	370,181	434,243	434,243	434,243
480	COMPUTER HARDWARE	238,238	429,619	30,611	36,943	36,943	36,943
	<b>Subtotal Supplies &amp; Materials</b>	<b>1,485,165</b>	<b>1,874,081</b>	<b>1,507,756</b>	<b>1,558,807</b>	<b>1,558,807</b>	<b>1,558,807</b>
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
550	TECHNOLOGY	-	-	-	-	-	-
	<b>Subtotal Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
640	DUES AND FEES	54,744	47,927	64,300	63,521	63,521	63,521
651	PROPERTY & LIABILITY INSURANCE	275,352	318,584	350,000	360,000	360,000	360,000
	<b>Subtotal Insurance and Fees</b>	<b>330,096</b>	<b>366,511</b>	<b>414,300</b>	<b>423,521</b>	<b>423,521</b>	<b>423,521</b>
710	FUND TRANSFERS	250,000	250,000	850,000	850,000	850,000	850,000
	<b>Subtotal Fund Transfers</b>	<b>250,000</b>	<b>250,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
810	PLANNED RESERVE (CONTINGENCY)	-	-	4,000,000	500,000	500,000	500,000
820	RESERVED FOR NEXT YEAR (UNAPPROP)	3,437,015	4,755,843	-	4,298,282	4,298,282	4,298,282
	<b>Subtotal Reserves</b>	<b>3,437,015</b>	<b>4,755,843</b>	<b>4,000,000</b>	<b>4,798,282</b>	<b>4,798,282</b>	<b>4,798,282</b>
	<b>TOTAL</b>	<b>54,196,191</b>	<b>58,650,351</b>	<b>63,407,197</b>	<b>67,686,653</b>	<b>67,686,653</b>	<b>67,686,653</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1111 ELEMENTARY K-5 INSTRUCTION</b>							
111	LICENSED SALARIES	6,227,984	6,787,012	7,552,314	8,472,389	8,472,389	8,472,389
112	CLASSIFIED SALARIES	326,163	333,183	421,727	387,085	387,085	387,085
121	SUBSTITUTES-LICENSED	257,687	290,085	290,885	295,500	295,500	295,500
122	SUBSTITUTES-CLASSIFIED	12,725	28,770	20,002	24,300	24,300	24,300
125	CURRICULUM SUB	11,046	30,396	4,750	5,310	5,310	5,310
130	LIC. ADDITIONAL WAGES	28,708	13,756	5,500	9,600	9,600	9,600
131	CLASS. ADDITIONAL WAGES	18,708	3,474	1,600	2,200	2,200	2,200
132	NON CERTIFIED OVERTIME	298	346	0	0	0	0
133	PERFORMANCE BONUS	59,177	146,790	190,000	330,000	330,000	330,000
<b>Account Group Total</b>		<b>6,942,496</b>	<b>7,633,812</b>	<b>8,486,778</b>	<b>9,526,384</b>	<b>9,526,384</b>	<b>9,526,384</b>
211	PERS EMPR CONTRIB	778,034	1,042,306	1,171,564	1,106,240	1,106,240	1,106,240
212	EMPLOYEE CONTRBTN, PICKUP	379,377	411,172	458,123	547,333	547,333	547,333
213	PERS BOND PAY	438,116	513,303	580,629	660,895	660,895	660,895
220	FICA/MEDICARE	511,976	566,942	628,048	735,300	735,300	735,300
231	WORKERS' COMPENSATION	28,487	62,986	61,989	57,862	57,862	57,862
242	HEALTH INSURANCE	1,725,859	1,849,098	2,221,244	2,528,132	2,528,132	2,528,132
244	LIFE INSURANCE	9,366	11,585	12,911	15,175	15,175	15,175
<b>Account Group Total</b>		<b>3,871,215</b>	<b>4,457,392</b>	<b>5,134,508</b>	<b>5,650,937</b>	<b>5,650,937</b>	<b>5,650,937</b>
310	INSTRUC CONSULT/PROF	17,814	0	2,000	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	600	1,373	2,800	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	0	75	500	3,500	3,500	3,500
324	RENTALS	46,326	37,706	49,650	43,650	43,650	43,650
340	TRAVEL	978	1,520	1,300	1,400	1,400	1,400
353	POSTAGE	1,818	1,903	1,900	1,800	1,800	1,800
355	PRINTING AND BINDING	39,735	43,792	40,775	41,775	41,775	41,775
<b>Account Group Total</b>		<b>107,271</b>	<b>86,369</b>	<b>98,925</b>	<b>96,625</b>	<b>96,625</b>	<b>96,625</b>
410	SUPPLIES	214,198	180,043	183,312	170,225	170,225	170,225
420	TEXTBOOKS	25,388	165,991	34,990	32,000	32,000	32,000
430	LIBRARY BOOKS	0	0	0	0	0	0
440	PERIODICALS	48	265	0	600	600	600
460	NON-CONSUMABLE ITEMS	40,266	11,062	13,450	16,050	16,050	16,050
470	COMPUTER SOFTWARE	115,777	91,626	95,600	25,200	25,200	25,200
480	COMPUTER HARDWARE	185,032	389,489	9,500	10,000	10,000	10,000
<b>Account Group Total</b>		<b>580,709</b>	<b>838,476</b>	<b>336,852</b>	<b>254,075</b>	<b>254,075</b>	<b>254,075</b>
550	TECHNOLOGY	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>11,501,691</b>	<b>13,016,049</b>	<b>14,057,063</b>	<b>15,528,021</b>	<b>15,528,021</b>	<b>15,528,021</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1121 MIDDLE SCHOOL INSTRUCTION</b>							
111	LICENSED SALARIES	3,390,882	3,569,333	4,006,165	4,114,004	4,114,004	4,114,004
112	CLASSIFIED SALARIES	113,083	108,564	169,528	85,899	85,899	85,899
118	EXTRA-DUTY SALARIES	0	4,124	4,196	3,199	3,199	3,199
121	SUBSTITUTES-LICENSED	101,564	97,408	139,864	147,500	147,500	147,500
122	SUBSTITUTES-CLASSIFIED	2,347	17,470	15,004	10,800	10,800	10,800
125	CURRICULUM SUB	12,893	19,742	4,900	4,790	4,790	4,790
130	LIC. ADDITIONAL WAGES	6,679	6,362	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	1,851	2,190	1,500	1,434	1,434	1,434
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
<b>Account Group Total</b>		<b>3,629,299</b>	<b>3,825,193</b>	<b>4,343,157</b>	<b>4,369,626</b>	<b>4,369,626</b>	<b>4,369,626</b>
211	PERS EMPR CONTRIB	408,106	535,862	602,396	539,622	539,622	539,622
212	EMPLOYEE CONTRBTN, PICKUP	201,079	213,977	239,122	247,051	247,051	247,051
213	PERS BOND PAY	229,335	263,022	296,591	283,093	283,093	283,093
220	FICA/MEDICARE	272,804	286,991	318,876	330,823	330,823	330,823
231	WORKERS' COMPENSATION	14,930	29,577	31,206	25,351	25,351	25,351
242	HEALTH INSURANCE	904,910	902,692	1,073,514	1,082,165	1,082,165	1,082,165
244	LIFE INSURANCE	4,819	5,625	6,204	7,724	7,724	7,724
<b>Account Group Total</b>		<b>2,035,983</b>	<b>2,237,746</b>	<b>2,567,909</b>	<b>2,515,829</b>	<b>2,515,829</b>	<b>2,515,829</b>
310	INSTRUC CONSULT/PROF	0	2,000	420	420	420	420
312	CONFERENCE/WORKSHOPS	2,164	2,840	0	0	0	0
322	REPAIRS AND MAINTENANCE	2,178	7,339	4,455	4,276	4,276	4,276
324	RENTALS	4,935	4,267	13,000	12,825	12,825	12,825
340	TRAVEL	1,344	0	100	94	94	94
353	POSTAGE	4,569	4,825	3,000	2,825	2,825	2,825
355	PRINTING AND BINDING	20,489	22,668	22,114	21,386	21,386	21,386
389	OTHER PROFESSIONAL	0	0	0	0	0	0
<b>Account Group Total</b>		<b>35,679</b>	<b>43,939</b>	<b>43,089</b>	<b>41,826</b>	<b>41,826</b>	<b>41,826</b>
410	SUPPLIES	68,885	58,363	86,453	70,394	70,394	70,394
420	TEXTBOOKS	1,971	146,579	5,015	4,819	4,819	4,819
460	NON-CONSUMABLE ITEMS	7,851	6,176	6,737	6,453	6,453	6,453
470	COMPUTER SOFTWARE	12,742	3,182	56,300	3,753	3,753	3,753
480	COMPUTER HARDWARE	9,066	5,983	7,300	7,515	7,515	7,515
<b>Account Group Total</b>		<b>100,515</b>	<b>220,283</b>	<b>161,805</b>	<b>92,934</b>	<b>92,934</b>	<b>92,934</b>
640	DUES AND FEES	300	125	400	400	400	400
<b>Account Group Total</b>		<b>300</b>	<b>125</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Function Total</b>		<b>5,801,776</b>	<b>6,327,286</b>	<b>7,116,360</b>	<b>7,020,615</b>	<b>7,020,615</b>	<b>7,020,615</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1122 MIDDLE SCHOOL CO-CURRICULAR</b>							
118	EXTRA-DUTY SALARIES	69,405	64,797	81,120	94,618	94,618	94,618
121	SUBSTITUTES-LICENSED	81	0	0	0	0	0
125	CURRICULUM SUB	1,049	1,708	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	300	0	0	0	0
<b>Account Group Total</b>		<b>70,535</b>	<b>66,805</b>	<b>81,120</b>	<b>94,618</b>	<b>94,618</b>	<b>94,618</b>
211	PERS EMPR CONTRIB	7,231	7,863	11,600	10,880	10,880	10,880
212	EMPLOYEE CONTRBTN, PICKUP	3,458	2,698	4,868	5,678	5,678	5,678
213	PERS BOND PAY	4,037	3,869	5,678	6,624	6,624	6,624
220	FICA/MEDICARE	5,390	5,110	6,206	7,238	7,238	7,238
231	WORKERS' COMPENSATION	276	417	406	569	569	569
<b>Account Group Total</b>		<b>20,392</b>	<b>19,957</b>	<b>28,758</b>	<b>30,989</b>	<b>30,989</b>	<b>30,989</b>
319	OTHER PROFESSIONAL	5,673	6,550	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	0	3,952	0	0	0	0
340	TRAVEL	586	548	0	0	0	0
<b>Account Group Total</b>		<b>6,259</b>	<b>11,050</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	9,928	5,419	16,000	20,000	20,000	20,000
<b>Account Group Total</b>		<b>9,928</b>	<b>5,419</b>	<b>16,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
640	DUES AND FEES	1,012	0	0	0	0	0
<b>Account Group Total</b>		<b>1,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>108,126</b>	<b>103,231</b>	<b>135,878</b>	<b>155,607</b>	<b>155,607</b>	<b>155,607</b>



**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1131 HIGH SCHOOL INSTRUCTION</b>							
111	LICENSED SALARIES	3,981,663	4,095,429	4,549,548	4,869,571	4,869,571	4,869,571
112	CLASSIFIED SALARIES	141,727	119,938	176,454	100,841	100,841	100,841
118	EXTRA-DUTY SALARIES	77,897	76,420	91,692	118,656	118,656	118,656
121	SUBSTITUTES-LICENSED	142,291	131,933	152,170	177,000	177,000	177,000
122	SUBSTITUTES-CLASSIFIED	8,455	6,420	15,004	18,900	18,900	18,900
125	CURRICULUM SUB	12,804	14,607	20,575	20,575	20,575	20,575
130	LIC. ADDITIONAL WAGES	2,813	10,129	31,048	31,048	31,048	31,048
131	CLASS. ADDITIONAL WAGES	995	227	1,899	1,899	1,899	1,899
132	NON CERTIFIED OVERTIME	1,014	784	0	0	0	0
151	STUDENT LABOR	6,959	7,326	7,500	12,000	12,000	12,000
<b>Account Group Total</b>		<b>4,376,618</b>	<b>4,463,213</b>	<b>5,045,890</b>	<b>5,350,490</b>	<b>5,350,490</b>	<b>5,350,490</b>
211	PERS EMPR CONTRIB	470,106	601,494	667,682	610,550	610,550	610,550
212	EMPLOYEE CONTRBTN, PICKUP	230,142	245,776	274,588	297,335	297,335	297,335
213	PERS BOND PAY	265,315	300,662	334,518	345,764	345,764	345,764
220	FICA/MEDICARE	328,793	333,615	363,484	403,261	403,261	403,261
231	WORKERS' COMPENSATION	17,830	34,644	36,499	32,669	32,669	32,669
242	HEALTH INSURANCE	1,090,225	1,069,700	1,230,346	1,354,457	1,354,457	1,354,457
244	LIFE INSURANCE	5,770	6,681	7,207	9,250	9,250	9,250
<b>Account Group Total</b>		<b>2,408,181</b>	<b>2,592,572</b>	<b>2,914,324</b>	<b>3,053,286</b>	<b>3,053,286</b>	<b>3,053,286</b>
310	INSTRUC CONSULT/PROF	7,793	6,134	12,500	12,500	12,500	12,500
312	CONFERENCE/WORKSHOPS	239	10,620	20,000	20,000	20,000	20,000
322	REPAIRS AND MAINTENANCE	4,536	6,848	8,250	8,250	8,250	8,250
324	RENTALS	36,731	37,948	34,500	36,000	36,000	36,000
340	TRAVEL	449	0	350	850	850	850
353	POSTAGE	15,597	16,445	14,250	14,250	14,250	14,250
355	PRINTING AND BINDING	23,636	25,825	29,000	29,000	29,000	29,000
389	OTHER PROFESSIONAL	44,565	46,934	50,000	50,000	50,000	50,000
<b>Account Group Total</b>		<b>133,546</b>	<b>150,754</b>	<b>168,850</b>	<b>170,850</b>	<b>170,850</b>	<b>170,850</b>
410	SUPPLIES	84,915	89,224	138,416	124,093	124,093	124,093
420	TEXTBOOKS	7,632	29,540	6,000	6,500	6,500	6,500
440	PERIODICALS	63	398	0	0	0	0
460	NON-CONSUMABLE ITEMS	67,991	7,843	2,150	2,150	2,150	2,150
470	COMPUTER SOFTWARE	350	2,341	64,400	1,400	1,400	1,400
480	COMPUTER HARDWARE	18,584	7,425	0	0	0	0
<b>Account Group Total</b>		<b>179,535</b>	<b>136,771</b>	<b>210,966</b>	<b>134,143</b>	<b>134,143</b>	<b>134,143</b>
640	DUES AND FEES	405	280	0	0	0	0
<b>Account Group Total</b>		<b>405</b>	<b>280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>7,098,285</b>	<b>7,343,590</b>	<b>8,340,030</b>	<b>8,708,769</b>	<b>8,708,769</b>	<b>8,708,769</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1132 HIGH SCHOOL CO-CURRICULAR</b>							
118	EXTRA-DUTY SALARIES	222,001	208,045	223,965	229,498	229,498	229,498
125	CURRICULUM SUB	8,963	6,987	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	8,190	15,205	11,250	16,250	16,250	16,250
131	CLASS. ADDITIONAL WAGES	13,980	12,774	13,250	13,250	13,250	13,250
<b>Account Group Total</b>		<b>253,134</b>	<b>243,011</b>	<b>252,465</b>	<b>262,998</b>	<b>262,998</b>	<b>262,998</b>
211	PERS EMPR CONTRIB	23,525	26,068	36,103	26,392	26,392	26,392
212	EMPLOYEE CONTRBTN, PICKUP	10,447	9,370	15,148	13,770	13,770	13,770
213	PERS BOND PAY	13,434	13,217	17,673	16,065	16,065	16,065
220	FICA/MEDICARE	19,401	18,500	19,314	20,119	20,119	20,119
231	WORKERS' COMPENSATION	1,018	1,754	1,262	1,578	1,578	1,578
<b>Account Group Total</b>		<b>67,825</b>	<b>68,909</b>	<b>89,500</b>	<b>77,924</b>	<b>77,924</b>	<b>77,924</b>
310	INSTRUC CONSULT/PROF	100	2,433	0	5,000	5,000	5,000
319	OFFICIALS	36,286	31,553	33,750	38,050	38,050	38,050
322	REPAIRS AND MAINTENANCE	1,255	4,518	5,000	5,000	5,000	5,000
324	RENTALS	2,866	7,356	5,000	5,000	5,000	5,000
332	NON-REIMRS STDNT TRNSPR	354	0	0	0	0	0
340	TRAVEL	237	279	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	969	461	1,500	1,500	1,500	1,500
<b>Account Group Total</b>		<b>42,067</b>	<b>46,600</b>	<b>47,650</b>	<b>56,950</b>	<b>56,950</b>	<b>56,950</b>
410	SUPPLIES	40,478	38,704	60,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	0	8,080	0	0	0	0
470	COMPUTER SOFTWARE	2,064	2,512	1,600	1,600	1,600	1,600
<b>Account Group Total</b>		<b>42,542</b>	<b>49,296</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>	<b>61,600</b>
640	DUES AND FEES	1,215	320	6,500	6,500	6,500	6,500
<b>Account Group Total</b>		<b>1,215</b>	<b>320</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Function Total</b>		<b>406,783</b>	<b>408,136</b>	<b>457,715</b>	<b>465,972</b>	<b>465,972</b>	<b>465,972</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1140 PRE-KINDERGARTEN PROGRAMS</b>							
112	CLASSIFIED SALARIES	7,997	13,128	13,147	64,793	64,793	64,793
122	SUBSTITUTES-CLASSIFIED	1,705	0	0	0	0	0
<b>Account Group Total</b>		<b>9,702</b>	<b>13,128</b>	<b>13,147</b>	<b>64,793</b>	<b>64,793</b>	<b>64,793</b>
211	PERS EMPR CONTRIB	969	1,969	1,972	8,042	8,042	8,042
213	PERS BOND PAY	590	919	920	4,535	4,535	4,535
220	FICA/MEDICARE	635	849	1,006	4,957	4,957	4,957
231	WORKERS' COMPENSATION	43	102	104	399	399	399
242	HEALTH INSURANCE	4,425	7,530	7,440	42,900	42,900	42,900
244	LIFE INSURANCE	14	25	41	37	37	37
<b>Account Group Total</b>		<b>6,676</b>	<b>11,394</b>	<b>11,483</b>	<b>60,870</b>	<b>60,870</b>	<b>60,870</b>
<b>Function Total</b>		<b>16,378</b>	<b>24,522</b>	<b>24,630</b>	<b>125,663</b>	<b>125,663</b>	<b>125,663</b>
<b>1210 TAG PROGRAMS (TALENTED &amp; GIFTED)</b>							
111	LICENSED SALARIES	81,457	84,724	87,068	82,385	82,385	82,385
112	CLASSIFIED SALARIES	42,063	40,994	42,460	47,881	47,881	47,881
125	CURRICULUM SUB	1,130	1,622	1,000	1,000	1,000	1,000
130	LIC. ADDITIONAL WAGES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>124,650</b>	<b>127,340</b>	<b>130,528</b>	<b>131,266</b>	<b>131,266</b>	<b>131,266</b>
211	PERS EMPR CONTRIB	14,426	13,152	18,882	12,741	12,741	12,741
212	EMPLOYEE CONTRBTN, PICKUP	4,902	3,214	5,224	4,943	4,943	4,943
213	PERS BOND PAY	7,925	6,422	9,137	9,119	9,119	9,119
220	FICA/MEDICARE	8,925	9,488	9,985	10,042	10,042	10,042
231	WORKERS' COMPENSATION	507	950	986	855	855	855
242	HEALTH INSURANCE	40,154	48,857	52,921	55,613	55,613	55,613
244	LIFE INSURANCE	237	288	397	322	322	322
<b>Account Group Total</b>		<b>77,076</b>	<b>82,371</b>	<b>97,532</b>	<b>93,635</b>	<b>93,635</b>	<b>93,635</b>
312	CONFERENCE/WORKSHOPS	79	88	0	0	0	0
340	TRAVEL	209	143	0	0	0	0
355	PRINTING AND BINDING	0	0	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>288</b>	<b>231</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
410	SUPPLIES	1,590	1,429	2,000	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	0	0	8,000	8,000	8,000	8,000
480	COMPUTER HARDWARE	399	0	0	0	0	0
<b>Account Group Total</b>		<b>1,989</b>	<b>1,429</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Function Total</b>		<b>204,003</b>	<b>211,371</b>	<b>239,060</b>	<b>235,901</b>	<b>235,901</b>	<b>235,901</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1221 SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM</b>							
111	LICENSED SALARIES	160,951	237,013	244,745	311,003	311,003	311,003
112	CLASSIFIED SALARIES	183,080	183,823	221,272	258,307	258,307	258,307
121	SUBSTITUTES-LICENSED	6,031	6,307	7,639	9,961	9,961	9,961
122	SUBSTITUTES-CLASSIFIED	12,349	9,858	6,915	8,016	8,016	8,016
125	CURRICULUM SUB	813	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	4,631	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	2,762	0	0	0	0	0
<b>Account Group Total</b>		<b>370,617</b>	<b>437,001</b>	<b>480,571</b>	<b>587,287</b>	<b>587,287</b>	<b>587,287</b>
211	PERS EMPR CONTRIB	37,888	53,692	66,559	55,631	55,631	55,631
212	EMPLOYEE CONTRBTN, PICKUP	8,484	12,064	14,685	15,791	15,791	15,791
213	PERS BOND PAY	50,004	26,528	33,156	34,309	34,309	34,309
220	FICA/MEDICARE	28,318	32,319	36,372	44,927	44,927	44,927
231	WORKERS' COMPENSATION	1,505	3,311	3,666	3,652	3,652	3,652
242	HEALTH INSURANCE	134,931	169,703	186,672	215,745	215,745	215,745
244	LIFE INSURANCE	651	835	1,268	978	978	978
<b>Account Group Total</b>		<b>261,781</b>	<b>298,452</b>	<b>342,378</b>	<b>371,033</b>	<b>371,033</b>	<b>371,033</b>
312	CONFERENCE/WORKSHOPS	0	0	150	150	150	150
340	TRAVEL	0	23	150	150	150	150
355	PRINTING AND BINDING	75	0	75	75	75	75
<b>Account Group Total</b>		<b>75</b>	<b>23</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
410	SUPPLIES	1,676	1,641	1,732	2,232	2,232	2,232
420	TEXTBOOKS	0	0	268	268	268	268
470	COMPUTER SOFTWARE	0	0	248	248	248	248
<b>Account Group Total</b>		<b>1,676</b>	<b>1,641</b>	<b>2,248</b>	<b>2,748</b>	<b>2,748</b>	<b>2,748</b>
<b>Function Total</b>		<b>634,149</b>	<b>737,117</b>	<b>825,572</b>	<b>961,443</b>	<b>961,443</b>	<b>961,443</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1223 SPECIAL EDUC (SLP) POST HIGH COMMUNITY TRANSITIONS PRG</b>							
111	LICENSED SALARIES	36,965	44,281	66,646	49,354	49,354	49,354
112	CLASSIFIED SALARIES	48,487	126,994	135,677	134,237	134,237	134,237
121	SUBSTITUTES-LICENSED	3,956	2,391	1,893	1,921	1,921	1,921
122	SUBSTITUTES-CLASSIFIED	1,252	5,223	3,793	3,984	3,984	3,984
125	CURRICULUM SUB	242	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	193	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	194	0	0	0	0	0
<b>Account Group Total</b>		<b>91,289</b>	<b>178,889</b>	<b>208,009</b>	<b>189,496</b>	<b>189,496</b>	<b>189,496</b>
211	PERS EMPR CONTRIB	10,593	25,530	25,452	23,286	23,286	23,286
212	EMPLOYEE CONTRBTN, PICKUP	2,212	2,667	2,799	2,961	2,961	2,961
213	PERS BOND PAY	4,382	12,140	12,101	11,801	11,801	11,801
220	FICA/MEDICARE	6,347	13,149	13,418	14,549	14,549	14,549
231	WORKERS' COMPENSATION	379	1,391	1,379	1,122	1,122	1,122
242	HEALTH INSURANCE	43,596	92,136	93,000	93,600	93,600	93,600
244	LIFE INSURANCE	157	356	514	329	329	329
<b>Account Group Total</b>		<b>67,666</b>	<b>147,369</b>	<b>148,663</b>	<b>147,648</b>	<b>147,648</b>	<b>147,648</b>
312	CONFERENCE/WORKSHOPS	0	0	100	100	100	100
324	RENTALS	736	0	0	0	0	0
340	TRAVEL	0	0	50	50	50	50
355	PRINTING AND BINDING	113	0	50	50	50	50
<b>Account Group Total</b>		<b>849</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
410	SUPPLIES	403	74	575	825	825	825
420	TEXTBOOKS	0	0	75	75	75	75
470	COMPUTER SOFTWARE	0	0	50	50	50	50
<b>Account Group Total</b>		<b>403</b>	<b>74</b>	<b>700</b>	<b>950</b>	<b>950</b>	<b>950</b>
<b>Function Total</b>		<b>160,207</b>	<b>326,332</b>	<b>357,572</b>	<b>338,294</b>	<b>338,294</b>	<b>338,294</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1224 SPECIAL EDUC - LIFE SKILLS PROGRAM</b>							
111	LICENSED SALARIES	205,282	172,958	179,557	185,587	185,587	185,587
112	CLASSIFIED SALARIES	276,419	228,018	232,925	248,655	248,655	248,655
121	SUBSTITUTES-LICENSED	7,670	2,988	5,746	5,692	5,692	5,692
122	SUBSTITUTES-CLASSIFIED	24,071	13,267	7,106	8,016	8,016	8,016
125	CURRICULUM SUB	1,757	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	942	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	3,074	0	0	0	0	0
132	NON CERTIFIED OVERTIME	95	34	0	0	0	0
<b>Account Group Total</b>		<b>519,310</b>	<b>417,265</b>	<b>425,334</b>	<b>447,950</b>	<b>447,950</b>	<b>447,950</b>
211	PERS EMPR CONTRIB	56,030	56,021	59,496	50,819	50,819	50,819
212	EMPLOYEE CONTRBTN, PICKUP	12,374	10,383	10,773	11,135	11,135	11,135
213	PERS BOND PAY	24,012	27,331	29,276	31,446	31,446	31,446
220	FICA/MEDICARE	37,352	29,870	32,243	34,216	34,216	34,216
231	WORKERS' COMPENSATION	2,169	3,150	3,308	2,979	2,979	2,979
242	HEALTH INSURANCE	200,762	177,080	192,880	227,175	227,175	227,175
244	LIFE INSURANCE	917	833	1,192	888	888	888
<b>Account Group Total</b>		<b>333,616</b>	<b>304,668</b>	<b>329,168</b>	<b>358,658</b>	<b>358,658</b>	<b>358,658</b>
312	CONFERENCE/WORKSHOPS	0	0	200	200	200	200
340	TRAVEL	1,115	733	100	150	150	150
355	PRINTING AND BINDING	245	270	190	190	190	190
<b>Account Group Total</b>		<b>1,360</b>	<b>1,003</b>	<b>490</b>	<b>540</b>	<b>540</b>	<b>540</b>
410	SUPPLIES	3,133	2,894	2,000	2,250	2,250	2,250
420	TEXTBOOKS	0	0	300	300	300	300
470	COMPUTER SOFTWARE	0	0	200	200	200	200
480	COMPUTER HARDWARE	0	386	386	386	386	386
<b>Account Group Total</b>		<b>3,133</b>	<b>3,280</b>	<b>2,886</b>	<b>3,136</b>	<b>3,136</b>	<b>3,136</b>
<b>Function Total</b>		<b>857,419</b>	<b>726,216</b>	<b>757,878</b>	<b>810,284</b>	<b>810,284</b>	<b>810,284</b>

**McMINNVILLE SCHOOL DISTRICT  
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2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>							
111	LICENSED SALARIES	697,380	766,986	832,306	869,703	869,703	869,703
112	CLASSIFIED SALARIES	639,245	611,652	646,678	706,590	706,590	706,590
121	SUBSTITUTES-LICENSED	15,490	16,811	26,837	26,966	26,966	26,966
122	SUBSTITUTES-CLASSIFIED	10,955	13,390	19,440	15,000	15,000	15,000
125	CURRICULUM SUB	8,959	8,116	0	0	0	0
130	LIC. ADDITIONAL WAGES	8,237	1,451	5,316	5,400	5,400	5,400
131	CLASS. ADDITIONAL WAGES	5,605	7,312	3,400	3,400	3,400	3,400
<b>Account Group Total</b>		<b>1,385,871</b>	<b>1,425,718</b>	<b>1,533,977</b>	<b>1,627,059</b>	<b>1,627,059</b>	<b>1,627,059</b>
211	PERS EMPR CONTRIB	153,206	186,173	206,368	193,452	193,452	193,452
212	EMPLOYEE CONTRBTN, PICKUP	41,470	41,325	47,083	51,435	51,435	51,435
213	PERS BOND PAY	66,893	92,251	102,314	106,832	106,832	106,832
220	FICA/MEDICARE	99,961	102,527	115,974	124,497	124,497	124,497
231	WORKERS' COMPENSATION	5,710	10,652	11,695	10,406	10,406	10,406
242	HEALTH INSURANCE	484,060	507,574	564,321	655,693	655,693	655,693
244	LIFE INSURANCE	2,456	2,675	3,753	2,941	2,941	2,941
<b>Account Group Total</b>		<b>853,756</b>	<b>943,177</b>	<b>1,051,508</b>	<b>1,145,256</b>	<b>1,145,256</b>	<b>1,145,256</b>
310	INSTRUC CONSULT/PROF	79	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	250	250	250	250
340	TRAVEL	244	102	50	50	50	50
355	PRINTING AND BINDING	500	90	750	750	750	750
<b>Account Group Total</b>		<b>823</b>	<b>192</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>
410	SUPPLIES	5,297	4,389	3,888	3,821	3,821	3,821
420	TEXTBOOKS	415	8,515	452	447	447	447
430	LIBRARY BOOKS	20	0	60	60	60	60
460	NON-CONSUMABLE ITEMS	104	0	0	0	0	0
470	COMPUTER SOFTWARE	0	0	150	150	150	150
<b>Account Group Total</b>		<b>5,836</b>	<b>12,904</b>	<b>4,550</b>	<b>4,478</b>	<b>4,478</b>	<b>4,478</b>
<b>Function Total</b>		<b>2,246,286</b>	<b>2,381,991</b>	<b>2,591,085</b>	<b>2,777,843</b>	<b>2,777,843</b>	<b>2,777,843</b>

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1280 ALTERNATIVE ED: (INCLUDES RISE BEHAVIOR PROGRAM)</b>							
111	LICENSED SALARIES	211,356	154,104	205,396	171,858	171,858	171,858
112	CLASSIFIED SALARIES	79,026	108,840	111,064	106,457	106,457	106,457
113	ADMINISTRATORS				85,509	85,509	85,509
121	SUBSTITUTES-LICENSED	10,415	8,709	5,273	5,442	5,442	5,442
122	SUBSTITUTES-CLASSIFIED	5,393	2,448	3,111	3,000	3,000	3,000
125	CURRICULUM SUB	323	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	774	0	0	0	0	0
131	CURRICULUM SUB	0	0	0	0	0	0
<b>Account Group Total</b>		<b>307,287</b>	<b>274,101</b>	<b>324,844</b>	<b>372,266</b>	<b>372,266</b>	<b>372,266</b>
211	PERS EMPR CONTRIB	33,313	37,947	45,166	41,214	41,214	41,214
212	EMPLOYEE CONTRBTN, PICKUP	12,728	9,252	12,324	15,442	15,442	15,442
213	PERS BOND PAY	22,744	18,900	22,521	25,468	25,468	25,468
220	FICA/MEDICARE	22,603	20,276	24,580	28,356	28,356	28,356
231	WORKERS' COMPENSATION	1,252	2,086	2,473	2,294	2,294	2,294
242	HEALTH INSURANCE	98,554	96,422	109,740	106,512	106,512	106,512
244	LIFE INSURANCE	469	512	1,310	1,089	1,089	1,089
246	DISABILITY INSURANCE	0	0	0	420	420	420
<b>Account Group Total</b>		<b>191,663</b>	<b>185,395</b>	<b>218,114</b>	<b>220,795</b>	<b>220,795</b>	<b>220,795</b>
312	CONFERENCE/WORKSHOPS	0	500	150	150	150	150
340	TRAVEL	120	318	75	75	75	75
355	PRINTING AND BINDING	150	0	150	150	150	150
<b>Account Group Total</b>		<b>270</b>	<b>818</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
410	SUPPLIES	1,394	1,594	1,000	1,700	1,700	1,700
420	TEXTBOOKS	0	0	400	400	400	400
470	COMPUTER SOFTWARE	0	0	190	190	190	190
480	COMPUTER HARDWARE	1,596	1,158	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>2,990</b>	<b>2,752</b>	<b>2,590</b>	<b>3,290</b>	<b>3,290</b>	<b>3,290</b>
<b>Function Total</b>		<b>502,210</b>	<b>463,066</b>	<b>545,923</b>	<b>596,726</b>	<b>596,726</b>	<b>596,726</b>



**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1287 ALTERNATIVE ED (COOK CAMPUS)</b>							
111	LICENSED SALARIES	221,471	214,581	225,365	265,368	265,368	265,368
112	CLASSIFIED SALARIES	21,231	22,026	22,046	24,170	24,170	24,170
121	SUBSTITUTES-LICENSED	5,202	5,806	5,611	5,621	5,621	5,621
122	SUBSTITUTES-CLASSIFIED	307	854	0	0	0	0
<b>Account Group Total</b>		<b>248,211</b>	<b>243,267</b>	<b>253,022</b>	<b>295,159</b>	<b>295,159</b>	<b>295,159</b>
211	PERS EMPR CONTRIB	24,176	33,704	34,639	29,969	29,969	29,969
212	EMPLOYEE CONTRBTN, PICKUP	11,367	12,901	13,522	15,922	15,922	15,922
213	PERS BOND PAY	10,679	16,945	17,712	20,268	20,268	20,268
220	FICA/MEDICARE	18,559	17,827	19,069	22,580	22,580	22,580
231	WORKERS' COMPENSATION	986	1,806	1,887	1,798	1,798	1,798
242	HEALTH INSURANCE	68,790	71,915	74,400	85,800	85,800	85,800
244	LIFE INSURANCE	400	378	411	460	460	460
<b>Account Group Total</b>		<b>134,957</b>	<b>155,476</b>	<b>161,640</b>	<b>176,797</b>	<b>176,797</b>	<b>176,797</b>
410	SUPPLIES	1,584	918	5,912	5,712	5,712	5,712
460	EQUIPMENT	0	516	0	0	0	0
480	COMPUTER HARDWARE	3,394	4,455	0	0	0	0
<b>Account Group Total</b>		<b>4,978</b>	<b>5,889</b>	<b>5,912</b>	<b>5,712</b>	<b>5,712</b>	<b>5,712</b>
<b>Function Total</b>		<b>388,146</b>	<b>404,632</b>	<b>420,574</b>	<b>477,668</b>	<b>477,668</b>	<b>477,668</b>
<b>1289 ONLINE EDUCATION</b>							
111	LICENSED SALARIES	41,617	53,905	46,646	50,894	50,894	50,894
<b>Account Group Total</b>		<b>41,617</b>	<b>53,905</b>	<b>46,646</b>	<b>50,894</b>	<b>50,894</b>	<b>50,894</b>
211	PERS EMPR CONTRIB	4,416	7,008	6,997	4,372	4,372	4,372
212	EMPLOYEE CONTRBTN, PICKUP	2,497	3,234	2,799	3,054	3,054	3,054
213	PERS BOND PAY	2,081	3,773	3,265	3,563	3,563	3,563
220	FICA/MEDICARE	3,104	3,901	3,568	3,893	3,893	3,893
231	WORKERS' COMPENSATION	167	413	280	309	309	309
242	HEALTH INSURANCE	15,444	17,046	16,056	16,698	16,698	16,698
244	LIFE INSURANCE	71	103	82	82	82	82
<b>Account Group Total</b>		<b>27,780</b>	<b>35,478</b>	<b>33,047</b>	<b>31,971</b>	<b>31,971</b>	<b>31,971</b>
<b>Function Total</b>		<b>69,397</b>	<b>89,383</b>	<b>79,693</b>	<b>82,865</b>	<b>82,865</b>	<b>82,865</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1291 ELL PROGRAMS</b>							
111	LICENSED SALARIES	931,638	902,841	955,566	986,847	986,847	986,847
112	CLASSIFIED SALARIES	516,675	541,067	607,845	573,120	573,120	573,120
113	ADMINISTRATORS	42,579	87,421	90,211	92,466	92,466	92,466
121	SUBSTITUTES-LICENSED	20,337	22,470	23,119	10,032	10,032	10,032
122	SUBSTITUTES-CLASSIFIED	2,933	3,094	5,992	6,000	6,000	6,000
125	CURRICULUM SUB	1,292	983	3,600	3,600	3,600	3,600
130	LIC. ADDITIONAL WAGES	4,954	2,584	1,050	1,050	1,050	1,050
131	CLASS. ADDITIONAL WAGES	5,954	6,563	7,272	7,272	7,272	7,272
132	NON CERTIFIED OVERTIME	36	557	0	0	0	0
<b>Account Group Total</b>		<b>1,526,398</b>	<b>1,567,580</b>	<b>1,694,655</b>	<b>1,680,387</b>	<b>1,680,387</b>	<b>1,680,387</b>
211	PERS EMPR CONTRIB	170,876	218,336	233,147	184,682	184,682	184,682
212	EMPLOYEE CONTRBTN, PICKUP	58,358	60,217	63,751	63,401	63,401	63,401
213	PERS BOND PAY	96,789	107,843	115,406	113,799	113,799	113,799
220	FICA/MEDICARE	110,128	115,462	125,396	128,550	128,550	128,550
231	WORKERS' COMPENSATION	6,219	11,637	12,598	10,567	10,567	10,567
242	HEALTH INSURANCE	500,494	529,697	577,626	592,346	592,346	592,346
244	LIFE INSURANCE	2,589	3,008	3,904	3,120	3,120	3,120
246	DISABILITY INSURANCE	246	273	279	287	287	287
<b>Account Group Total</b>		<b>945,699</b>	<b>1,046,473</b>	<b>1,132,107</b>	<b>1,096,752</b>	<b>1,096,752</b>	<b>1,096,752</b>
310	INSTRUC CONSULT/PROF	77	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	265	1,340	0	0	0	0
324	RENTALS	463	0	0	0	0	0
331	REIMBRS STDNT TRANSPORT	0	0	0	0	0	0
340	TRAVEL	462	814	1,200	1,200	1,200	1,200
351	TELEPHONE	50	257	200	200	200	200
355	PRINTING AND BINDING	0	0	650	650	650	650
<b>Account Group Total</b>		<b>1,317</b>	<b>2,411</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>
410	SUPPLIES	16,705	18,170	32,679	22,807	22,807	22,807
420	TEXTBOOKS	1,909	497	2,717	2,707	2,707	2,707
460	NON-CONSUMABLE ITEMS	0	2,395	2,400	2,400	2,400	2,400
470	COMPUTER SOFTWARE	400	0	2,950	3,000	3,000	3,000
480	COMPUTER HARDWARE	2,250	465	800	800	800	800
<b>Account Group Total</b>		<b>21,264</b>	<b>21,527</b>	<b>41,546</b>	<b>31,714</b>	<b>31,714</b>	<b>31,714</b>
640	DUES AND FEES	129	0	0	0	0	0
<b>Account Group Total</b>		<b>129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>2,494,807</b>	<b>2,637,991</b>	<b>2,870,358</b>	<b>2,810,903</b>	<b>2,810,903</b>	<b>2,810,903</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1292 TEEN PARENT PROGRAMS</b>							
112	CLASSIFIED SALARIES	109,282	110,372	118,465	132,447	132,447	132,447
122	SUBSTITUTES-CLASSIFIED	4,296	5,474	3,994	3,984	3,984	3,984
131	CLASS. ADDITIONAL WAGES	167	0	0	0	0	0
<b>Account Group Total</b>		<b>113,745</b>	<b>115,846</b>	<b>122,459</b>	<b>136,431</b>	<b>136,431</b>	<b>136,431</b>
211	PERS EMPR CONTRIB	12,296	15,501	16,339	13,795	13,795	13,795
213	PERS BOND PAY	7,114	7,864	8,293	9,271	9,271	9,271
220	FICA/MEDICARE	8,610	8,864	9,368	10,437	10,437	10,437
231	WORKERS' COMPENSATION	508	917	978	885	885	885
242	HEALTH INSURANCE	40,902	35,923	58,423	62,400	62,400	62,400
244	LIFE INSURANCE	214	234	411	247	247	247
<b>Account Group Total</b>		<b>69,644</b>	<b>69,303</b>	<b>93,812</b>	<b>97,035</b>	<b>97,035</b>	<b>97,035</b>
410	SUPPLIES	1,971	1,418	1,425	1,425	1,425	1,425
450	FOOD	9,447	10,509	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>11,418</b>	<b>11,927</b>	<b>11,425</b>	<b>11,425</b>	<b>11,425</b>	<b>11,425</b>
<b>Function Total</b>		<b>194,807</b>	<b>197,076</b>	<b>227,696</b>	<b>244,891</b>	<b>244,891</b>	<b>244,891</b>
<b>1294 YOUTH CORRECTION SERVICES</b>							
310	INSTRUC CONSULT/PROF	38,500	44,625	0	0	0	0
<b>Account Group Total</b>		<b>38,500</b>	<b>44,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>38,500</b>	<b>44,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1299 OTHER PROGRAMS (TUTORING)</b>							
130	LIC. ADDITIONAL WAGES	30,547	36,373	23,922	25,000	25,000	25,000
<b>Account Group Total</b>		<b>30,547</b>	<b>36,373</b>	<b>23,922</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
211	PERS EMPR CONTRIB	179	281	3,588	2,870	2,870	2,870
212	EMPLOYEE CONTRBTN, PICKUP	64	0	1,435	1,500	1,500	1,500
213	PERS BOND PAY	110	139	1,674	1,700	1,700	1,700
220	FICA/MEDICARE	2,337	2,783	1,830	1,900	1,900	1,900
231	WORKERS' COMPENSATION	125	252	120	150	150	150
<b>Account Group Total</b>		<b>2,815</b>	<b>3,455</b>	<b>8,647</b>	<b>8,120</b>	<b>8,120</b>	<b>8,120</b>
340	TRAVEL	977	645	750	750	750	750
<b>Account Group Total</b>		<b>977</b>	<b>645</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Function Total</b>		<b>34,339</b>	<b>40,473</b>	<b>33,319</b>	<b>33,870</b>	<b>33,870</b>	<b>33,870</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>1400 ELEMENTARY SUMMER SCHOOL</b>							
130	LIC. ADDITIONAL WAGES	0	21,849	55,432	55,432	55,432	55,432
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>21,849</b>	<b>55,432</b>	<b>55,432</b>	<b>55,432</b>	<b>55,432</b>
211	PERS EMPR CONTRIB	0	2,761	7,927	6,375	6,375	6,375
212	EMPLOYEE CONTRBTN, PICKUP	0	1,113	3,326	3,326	3,326	3,326
213	PERS BOND PAY	0	1,357	3,880	3,880	3,880	3,880
220	FICA/MEDICARE	0	1,671	4,240	4,241	4,241	4,241
231	WORKERS' COMPENSATION	0	138	277	333	333	333
<b>Account Group Total</b>		<b>0</b>	<b>7,040</b>	<b>19,650</b>	<b>18,155</b>	<b>18,155</b>	<b>18,155</b>
410	SUPPLIES	0	28	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>28,917</b>	<b>75,082</b>	<b>73,587</b>	<b>73,587</b>	<b>73,587</b>
<b>1443 SR HIGH SUMMER SCHOOL PROGRAMS</b>							
130	LIC. ADDITIONAL WAGES	3,754	5,702	6,000	6,000	6,000	6,000
131	CLASS. ADDITIONAL WAGES	867	1,309	1,200	1,200	1,200	1,200
<b>Account Group Total</b>		<b>4,621</b>	<b>7,011</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
211	PERS EMPR CONTRIB	536	979	979	979	979	979
212	EMPLOYEE CONTRBTN, PICKUP	225	342	350	350	350	350
213	PERS BOND PAY	300	491	500	500	500	500
220	FICA/MEDICARE	354	536	536	536	536	536
231	WORKERS' COMPENSATION	19	33	35	35	35	35
<b>Account Group Total</b>		<b>1,434</b>	<b>2,381</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
410	SUPPLIES	0	0	500	1,000	1,000	1,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Function Total</b>		<b>6,055</b>	<b>9,392</b>	<b>10,100</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2110 STUDENT SUPPORT SERVICES</b>							
111	LICENSED SALARIES	146,257	126,766	129,379	154,207	154,207	154,207
112	CLASSIFIED SALARIES	153,248	184,428	212,837	195,165	195,165	195,165
118	EXTRA-DUTY SALARIES	10,182	0	0	0	0	0
<b>Account Group Total</b>		<b>309,687</b>	<b>311,194</b>	<b>342,216</b>	<b>349,372</b>	<b>349,372</b>	<b>349,372</b>
211	PERS EMPR CONTRIB	33,240	42,925	43,832	36,975	36,975	36,975
212	EMPLOYEE CONTRBTN, PICKUP	9,386	7,606	7,763	9,252	9,252	9,252
213	PERS BOND PAY	19,577	21,733	22,205	24,456	24,456	24,456
220	FICA/MEDICARE	22,766	23,004	24,267	26,727	26,727	26,727
231	WORKERS' COMPENSATION	1,283	2,323	2,443	2,183	2,183	2,183
242	HEALTH INSURANCE	111,019	125,792	138,920	144,500	144,500	144,500
244	LIFE INSURANCE	471	513	740	592	592	592
<b>Account Group Total</b>		<b>197,742</b>	<b>223,896</b>	<b>240,170</b>	<b>244,685</b>	<b>244,685</b>	<b>244,685</b>
410	SUPPLIES	418	422	1,948	1,948	1,948	1,948
<b>Account Group Total</b>		<b>418</b>	<b>422</b>	<b>1,948</b>	<b>1,948</b>	<b>1,948</b>	<b>1,948</b>
<b>Function Total</b>		<b>507,847</b>	<b>535,512</b>	<b>584,334</b>	<b>596,005</b>	<b>596,005</b>	<b>596,005</b>
<b>2114 STUDENT DATA SERVICES</b>							
112	CLASSIFIED SALARIES	0	0	0	53,912	53,912	53,912
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>53,912</b>	<b>53,912</b>	<b>53,912</b>
211	PERS EMPR CONTRIB	0	0	0	7,160	7,160	7,160
213	PERS BOND PAY	0	0	0	3,774	3,774	3,774
220	FICA/MEDICARE	0	0	0	4,124	4,124	4,124
231	WORKERS' COMPENSATION	0	0	0	326	326	326
242	HEALTH INSURANCE	0	0	0	15,600	15,600	15,600
244	LIFE INSURANCE	0	0	0	82	82	82
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>31,066</b>	<b>31,066</b>	<b>31,066</b>
310	INSTRUC CONSULT/PROF	0	0	0	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	0	0	0	0	0	0
340	TRAVEL	0	0	0	0	0	0
389	OTHER PROFESSIONAL	0	0	0	1,000	1,000	1,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
470	COMPUTER SOFTWARE	0	0	0	207,000	207,000	207,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>207,000</b>	<b>207,000</b>	<b>207,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>294,978</b>	<b>294,978</b>	<b>294,978</b>

**McMINNVILLE SCHOOL DISTRICT  
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2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2120 GUIDANCE SERVICES</b>							
111	LICENSED SALARIES	787,074	813,663	841,671	860,097	860,097	860,097
112	CLASSIFIED SALARIES	172,357	153,469	153,468	162,060	162,060	162,060
118	EXTRA-DUTY SALARIES	3,394	3,426	3,497	3,584	3,584	3,584
121	SUBSTITUTES-LICENSED	2,411	0	0	0	0	0
125	SUBSTITUTES-CLASSIFIED	1,420	0	0	0	0	0
125	LIC. ADDITIONAL WAGES	656	0	0	0	0	0
<b>Account Group Total</b>		<b>967,312</b>	<b>970,558</b>	<b>998,636</b>	<b>1,025,741</b>	<b>1,025,741</b>	<b>1,025,741</b>
211	PERS EMPR CONTRIB	110,298	139,899	144,107	119,653	119,653	119,653
212	EMPLOYEE CONTRBTN, PICKUP	46,335	49,026	50,710	51,795	51,795	51,795
213	PERS BOND PAY	60,649	67,775	69,905	71,771	71,771	71,771
220	FICA/MEDICARE	71,128	72,285	76,396	78,436	78,436	78,436
231	WORKERS' COMPENSATION	3,834	7,040	7,491	6,239	6,239	6,239
242	HEALTH INSURANCE	270,515	262,400	290,160	300,612	300,612	300,612
244	LIFE INSURANCE	1,359	1,435	1,603	1,439	1,439	1,439
<b>Account Group Total</b>		<b>564,118</b>	<b>599,860</b>	<b>640,372</b>	<b>629,945</b>	<b>629,945</b>	<b>629,945</b>
312	SUPPLIES	0	300	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	4,691	2,820	3,846	3,896	3,896	3,896
<b>Account Group Total</b>		<b>4,691</b>	<b>2,820</b>	<b>3,846</b>	<b>3,896</b>	<b>3,896</b>	<b>3,896</b>
<b>Function Total</b>		<b>1,536,121</b>	<b>1,573,538</b>	<b>1,642,854</b>	<b>1,659,582</b>	<b>1,659,582</b>	<b>1,659,582</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2130 HEALTH SERVICES</b>							
111	LICENSED SALARIES	70,613	97,180	101,266	103,796	103,796	103,796
112	CLASSIFIED SALARIES	28,321	29,117	29,205	29,884	29,884	29,884
130	LIC. ADDITIONAL WAGES	2,304	2,540	2,658	2,800	2,800	2,800
131	CLASS. ADDITIONAL WAGES	0	19	0	0	0	0
<b>Account Group Total</b>		<b>101,238</b>	<b>128,856</b>	<b>133,129</b>	<b>136,480</b>	<b>136,480</b>	<b>136,480</b>
211	PERS EMPR CONTRIB	11,914	18,347	18,938	15,619	15,619	15,619
212	EMPLOYEE CONTRBTN, PICKUP	4,375	5,983	6,099	6,398	6,398	6,398
213	PERS BOND PAY	15,226	9,020	9,319	9,558	9,558	9,558
220	FICA/MEDICARE	7,420	9,659	10,184	10,426	10,426	10,426
231	WORKERS' COMPENSATION	410	940	1,001	846	846	846
242	HEALTH INSURANCE	38,658	45,676	44,640	46,800	46,800	46,800
244	LIFE INSURANCE	167	213	247	214	214	214
<b>Account Group Total</b>		<b>78,170</b>	<b>89,838</b>	<b>90,428</b>	<b>89,861</b>	<b>89,861</b>	<b>89,861</b>
310	INSTRUC CONSULT/PROF	0	0	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	115	325	250	250	250	250
340	TRAVEL	899	1,008	600	600	600	600
355	PRINTING AND BINDING	100	171	100	100	100	100
389	OTHER PROFESSIONAL	100	0	0	0	0	0
<b>Account Group Total</b>		<b>1,214</b>	<b>1,504</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>
410	SUPPLIES	0	922	3,500	3,750	3,750	3,750
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
<b>Account Group Total</b>		<b>0</b>	<b>922</b>	<b>3,650</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>
640	DUES AND FEES	269	269	300	300	300	300
<b>Account Group Total</b>		<b>269</b>	<b>269</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Function Total</b>		<b>180,891</b>	<b>221,389</b>	<b>229,457</b>	<b>232,491</b>	<b>232,491</b>	<b>232,491</b>



**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2140 PSYCHOLOGICAL SERVICES</b>							
111	LICENSED SALARIES	158,914	182,541	249,100	385,822	385,822	385,822
130	LIC. ADDITIONAL WAGES	1,032	3,336	0	0	0	0
<b>Account Group Total</b>		<b>159,946</b>	<b>185,877</b>	<b>249,100</b>	<b>385,822</b>	<b>385,822</b>	<b>385,822</b>
211	PERS EMPR CONTRIB	16,895	20,975	33,316	41,510	41,510	41,510
212	EMPLOYEE CONTRBTN, PICKUP	9,554	9,680	14,946	23,149	23,149	23,149
213	PERS BOND PAY	7,962	11,294	17,437	27,008	27,008	27,008
220	FICA/MEDICARE	12,236	14,148	19,056	29,515	29,515	29,515
231	WORKERS' COMPENSATION	634	1,376	1,856	2,355	2,355	2,355
242	HEALTH INSURANCE	48,816	50,498	74,400	121,680	121,680	121,680
244	LIFE INSURANCE	274	329	411	822	822	822
<b>Account Group Total</b>		<b>96,371</b>	<b>108,300</b>	<b>161,422</b>	<b>246,039</b>	<b>246,039</b>	<b>246,039</b>
310	INSTRUC CONSULT/PROF	92,898	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	380	250	750	750	750
340	TRAVEL	1,078	1,235	750	750	750	750
355	PRINTING AND BINDING	0	0	100	175	175	175
<b>Account Group Total</b>		<b>93,976</b>	<b>1,615</b>	<b>1,100</b>	<b>1,675</b>	<b>1,675</b>	<b>1,675</b>
410	SUPPLIES	859	8,685	750	1,000	1,000	1,000
470	COMPUTER SOFTWARE	0	0	100	1,000	1,000	1,000
480	COMPUTER HARDWARE	0	1,197	0	1,200	1,200	1,200
<b>Account Group Total</b>		<b>859</b>	<b>9,882</b>	<b>850</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>Function Total</b>		<b>351,152</b>	<b>305,674</b>	<b>412,472</b>	<b>636,736</b>	<b>636,736</b>	<b>636,736</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2150 SPEECH PATHOLOGY/AUDIOLOGY</b>							
111	LICENSED SALARIES	181,787	189,334	195,013	368,010	368,010	368,010
130	LIC. ADDITIONAL WAGES	468	0	0	0	0	0
<b>Account Group Total</b>		<b>182,255</b>	<b>189,334</b>	<b>195,013</b>	<b>368,010</b>	<b>368,010</b>	<b>368,010</b>
211	PERS EMPR CONTRIB	22,090	28,400	29,252	44,641	44,641	44,641
212	EMPLOYEE CONTRBTN, PICKUP	10,930	11,360	11,701	22,321	22,321	22,321
213	PERS BOND PAY	9,113	13,253	13,651	26,040	26,040	26,040
220	FICA/MEDICARE	13,435	14,174	14,918	28,459	28,459	28,459
231	WORKERS' COMPENSATION	701	1,381	1,435	2,232	2,232	2,232
242	HEALTH INSURANCE	46,332	44,750	44,640	102,960	102,960	102,960
244	LIFE INSURANCE	214	247	247	543	543	543
<b>Account Group Total</b>		<b>102,815</b>	<b>113,565</b>	<b>115,844</b>	<b>227,196</b>	<b>227,196</b>	<b>227,196</b>
310	INSTRUC CONSULT/PROF	385,635	435,782	420,753	22,000	22,000	22,000
312	CONFERENCE/WORKSHOPS	375	810	250	250	250	250
322	REPAIRS AND MAINTENANCE	720	2,733	1,000	1,000	1,000	1,000
340	TRAVEL	294	78	400	400	400	400
355	PRINTING AND BINDING	300	72	300	300	300	300
<b>Account Group Total</b>		<b>387,324</b>	<b>439,475</b>	<b>422,703</b>	<b>23,950</b>	<b>23,950</b>	<b>23,950</b>
410	SUPPLIES	687	64	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	399	4,374	0	0	0	0
<b>Account Group Total</b>		<b>1,086</b>	<b>4,438</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
640	DUES AND FEES	710	845	775	775	775	775
<b>Account Group Total</b>		<b>710</b>	<b>845</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>775</b>
<b>Function Total</b>		<b>674,190</b>	<b>747,657</b>	<b>735,335</b>	<b>620,931</b>	<b>620,931</b>	<b>620,931</b>
<b>2160 OTHER STUDENT TREATMENT SERVICES</b>							
310	INSTRUC CONSULT/PROF	33,661	0	0	0	0	0
<b>Account Group Total</b>		<b>33,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>33,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2190 DIRECTION OF STUDENT SERVICES</b>							
112	CLASSIFIED SALARIES	59,115	35,802	35,955	67,505	67,505	67,505
113	ADMINISTRATORS	150,204	199,737	198,513	198,712	198,712	198,712
114	SUPERVISORS/CONFIDENTIAL	44,925	46,394	46,974	0	0	0
<b>Account Group Total</b>		<b>254,244</b>	<b>281,933</b>	<b>281,442</b>	<b>266,217</b>	<b>266,217</b>	<b>266,217</b>
211	PERS EMPR CONTRIB	30,815	42,290	42,216	31,275	31,275	31,275
212	EMPLOYEE CONTRBTN, PICKUP	9,012	11,984	11,911	11,923	11,923	11,923
213	PERS BOND PAY	12,712	19,735	19,701	18,635	18,635	18,635
220	FICA/MEDICARE	18,844	21,363	21,530	20,366	20,366	20,366
231	WORKERS' COMPENSATION	1,001	1,735	2,070	1,564	1,564	1,564
242	HEALTH INSURANCE	58,200	59,845	59,520	62,400	62,400	62,400
244	LIFE INSURANCE	556	767	766	682	682	682
246	DISABILITY INSURANCE	423	624	558	586	586	586
<b>Account Group Total</b>		<b>131,563</b>	<b>158,343</b>	<b>158,272</b>	<b>147,431</b>	<b>147,431</b>	<b>147,431</b>
310	INSTRUC CONSULT/PROF	0	959	500	3,650	3,650	3,650
312	CONFERENCE/WORKSHOPS	5,139	1,812	625	1,500	1,500	1,500
324	RENTALS	2,569	1,786	2,900	2,900	2,900	2,900
340	TRAVEL	3,384	2,436	1,500	1,500	1,500	1,500
351	TELEPHONE	1,883	2,239	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	2,013	382	500	500	500	500
389	NON-INSTRCT PROF\TECH SRV	0	0	0	0	0	0
<b>Account Group Total</b>		<b>14,988</b>	<b>9,614</b>	<b>7,025</b>	<b>11,050</b>	<b>11,050</b>	<b>11,050</b>
410	SUPPLIES	3,788	783	8,450	9,000	9,000	9,000
440	PERIODICALS	535	0	150	150	150	150
460	NON-CONSUMABLE ITEMS	1,402	323	2,500	3,000	3,000	3,000
470	COMPUTER SOFTWARE	100	266	0	0	0	0
480	COMPUTER HARDWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>5,825</b>	<b>1,372</b>	<b>11,100</b>	<b>12,150</b>	<b>12,150</b>	<b>12,150</b>
640	DUES AND FEES	0	0	775	775	775	775
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>775</b>
<b>Function Total</b>		<b>406,620</b>	<b>451,262</b>	<b>458,614</b>	<b>437,623</b>	<b>437,623</b>	<b>437,623</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>							
111	LICENSED SALARIES	0	0	0	43,188	43,188	43,188
112	CLASSIFIED SALARIES	21,384	21,979	27,539	22,537	22,537	22,537
113	ADMINISTRATORS	142,925	98,256	146,367	235,614	235,614	235,614
114	SUPERVISORS/CONFIDENTIAL	44,925	46,394	46,974	47,802	47,802	47,802
118	EXTRA-DUTY SALARIES	0	2,912	0	10,000	10,000	10,000
125	CURRICULUM SUB	2,503	4,987	8,000	12,000	12,000	12,000
130	LIC. ADDITIONAL WAGES	26,599	15,872	9,360	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	680	132	0	0	0	0
132	NON CERTIFIED OVERTIME	0	40	0	0	0	0
<b>Account Group Total</b>		<b>239,016</b>	<b>190,572</b>	<b>238,240</b>	<b>376,141</b>	<b>376,141</b>	<b>376,141</b>
211	PERS EMPR CONTRIB	28,493	28,013	35,548	48,310	48,310	48,310
212	EMPLOYEE CONTRBTN, PICKUP	10,101	7,011	9,687	17,022	17,022	17,022
213	PERS BOND PAY	15,046	13,152	16,927	26,163	26,163	26,163
220	FICA/MEDICARE	17,770	13,928	18,664	28,002	28,002	28,002
231	WORKERS' COMPENSATION	845	1,240	1,714	2,112	2,112	2,112
242	HEALTH INSURANCE	28,992	27,549	52,080	78,000	78,000	78,000
244	LIFE INSURANCE	489	417	492	1,000	1,000	1,000
246	DISABILITY INSURANCE	385	297	304	729	729	729
<b>Account Group Total</b>		<b>102,121</b>	<b>91,607</b>	<b>135,416</b>	<b>201,338</b>	<b>201,338</b>	<b>201,338</b>
310	INSTRUC CONSULT/PROF	190	5,500	961	0	0	0
312	CONFERENCE/WORKSHOPS	455	0	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	0	0	7,000	0	0	0
340	TRAVEL	8,543	8,746	11,000	11,000	11,000	11,000
355	PRINTING AND BINDING	1,410	315	4,000	4,000	4,000	4,000
<b>Account Group Total</b>		<b>10,598</b>	<b>14,561</b>	<b>23,961</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
410	SUPPLIES	9,374	13,232	23,000	14,000	14,000	14,000
430	LIBRARY BOOKS	568	423	475	475	475	475
470	COMPUTER SOFTWARE	500	0	0	0	0	0
480	COMPUTER HARDWARE	0	1,918	0	0	0	0
<b>Account Group Total</b>		<b>10,442</b>	<b>15,573</b>	<b>23,475</b>	<b>14,475</b>	<b>14,475</b>	<b>14,475</b>
<b>Function Total</b>		<b>362,177</b>	<b>312,313</b>	<b>421,092</b>	<b>607,954</b>	<b>607,954</b>	<b>607,954</b>

**McMINNVILLE SCHOOL DISTRICT  
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2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2213 INSTRUCTIONAL SUPPORT SERVICES</b>							
111	LICENSED SALARIES	60,623	62,458	63,745	237,339	237,339	237,339
130	LIC. ADDITIONAL WAGES	0	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>60,623</b>	<b>62,458</b>	<b>63,745</b>	<b>237,339</b>	<b>237,339</b>	<b>237,339</b>
211	PERS EMPR CONTRIB	7,348	9,369	9,562	27,317	27,317	27,317
212	EMPLOYEE CONTRBTN, PICKUP	3,637	3,747	3,825	14,240	14,240	14,240
213	PERS BOND PAY	3,941	4,372	4,462	16,614	16,614	16,614
220	FICA/MEDICARE	4,638	4,778	4,876	18,156	18,156	18,156
231	WORKERS' COMPENSATION	233	455	470	1,422	1,422	1,422
242	HEALTH INSURANCE	18,579	16,519	16,056	78,000	78,000	78,000
244	LIFE INSURANCE	71	82	82	82	82	82
<b>Account Group Total</b>		<b>38,447</b>	<b>39,322</b>	<b>39,333</b>	<b>155,831</b>	<b>155,831</b>	<b>155,831</b>
324	RENTALS	736	0	800	800	800	800
355	PRINTING AND BINDING	63	0	0	0	0	0
<b>Account Group Total</b>		<b>799</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
410	SUPPLIES	0	0	0	0	0	0
470	COMPUTER SOFTWARE	42,247	97,276	59,735	86,730	86,730	86,730
480	COMPUTER HARDWARE	617	0	0	0	0	0
<b>Account Group Total</b>		<b>42,864</b>	<b>97,276</b>	<b>59,735</b>	<b>86,730</b>	<b>86,730</b>	<b>86,730</b>
<b>Function Total</b>		<b>142,733</b>	<b>199,056</b>	<b>163,613</b>	<b>480,700</b>	<b>480,700</b>	<b>480,700</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2220 EDUCATIONAL MEDIA SERVICES</b>							
111	LICENSED SALARIES	277,849	305,774	312,119	321,210	321,210	321,210
112	CLASSIFIED SALARIES	88,841	95,322	117,936	113,951	113,951	113,951
121	SUBSTITUTES-LICENSED	4,974	6,147	6,963	7,115	7,115	7,115
122	SUBSTITUTES-CLASSIFIED	3,437	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	102	0	0	0	0	0
<b>Account Group Total</b>		<b>375,203</b>	<b>407,243</b>	<b>437,018</b>	<b>442,276</b>	<b>442,276</b>	<b>442,276</b>
211	PERS EMPR CONTRIB	41,372	56,819	59,801	54,116	54,116	54,116
212	EMPLOYEE CONTRBTN, PICKUP	16,677	18,346	18,727	19,273	19,273	19,273
213	PERS BOND PAY	22,541	26,826	29,708	29,964	29,964	29,964
220	FICA/MEDICARE	26,242	29,004	33,075	33,834	33,834	33,834
231	WORKERS' COMPENSATION	1,518	3,015	3,321	2,839	2,839	2,839
242	HEALTH INSURANCE	123,234	143,310	151,279	152,588	152,588	152,588
244	LIFE INSURANCE	654	715	979	806	806	806
<b>Account Group Total</b>		<b>232,238</b>	<b>278,035</b>	<b>296,890</b>	<b>293,420</b>	<b>293,420</b>	<b>293,420</b>
310	INSTRUC CONSULT/PROF	1,000	0	920	0	0	0
322	REPAIRS AND MAINTENANCE	400	551	924	900	900	900
<b>Account Group Total</b>		<b>1,400</b>	<b>551</b>	<b>1,844</b>	<b>900</b>	<b>900</b>	<b>900</b>
410	SUPPLIES	9,450	10,113	9,927	10,383	10,383	10,383
420	TEXTBOOKS	0	0	500	300	300	300
430	LIBRARY BOOKS	21,295	24,827	36,576	24,959	24,959	24,959
440	PERIODICALS	2,713	2,890	3,925	3,828	3,828	3,828
460	NON-CONSUMABLE ITEMS	430	1,345	1,706	1,662	1,662	1,662
470	COMPUTER SOFTWARE	0	21,206	11,570	537	537	537
480	COMPUTER HARDWARE	1,325	803	1,425	1,542	1,542	1,542
<b>Account Group Total</b>		<b>35,213</b>	<b>61,184</b>	<b>65,629</b>	<b>43,211</b>	<b>43,211</b>	<b>43,211</b>
640	DUES AND FEES	50	0	0	0	0	0
<b>Account Group Total</b>		<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>644,104</b>	<b>747,013</b>	<b>801,381</b>	<b>779,807</b>	<b>779,807</b>	<b>779,807</b>

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2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2229 SCHOOL TECHNOLOGY SUPPORT</b>							
112	CLASSIFIED SALARIES	0	0	0	168,576	168,576	168,576
114	SUPERVISORS/CONFIDENTIAL	0	0	0	69,730	69,730	69,730
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>238,306</b>	<b>238,306</b>	<b>238,306</b>
211	PERS EMPR CONTRIB	0	0	0	21,264	21,264	21,264
213	PERS BOND PAY	0	0	0	14,663	14,663	14,663
220	FICA/MEDICARE	0	0	0	18,230	18,230	18,230
231	WORKERS' COMPENSATION	0	0	0	1,480	1,480	1,480
242	HEALTH INSURANCE	0	0	0	9,360	9,360	9,360
244	LIFE INSURANCE	0	0	0	329	329	329
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>65,326</b>	<b>65,326</b>	<b>65,326</b>
310	INSTRUC CONSULT/PROF	0	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	0	0	0
340	TRAVEL	0	0	0	0	0	0
389	OTHER PROFESSIONAL	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
470	COMPUTER SOFTWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>303,632</b>	<b>303,632</b>	<b>303,632</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2230 ASSESSMENT AND TESTING</b>							
310	INSTRUC CONSULT/PROF	0	2,650	7,950	0	0	0
389	OTHER PROFESSIONAL	4,037	0	0	7,950	7,950	7,950
<b>Account Group Total</b>		<b>4,037</b>	<b>2,650</b>	<b>7,950</b>	<b>7,950</b>	<b>7,950</b>	<b>7,950</b>
410	SUPPLIES	11,820	6,586	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	738	0	0	0	0	0
<b>Account Group Total</b>		<b>12,558</b>	<b>6,586</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Function Total</b>		<b>16,595</b>	<b>9,236</b>	<b>10,950</b>	<b>10,950</b>	<b>10,950</b>	<b>10,950</b>
<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>							
111	LICENSED SALARIES	0	0	0	43,188	43,188	43,188
125	CURRICULUM SUB	2,204	1,866	4,938	4,691	4,691	4,691
130	LIC. ADDITIONAL WAGES	413	4,122	7,231	7,009	7,009	7,009
131	CLASS. ADDITIONAL WAGES	555	0	150	200	200	200
<b>Account Group Total</b>		<b>3,172</b>	<b>5,988</b>	<b>12,319</b>	<b>55,088</b>	<b>55,088</b>	<b>55,088</b>
211	PERS EMPR CONTRIB	302	653	0	5,735	5,735	5,735
212	EMPLOYEE CONTRBTN, PICKUP	30	249	0	2,591	2,591	2,591
213	PERS BOND PAY	177	320	0	3,023	3,023	3,023
220	FICA/MEDICARE	302	449	0	3,304	3,304	3,304
231	WORKERS' COMPENSATION	17	33	0	266	266	266
242	HEALTH INSURANCE	0	0	0	15,600	15,600	15,600
242	LIFE INSURANCE	0	0	0	82	82	82
<b>Account Group Total</b>		<b>828</b>	<b>1,704</b>	<b>0</b>	<b>30,601</b>	<b>30,601</b>	<b>30,601</b>
310	INSTRUC CONSULT/PROF	4,003	2,779	7,000	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	58,110	55,907	80,000	80,000	80,000	80,000
312	CONFERENCE/WORKSHOPS	10,821	6,139	6,440	11,940	11,940	11,940
340	TRAVEL	4,029	7,775	2,264	6,764	6,764	6,764
<b>Account Group Total</b>		<b>76,963</b>	<b>72,600</b>	<b>95,704</b>	<b>105,704</b>	<b>105,704</b>	<b>105,704</b>
410	SUPPLIES	4,314	5,955	9,000	9,000	9,000	9,000
430	LIBRARY BOOKS	359	600	600	600	600	600
480	COMPUTER HARDWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>4,673</b>	<b>6,555</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>
<b>Function Total</b>		<b>85,636</b>	<b>86,847</b>	<b>117,623</b>	<b>200,993</b>	<b>200,993</b>	<b>200,993</b>



**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2310 BOARD OF EDUCATION SERVICES</b>							
312	CONFERENCE/WORKSHOPS	12,042	6,355	12,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	156	0	250	250	250	250
324	RENTALS	1,859	1,749	2,000	2,500	2,500	2,500
340	TRAVEL	4,986	10,198	5,000	10,000	10,000	10,000
381	AUDIT SERVICES	30,900	30,400	33,000	33,000	33,000	33,000
382	LEGAL SERVICES	31,040	32,489	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	6,534	0	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	23,019	13,911	25,000	18,000	18,000	18,000
<b>Account Group Total</b>		<b>110,536</b>	<b>95,102</b>	<b>127,250</b>	<b>123,750</b>	<b>123,750</b>	<b>123,750</b>
410	SUPPLIES	2,855	12,051	5,000	8,000	8,000	8,000
480	COMPUTER HARDWARE	0	0	500	1,000	1,000	1,000
<b>Account Group Total</b>		<b>2,855</b>	<b>12,051</b>	<b>5,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
640	DUES AND FEES	14,034	13,012	15,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	73,758	111,147	120,000	120,000	120,000	120,000
<b>Account Group Total</b>		<b>87,792</b>	<b>124,159</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>Function Total</b>		<b>201,183</b>	<b>231,312</b>	<b>267,750</b>	<b>267,750</b>	<b>267,750</b>	<b>267,750</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2320 EXEC ADMIN SERVICES</b>							
112	CLASSIFIED SALARIES	0	0	0	32,907	32,907	32,907
113	ADMINISTRATORS	133,649	141,942	141,942	146,960	146,960	146,960
114	SUPERVISORS/CONFIDENTIAL	55,713	59,932	60,682	49,395	49,395	49,395
122	SUBSTITUTES-CLASSIFIED	0	529	0	0	0	0
<b>Account Group Total</b>		<b>189,362</b>	<b>202,403</b>	<b>202,624</b>	<b>229,262</b>	<b>229,262</b>	<b>229,262</b>
211	PERS EMPR CONTRIB	25,375	33,656	33,769	29,906	29,906	29,906
212	EMPLOYEE CONTRBTN, PICKUP	9,219	9,867	9,867	10,318	10,318	10,318
213	PERS BOND PAY	13,609	15,706	15,759	17,798	17,798	17,798
220	FICA/MEDICARE	13,091	13,677	14,270	16,494	16,494	16,494
231	WORKERS' COMPENSATION	716	1,217	1,589	1,427	1,427	1,427
242	HEALTH INSURANCE	51,016	52,716	54,760	76,800	76,800	76,800
244	LIFE INSURANCE	446	487	530	601	601	601
246	DISABILITY INSURANCE	362	408	415	435	435	435
<b>Account Group Total</b>		<b>113,834</b>	<b>127,734</b>	<b>130,959</b>	<b>153,779</b>	<b>153,779</b>	<b>153,779</b>
312	CONFERENCE/WORKSHOPS	2,819	979	2,500	1,500	1,500	1,500
324	RENTALS	0	0	500	500	500	500
340	TRAVEL	1,573	2,111	3,500	3,500	3,500	3,500
355	PRINTING AND BINDING	0	0	0	0	0	0
<b>Account Group Total</b>		<b>4,392</b>	<b>3,090</b>	<b>6,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
410	SUPPLIES	6,219	6,991	6,500	6,500	6,500	6,500
440	PERIODICALS	60	79	100	100	100	100
480	COMPUTER HARDWARE	164	791	0	1,000	1,000	1,000
<b>Account Group Total</b>		<b>6,443</b>	<b>7,861</b>	<b>6,600</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
640	DUES AND FEES	2,260	1,034	2,200	2,200	2,200	2,200
<b>Account Group Total</b>		<b>2,260</b>	<b>1,034</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
<b>Function Total</b>		<b>316,291</b>	<b>342,122</b>	<b>348,883</b>	<b>398,341</b>	<b>398,341</b>	<b>398,341</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2410 OFFICE OF PRINCIPAL SERVICES</b>							
111	LICENSED SALARIES	0	0	0	63,805	63,805	63,805
112	CLASSIFIED SALARIES	534,737	536,772	589,156	598,834	598,834	598,834
113	ADMINISTRATORS	1,336,188	1,394,006	1,411,010	1,430,402	1,430,402	1,430,402
122	SUBSTITUTES-CLASSIFIED	1,132	814	0	0	0	0
125	CURRICULUM SUB	81	768	2,000	2,000	2,000	2,000
130	LIC. ADDITIONAL WAGES	0	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	135	0	0	0	0	0
132	NON CERTIFIED OVERTIME	0	165	0	0	0	0
<b>Account Group Total</b>		<b>1,872,273</b>	<b>1,932,525</b>	<b>2,002,166</b>	<b>2,095,041</b>	<b>2,095,041</b>	<b>2,095,041</b>
211	PERS EMPR CONTRIB	218,167	273,389	282,458	233,519	233,519	233,519
212	EMPLOYEE CONTRBTN, PICKUP	80,171	83,650	85,861	83,493	83,493	83,493
213	PERS BOND PAY	121,061	133,592	140,968	139,327	139,327	139,327
220	FICA/MEDICARE	139,816	144,538	154,543	160,118	160,118	160,118
231	WORKERS' COMPENSATION	7,370	12,271	15,130	12,801	12,801	12,801
242	HEALTH INSURANCE	445,980	463,230	491,480	551,393	551,393	551,393
244	LIFE INSURANCE	4,663	5,536	6,494	5,892	5,892	5,892
246	DISABILITY INSURANCE	3,639	4,290	4,425	4,504	4,504	4,504
<b>Account Group Total</b>		<b>1,020,867</b>	<b>1,120,496</b>	<b>1,181,359</b>	<b>1,191,047</b>	<b>1,191,047</b>	<b>1,191,047</b>
310	INSTRUC CONSULT/PROF	1,539	1,351	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	0	99	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
340	TRAVEL	8,492	8,365	13,456	13,396	13,396	13,396
351	TELEPHONE		0	0	0	0	0
353	POSTAGE	9,598	8,503	5,600	5,700	5,700	5,700
355	PRINTING AND BINDING	682	382	900	900	900	900
<b>Account Group Total</b>		<b>20,311</b>	<b>18,700</b>	<b>22,956</b>	<b>22,996</b>	<b>22,996</b>	<b>22,996</b>
410	SUPPLIES	29,488	29,323	40,162	38,706	38,706	38,706
420	TEXTBOOKS	6,318	557	3,000	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	0	0	4,623	4,531	4,531	4,531
480	COMPUTER HARDWARE	9,858	6,374	0	0	0	0
<b>Account Group Total</b>		<b>45,664</b>	<b>36,254</b>	<b>47,785</b>	<b>46,237</b>	<b>46,237</b>	<b>46,237</b>
640	DUES AND FEES	1,445	618	2,650	2,621	2,621	2,621
<b>Account Group Total</b>		<b>1,445</b>	<b>618</b>	<b>2,650</b>	<b>2,621</b>	<b>2,621</b>	<b>2,621</b>
<b>Function Total</b>		<b>2,960,560</b>	<b>3,108,593</b>	<b>3,256,916</b>	<b>3,357,942</b>	<b>3,357,942</b>	<b>3,357,942</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2510 BUSINESS SUPPORT SERVICES</b>							
114	SUPERVISORS/CONFIDENTIAL	118,021	121,636	122,546	123,835	123,835	123,835
<b>Account Group Total</b>		<b>118,021</b>	<b>121,636</b>	<b>122,546</b>	<b>123,835</b>	<b>123,835</b>	<b>123,835</b>
211	PERS EMPR CONTRIB	13,240	16,790	16,908	12,929	12,929	12,929
213	PERS BOND PAY	7,671	8,514	8,578	8,668	8,668	8,668
220	FICA/MEDICARE	8,817	9,073	9,375	9,473	9,473	9,473
231	WORKERS' COMPENSATION	470	760	927	742	742	742
242	HEALTH INSURANCE	21,255	22,344	29,760	31,200	31,200	31,200
244	LIFE INSURANCE	85	96	164	164	164	164
<b>Account Group Total</b>		<b>51,538</b>	<b>57,577</b>	<b>65,712</b>	<b>63,176</b>	<b>63,176</b>	<b>63,176</b>
312	CONFERENCE/WORKSHOPS	205	825	1,500	1,500	1,500	1,500
340	TRAVEL	748	710	1,000	1,000	1,000	1,000
354	ADVERTISING	72	0	0	0	0	0
355	PRINTING AND BINDING	2,384	0	0	0	0	0
389	OTHER PROFESSIONAL	3,653	12,363	0	0	0	0
<b>Account Group Total</b>		<b>7,062</b>	<b>13,898</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
410	SUPPLIES	1,495	718	1,200	1,200	1,200	1,200
460	NON-CONSUMABLE ITEMS	271	56	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	0	0	0	0	0	0
480	COMPUTER HARDWARE	164	0	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>1,930</b>	<b>774</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
640	DUES AND FEES	391	445	1,500	1,500	1,500	1,500
<b>Account Group Total</b>		<b>391</b>	<b>445</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Function Total</b>		<b>178,942</b>	<b>194,330</b>	<b>195,458</b>	<b>194,211</b>	<b>194,211</b>	<b>194,211</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2520 FISCAL SERVICES</b>							
112	CLASSIFIED SALARIES	40,885	41,057	42,449	43,410	43,410	43,410
113	ADMINISTRATORS	103,157	106,615	109,195	111,925	111,925	111,925
114	SUPERVISORS/CONFIDENTIAL	121,302	152,721	136,524	145,397	145,397	145,397
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
132	NON CERTIFIED OVERTIME	0	42	0	0	0	0
<b>Account Group Total</b>		<b>265,344</b>	<b>300,435</b>	<b>288,168</b>	<b>300,732</b>	<b>300,732</b>	<b>300,732</b>
211	PERS EMPR CONTRIB	30,667	42,978	42,026	34,799	34,799	34,799
212	EMPLOYEE CONTRBTN, PICKUP	6,189	6,397	6,552	6,715	6,715	6,715
213	PERS BOND PAY	17,247	21,049	20,617	21,051	21,051	21,051
220	FICA/MEDICARE	19,371	22,090	22,532	23,006	23,006	23,006
231	WORKERS' COMPENSATION	1,055	1,870	2,222	1,800	1,800	1,800
242	HEALTH INSURANCE	65,185	72,178	65,342	74,100	74,100	74,100
244	LIFE INSURANCE	454	548	673	650	650	650
246	DISABILITY INSURANCE	291	331	338	347	347	347
<b>Account Group Total</b>		<b>140,459</b>	<b>167,441</b>	<b>160,302</b>	<b>162,468</b>	<b>162,468</b>	<b>162,468</b>
310	INSTRUC CONSULT/PROF	400	0	1,250	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	980	725	2,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	321	321	300	300	300	300
340	TRAVEL	1,005	791	2,000	1,400	1,400	1,400
354	ADVERTISING	0	0	250	0	0	0
389	OTHER PROFESSIONAL	5,753	4,523	3,000	3,000	3,000	3,000
<b>Account Group Total</b>		<b>8,459</b>	<b>6,360</b>	<b>8,800</b>	<b>9,700</b>	<b>9,700</b>	<b>9,700</b>
410	SUPPLIES	1,807	1,103	3,700	3,000	3,000	3,000
440	PERIODICALS	0	55	100	100	100	100
460	NON-CONSUMABLE ITEMS	0	0	500	500	500	500
470	COMPUTER SOFTWARE	0	2,185	2,185	2,185	2,185	2,185
480	COMPUTER HARDWARE	1,747	4,262	1,200	1,000	1,000	1,000
<b>Account Group Total</b>		<b>3,554</b>	<b>7,605</b>	<b>7,685</b>	<b>6,785</b>	<b>6,785</b>	<b>6,785</b>
640	DUES AND FEES	16,189	14,558	16,200	16,200	16,200	16,200
<b>Account Group Total</b>		<b>16,189</b>	<b>14,558</b>	<b>16,200</b>	<b>16,200</b>	<b>16,200</b>	<b>16,200</b>
<b>Function Total</b>		<b>434,005</b>	<b>496,399</b>	<b>481,155</b>	<b>495,885</b>	<b>495,885</b>	<b>495,885</b>

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2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2540 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>							
112	CLASSIFIED SALARIES	1,431,506	1,449,951	1,491,671	1,550,787	1,550,787	1,550,787
114	SUPERVISORS/CONFIDENTIAL	65,541	67,684	68,530	69,730	69,730	69,730
122	SUBSTITUTES-CLASSIFIED	37,235	32,715	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	24,591	24,836	24,000	24,000	24,000	24,000
132	NON CERTIFIED OVERTIME	3,033	4,397	4,000	4,080	4,080	4,080
<b>Account Group Total</b>		<b>1,561,906</b>	<b>1,579,583</b>	<b>1,624,201</b>	<b>1,684,597</b>	<b>1,684,597</b>	<b>1,684,597</b>
211	PERS EMPR CONTRIB	175,643	220,993	220,754	175,621	175,621	175,621
213	PERS BOND PAY	99,286	109,393	109,265	111,383	111,383	111,383
220	FICA/MEDICARE	114,275	117,087	124,252	126,724	126,724	126,724
231	WORKERS' COMPENSATION	46,696	58,167	62,155	52,675	52,675	52,675
242	HEALTH INSURANCE	605,317	633,730	660,569	678,600	678,600	678,600
244	LIFE INSURANCE	1,899	2,114	3,607	2,302	2,302	2,302
<b>Account Group Total</b>		<b>1,043,116</b>	<b>1,141,484</b>	<b>1,180,602</b>	<b>1,147,305</b>	<b>1,147,305</b>	<b>1,147,305</b>
322	REPAIRS AND MAINTENANCE	200,190	174,060	125,000	125,000	125,000	125,000
324	RENTALS	12,868	14,063	15,000	15,000	15,000	15,000
325	ELECTRICITY	631,944	646,419	710,000	730,000	730,000	730,000
326	FUEL	269,263	293,787	400,000	400,000	400,000	400,000
327	WATER AND SEWAGE	176,537	142,312	285,000	290,700	290,700	290,700
328	GARBAGE	59,792	58,709	65,000	66,950	66,950	66,950
340	TRAVEL	468	283	1,500	1,500	1,500	1,500
351	TELEPHONE	26,569	33,243	30,000	30,000	30,000	30,000
355	PRINTING AND BINDING	103	96	1,000	1,000	1,000	1,000
389	OTHER PROFESSIONAL	113,561	82,117	105,000	105,000	105,000	105,000
<b>Account Group Total</b>		<b>1,491,295</b>	<b>1,445,089</b>	<b>1,737,500</b>	<b>1,765,150</b>	<b>1,765,150</b>	<b>1,765,150</b>
410	SUPPLIES	1,876	2,426	3,020	3,020	3,020	3,020
411	MAINTENANCE SUPPLIES	74,816	99,885	100,000	125,000	125,000	125,000
412	CUSTODIAL SUPPLIES	125,714	74,351	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	40,581	35,811	40,000	55,000	55,000	55,000
418	VEHICLE FUEL	27,018	27,455	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	23,200	0	20,000	22,500	22,500	22,500
470	COMPUTER SOFTWARE	0	0	4,403	5,500	5,500	5,500
<b>Account Group Total</b>		<b>293,205</b>	<b>239,928</b>	<b>267,423</b>	<b>311,020</b>	<b>311,020</b>	<b>311,020</b>
651	PROPERTY INSURANCE	201,594	207,437	230,000	240,000	240,000	240,000
<b>Account Group Total</b>		<b>201,594</b>	<b>207,437</b>	<b>230,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
<b>Function Total</b>		<b>4,591,116</b>	<b>4,613,521</b>	<b>5,039,726</b>	<b>5,148,072</b>	<b>5,148,072</b>	<b>5,148,072</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2550 STUDENT TRANSPORTATION</b>							
331	REIMBRS STDNT TRANSPORT	2,112,396	1,931,732	2,273,835	2,107,825	2,107,825	2,107,825
332	NON-REIMBRS STDNT TRNSPRT	50,534	35,731	47,000	47,000	47,000	47,000
354	ADVERTISING	260	0	0	0	0	0
<b>Account Group Total</b>		<b>2,163,190</b>	<b>1,967,463</b>	<b>2,320,835</b>	<b>2,154,825</b>	<b>2,154,825</b>	<b>2,154,825</b>
<b>Function Total</b>		<b>2,163,190</b>	<b>1,967,463</b>	<b>2,320,835</b>	<b>2,154,825</b>	<b>2,154,825</b>	<b>2,154,825</b>
<b>2570 INTERNAL SERVICES</b>							
324	RENTALS	6,323	7,746	9,000	8,000	8,000	8,000
353	POSTAGE	17,819	22,358	22,000	24,000	24,000	24,000
355	PRINTING AND BINDING	6,771	5,132	10,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	0	3,085	2,000	2,000	2,000	2,000
<b>Account Group Total</b>		<b>30,913</b>	<b>38,321</b>	<b>43,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
410	SUPPLIES	21,993	13,313	22,000	24,000	24,000	24,000
460	NON-CONSUMABLE ITEMS	2,338	10,681	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	0	3,268	2,000	2,000	2,000	2,000
<b>Account Group Total</b>		<b>24,331</b>	<b>27,262</b>	<b>25,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
640	DUES AND FEES	2,000	0	2,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Function Total</b>		<b>57,244</b>	<b>65,583</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2610 CENTRAL SUPPORT SERVICES / PERSONNEL</b>							
113	ADMINISTRATORS	103,157	106,880	109,195	111,925	111,925	111,925
114	SUPERVISORS/CONFIDENTIAL	89,851	92,788	93,948	95,604	95,604	95,604
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
<b>Account Group Total</b>		<b>193,008</b>	<b>199,668</b>	<b>203,143</b>	<b>207,529</b>	<b>207,529</b>	<b>207,529</b>
211	PERS EMPR CONTRIB	23,392	29,950	30,471	27,560	27,560	27,560
212	EMPLOYEE CONTRBTN, PICKUP	6,189	6,413	6,552	6,715	6,715	6,715
213	PERS BOND PAY	12,546	13,977	14,220	14,527	14,527	14,527
220	FICA/MEDICARE	14,519	15,560	15,541	15,876	15,876	15,876
231	WORKERS' COMPENSATION	759	1,229	1,522	1,235	1,235	1,235
242	HEALTH INSURANCE	40,394	41,616	48,200	46,800	46,800	46,800
244	LIFE INSURANCE	390	452	529	539	539	539
246	DISABILITY INSURANCE	291	330	338	347	347	347
<b>Account Group Total</b>		<b>98,480</b>	<b>109,527</b>	<b>117,373</b>	<b>113,599</b>	<b>113,599</b>	<b>113,599</b>
310	INSTRUC CONSULT/PROF	26,316	18,332	26,500	26,500	26,500	26,500
340	TRAVEL	311	182	500	500	500	500
354	ADVERTISING	0	356	500	5,500	5,500	5,500
355	PRINTING AND BINDING	7,305	10,813	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	30,729	24,748	34,000	34,000	34,000	34,000
<b>Account Group Total</b>		<b>64,661</b>	<b>54,431</b>	<b>69,500</b>	<b>74,500</b>	<b>74,500</b>	<b>74,500</b>
410	SUPPLIES	7,592	5,651	5,000	5,000	5,000	5,000
440	PERIODICALS	912	1,225	500	500	500	500
460	NON-CONSUMABLE ITEMS	675	10,681	0	0	0	0
<b>Account Group Total</b>		<b>9,179</b>	<b>17,557</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
640	DUES AND FEES	14,336	16,421	16,000	16,000	16,000	16,000
<b>Account Group Total</b>		<b>14,336</b>	<b>16,421</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Function Total</b>		<b>379,664</b>	<b>397,604</b>	<b>411,516</b>	<b>417,128</b>	<b>417,128</b>	<b>417,128</b>



**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100 GENERAL FUND EXPENDITURE BUDGET</b>							
<b>2630 COMMUNICATIONS</b>							
114	SUPERVISORS/CONFIDENTIAL	20,080	20,736	83,981	68,360	68,360	68,360
<b>Account Group Total</b>		<b>20,080</b>	<b>20,736</b>	<b>83,981</b>	<b>68,360</b>	<b>68,360</b>	<b>68,360</b>
211	PERS EMPR CONTRIB	0	0	10,918	5,872	5,872	5,872
213	PERS BOND PAY	0	0	5,879	4,785	4,785	4,785
220	FICA/MEDICARE	1,536	1,586	6,425	5,230	5,230	5,230
231	WORKERS' COMPENSATION	78	127	622	407	407	407
242	HEALTH INSURANCE	0	0	14,880	15,600	15,600	15,600
244	LIFE INSURANCE	0	0	82	82	82	82
<b>Account Group Total</b>		<b>1,614</b>	<b>1,713</b>	<b>38,806</b>	<b>31,976</b>	<b>31,976</b>	<b>31,976</b>
312	CONFERENCE/WORKSHOPS	40	0	0	250	250	250
340	TRAVEL	104	211	250	250	250	250
353	POSTAGE	1,800	2,418	5,000	10,000	10,000	10,000
354	ADVERTISING	1,915	1,348	600	600	600	600
355	PRINTING AND BINDING	2,778	2,786	8,000	13,000	13,000	13,000
389	OTHER PROFESSIONAL	400	16,599	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>7,037</b>	<b>23,362</b>	<b>23,850</b>	<b>34,100</b>	<b>34,100</b>	<b>34,100</b>
410	SUPPLIES	151	18	1,550	550	550	550
440	PERIODICALS	592	815	600	600	600	600
470	COMPUTER SOFTWARE	0	229	500	8,100	8,100	8,100
480	COMPUTER HARDWARE	0	0	500	1,000	1,000	1,000
<b>Account Group Total</b>		<b>743</b>	<b>1,062</b>	<b>3,150</b>	<b>10,250</b>	<b>10,250</b>	<b>10,250</b>
640	DUES AND FEES	0	0	0	250	250	250
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Function Total</b>		<b>29,474</b>	<b>46,873</b>	<b>149,787</b>	<b>144,936</b>	<b>144,936</b>	<b>144,936</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100</b>	<b>GENERAL FUND EXPENDITURE BUDGET</b>						
<b>2660</b>	<b>TECHNOLOGY SERVICES</b>						
112	CLASSIFIED SALARIES	329,293	339,986	345,397	299,294	299,294	299,294
113	ADMINISTRATORS	0	0	47,110	97,541	97,541	97,541
114	SUPERVISORS/CONFIDENTIAL	65,541	67,684	68,530	0	0	0
131	CLASS. ADDITIONAL WAGES	0	1,526	0	0	0	0
132	NON CERTIFIED OVERTIME	0	374	0	0	0	0
<b>Account Group Total</b>		<b>394,834</b>	<b>409,570</b>	<b>461,037</b>	<b>396,835</b>	<b>396,835</b>	<b>396,835</b>
211	PERS EMPR CONTRIB	47,088	60,348	67,159	50,171	50,171	50,171
212	PERS PICKUP	0	0	2,826	5,852	5,852	5,852
213	PERS BOND PAY	25,664	28,670	32,273	29,635	29,635	29,635
220	FICA/MEDICARE	29,591	30,970	35,269	30,358	30,358	30,358
231	WORKERS' COMPENSATION	1,578	2,565	3,469	2,368	2,368	2,368
242	HEALTH INSURANCE	93,841	106,707	111,600	93,600	93,600	93,600
244	LIFE INSURANCE	298	338	575	590	590	590
246	DISABILITY INSURANCE	0	0	0	318	318	318
<b>Account Group Total</b>		<b>198,060</b>	<b>229,598</b>	<b>253,171</b>	<b>212,892</b>	<b>212,892</b>	<b>212,892</b>
310	INSTRUC CONSULT/PROF	157,116	147,370	0	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	1,015	85	1,800	1,800	1,800	1,800
322	REPAIRS AND MAINTENANCE	3,000	41,596	5,000	24,000	24,000	24,000
324	RENTALS	736	0	800	800	800	800
340	TRAVEL	3,146	3,642	2,400	5,000	5,000	5,000
351	TELEPHONE	12,275	14,535	35,000	10,000	10,000	10,000
355	PRINTING AND BINDING	63	0	150	150	150	150
359	OTHER COMMUNICATION SERV	8,074	8,674	40,000	16,000	16,000	16,000
389	OTHER PROFESSIONAL	0	0	0	0	0	0
<b>Account Group Total</b>		<b>185,425</b>	<b>215,902</b>	<b>85,150</b>	<b>62,750</b>	<b>62,750</b>	<b>62,750</b>
410	SUPPLIES	5,415	2,731	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	2,657	532	2,500	5,000	5,000	5,000
470	COMPUTER SOFTWARE	0	95	70,000	87,400	87,400	87,400
480	COMPUTER HARDWARE	3,643	1,644	5,000	7,500	7,500	7,500
<b>Account Group Total</b>		<b>11,715</b>	<b>5,002</b>	<b>82,500</b>	<b>104,900</b>	<b>104,900</b>	<b>104,900</b>
550	TECHNOLOGY CAPITAL OUTLAY	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>790,034</b>	<b>860,072</b>	<b>881,858</b>	<b>777,377</b>	<b>777,377</b>	<b>777,377</b>

**McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND EXPENDITURE BUDGET  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>100</b>	<b>GENERAL FUND EXPENDITURE BUDGET</b>						
<b>2700</b>	<b>SUPPLEMENTAL RETIREMENT</b>						
116	SUPP RETIREMNT STIPEND	78,165	164,350	186,000	186,000	186,000	186,000
<b>Account Group Total</b>		<b>78,165</b>	<b>164,350</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>
220	FICA/MEDICARE	5,980	12,554	14,000	14,000	14,000	14,000
270	RETIREE INSURANCE	563,237	377,839	180,000	80,000	80,000	80,000
<b>Account Group Total</b>		<b>569,217</b>	<b>390,393</b>	<b>194,000</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>Function Total</b>		<b>647,382</b>	<b>554,743</b>	<b>380,000</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b>3390</b>	<b>COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>						
310	INSTRUC CONSULT/PROF	55,000	55,000	0	0	0	0
<b>Account Group Total</b>		<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENTS</b>						
540	EQUIPMENT	0	0	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</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	250,000	250,000	500,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	0	0	100,000	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	0	0	250,000	250,000	250,000	250,000
<b>Account Group Total</b>		<b>250,000</b>	<b>250,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>Function Total</b>		<b>250,000</b>	<b>250,000</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>						
810	PLANNED RESERVE	0	0	4,000,000	500,000	500,000	500,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	3,437,015	4,755,843	0	4,298,282	4,298,282	4,298,282
<b>Account Group Total</b>		<b>3,437,015</b>	<b>4,755,843</b>	<b>0</b>	<b>4,298,282</b>	<b>4,298,282</b>	<b>4,298,282</b>
<b>Function Total</b>		<b>3,437,015</b>	<b>4,755,843</b>	<b>0</b>	<b>4,298,282</b>	<b>4,298,282</b>	<b>4,298,282</b>
<b>Fund Total</b>		<b>54,196,191</b>	<b>58,650,351</b>	<b>63,407,197</b>	<b>67,686,653</b>	<b>67,686,653</b>	<b>67,686,653</b>



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

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**OTHER FUNDS**

# Other Funds

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## **Asset Reserve Fund - 201**

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

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

## **Construction Excise Tax Fund- 202**

This is a special revenue fund for the collection of revenue receipts generated from the construction excise tax assessed on residential and commercial building permits. The District currently collects \$1.17 per square feet for residential structures and \$.58 per square feet for nonresidential use. The District may expend these funds for capital improvements and plans are to hold these funds until they can be used to offset the costs of a future bond project.

## **Textbook and Technology Reserve Fund - 203**

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

## **Insurance Reserve Fund - 205**

This fund is committed as a reserve for uninsured losses, safety expenditures and payment of insurance deductibles. This fund was initially established from transfers from the general fund. Currently, revenues include interest income, insurance dividends and insurance claim receipts. Expenditures include insurance deductibles, a part-time Safety Manager and repair and maintenance of building security equipment.

## **Student Body Fund - 208**

This fund is used to record the financial transactions for school-sponsored activities at District elementary, middle and high schools. The major source of income is from fundraising by student organizations. These funds are used for a variety of student activities and special projects. These funds are audited each year and a separate report is issued for their annual activity. For ease in reporting, we consolidate all expenditures under one object code, supplies.

# Other Funds - continued

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## **Grants Fund – 210 (Subfunds 210-295)**

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.

## **Nutrition Services Fund – 298**

This fund accounts for the activities associated with the School Lunch and Breakfast program. In addition, to the regular school year program, the district participates in a Summer Feeding Program. The Nutrition Services Department provides nutritious and affordable meals and promotes nutrition education. Revenues include federal school lunch reimbursement, state school funding, lunch sales and in recent years grants to promote fruits and vegetables to elementary students.

## **PERS Debt Service Fund – 300**

This fund accounts for debt service payments for bonds sold in 2002 and 2004 to finance a portion of the District's unfunded actuarial liability (UAL). By paying down the District's UAL, the employer contribution rate is decreased annually based on actuarial calculations over the life of the bond. Resources to fund the debt service include payroll charges made to all funds as a percentage of wages and interest income. No property taxes are levied to pay for these bonds.

## **Debt Service Fund – 310**

This fund accounts for debt service payments on general obligation bonds that were issued in the past to fund new construction and building improvement projects. A detailed schedule is included within the budget detail that follows. Resources include an annual bond tax levy which is used exclusively for paying the principal and interest due on these bonds.

## **Scholarship Fund - 710**

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

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

**McMinnville School District  
Other Funds  
2015-2016**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>201 ASSET RESERVE FUND REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	10,513	10,704	10,000	10,000	10,000	10,000
R1910	RENTALS	20,098	32,506	30,000	30,000	30,000	30,000
R1920	DONATIONS PRIVATE SOURCE	3,609	-	-	-	-	-
R1990	MISCELLANEOUS	98,809	10,326	10,000	10,000	10,000	10,000
<b>Total Local Revenues</b>		<b>133,029</b>	<b>53,536</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
R5200	INTERFUND TRANSFERS	250,000	250,000	500,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	1,879,503	1,969,466	1,950,000	2,300,000	2,300,000	2,300,000
<b>Total Other Revenues</b>		<b>2,129,503</b>	<b>2,219,466</b>	<b>2,450,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>
<b>TOTAL RESOURCES</b>		<b>2,262,532</b>	<b>2,273,002</b>	<b>2,500,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>

**McMinnville School District  
Other Funds  
2015-2016**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>201</b>	<b>ASSET RESERVE FUND EXPENDITURE BUDGET</b>						
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	66,975	33,095	200,000	200,000	200,000	200,000
383	ARCHITECT/ENGINEER SRVCS	180	1,767	15,000	15,000	15,000	15,000
	<b>Total Purchased Services</b>	<b>67,155</b>	<b>34,862</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
460	NON-CONSUMABLE ITEMS	-	-	25,000	25,000	25,000	25,000
	<b>Total Supplies and Materials</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
540	DEPRECIABLE EQUIPMENT	-	16,543	50,000	50,000	50,000	50,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>16,543</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	<b>Function Total</b>	<b>67,155</b>	<b>51,405</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>
<b>4120</b>	<b>SITE ACQUISITION &amp; DEVELOPMENT</b>						
355	PRINTING AND BINDING	-	-	2,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SERVICES	-	400	150,000	150,000	150,000	150,000
	<b>Total Purchased Services</b>	<b>-</b>	<b>400</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
670	TAXES AND LICENSES	7,223	8,673	8,000	8,000	8,000	8,000
	<b>Total Other Expenses</b>	<b>7,223</b>	<b>8,673</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
	<b>Function Total</b>	<b>7,223</b>	<b>9,073</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
510	LAND ACQUISITION	-	-	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUISITION	173,547	133,586	500,000	500,000	500,000	500,000
530	IMPROVEMNTS OT THAN BLDGS	14,909	-	100,000	300,000	300,000	300,000
540	DEPRECIABLE EQUIPMENT	30,232	32,524	50,000	100,000	100,000	100,000
	<b>Total Capital Outlay</b>	<b>218,688</b>	<b>166,110</b>	<b>850,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
	<b>Function Total</b>	<b>218,688</b>	<b>166,110</b>	<b>850,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	1,200,000	1,300,000	1,300,000	1,300,000
	<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	1,969,466	2,046,414	-	-	-	-
	<b>Total Reserves</b>	<b>1,969,466</b>	<b>2,046,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>1,969,466</b>	<b>2,046,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,262,532</b>	<b>2,273,002</b>	<b>2,500,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>



McMinnville School District

Other Funds

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>202 CONSTRUCTION EXCISE TAX REVENUE BUDGET</b>							
R1130	CONSTRUCTION EXCISE TAX	169,736	308,165	200,000	300,000	300,000	300,000
R1510	INTEREST ON INVESTMENT	3,262	4,492	5,000	5,000	5,000	5,000
<b>Total Local Revenues</b>		<b>172,998</b>	<b>312,657</b>	<b>205,000</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
R5400	BEG FUND BALANCE	490,316	660,824	885,000	1,400,000	1,400,000	1,400,000
<b>Total Other Revenues</b>		<b>490,316</b>	<b>660,824</b>	<b>885,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>TOTAL RESOURCES</b>		<b>663,314</b>	<b>973,481</b>	<b>1,090,000</b>	<b>1,705,000</b>	<b>1,705,000</b>	<b>1,705,000</b>
<b>202 CONSTRUCTION EXCISE TAX EXPENDITURE BUDGET</b>							
<b>4150 BUILDING ACQUIS &amp; IMPROVE</b>							
389	OTHER PROF SERVICES	2,490	4,478	10,000	10,000	10,000	10,000
<b>Total Purchased Services</b>		<b>2,490</b>	<b>4,478</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
520	BUILDING ACQUIS & IMPROVEMENT	-	-	-	500,000	500,000	500,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Function Total</b>		<b>2,490</b>	<b>4,478</b>	<b>10,000</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
<b>6110 PLANNED RESERVE (CONTINGENCY)</b>							
810	PLANNED RESERVE	-	-	1,080,000	1,195,000	1,195,000	1,195,000
<b>Total Reserves</b>		<b>-</b>	<b>-</b>	<b>1,080,000</b>	<b>1,195,000</b>	<b>1,195,000</b>	<b>1,195,000</b>
<b>Function Total</b>		<b>-</b>	<b>-</b>	<b>1,080,000</b>	<b>1,195,000</b>	<b>1,195,000</b>	<b>1,195,000</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	660,824	969,003	-	-	-	-
<b>Total Reserves</b>		<b>660,824</b>	<b>969,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>660,824</b>	<b>969,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>663,314</b>	<b>973,481</b>	<b>1,090,000</b>	<b>1,705,000</b>	<b>1,705,000</b>	<b>1,705,000</b>

**McMinnville School District**

**Other Funds**

**2015-2016**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>203 TEXTBOOK &amp; TECHNOLOGY RESERVE FUND REVENUE BUDGET</b>							
R5200	INTERFUND TRANSFERS	-	-	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	-	-	-	250,000	250,000	250,000
<b>Total Other Revenues</b>		-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>TOTAL RESOURCES</b>		-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

**203 TEXTBOOK & TECHNOLOGY RESERVE FUND EXPENDITURE BUDGET**

**1111 ELEMENTARY INSTRUCTION**

420	TEXTBOOKS	-	-	50,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	25,000	50,000	50,000	50,000
<b>Total Supplies and Materials</b>		-	-	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Function Total</b>		-	-	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**1121 MIDDLE SCHOOL INSTRUCTION**

420	TEXTBOOKS	-	-	25,000	50,000	50,000	50,000
480	COMPUTER HARDWARE	-	-	50,000	100,000	100,000	100,000
<b>Total Supplies and Materials</b>		-	-	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Function Total</b>		-	-	<b>75,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**1131 HIGH SCHOOL INSTRUCTION**

420	TEXTBOOKS	-	-	25,000	50,000	50,000	50,000
480	COMPUTER HARDWARE	-	-	75,000	150,000	150,000	150,000
<b>Total Supplies and Materials</b>		-	-	<b>100,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Function Total</b>		-	-	<b>100,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL EXPENDITURES</b>		-	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

**McMinnville School District  
Other Funds  
2015-2016**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>205 INSURANCE RESERVE FUND REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	4,793	4,532	5,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	62,778	62,161	60,000	60,000	60,000	60,000
<b>Total Local Revenues</b>		<b>67,571</b>	<b>66,693</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	778,827	774,738	750,000	765,000	765,000	765,000
<b>Total Other Revenues</b>		<b>778,827</b>	<b>774,738</b>	<b>750,000</b>	<b>765,000</b>	<b>765,000</b>	<b>765,000</b>
<b>TOTAL RESOURCES</b>		<b>846,398</b>	<b>841,431</b>	<b>815,000</b>	<b>830,000</b>	<b>830,000</b>	<b>830,000</b>
<b>205 INSURANCE RESERVE FUND EXPENDITURE BUDGET</b>							
<b>1111 INSTRUCTION</b>							
410	SUPPLIES	2,986	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	3,075	100,000	100,000	100,000	100,000
<b>Total Supplies and Materials</b>		<b>2,986</b>	<b>3,075</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Function Total</b>		<b>2,986</b>	<b>3,075</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>2540 OPERATION AND MAINTENANCE</b>							
322	REPAIRS AND MAINTENANCE	569	4,460	50,000	50,000	50,000	50,000
<b>Total Purchased Services</b>		<b>569</b>	<b>4,460</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
460	NON-CONSUMABLE ITEMS	579	-	50,000	50,000	50,000	50,000
<b>Total Supplies and Materials</b>		<b>579</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Function Total</b>		<b>1,148</b>	<b>4,460</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>2546 SECURITY SERVICES</b>							
112	CLASSIFIED SALARIES	-	-	29,280	31,746	31,746	31,746
<b>Total Salaries</b>		<b>-</b>	<b>-</b>	<b>29,280</b>	<b>31,746</b>	<b>31,746</b>	<b>31,746</b>
211	PERS EMPR CONTRIB	-	-	3,806	-	-	-
213	PERS BOND PAY	-	-	2,050	-	-	-
220	FICA/MEDICARE	-	-	2,240	2,428	2,428	2,428
231	WORKERS' COMPENSATION	-	-	205	202	202	202
242	HEALTH INSURANCE	-	-	15,000	7,800	7,800	7,800
244	LIFE INSURANCE	-	-	82	201	201	201
<b>Total Payroll Costs</b>		<b>-</b>	<b>-</b>	<b>23,383</b>	<b>10,631</b>	<b>10,631</b>	<b>10,631</b>

**McMinnville School District  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>205</b>	<b>INSURANCE RESERVE FUND EXPENDITURE BUDGET</b>						
<b>2546</b>	<b>SECURITY SERVICES (CONTINUED)</b>						
312	CONFERENCE/WORKSHOP	-	-	-	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	-	-	10,000	15,000	15,000	15,000
340	TRAVEL	-	-	-	500	500	500
389	OTHER PROFESSIONAL SERVICES	-	-	-	12,000	12,000	12,000
	<b>Total Purchased Services</b>	-	-	<b>10,000</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
410	SUPPLIES	-	-	5,000	7,500	7,500	7,500
460	NON-CONSUMABLE ITEMS	-	-	20,000	17,500	17,500	17,500
480	COMPUTER HARDWARE	-	-	-	16,000	16,000	16,000
	<b>Total Supplies and Materials</b>	-	-	<b>25,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>
550	DEPRECIABLE TECHNOLOGY	-	87,692	-	50,000	50,000	50,000
	<b>Total Capital Outlay</b>	-	<b>87,692</b>	-	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
640	DUES AND FEES	-	-	-	1,000	1,000	1,000
	<b>Total Other Expenses</b>	-	-	-	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Function Total</b>	-	<b>87,692</b>	<b>87,663</b>	<b>162,877</b>	<b>162,877</b>	<b>162,877</b>
<b>2640</b>	<b>STAFF SERVICES</b>						
231	WORKERS' COMPENSATION	4,119	-	25,000	25,000	25,000	25,000
232	UNEMPLOYMENT EXPENSE	63,407	-	-	-	-	-
	<b>Total Payroll Costs</b>	<b>67,526</b>	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Function Total</b>	<b>67,526</b>	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	502,337	442,123	442,123	442,123
	<b>Total Reserves</b>	-	-	<b>502,337</b>	<b>442,123</b>	<b>442,123</b>	<b>442,123</b>
	<b>Function Total</b>	-	-	<b>502,337</b>	<b>442,123</b>	<b>442,123</b>	<b>442,123</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	774,738	746,204			-	-
	<b>Total Reserves</b>	<b>774,738</b>	<b>746,204</b>	-	-	-	-
	<b>Function Total</b>	<b>774,738</b>	<b>746,204</b>	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>846,398</b>	<b>841,431</b>	<b>815,000</b>	<b>830,000</b>	<b>830,000</b>	<b>830,000</b>

**McMinnville School District  
Other Funds  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>208 STUDENT BODY FUND REVENUE BUDGET</b>							
R1700	EXTRA CURRICULAR ACTIVITES	918,948	959,067	1,000,000	1,000,000	1,000,000	1,000,000
	<b>Total Local Revenue</b>	<b>918,948</b>	<b>959,067</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
R5400	BEG FUND BALANCE	498,324	507,463	500,000	500,000	500,000	500,000
	<b>Total Other Revenue</b>	<b>498,324</b>	<b>507,463</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>TOTAL RESOURCES</b>	<b>1,417,272</b>	<b>1,466,530</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

**208 STUDENT BODY FUND EXPENDITURE BUDGET**

**1113 ELEMENTARY EXTRA CURRICULAR**

410	Supplies	80,737	88,600	250,000	250,000	250,000	250,000
	<b>Total Supplies and Materials</b>	<b>80,737</b>	<b>88,600</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
	<b>Function Total</b>	<b>80,737</b>	<b>88,600</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

**1122 MIDDLE SCHOOL EXTRA CURRICULAR**

410	Supplies	140,683	163,869	250,000	250,000	250,000	250,000
	<b>Total Supplies and Materials</b>	<b>140,683</b>	<b>163,869</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
	<b>Function Total</b>	<b>140,683</b>	<b>163,869</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

**1132 HIGH SCHOOL EXTRA CURRICULAR**

410	Supplies	688,389	723,162	1,000,000	1,000,000	1,000,000	1,000,000
	<b>Total Supplies and Materials</b>	<b>688,389</b>	<b>723,162</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>Function Total</b>	<b>688,389</b>	<b>723,162</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

**7000 UNAPPROP ENDING FUND BAL**

	<b>Total Reserves</b>	<b>507,463</b>	<b>490,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Reserves</b>	<b>507,463</b>	<b>490,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Function Total</b>	<b>507,463</b>	<b>490,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,417,272</b>	<b>1,466,530</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

# Grants Fund

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

Major Federal Grants we receive include:

- **Title I** – Funds are used for improving academic achievement for disadvantaged students. Currently all elementary schools qualify for receipt of Title I funding.
- **IDEA (Individuals with Disabilities Education Act)** – Funds support excess costs related to the education of students with disabilities.
- **Title III** - Funds support services for language instruction for limited English proficient and immigrant students.
- **Title IIA** – provides funds for staff development to prepare, train and recruit high quality teachers and principals.
- **21<sup>st</sup> Century**– funds for community learning centers provide support for our secondary after school program. This grant is for a period of five years beginning in 2013-14 and ending in 2017-18.
- **Teacher Incentive Fund** – The district was awarded a competitive grant direct from the U.S. Department of Education. This \$6.5 million grant is for a period of five years through September 30, 2015. The Investing in Effective Educators (IEE) Project provided wages for instructional coaching positions, administration of the grant and payment of bonuses in four categories. The performance-based compensation system was designed by a team of District teachers and administrators. This grant ends as of September 30, 2015 with the final bonuses to be paid out for the 2014-15 measurement period.

**McMINNVILLE SCHOOL DISTRICT**  
**OTHER FUNDS**  
**GRANTS FUND - LIST BY SUBFUNDS**  
**2015-16**

<b>Fund</b>	<b>Grants Fund List of Subfunds</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Adopted</b>	<b>2015-16 Proposed</b>	<b>2015-16 Approved</b>	<b>2015-16 Adopted</b>
210	Miscellaneous Donations/Grants	52,718	52,008	50,000	50,000	50,000	50,000
211	Title IC - Migrant ED Programs	87,486	60,718	60,000	60,000	60,000	60,000
212	Title 1A (Improving Education of Disadvantaged)	1,685,113	1,630,376	1,715,000	1,750,000	1,750,000	1,750,000
216	IDEA Funds - Special Education	1,077,345	798,999	960,000	1,215,000	1,215,000	1,215,000
218	Regional Services for Autism	-	95,979	141,600	207,000	207,000	207,000
226	Title III - ELL	93,849	170,048	170,000	137,000	137,000	137,000
231	PLT - Professional Learning Teams	-	20,514	59,000	-	-	-
238	MWEC (Mid Willamette Educatio Consortium)	13,409	19,956	10,000	10,000	10,000	10,000
239	STEM Girls Camp	10,633	4,381	4,484	4,500	4,500	4,500
243	McKinney Homeless Grant	80,098	496	-	-	-	-
246	Mentoring Grant	-	80,000	80,000	-	-	-
249	PGE Public Purpose Grant	-	-	57,000	64,000	64,000	64,000
250	ODE Facilities Grant	522,057	335,689	500,000	400,000	400,000	400,000
251	Title IIA Improving Teacher Quality	294,888	140,129	250,000	250,000	250,000	250,000
254	CCN - College Credit Now	4,000	5,250	4,000	4,000	4,000	4,000
256	Teacher Incentive Fund Grant	1,674,186	1,755,577	1,722,700	677,000	677,000	677,000
261	Ready for Kindergarten	13,972	21,022	40,000	40,000	40,000	40,000
262	Title IID - Technology Rich Learning	26,825	-	-	-	-	-
264	Pathway Scholarships	2,247	5,000	10,000	-	-	-
265	CACG - College Access Challenge Grant	40,599	-	-	-	-	-
269	STEM Professional Development (21st Century)	50,000	-	-	-	-	-
270	Collaboration Grant	536,108	-	-	-	-	-
271	Math Science Partnership Title IIB	194,841	280,967	300,000	-	-	-
272	CTE Revitalization	-	37,010	215,000	-	-	-
273	Student Mentoring	-	-	187,500	-	-	-
275	After School Elementary (Success Now)	10,441	41,898	165,000	165,000	165,000	165,000
277	Secondary After School Grant (21st Century)	-	320,296	400,000	400,000	400,000	400,000
279	STEM - After School & Jump Start (21st Century)	25,000	-	-	-	-	-
280	Elementary After School Grant (21st Century)	317,457	231,147	-	-	-	-
295	Reserve for New Grants	-	-	1,500,000	1,500,000	1,500,000	1,500,000
	Other Miscellaneous Grants	202,480	131,348	53,000	154,000	154,000	154,000
<b>Total</b>		<b>7,015,752</b>	<b>6,238,808</b>	<b>8,654,284</b>	<b>7,087,500</b>	<b>7,087,500</b>	<b>7,087,500</b>

**McMINNVILLE SCHOOL  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>210-295 GRANTS FUND REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	-	-	-	-	-	-
R1740	FEES	70,642	53,868	10,000	11,500	11,500	11,500
R1920	DONATIONS PRIVATE SOURCE	133,909	148,642	165,484	212,000	212,000	212,000
R1990	MISCELLANEOUS	84,065	53,161	60,000	107,000	107,000	107,000
<b>Total Local Revenue</b>		<b>288,616</b>	<b>255,671</b>	<b>235,484</b>	<b>330,500</b>	<b>330,500</b>	<b>330,500</b>
R2199	REVENUE FROM INTERM SOURCE	-	141,600	141,600	142,000	142,000	142,000
<b>Total Intermediate Revenue</b>		<b>-</b>	<b>141,600</b>	<b>141,600</b>	<b>142,000</b>	<b>142,000</b>	<b>142,000</b>
R3299	STATE RESTRICTED GRANTS	1,068,350	485,283	1,546,500	906,000	906,000	906,000
<b>Total State Revenue</b>		<b>1,068,350</b>	<b>485,283</b>	<b>1,546,500</b>	<b>906,000</b>	<b>906,000</b>	<b>906,000</b>
R4300	RESTRICTED FEDERAL REV DIRECT DOE	1,674,186	1,755,577	1,722,700	677,000	677,000	677,000
R4500	RESTRICTED FEDERAL REV THRU STATE	3,892,009	3,580,280	4,745,000	4,702,000	4,702,000	4,702,000
R4700	RESTRICTED FEDERAL REV THRU INTER	87,486	60,718	60,000	60,000	60,000	60,000
<b>Total Federal Revenue</b>		<b>5,653,681</b>	<b>5,396,575</b>	<b>6,527,700</b>	<b>5,439,000</b>	<b>5,439,000</b>	<b>5,439,000</b>
R5200	INTERFUND TRANSFERS	-	-	100,000	100,000	100,000	100,000
R5400	BEG FUND BALANCE	224,579	219,474	103,000	170,000	170,000	170,000
<b>Total Other Revenue</b>		<b>224,579</b>	<b>219,474</b>	<b>203,000</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>
<b>Fund Total</b>		<b>7,235,226</b>	<b>6,498,603</b>	<b>8,654,284</b>	<b>7,087,500</b>	<b>7,087,500</b>	<b>7,087,500</b>



**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
GRANT FUNDS BY FUNCTION  
2015-16**

Function Description	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>210-295 GRANTS FUND</b>						
1111 Primary K-3 Instruction	400,924	320,517	1,050,000	633,218	633,218	633,218
1121 Middle/Junior High Programs	91,454	23,692	100,000	50,000	50,000	50,000
1122 Middle School Co-Curricular	28,493	15,104	-	-	-	-
1131 High School Programs	226,236	112,701	500,587	134,000	134,000	134,000
1132 High School Extra Curr	6,699	20,823	-	-	-	-
1140 Pre-kindergarten Programs	55,634	79,137	109,142	100,689	100,689	100,689
1221 Structured Learning Program	169,545	161,925	176,368	421,785	421,785	421,785
1224 Life Skills Program	144,901	177,485	194,285	193,462	193,462	193,462
1225 Out of District Programs	356,087	157,126	155,000	155,000	155,000	155,000
1227 Extended Year Program	30	3,312	4,971	5,056	5,056	5,056
1250 Learning Resource Center	203,170	161,633	227,792	268,753	268,753	268,753
1271 Remediation - After School Programs	333,326	613,004	541,058	530,810	530,810	530,810
1272 Title 1 Programs	1,549,392	1,412,373	1,486,423	1,512,302	1,512,302	1,512,302
1273 Special Programs:Enrichment	1,692	1,738	-	-	-	-
1291 ELL Programs	139,261	139,941	24,630	39,318	39,318	39,318
1292 Teen Parent Programs	3,402	5,683	-	-	-	-
1400 Summer School Programs	14,975	34,530	50,212	61,723	61,723	61,723
<b>1000 Total Instructional Services</b>	<b>3,725,221</b>	<b>3,440,724</b>	<b>4,620,468</b>	<b>4,106,116</b>	<b>4,106,116</b>	<b>4,106,116</b>
2110 Student Support Services	110,877	15,118	33,166	135,626	135,626	135,626
2120 Guidance Services	7,250	14,790	22,664	14,715	14,715	14,715
2130 Health Services	36,956	-	-	-	-	-
2140 Psychological Services	-	95,979	141,600	169,889	169,889	169,889
2150 Speech Pathology/Audiolg	43,584	50,551	91,042	94,817	94,817	94,817
2160 Other Student Treatment Services	-	57,779	69,000	69,000	69,000	69,000
2190 Student Support Direction	86,981	18,272	27,548	28,000	28,000	28,000
2210 Improvement of Instruction	2,222,431	1,782,970	1,856,658	729,958	729,958	729,958
2213 Technology Curriculum Development	3,559	-	-	-	-	-
2240 Instructional Staff Development	565,114	574,677	1,239,293	1,106,052	1,106,052	1,106,052
2490 Other Support/Admin	75,263	80,442	87,251	88,437	88,437	88,437
2546 Security Services	-	-	-	-	-	-
2550 Student Transportation	35,444	26,516	19,580	4,259	4,259	4,259
2610 Central Office Services	1,526	4,383	-	-	-	-
2620 Evaluation Services	3,600	-	-	-	-	-
2640 Staff Services	35,089	788	48,000	48,000	48,000	48,000
2660 Technology Services	-	-	-	5,000	5,000	5,000
<b>2000 Total Support Services</b>	<b>3,227,674</b>	<b>2,722,265</b>	<b>3,635,802</b>	<b>2,493,753</b>	<b>2,493,753</b>	<b>2,493,753</b>
3300 Community Services/Parent Involvem	31,791	49,702	262,876	265,433	265,433	265,433
3390 Community Learning Cntr	31,066	26,117	28,138	18,198	18,198	18,198
<b>3000 Total Community Services</b>	<b>62,857</b>	<b>75,819</b>	<b>291,014</b>	<b>283,631</b>	<b>283,631</b>	<b>283,631</b>
4150 Building Acquisition	-	-	107,000	204,000	204,000	204,000
<b>4000 Total Facilities Acquisition</b>	<b>-</b>	<b>-</b>	<b>107,000</b>	<b>204,000</b>	<b>204,000</b>	<b>204,000</b>
7000 Unapprop Ending Fund Balance	219,474	259,795	-	-	-	-
<b>7000 Total Unapprop Ending Fund</b>	<b>219,474</b>	<b>259,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>7,235,226</b>	<b>6,498,603</b>	<b>8,654,284</b>	<b>7,087,500</b>	<b>7,087,500</b>	<b>7,087,500</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1111 ELEMENTARY K-5 INSTRUCTION</b>							
125	CURRICULUM SUB	2,745	1,998	-	100,000	100,000	100,000
130	LIC. ADDITIONAL WAGES	316	2,782	175,000	2,500	2,500	2,500
131	CLASS. ADDITIONAL WAGES	-	343	-	-	-	-
<b>Account Group Total</b>		<b>3,061</b>	<b>5,123</b>	<b>175,000</b>	<b>102,500</b>	<b>102,500</b>	<b>102,500</b>
211	PERS EMPR CONTRIB	205	604	-	50,300	50,300	50,300
212	EMPLOYEE CONTRBTN, PICKUP	24	162	-	120	120	120
213	PERS BOND PAY	88	297	-	136	136	136
220	FICA/MEDICARE	234	381	75,000	25,150	25,150	25,150
231	WORKERS' COMPENSATION	13	32	-	12	12	12
<b>Account Group Total</b>		<b>564</b>	<b>1,476</b>	<b>75,000</b>	<b>75,718</b>	<b>75,718</b>	<b>75,718</b>
310	INSTRUC CONSULT/PROF	-	-	250,000	100,000	100,000	100,000
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
410	SUPPLIES	29,759	17,317	250,000	260,000	260,000	260,000
420	TEXTBOOKS	30,235	-	50,000	-	-	-
460	NON-CONSUMABLE ITEMS	-	39,784	-	45,000	45,000	45,000
480	COMPUTER HARDWARE	337,305	231,989	250,000	50,000	50,000	50,000
<b>Account Group Total</b>		<b>397,299</b>	<b>289,090</b>	<b>550,000</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
550	TECHNOLOGY	-	24,828	-	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>24,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>400,924</b>	<b>320,517</b>	<b>1,050,000</b>	<b>633,218</b>	<b>633,218</b>	<b>633,218</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1121 MIDDLE SCHOOL INSTRUCTION</b>							
118	EXTRA-DUTY SALARIES	1,697	1,718	-	-	-	-
125	CURRICULUM SUB	52	342	-	-	-	-
<b>Account Group Total</b>		<b>1,749</b>	<b>2,060</b>	-	-	-	-
211	PERS EMPR CONTRIB	186	249	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	105	103	-	-	-	-
213	PERS BOND PAY	87	132	-	-	-	-
220	FICA/MEDICARE	134	158	-	-	-	-
231	WORKERS' COMPENSATION	7	12	-	-	-	-
<b>Account Group Total</b>		<b>519</b>	<b>654</b>	-	-	-	-
410	SUPPLIES	24,501	12,853	-	-	-	-
420	TEXTBOOKS	29,435	-	100,000	-	-	-
460	NON-CONSUMABLE ITEMS	1,000	6,630	-	-	-	-
470	COMPUTER SOFTWARE	2,323	495	-	-	-	-
480	COMPUTER HARDWARE	31,830	1,000	-	50,000	50,000	50,000
<b>Account Group Total</b>		<b>89,089</b>	<b>20,978</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
690	GRANT INDIRECT CHARGES	97	-	-	-	-	-
<b>Account Group Total</b>		<b>97</b>	-	-	-	-	-
<b>Function Total</b>		<b>91,454</b>	<b>23,692</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>1122 MIDDLE SCHOOL CO-CURRICULAR</b>							
118	EXTRA-DUTY SALARIES	-	6,015	-	-	-	-
130	LIC. ADDITIONAL WAGES	17,512	910	-	-	-	-
131	CLASS. ADDITIONAL WAGES	4,585	4,558	-	-	-	-
<b>Account Group Total</b>		<b>22,097</b>	<b>11,483</b>	-	-	-	-
211	PERS EMPR CONTRIB	2,506	1,191	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	1,051	259	-	-	-	-
213	PERS BOND PAY	1,068	625	-	-	-	-
220	FICA/MEDICARE	1,682	845	-	-	-	-
231	WORKERS' COMPENSATION	89	105	-	-	-	-
<b>Account Group Total</b>		<b>6,396</b>	<b>3,025</b>	-	-	-	-
410	SUPPLIES	-	596	-	-	-	-
<b>Account Group Total</b>		-	<b>596</b>	-	-	-	-
<b>Function Total</b>		<b>28,493</b>	<b>15,104</b>	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1131 HIGH SCHOOL INSTRUCTION</b>							
111	LICENSED SALARIES	-	3,261	90,823	-	-	-
118	EXTRA-DUTY SALARIES	-	5,057	8,400	-	-	-
125	CURRICULUM SUB	2,983	2,395	-	-	-	-
130	LIC. ADDITIONAL WAGES	3,260	3,065	6,687	-	-	-
131	CLASS. ADDITIONAL WAGES	1,182	550	42,812	-	-	-
132	NON CERTIFIED OVERTIME	3,331	-	-	-	-	-
151	STUDENT LABOR	-	3,358	-	-	-	-
<b>Account Group Total</b>		<b>10,756</b>	<b>17,686</b>	<b>148,722</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	633	1,430	13,844	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	73	589	6,351	-	-	-
213	PERS BOND PAY	256	745	7,076	-	-	-
220	FICA/MEDICARE	701	1,079	11,322	-	-	-
231	WORKERS' COMPENSATION	52	124	777	-	-	-
242	HEALTH INSURANCE	-	1,531	7,700	-	-	-
244	LIFE INSURANCE	-	10	30	-	-	-
<b>Account Group Total</b>		<b>1,715</b>	<b>5,508</b>	<b>47,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
310	INSTRUC CONSULT/PROF	3,681	3,841	24,000	4,000	4,000	4,000
340	TRAVEL	14,573	704	-	-	-	-
374	OTHER TUITION PAYMENTS	8,500	5,000	10,000	-	-	-
<b>Account Group Total</b>		<b>26,754</b>	<b>9,545</b>	<b>34,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
410	SUPPLIES	29,183	25,609	64,684	30,000	30,000	30,000
420	TEXTBOOKS	107,551	13,221	100,000	-	-	-
460	NON-CONSUMABLE ITEMS	3,762	28,844	70,000	-	-	-
470	COMPUTER SOFTWARE	150	-	-	-	-	-
480	COMPUTER HARDWARE	46,365	12,288	30,000	100,000	100,000	100,000
<b>Account Group Total</b>		<b>187,011</b>	<b>79,962</b>	<b>264,684</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
690	GRANT INDIRECT CHARGES	-	-	6,081	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>6,081</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>226,236</b>	<b>112,701</b>	<b>500,587</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1132 HIGH SCHOOL EXTRACURRICULAR</b>							
130	LIC. ADDITIONAL WAGES	4,483	300	-	-	-	-
131	CLASS. ADDITIONAL WAGES	212	-	-	-	-	-
132	NON CERTIFIED OVERTIME	251	-	-	-	-	-
<b>Account Group Total</b>		<b>4,946</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	506	23	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	239	9	-	-	-	-
213	PERS BOND PAY	222	10	-	-	-	-
220	FICA/MEDICARE	370	23	-	-	-	-
231	WORKERS' COMPENSATION	19	1	-	-	-	-
<b>Account Group Total</b>		<b>1,356</b>	<b>66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	397	20,114	-	-	-	-
480	COMPUTER HARDWARE	-	343	-	-	-	-
<b>Account Group Total</b>		<b>397</b>	<b>20,457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>6,699</b>	<b>20,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1140 PRE-K PROGRAMS (MIGRANT ED)</b>							
112	CLASSIFIED SALARIES	22,757	30,308	36,153	32,933	32,933	32,933
122	SUBSTITUTES-CLASSIFIED	-	597	-	-	-	-
131	CLASS. ADDITIONAL WAGES	60	688	-	-	-	-
132	NON CERTIFIED OVERTIME	-	593	-	-	-	-
<b>Account Group Total</b>		<b>22,817</b>	<b>32,186</b>	<b>36,153</b>	<b>32,933</b>	<b>32,933</b>	<b>32,933</b>
211	PERS EMPR CONTRIB	2,094	4,397	4,963	3,155	3,155	3,155
213	PERS BOND PAY	864	2,222	2,531	2,305	2,305	2,305
220	FICA/MEDICARE	1,514	2,184	2,766	2,519	2,519	2,519
231	WORKERS' COMPENSATION	101	264	286	215	215	215
242	HEALTH INSURANCE	9,651	18,511	22,320	19,500	19,500	19,500
244	LIFE INSURANCE	29	66	123	62	62	62
<b>Account Group Total</b>		<b>14,253</b>	<b>27,644</b>	<b>32,989</b>	<b>27,756</b>	<b>27,756</b>	<b>27,756</b>
410	SUPPLIES	18,564	19,307	40,000	40,000	40,000	40,000
<b>Account Group Total</b>		<b>18,564</b>	<b>19,307</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Function Total</b>		<b>55,634</b>	<b>79,137</b>	<b>109,142</b>	<b>100,689</b>	<b>100,689</b>	<b>100,689</b>

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1221 SPEC EDUC (SLP) STRUCTURED LEARNING PROGRAM</b>							
111	LICENSED SALARIES	57,650	60,820	63,501	177,397	177,397	177,397
112	CLASSIFIED SALARIES	52,733	30,535	32,677	68,442	68,442	68,442
121	SUBSTITUTES-LICENSED	-	3,330	1,916	3,850	3,850	3,850
122	SUBSTITUTES-CLASSIFIED	-	2,666	1,163	2,375	2,375	2,375
130	LIC. ADDITIONAL WAGES	-	-	797	832	832	832
131	CLASS. ADDITIONAL WAGES	-	337	510	528	528	528
<b>Account Group Total</b>		<b>110,383</b>	<b>97,688</b>	<b>100,564</b>	<b>253,424</b>	<b>253,424</b>	<b>253,424</b>
211	PERS EMPR CONTRIB	12,836	12,527	13,773	28,871	28,871	28,871
212	EMPLOYEE CONTRBTN, PICKUP	3,676	3,649	3,810	10,693	10,693	10,693
213	PERS BOND PAY	5,355	6,085	6,732	17,304	17,304	17,304
220	FICA/MEDICARE	6,828	7,434	8,009	19,387	19,387	19,387
231	WORKERS' COMPENSATION	513	738	735	1,303	1,303	1,303
242	HEALTH INSURANCE	27,979	32,779	40,528	88,401	88,401	88,401
244	LIFE INSURANCE	203	181	247	502	502	502
<b>Account Group Total</b>		<b>57,390</b>	<b>63,393</b>	<b>73,834</b>	<b>166,461</b>	<b>166,461</b>	<b>166,461</b>
312	CONFERENCE/WORKSHOPS	-	-	75	75	75	75
340	TRAVEL	-	-	50	50	50	50
355	PRINTING AND BINDING	100	-	75	5	5	5
<b>Account Group Total</b>		<b>100</b>	<b>-</b>	<b>200</b>	<b>130</b>	<b>130</b>	<b>130</b>
410	SUPPLIES	1,672	844	575	575	575	575
420	TEXTBOOKS	-	-	200	200	200	200
470	COMPUTER SOFTWARE	-	-	95	95	95	95
480	COMPUTER HARDWARE	-	-	900	900	900	900
<b>Account Group Total</b>		<b>1,672</b>	<b>844</b>	<b>1,770</b>	<b>1,770</b>	<b>1,770</b>	<b>1,770</b>
<b>Function Total</b>		<b>169,545</b>	<b>161,925</b>	<b>176,368</b>	<b>421,785</b>	<b>421,785</b>	<b>421,785</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1224 SPEC ED - LIFE SKILLS</b>							
112	CLASSIFIED SALARIES	82,249	92,155	105,973	98,485	98,485	98,485
122	SUBSTITUTES-CLASSIFIED	-	-	-	3,277	3,277	3,277
<b>Account Group Total</b>		<b>82,249</b>	<b>92,155</b>	<b>105,973</b>	<b>101,762</b>	<b>101,762</b>	<b>101,762</b>
211	PERS EMPR CONTRIB	9,040	10,807	12,012	11,326	11,326	11,326
213	PERS BOND PAY	4,256	5,665	7,418	6,894	6,894	6,894
220	FICA/MEDICARE	4,898	6,821	8,107	7,785	7,785	7,785
231	WORKERS' COMPENSATION	416	779	844	509	509	509
242	HEALTH INSURANCE	43,838	60,979	59,520	64,832	64,832	64,832
244	LIFE INSURANCE	204	279	411	354	354	354
<b>Account Group Total</b>		<b>62,652</b>	<b>85,330</b>	<b>88,312</b>	<b>91,700</b>	<b>91,700</b>	<b>91,700</b>
<b>Function Total</b>		<b>144,901</b>	<b>177,485</b>	<b>194,285</b>	<b>193,462</b>	<b>193,462</b>	<b>193,462</b>
<b>1225 SPEC ED - OUT OF DISTRICT PROGRAMS</b>							
371	TUITION PMTS OTHER DISTRICTS	356,087	157,126	155,000	155,000	155,000	155,000
<b>Account Group Total</b>		<b>356,087</b>	<b>157,126</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>Function Total</b>		<b>356,087</b>	<b>157,126</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>1227 SPEC ED - EXTENDED YEAR PROGRAM</b>							
130	LIC. ADDITIONAL WAGES	-	1,238	2,233	2,329	2,329	2,329
131	CLASS. ADDITIONAL WAGES	-	1,224	1,156	1,197	1,197	1,197
<b>Account Group Total</b>		<b>-</b>	<b>2,462</b>	<b>3,389</b>	<b>3,526</b>	<b>3,526</b>	<b>3,526</b>
211	PERS EMPR CONTRIB	-	357	485	406	406	406
212	EMPLOYEE CONTRBTN, PICKUP	-	74	134	140	140	140
213	PERS BOND PAY	-	172	237	247	247	247
220	FICA/MEDICARE	-	189	259	270	270	270
231	WORKERS' COMPENSATION	-	12	17	17	17	17
<b>Account Group Total</b>		<b>-</b>	<b>804</b>	<b>1,132</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>
410	SUPPLIES	30	46	450	450	450	450
<b>Account Group Total</b>		<b>30</b>	<b>46</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>Function Total</b>		<b>30</b>	<b>3,312</b>	<b>4,971</b>	<b>5,056</b>	<b>5,056</b>	<b>5,056</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>							
112	CLASSIFIED SALARIES	107,938	85,153	113,942	120,818	120,818	120,818
122	SUBSTITUTES-CLASSIFIED	160	-	2,267	2,702	2,702	2,702
125	CURRICULUM SUB	1,664	2,561	-	-	-	-
130	LIC. ADDITIONAL WAGES	310	281	-	-	-	-
151	STUDENT LABOR	806	184	-	-	-	-
<b>Account Group Total</b>		<b>110,878</b>	<b>88,179</b>	<b>116,209</b>	<b>123,520</b>	<b>123,520</b>	<b>123,520</b>
211	PERS EMPR CONTRIB	9,765	11,637	11,102	13,894	13,894	13,894
212	EMPLOYEE CONTRBTN, PICKUP	183	17	-	-	-	-
213	PERS BOND PAY	4,578	6,244	7,453	8,457	8,457	8,457
220	FICA/MEDICARE	5,541	6,510	8,717	9,449	9,449	9,449
231	WORKERS' COMPENSATION	547	745	921	618	618	618
242	HEALTH INSURANCE	67,546	42,212	61,082	76,003	76,003	76,003
244	LIFE INSURANCE	289	234	478	466	466	466
<b>Account Group Total</b>		<b>88,449</b>	<b>67,599</b>	<b>89,753</b>	<b>108,887</b>	<b>108,887</b>	<b>108,887</b>
310	INSTRUC CONSULT/PROF	-	-	-	31,346	31,346	31,346
312	CONFERENCE/WORKSHOPS	-	20	-	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>20</b>	<b>-</b>	<b>31,346</b>	<b>31,346</b>	<b>31,346</b>
410	SUPPLIES	2,646	4,239	11,950	5,000	5,000	5,000
480	COMPUTER HARDWARE	1,197	1,596	9,880	-	-	-
<b>Account Group Total</b>		<b>3,843</b>	<b>5,835</b>	<b>21,830</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Function Total</b>		<b>203,170</b>	<b>161,633</b>	<b>227,792</b>	<b>268,753</b>	<b>268,753</b>	<b>268,753</b>



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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1271 REMEDIATION - AFTER SCHOOL PROGRAMS</b>							
112	CLASSIFIED SALARIES	6,671	6,736	-	-	-	-
114	SUPERVISORS/CONFIDENTIAL	20,800	15,775	-	-	-	-
118	EXTRA-DUTY SALARIES	46,500	61,331	13,868	19,932	19,932	19,932
125	CURRICULUM SUB	81	1,195	-	-	-	-
130	LIC. ADDITIONAL WAGES	94,793	234,933	323,454	289,780	289,780	289,780
131	CLASS. ADDITIONAL WAGES	48,008	91,490	4,898	40,040	40,040	40,040
132	NON CERTIFIED OVERTIME	5,944	13,322	-	-	-	-
<b>Account Group Total</b>		<b>222,797</b>	<b>424,782</b>	<b>342,220</b>	<b>349,752</b>	<b>349,752</b>	<b>349,752</b>
211	PERS EMPR CONTRIB	24,222	52,797	48,017	44,711	44,711	44,711
212	EMPLOYEE CONTRBTN, PICKUP	8,374	16,215	21,476	21,550	21,550	21,550
213	PERS BOND PAY	9,905	26,115	25,056	25,185	25,185	25,185
220	FICA/MEDICARE	15,792	31,430	27,375	28,340	28,340	28,340
231	WORKERS' COMPENSATION	1,021	3,174	1,874	1,772	1,772	1,772
242	HEALTH INSURANCE	-	-	1,492	-	-	-
<b>Account Group Total</b>		<b>59,314</b>	<b>129,731</b>	<b>125,290</b>	<b>121,558</b>	<b>121,558</b>	<b>121,558</b>
310	INSTRUC CONSULT/PROF	15,000	-	15,000	-	-	-
340	TRAVEL	253	2,772	500	500	500	500
<b>Account Group Total</b>		<b>15,253</b>	<b>2,772</b>	<b>15,500</b>	<b>500</b>	<b>500</b>	<b>500</b>
410	SUPPLIES	24,776	31,235	45,000	45,000	45,000	45,000
460	EQUIPMENT	-	999	-	-	-	-
480	COMPUTER HARDWARE	758	5,785	-	-	-	-
<b>Account Group Total</b>		<b>25,534</b>	<b>38,019</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
690	GRANT INDIRECT CHARGES	10,428	17,700	13,048	14,000	14,000	14,000
<b>Account Group Total</b>		<b>10,428</b>	<b>17,700</b>	<b>13,048</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Function Total</b>		<b>333,326</b>	<b>613,004</b>	<b>541,058</b>	<b>530,810</b>	<b>530,810</b>	<b>530,810</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1272 TITLE 1 PROGRAMS</b>							
111	LICENSED SALARIES	519,345	360,682	374,093	364,682	364,682	364,682
112	CLASSIFIED SALARIES	420,349	447,682	464,629	461,493	461,493	461,493
<b>Account Group Total</b>		<b>939,694</b>	<b>808,364</b>	<b>838,722</b>	<b>826,175</b>	<b>826,175</b>	<b>826,175</b>
211	PERS EMPR CONTRIB	110,063	107,972	106,005	95,834	95,834	95,834
212	EMPLOYEE CONTRBTN, PICKUP	31,241	18,347	16,874	20,705	20,705	20,705
213	PERS BOND PAY	46,418	51,558	50,725	55,127	55,127	55,127
220	FICA/MEDICARE	66,213	58,040	64,162	63,202	63,202	63,202
231	WORKERS' COMPENSATION	3,869	6,147	6,505	5,453	5,453	5,453
242	HEALTH INSURANCE	297,158	299,994	334,390	380,132	380,132	380,132
244	LIFE INSURANCE	1,699	1,625	2,390	1,674	1,674	1,674
<b>Account Group Total</b>		<b>556,661</b>	<b>543,683</b>	<b>581,051</b>	<b>622,127</b>	<b>622,127</b>	<b>622,127</b>
410	SUPPLIES	1,303	5,214	14,000	14,000	14,000	14,000
420	TEXTBOOKS		4,860				
<b>Account Group Total</b>		<b>1,303</b>	<b>10,074</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
690	GRANT INDIRECT CHARGES	51,734	50,252	52,650	50,000	50,000	50,000
<b>Account Group Total</b>		<b>51,734</b>	<b>50,252</b>	<b>52,650</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Function Total</b>		<b>1,549,392</b>	<b>1,412,373</b>	<b>1,486,423</b>	<b>1,512,302</b>	<b>1,512,302</b>	<b>1,512,302</b>
<b>1273 SPECIAL PROGRAMS - ENRICHMENT</b>							
410	SUPPLIES	1,692	1,738	-	-	-	-
<b>Account Group Total</b>		<b>1,692</b>	<b>1,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>1,692</b>	<b>1,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1291 ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)</b>							
111	LICENSED SALARIES	33,243	41,757	-	-	-	-
112	CLASSIFIED SALARIES	25,277	14,518	13,147	22,264	22,264	22,264
121	SUBSTITUTES-LICENSED	242	-	-	-	-	-
125	CURRICULUM SUB	9,207	2,296	-	-	-	-
130	LIC. ADDITIONAL WAGES	9,236	11,364	-	-	-	-
131	CLASS. ADDITIONAL WAGES	2,898	6,872	-	-	-	-
132	NON CERTIFIED OVERTIME	760	293	-	-	-	-
151	STUDENT LABOR	161	-	-	-	-	-
<b>Account Group Total</b>		<b>81,024</b>	<b>77,100</b>	<b>13,147</b>	<b>22,264</b>	<b>22,264</b>	<b>22,264</b>
211	PERS EMPR CONTRIB	8,765	11,035	1,972	1,912	1,912	1,912
212	EMPLOYEE CONTRBTN, PICKUP	2,507	3,148	-	-	-	-
213	PERS BOND PAY	3,681	5,169	920	1,559	1,559	1,559
220	FICA/MEDICARE	5,512	5,635	1,006	1,703	1,703	1,703
231	WORKERS' COMPENSATION	330	531	104	143	143	143
242	HEALTH INSURANCE	22,622	17,654	7,440	11,700	11,700	11,700
244	LIFE INSURANCE	82	88	41	37	37	37
<b>Account Group Total</b>		<b>43,499</b>	<b>43,260</b>	<b>11,483</b>	<b>17,054</b>	<b>17,054</b>	<b>17,054</b>
310	INSTRUC CONSULT/PROF	-	936	-	-	-	-
312	CONFERENCE/WORKSHOPS	1,243	3,869	-	-	-	-
340	TRAVEL	266	260	-	-	-	-
<b>Account Group Total</b>		<b>1,509</b>	<b>5,065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	10,495	11,182	-	-	-	-
<b>Account Group Total</b>		<b>10,495</b>	<b>11,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	2,734	3,334	-	-	-	-
<b>Account Group Total</b>		<b>2,734</b>	<b>3,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>139,261</b>	<b>139,941</b>	<b>24,630</b>	<b>39,318</b>	<b>39,318</b>	<b>39,318</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>1292 TEEN PARENT PROGRAMS</b>							
122	SUBSTITUTES-CLASSIFIED	666	240	-	-	-	-
125	CURRICULUM SUB	96	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	78	-	-	-	-
131	CLASS. ADDITIONAL WAGES	340	560	-	-	-	-
132	NON CERTIFIED OVERTIME	-	594	-	-	-	-
<b>Account Group Total</b>		<b>1,102</b>	<b>1,472</b>	-	-	-	-
211	PERS EMPR CONTRIB	47	166	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	5	-	-	-	-
213	PERS BOND PAY	22	84	-	-	-	-
220	FICA/MEDICARE	84	112	-	-	-	-
231	WORKERS' COMPENSATION	5	9	-	-	-	-
<b>Account Group Total</b>		<b>158</b>	<b>376</b>	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	-	-	-	-	-
340	TRAVEL	-	95	-	-	-	-
<b>Account Group Total</b>		-	<b>95</b>	-	-	-	-
410	SUPPLIES	2,142	637	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	3,103	-	-	-	-
<b>Account Group Total</b>		<b>2,142</b>	<b>3,740</b>	-	-	-	-
<b>Function Total</b>		<b>3,402</b>	<b>5,683</b>	-	-	-	-
<b>1400 SUMMER SCHOOL PROGRAMS</b>							
130	LIC. ADDITIONAL WAGES	7,327	8,724	24,342	31,600	31,600	31,600
131	CLASS. ADDITIONAL WAGES	947	1,011	10,840	12,000	12,000	12,000
151	STUDENT LABOR	1,432	1,420	-	-	-	-
<b>Account Group Total</b>		<b>9,706</b>	<b>11,155</b>	<b>35,182</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
211	PERS EMPR CONTRIB	915	1,328	4,178	5,600	5,600	5,600
212	EMPLOYEE CONTRBTN, PICKUP	439	524	1,460	1,650	1,650	1,650
213	PERS BOND PAY	413	681	2,026	2,900	2,900	2,900
220	FICA/MEDICARE	742	852	2,691	3,107	3,107	3,107
231	WORKERS' COMPENSATION	68	1,255	190	366	366	366
<b>Account Group Total</b>		<b>2,577</b>	<b>4,640</b>	<b>10,545</b>	<b>13,623</b>	<b>13,623</b>	<b>13,623</b>
410	SUPPLIES	2,692	15,085	4,485	4,500	4,500	4,500
460	EQUIPMENT	-	3,651	-	-	-	-
<b>Account Group Total</b>		<b>2,692</b>	<b>18,736</b>	<b>4,485</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Function Total</b>		<b>14,975</b>	<b>34,531</b>	<b>50,212</b>	<b>61,723</b>	<b>61,723</b>	<b>61,723</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2110 STUDENT SUPPORT SERVICES</b>							
112	CLASSIFIED SALARIES	14,656	-	-	-	-	-
118	EXTRA-DUTY SALARIES	3,055	3,084	3,497	6,644	6,644	6,644
130	LIC. ADDITIONAL WAGES	1,367	-	1,137	-	-	-
131	CLASS. ADDITIONAL WAGES	890	89	-	-	-	-
132	NON CERTIFIED OVERTIME	1,408	101	-	-	-	-
<b>Account Group Total</b>		<b>21,376</b>	<b>3,274</b>	<b>4,634</b>	<b>6,644</b>	<b>6,644</b>	<b>6,644</b>
211	PERS EMPR CONTRIB	2,524	430	663	735	735	735
212	EMPLOYEE CONTRBTN, PICKUP	265	185	210	189	189	189
213	PERS BOND PAY	1,069	229	324	465	465	465
220	FICA/MEDICARE	1,493	249	354	508	508	508
231	WORKERS' COMPENSATION	86	23	48	85	85	85
242	HEALTH INSURANCE	5,250	-	-	-	-	-
244	LIFE INSURANCE	16	-	-	-	-	-
<b>Account Group Total</b>		<b>10,703</b>	<b>1,116</b>	<b>1,599</b>	<b>1,982</b>	<b>1,982</b>	<b>1,982</b>
310	INSTRUC CONSULT/PROF	7,247	-	-	-	-	-
312	WORKSHOPS/CONFERENCES	950	-	-	-	-	-
331	STUDENT TRANSPORTATION	2,109	-	-	-	-	-
340	TRAVEL	1,200	-	-	-	-	-
<b>Account Group Total</b>		<b>11,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	28,969	10,712	26,933	27,000	27,000	27,000
420	TEXTBOOKS	-	-	-	100,000	100,000	100,000
<b>Account Group Total</b>		<b>28,969</b>	<b>10,712</b>	<b>26,933</b>	<b>127,000</b>	<b>127,000</b>	<b>127,000</b>
690	GRANT INDIRECT CHARGES	2,384	16	-	-	-	-
<b>Account Group Total</b>		<b>2,384</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
720	TRANSIT (TO OTHER DISTRICTS)	35,939	-	-	-	-	-
<b>Account Group Total</b>		<b>35,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>110,877</b>	<b>15,118</b>	<b>33,166</b>	<b>135,626</b>	<b>135,626</b>	<b>135,626</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2120 GUIDANCE SERVICES</b>							
112	CLASSIFIED SALARIES	5,606	5,729	-	13,030	13,030	13,030
125	CURRICULUM SUB	-	342	-	-	-	-
130	LIC. ADDITIONAL WAGES	63	5,244	13,000	-	-	-
131	CLASS. ADDITIONAL WAGES	-	337	-	-	-	-
132	NON CERTIFIED OVERTIME	-	669	-	-	-	-
<b>Account Group Total</b>		<b>5,669</b>	<b>12,321</b>	<b>13,000</b>	<b>13,030</b>	<b>13,030</b>	<b>13,030</b>
211	PERS EMPR CONTRIB	176	722	1,935	604	604	604
212	EMPLOYEE CONTRBTN, PICKUP	-	283	774	-	-	-
213	PERS BOND PAY	124	376	903	492	492	492
220	FICA/MEDICARE	431	965	987	538	538	538
231	WORKERS' COMPENSATION	19	123	65	51	51	51
242	HEALTH INSURANCE	788	-	-	-	-	-
244	LIFE INSURANCE	43	-	-	-	-	-
<b>Account Group Total</b>		<b>1,581</b>	<b>2,469</b>	<b>4,664</b>	<b>1,685</b>	<b>1,685</b>	<b>1,685</b>
410	SUPPLIES	-	-	5,000	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>7,250</b>	<b>14,790</b>	<b>22,664</b>	<b>14,715</b>	<b>14,715</b>	<b>14,715</b>
<b>2130 HEALTH SERVICES</b>							
111	LICENSED SALARIES	22,594	-	-	-	-	-
<b>Account Group Total</b>		<b>22,594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	2,397	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	1,356	-	-	-	-	-
213	PERS BOND PAY	1,130	-	-	-	-	-
220	FICA/MEDICARE	1,632	-	-	-	-	-
231	WORKERS' COMPENSATION	89	-	-	-	-	-
242	HEALTH INSURANCE	7,722	-	-	-	-	-
244	LIFE INSURANCE	36	-	-	-	-	-
<b>Account Group Total</b>		<b>14,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>36,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2140 PSYCHOLOGICAL SERVICES</b>							
111	LICENSED SALARIES	-	49,523	52,137	55,123	55,123	55,123
112	CLASSIFIED SALARIES	-	-	21,777	17,843	17,843	17,843
125	CURRICULUM SUB	-	-	6,967	-	-	-
130	LIC. ADDITIONAL WAGES	-	-	1,063	-	-	-
131	CLASS. ADDITIONAL WAGES	-	-	340	-	-	-
<b>Account Group Total</b>		-	<b>49,523</b>	<b>82,284</b>	<b>72,966</b>	<b>72,966</b>	<b>72,966</b>
211	PERS EMPR CONTRIB	-	6,489	11,767	8,390	8,390	8,390
212	EMPLOYEE CONTRBTN, PICKUP	-	2,975	3,192	3,307	3,307	3,307
213	PERS BOND PAY	-	3,494	5,272	5,108	5,108	5,108
220	FICA/MEDICARE	-	3,947	6,295	5,582	5,582	5,582
231	WORKERS' COMPENSATION	-	380	377	438	438	438
242	HEALTH INSURANCE	-	14,839	17,426	28,949	28,949	28,949
244	LIFE INSURANCE	-	82	91	149	149	149
<b>Account Group Total</b>		-	<b>32,206</b>	<b>44,420</b>	<b>51,923</b>	<b>51,923</b>	<b>51,923</b>
310	INSTRUC CONSULT/PROF	-	-	-	45,000	45,000	45,000
371	TUITN PMTS\OT DIST IN ST	-	14,250	-	-	-	-
<b>Account Group Total</b>		-	<b>14,250</b>	-	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
410	SUPPLIES	-	-	14,896	-	-	-
<b>Account Group Total</b>		-	-	<b>14,896</b>	-	-	-
<b>Function Total</b>		-	<b>95,979</b>	<b>141,600</b>	<b>169,889</b>	<b>169,889</b>	<b>169,889</b>
<b>2150 SPEECH PATHOLOGY/AUDIOLOGY</b>							
112	CLASSIFIED SALARIES	23,690	26,256	26,294	29,686	29,686	29,686
<b>Account Group Total</b>		<b>23,690</b>	<b>26,256</b>	<b>26,294</b>	<b>29,686</b>	<b>29,686</b>	<b>29,686</b>
211	PERS EMPR CONTRIB	2,871	3,938	3,944	3,943	3,943	3,943
213	PERS BOND PAY	1,185	1,838	1,841	2,078	2,078	2,078
220	FICA/MEDICARE	1,615	1,810	2,011	2,271	2,271	2,271
231	WORKERS' COMPENSATION	104	205	208	190	190	190
242	HEALTH INSURANCE	14,076	15,060	15,662	15,600	15,600	15,600
244	LIFE INSURANCE	43	49	82	49	49	49
<b>Account Group Total</b>		<b>19,894</b>	<b>22,900</b>	<b>23,748</b>	<b>24,131</b>	<b>24,131</b>	<b>24,131</b>
310	INSTRUC CONSULT/PROF	-	1,395	41,000	41,000	41,000	41,000
<b>Account Group Total</b>		-	<b>1,395</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>
<b>Function Total</b>		<b>43,584</b>	<b>50,551</b>	<b>91,042</b>	<b>94,817</b>	<b>94,817</b>	<b>94,817</b>

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2160 OTHER STUDENT TREATMENT</b>							
310	INSTRUC CONSULT/PROF	-	57,779	69,000	69,000	69,000	69,000
<b>Account Group Total</b>		-	<b>57,779</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<b>Function Total</b>		-	<b>57,779</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<b>2190 DIRECTION OF STUDENT SERVICES</b>							
113	ADMINISTRATORS	45,202	-	-	-	-	-
<b>Account Group Total</b>		<b>45,202</b>	-	-	-	-	-
211	PERS EMPR CONTRIB	5,479	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	2,712	-	-	-	-	-
213	PERS BOND PAY	2,260	-	-	-	-	-
220	FICA/MEDICARE	3,461	-	-	-	-	-
231	WORKERS' COMPENSATION	171	-	-	-	-	-
242	HEALTH INSURANCE	7,146	-	-	-	-	-
244	LIFE INSURANCE	134	-	-	-	-	-
246	DISABILITY INSURANCE	127	-	-	-	-	-
<b>Account Group Total</b>		<b>21,490</b>	-	-	-	-	-
690	GRANT INDIRECT CHARGES	20,289	18,272	27,548	28,000	28,000	28,000
<b>Account Group Total</b>		<b>20,289</b>	<b>18,272</b>	<b>27,548</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Function Total</b>		<b>86,981</b>	<b>18,272</b>	<b>27,548</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>



**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>							
111	LICENSED SALARIES	358,697	411,011	460,015	43,308	43,308	43,308
112	CLASSIFIED SALARIES	23,492	26,542	28,191	6,151	6,151	6,151
113	ADMINISTRATORS	91,346	86,723	90,325	25,664	25,664	25,664
118	EXTRA-DUTY SALARIES	-	3,093	-	-	-	-
125	CURRICULUM SUB	172,852	7,343	4,000	15,000	15,000	15,000
130	LIC. ADDITIONAL WAGES	245,343	9,387	32,832	40,000	40,000	40,000
133	PERFORMANCE BONUS	596,490	637,806	596,195	400,000	400,000	400,000
<b>Account Group Total</b>		<b>1,488,220</b>	<b>1,181,905</b>	<b>1,211,558</b>	<b>530,123</b>	<b>530,123</b>	<b>530,123</b>
211	PERS EMPR CONTRIB	161,949	168,299	173,557	58,578	58,578	58,578
212	EMPLOYEE CONTRBTN, PICKUP	77,301	68,706	70,252	28,223	28,223	28,223
213	PERS BOND PAY	70,270	82,326	84,500	35,107	35,107	35,107
220	FICA/MEDICARE	112,945	89,560	93,207	38,367	38,367	38,367
231	WORKERS' COMPENSATION	5,784	6,712	7,071	2,540	2,540	2,540
242	HEALTH INSURANCE	114,758	122,005	135,376	11,814	11,814	11,814
244	LIFE INSURANCE	789	943	1,232	127	127	127
246	DISABILITY INSURANCE	239	271	277	79	79	79
<b>Account Group Total</b>		<b>544,035</b>	<b>538,822</b>	<b>565,472</b>	<b>174,835</b>	<b>174,835</b>	<b>174,835</b>
310	INSTRUC CONSULT/PROF	50,609	3,000	10,000	-	-	-
311	TUITION REIMBURSEMENT	36,548	-	-	-	-	-
312	CONFERENCE/WORKSHOPS	2,095	-	-	-	-	-
340	TRAVEL	6,862	850	-	-	-	-
<b>Account Group Total</b>		<b>96,114</b>	<b>3,850</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	8,720	5,994	17,087	-	-	-
420	TEXTBOOKS	10,600	-	-	-	-	-
470	COMPUTER SOFTWARE	50	-	-	-	-	-
480	COMPUTER HARDWARE	3,668	-	-	-	-	-
<b>Account Group Total</b>		<b>23,038</b>	<b>5,994</b>	<b>17,087</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	71,024	52,399	52,541	25,000	25,000	25,000
<b>Account Group Total</b>		<b>71,024</b>	<b>52,399</b>	<b>52,541</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Function Total</b>		<b>2,222,431</b>	<b>1,782,970</b>	<b>1,856,658</b>	<b>729,958</b>	<b>729,958</b>	<b>729,958</b>

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<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2213 INSTRUCTIONAL SUPPORT SERVICES</b>							
480	COMPUTER HARDWARE	3,559	-	-	-	-	-
<b>Account Group Total</b>		<b>3,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>3,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>							
111	LICENSED SALARIES	87,202	52,011	53,449	200,000	200,000	200,000
113	ADMINISTRATORS	-	8,454	8,932	-	-	-
122	SUBSTITUTES-CLASSIFIED	56	-	-	-	-	-
125	CURRICULUM SUB	34,018	102,946	102,788	83,389	83,389	83,389
130	LIC. ADDITIONAL WAGES	91,473	124,728	363,907	248,061	248,061	248,061
131	CLASS. ADDITIONAL WAGES	1,127	2,089	3,094	3,143	3,143	3,143
<b>Account Group Total</b>		<b>213,876</b>	<b>290,228</b>	<b>532,170</b>	<b>534,593</b>	<b>534,593</b>	<b>534,593</b>
211	PERS EMPR CONTRIB	22,988	34,454	121,905	115,801	115,801	115,801
212	EMPLOYEE CONTRBTN, PICKUP	10,543	11,072	14,260	2,654	2,654	2,654
213	PERS BOND PAY	9,837	17,129	21,471	7,484	7,484	7,484
220	FICA/MEDICARE	15,946	22,131	77,858	34,361	34,361	34,361
231	WORKERS' COMPENSATION	853	2,253	1,490	356	356	356
242	HEALTH INSURANCE	22,311	13,306	15,000	-	-	-
244	LIFE INSURANCE	107	97	110	-	-	-
246	DISABILITY INSURANCE	-	26	27	-	-	-
<b>Account Group Total</b>		<b>82,585</b>	<b>100,468</b>	<b>252,121</b>	<b>160,656</b>	<b>160,656</b>	<b>160,656</b>
310	INSTRUC CONSULT/PROF	215,786	108,890	251,770	201,770	201,770	201,770
312	CONFERENCE/WORKSHOPS	8,988	8,361	28,000	28,000	28,000	28,000
319	ATHLETIC OFFICIALS	6,650	-	-	-	-	-
340	TRAVEL	1,425	9,146	17,839	6,340	6,340	6,340
<b>Account Group Total</b>		<b>232,849</b>	<b>126,397</b>	<b>297,609</b>	<b>236,110</b>	<b>236,110</b>	<b>236,110</b>
410	SUPPLIES	21,218	41,408	131,693	168,293	168,293	168,293
480	COMPUTER HARDWARE	2,772	-	-	-	-	-
<b>Account Group Total</b>		<b>23,990</b>	<b>41,408</b>	<b>131,693</b>	<b>168,293</b>	<b>168,293</b>	<b>168,293</b>
690	GRANT INDIRECT CHARGES	11,814	16,176	25,700	6,400	6,400	6,400
<b>Account Group Total</b>		<b>11,814</b>	<b>16,176</b>	<b>25,700</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
<b>Function Total</b>		<b>565,114</b>	<b>574,677</b>	<b>1,239,293</b>	<b>1,106,052</b>	<b>1,106,052</b>	<b>1,106,052</b>

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2490 OTHER SUPPORT/ADMIN</b>							
113	ADMINISTRATORS	51,579	52,909	54,597	55,962	55,962	55,962
<b>Account Group Total</b>		<b>51,579</b>	<b>52,909</b>	<b>54,597</b>	<b>55,962</b>	<b>55,962</b>	<b>55,962</b>
211	PERS EMPR CONTRIB	6,251	7,936	8,190	7,432	7,432	7,432
212	EMPLOYEE CONTRBTN, PICKUP	3,095	3,174	3,276	3,358	3,358	3,358
213	PERS BOND PAY	2,579	3,704	3,822	3,917	3,917	3,917
220	FICA/MEDICARE	3,825	4,023	4,177	4,281	4,281	4,281
231	WORKERS' COMPENSATION	194	318	398	326	326	326
242	HEALTH INSURANCE	7,292	7,660	7,440	7,800	7,800	7,800
244	LIFE INSURANCE	153	178	182	187	187	187
246	DISABILITY INSURANCE	145	165	169	174	174	174
<b>Account Group Total</b>		<b>23,534</b>	<b>27,158</b>	<b>27,654</b>	<b>27,475</b>	<b>27,475</b>	<b>27,475</b>
410	SUPPLIES	150	375	5,000	5,000	5,000	5,000
<b>Account Group Total</b>		<b>150</b>	<b>375</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Function Total</b>		<b>75,263</b>	<b>80,442</b>	<b>87,251</b>	<b>88,437</b>	<b>88,437</b>	<b>88,437</b>
<b>2550 STUDENT TRANSPORTATION</b>							
331	REIMBRS STDNT TRANSPORT	35,444	26,516	19,580	4,259	4,259	4,259
<b>Account Group Total</b>		<b>35,444</b>	<b>26,516</b>	<b>19,580</b>	<b>4,259</b>	<b>4,259</b>	<b>4,259</b>
<b>Function Total</b>		<b>35,444</b>	<b>26,516</b>	<b>19,580</b>	<b>4,259</b>	<b>4,259</b>	<b>4,259</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2610 CENTRAL OFFICE SUPPORT SERVICES</b>							
121	SUBSTITUTES-LICENSED	323	512	-	-	-	-
125	CURRICULUM SUB	81	86	-	-	-	-
<b>Account Group Total</b>		<b>404</b>	<b>598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	28	13	-	-	-	-
213	PERS BOND PAY	12	6	-	-	-	-
220	FICA/MEDICARE	31	46	-	-	-	-
231	WORKERS' COMPENSATION	2	3	-	-	-	-
<b>Account Group Total</b>		<b>73</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
340	TRAVEL	-	1,932	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	654	1,215	-	-	-	-
<b>Account Group Total</b>		<b>654</b>	<b>3,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	395	570	-	-	-	-
<b>Account Group Total</b>		<b>395</b>	<b>570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>1,526</b>	<b>4,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2620 PERSONNEL SERVICES</b>							
310	INSTRUC CONSULT/PROF	3,600	-	-	-	-	-
<b>Account Group Total</b>		<b>3,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>3,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640 STAFF SERVICES</b>							
114	SUPERVISORS/CONFIDENTIAL	22,463	-	11,744	11,951	11,951	11,951
132	NON CERTIFIED OVERTIME	-	266	-	-	-	-
<b>Account Group Total</b>		<b>22,463</b>	<b>266</b>	<b>11,744</b>	<b>11,951</b>	<b>11,951</b>	<b>11,951</b>
211	PERS EMPR CONTRIB	2,722	-	1,762	1,586	1,586	1,586
213	PERS BOND PAY	1,123	-	822	837	837	837
220	FICA/MEDICARE	1,581	-	898	914	914	914
231	WORKERS' COMPENSATION	93	-	91	73	73	73
242	HEALTH INSURANCE	6,931	-	3,720	3,900	3,900	3,900
244	LIFE INSURANCE	21	-	20	21	21	21
<b>Account Group Total</b>		<b>12,471</b>	<b>-</b>	<b>7,313</b>	<b>7,331</b>	<b>7,331</b>	<b>7,331</b>
355	PRINTING AND BINDING	-	218	-	1,000	1,000	1,000
389	OT NON-INSTRCT PROF\TECH	-	-	28,000	24,000	24,000	24,000
<b>Account Group Total</b>		<b>-</b>	<b>218</b>	<b>28,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
410	SUPPLIES	155	304	943	3,718	3,718	3,718
<b>Account Group Total</b>		<b>155</b>	<b>304</b>	<b>943</b>	<b>3,718</b>	<b>3,718</b>	<b>3,718</b>
<b>Function Total</b>		<b>35,089</b>	<b>788</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>2660 TECHNOLOGY SERVICES</b>							
480	COMPUTER HARDWARE	-	-	-	5,000	5,000	5,000
<b>Account Group Total</b>		-	-	-	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Function Total</b>		-	-	-	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>3300 COMMUNITY SERVICES (PARENT INVOLVEMENT)</b>							
111	LICENSED SALARIES	9,466	10,025	10,532	11,000	11,000	11,000
122	SUBSTITUTES-CLASSIFIED	-	155	-	-	-	-
125	CURRICULUM SUB	-	171	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	2,702	100,774	100,774	100,774	100,774
131	CLASS. ADDITIONAL WAGES	-	3,506	5,415	5,415	5,415	5,415
132	NON CERTIFIED OVERTIME	-	1,910	1,754	1,754	1,754	1,754
<b>Account Group Total</b>		<b>9,466</b>	<b>18,469</b>	<b>118,475</b>	<b>118,943</b>	<b>118,943</b>	<b>118,943</b>
211	PERS EMPR CONTRIB	1,004	2,380	2,505	2,535	2,535	2,535
212	EMPLOYEE CONTRBTN, PICKUP	568	764	783	783	783	783
213	PERS BOND PAY	473	1,260	1,293	1,294	1,294	1,294
220	FICA/MEDICARE	724	1,375	1,413	3,319	3,319	3,319
231	WORKERS' COMPENSATION	38	149	117	262	262	262
242	HEALTH INSURANCE	1,955	1,858	2,976	3,000	3,000	3,000
244	LIFE INSURANCE	29	17	17	-	-	-
<b>Account Group Total</b>		<b>4,791</b>	<b>7,803</b>	<b>9,104</b>	<b>11,193</b>	<b>11,193</b>	<b>11,193</b>
310	INSTRUC CONSULT/PROF	2,990	-	960	960	960	960
312	CONFERENCE/WORKSHOPS	175	2,107	-	-	-	-
331	REIMBRS STDNT TRANSPORT	-	165	-	-	-	-
340	TRAVEL	-	804	2,278	2,278	2,278	2,278
<b>Account Group Total</b>		<b>3,165</b>	<b>3,076</b>	<b>3,238</b>	<b>3,238</b>	<b>3,238</b>	<b>3,238</b>
410	SUPPLIES	11,337	20,353	132,059	132,059	132,059	132,059
480	COMPUTER HARDWARE	3,032	-	-	-	-	-
<b>Account Group Total</b>		<b>14,369</b>	<b>20,353</b>	<b>132,059</b>	<b>132,059</b>	<b>132,059</b>	<b>132,059</b>
<b>Function Total</b>		<b>31,791</b>	<b>49,701</b>	<b>262,876</b>	<b>265,433</b>	<b>265,433</b>	<b>265,433</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
<b>210-295 GRANT FUNDS EXPENDITURE BUDGET</b>							
<b>3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>							
130	LIC. ADDITIONAL WAGES	3,173	992	-	-	-	-
131	CLASS. ADDITIONAL WAGES	11,299	2,507	7,774	7,800	7,800	7,800
132	NON CERTIFIED OVERTIME	5,218	3,311	-	-	-	-
<b>Account Group Total</b>		<b>19,690</b>	<b>6,810</b>	<b>7,774</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
211	PERS EMPR CONTRIB	2,190	930	1,166	1,200	1,200	1,200
212	EMPLOYEE CONTRBTN, PICKUP	190	59	520	520	520	520
213	PERS BOND PAY	973	477	544	544	544	544
220	FICA/MEDICARE	1,442	499	595	595	595	595
231	WORKERS' COMPENSATION	105	69	39	39	39	39
<b>Account Group Total</b>		<b>4,900</b>	<b>2,034</b>	<b>2,864</b>	<b>2,898</b>	<b>2,898</b>	<b>2,898</b>
310	INSTRUC CONSULT/PROF	5,191	7,100	7,500	7,500	7,500	7,500
340	TRAVEL	-	-	-	-	-	-
<b>Account Group Total</b>		<b>5,191</b>	<b>7,100</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
410	SUPPLIES	1,285	10,173	10,000	-	-	-
<b>Account Group Total</b>		<b>1,285</b>	<b>10,173</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>31,066</b>	<b>26,117</b>	<b>28,138</b>	<b>18,198</b>	<b>18,198</b>	<b>18,198</b>
<b>4150 BUILDING ACQUISITION &amp; IMPROVEMENTS</b>							
520	BUILDING ACQUISITION & IMPROVE	-	-	107,000	164,000	164,000	164,000
540	EQUIPMENT	-	-	-	40,000	40,000	40,000
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>107,000</b>	<b>204,000</b>	<b>204,000</b>	<b>204,000</b>
<b>Function Total</b>		<b>-</b>	<b>-</b>	<b>107,000</b>	<b>204,000</b>	<b>204,000</b>	<b>204,000</b>
<b>7000 UNAPPROP ENDING FUND</b>							
710	FUND MODIFICATIONS	219,474	259,795	-	-	-	-
<b>Account Group Total</b>		<b>219,474</b>	<b>259,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>219,474</b>	<b>259,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Total</b>		<b>7,235,226</b>	<b>6,498,603</b>	<b>8,654,284</b>	<b>7,087,500</b>	<b>7,087,500</b>	<b>7,087,500</b>

## **Nutrition Services Fund**

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.

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.

Under the Community Eligibility Provision, 100% of McMinnville School District

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



Since participating in the Community Eligibility Provision, the Nutrition Services Department has increased the total number of meals provided to students by 34.2%. Additionally, the department is providing “Breakfast Beyond the Bell” in three elementary schools—Grandhaven, Wascher and Newby. 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.

Nutrition Services Director, Cindi Hiatt-Henry, was selected as the 2014 Oregon Outstanding Nutrition Director of the Year and also the Northwest Regional Nutrition Director of the Year.

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>298</b>	<b>NUTRITION SERVICES REVENUE BUDGET</b>						
R1510	INTEREST INCOME	1,673	1,945	2,000	2,000	2,000	2,000
R1612	LUNCH	204,703	201,468	100,000	-	-	-
R1613	AFTER SCHOOL DINNERS - CACFP	-	-	220,000	-	-	-
R1621	ALA CARTE SALES	101,917	105,193	110,000	25,000	25,000	25,000
R1622	ADULT MEAL SALES	11,108	9,379	10,000	10,000	10,000	10,000
R1690	CATERING	57,758	67,054	60,000	65,000	65,000	65,000
R1920	DONATIONS PRIVATE SOURCE	1,500	-	-	-	-	-
R1990	MISCELLANEOUS	997	1,804	3,500	1,500	1,500	1,500
R1991	REBATES	12,165	8,262	8,000	3,500	3,500	3,500
<b>Total Local Revenue</b>		<b>391,821</b>	<b>395,105</b>	<b>513,500</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>
R3102	STATE SCHOOL FUND MATCH	23,122	23,177	24,500	28,000	28,000	28,000
R3299	RESTRICTED STATE GRANT	4,735	8,850	4,500	31,000	31,000	31,000
<b>Total State Revenue</b>		<b>27,857</b>	<b>32,027</b>	<b>29,000</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>
R4502	OTHER FED GRANT	51,845	54,941	53,000	55,000	55,000	55,000
R4505	FED SCHL LUNCH REIMBURSE	1,708,617	1,781,271	1,900,000	1,900,000	1,900,000	1,900,000
R4506	FED SCHL BREAKFAST	-	-	-	800,000	800,000	800,000
R4507	FED SCHL DINNER	-	-	-	250,000	250,000	250,000
R4508	RESERVE FOR GROWTH	-	-	-	300,000	300,000	300,000
R4509	SUMMER PROGRAM FED REIMBURSE	29,755	35,907	55,500	85,668	85,668	85,668
R4900	COMMODITIES	120,772	137,024	145,300	185,500	185,500	185,500
<b>Total Federal Revenue</b>		<b>1,910,989</b>	<b>2,009,143</b>	<b>2,153,800</b>	<b>3,576,168</b>	<b>3,576,168</b>	<b>3,576,168</b>
R5400	BEG FUND BALANCE	502,623	486,686	600,000	500,000	500,000	500,000
<b>Total Other Revenue</b>		<b>502,623</b>	<b>486,686</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total</b>		<b>2,833,290</b>	<b>2,922,961</b>	<b>3,296,300</b>	<b>4,242,168</b>	<b>4,242,168</b>	<b>4,242,168</b>



**McMINNVILLE SCHOOL  
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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>298</b>	<b>NUTRITION SERVICES EXPENDITURE BUDGET</b>						
<b>3100</b>	<b>NUTRITION SERVICES</b>						
112	CLASSIFIED SALARIES	604,606	626,983	736,348	728,616	728,616	728,616
114	SUPERVISORS/CONFIDENTIAL	80,318	81,673	83,981	85,451	85,451	85,451
122	SUBSTITUTES-CLASSIFIED	17,809	20,727	25,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	16,826	34,947	40,000	65,000	65,000	65,000
132	NON CERTIFIED OVERTIME	2,590	6,560	5,000	6,700	6,700	6,700
151	STUDENT LABOR	7,173	6,562	9,000	9,000	9,000	9,000
	<b>Account Group Total</b>	<b>729,322</b>	<b>777,452</b>	<b>899,329</b>	<b>930,767</b>	<b>930,767</b>	<b>930,767</b>
211	PERS EMPR CONTRIB	80,212	103,719	123,027	101,863	101,863	101,863
213	PERS BOND PAY	34,494	50,773	60,223	62,004	62,004	62,004
220	FICA/MEDICARE	51,028	56,576	68,110	70,515	70,515	70,515
231	WORKERS' COMPENSATION	15,963	22,414	31,162	26,992	26,992	26,992
242	HEALTH INSURANCE	283,003	314,207	374,419	430,763	430,763	430,763
244	LIFE INSURANCE	1,300	1,552	3,116	3,041	3,041	3,041
	<b>Account Group Total</b>	<b>466,000</b>	<b>549,241</b>	<b>660,057</b>	<b>695,178</b>	<b>695,178</b>	<b>695,178</b>
310	INSTRUC CONSULT/PROF	-	-	2,700	2,700	2,700	2,700
312	CONFERENCE/WORKSHOPS	2,346	3,270	5,000	5,000	5,000	5,000
322	REPAIRS AND MAINTENANCE	54,577	42,784	40,000	40,000	40,000	40,000
324	RENTALS	1,308	1,053	1,500	1,500	1,500	1,500
340	TRAVEL	2,726	6,542	7,000	7,000	7,000	7,000
351	TELEPHONE	838	824	2,500	2,500	2,500	2,500
353	POSTAGE	2,302	2,068	5,000	4,000	4,000	4,000
355	PRINTING AND BINDING	5,904	3,741	12,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL TECH SERV	59	730	2,500	2,500	2,500	2,500
	<b>Account Group Total</b>	<b>70,060</b>	<b>61,012</b>	<b>78,200</b>	<b>75,200</b>	<b>75,200</b>	<b>75,200</b>
410	SUPPLIES	31,531	19,083	50,000	52,000	52,000	52,000
412	CUSTODIAL SUPPLIES	10,336	10,576	14,000	15,000	15,000	15,000
414	FOOD SERV SUPPLIES	35,908	30,452	65,000	65,000	65,000	65,000
416	CATERING SUPPLIES	32,206	31,432	45,000	50,000	50,000	50,000
417	COMMODITY PROCESSING	101,212	45,119	120,000	125,000	125,000	125,000
418	VEHICLE FUEL	2,228	2,272	3,750	3,750	3,750	3,750
419	COMMODITIES FDP CHARGE	4,143	5,744	10,000	12,000	12,000	12,000
450	FOOD	646,718	649,675	950,000	965,000	965,000	965,000
455	COMMODITIES	120,772	137,024	145,000	185,000	185,000	185,000
460	NON-CONSUMABLE ITEMS	8,871	29,855	55,000	50,000	50,000	50,000
470	COMPUTER SOFTWARE	7,867	7,519	17,000	17,000	17,000	17,000
480	COMPUTER HARDWARE	2,417	11,047	15,000	15,000	15,000	15,000
	<b>Account Group Total</b>	<b>1,004,209</b>	<b>979,798</b>	<b>1,489,750</b>	<b>1,554,750</b>	<b>1,554,750</b>	<b>1,554,750</b>
540	EQUIPMENT PURCHASE	42,940	-	110,745	493,605	493,605	493,605
550	TECHNOLOGY	-	-	-	-	-	-
	<b>Account Group Total</b>	<b>42,940</b>	<b>-</b>	<b>110,745</b>	<b>493,605</b>	<b>493,605</b>	<b>493,605</b>
640	DUES AND FEES	5,273	7,043	7,500	7,000	7,000	7,000
	<b>Account Group Total</b>	<b>5,273</b>	<b>7,043</b>	<b>7,500</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
	<b>Function Total</b>	<b>2,317,804</b>	<b>2,374,546</b>	<b>3,245,581</b>	<b>3,756,500</b>	<b>3,756,500</b>	<b>3,756,500</b>

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Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>298 NUTRITION SERVICES EXPENDITURE BUDGET</b>							
<b>3199 SUMMER NUTRITION PROGRAM</b>							
131	CLASS. ADDITIONAL WAGES	13,655	16,968	17,500	35,000	35,000	35,000
<b>Account Group Total</b>		<b>13,655</b>	<b>16,968</b>	<b>17,500</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
211	PERS EMPR CONTRIB	1,622	2,489	2,625	4,025	4,025	4,025
213	PERS BOND PAY	683	1,185	1,225	2,450	2,450	2,450
220	FICA/MEDICARE	1,044	1,299	1,339	2,678	2,678	2,678
231	WORKERS' COMPENSATION	354	535	530	1,015	1,015	1,015
<b>Account Group Total</b>		<b>3,703</b>	<b>5,508</b>	<b>5,719</b>	<b>10,168</b>	<b>10,168</b>	<b>10,168</b>
322	REPAIRS AND MAINTENANCE	311	-	2,000	1,000	1,000	1,000
340	TRAVEL	195	300	750	750	750	750
<b>Account Group Total</b>		<b>506</b>	<b>300</b>	<b>2,750</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
410	SUPPLIES	-	140	500	500	500	500
412	CUSTODIAL SUPPLIES	-	-	250	250	250	250
414	FOOD SERV SUPPLIES	416	4,270	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	9,776	30,657	20,000	36,000	36,000	36,000
460	NON-CONSUMABLE ITEMS	744	328	2,500	500	500	500
<b>Account Group Total</b>		<b>10,936</b>	<b>35,395</b>	<b>24,750</b>	<b>38,750</b>	<b>38,750</b>	<b>38,750</b>
541	INITL & ADDTL EQUIP PRCHS	-	-	-	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>28,800</b>	<b>58,171</b>	<b>50,719</b>	<b>85,668</b>	<b>85,668</b>	<b>85,668</b>
<b>6110 PLANNED RESERVE (CONTINGENCY)</b>							
810	PLANNED RESERVE	-	-	-	400,000	400,000	400,000
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Function Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	486,686	490,244	-	-	-	-
<b>Account Group Total</b>		<b>486,686</b>	<b>490,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>486,686</b>	<b>490,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Total</b>		<b>2,833,290</b>	<b>2,922,961</b>	<b>3,296,300</b>	<b>4,242,168</b>	<b>4,242,168</b>	<b>4,242,168</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 rates. Over the past eight years, this has saved the district over \$9 million in PERS employee retirement contributions. The table below represents the total pension bond indebtedness as of June 30, 2015 and debt service payments for 2015-2016 fiscal year.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2015	Principal Due 2015-2016	Interest Due 2015-2016	Total Due 2015-2016
10/31/2002	\$16,044,243	4.82-5.55%	\$12,528,728	\$ 321,361	\$ 970,252	\$1,291,613
02/19/2004	13,715,000	4.40-5.53%	12,565,000	410,000	684,838	1,094,838
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
<b>Total</b>			<b>\$26,213,728</b>	<b>\$ 731,361</b>	<b>\$1,701,178,</b>	<b>\$2,432,539</b>

## Statement of Future Requirements

Fiscal Year	Principal	Interest	Total
2015-16	731,361	1,701,178	2,432,539
2016-17	812,628	1,744,317	2,556,945
2017-18	902,249	1,784,850	2,687,099
2018-19	996,769	1,825,560	2,822,329
2019-20	1,100,721	1,866,475	2,967,196
2020-21	1,985,000	1,181,360	3,166,360
2021-22	2,200,000	1,088,364	3,288,364
2022-23	2,480,000	967,872	3,447,872
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
<b>Total</b>	<b>\$ 26,213,728</b>	<b>\$14,584,900</b>	<b>\$40,798,628</b>



## Estimated Savings from issuing PERS Bonds:

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

**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-2016**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>300 PERS DEBT SERVICE (Pension Obligation Bonds) REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	9,439	8,452	8,000	8,000	8,000	8,000
R1970	SERVICES PROVIDED OTHER FUNDS	1,911,448	2,186,810	2,380,000	2,385,000	2,385,000	2,385,000
<b>Total Local Revenue</b>		<b>1,920,887</b>	<b>2,195,262</b>	<b>2,388,000</b>	<b>2,393,000</b>	<b>2,393,000</b>	<b>2,393,000</b>
R5400	BEG FUND BALANCE	719,687	563,578	500,000	540,000	540,000	540,000
<b>Total Other Revenue</b>		<b>719,687</b>	<b>563,578</b>	<b>500,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>
<b>Fund Total</b>		<b>2,640,574</b>	<b>2,758,840</b>	<b>2,888,000</b>	<b>2,933,000</b>	<b>2,933,000</b>	<b>2,933,000</b>
<b>300 PERS DEBT SERVICE (Pension Obligation Bonds) EXPENDITURE BUDGET</b>							
<b>5110 LONG TERM DEBT SERVICE</b>							
610	REDEMPTION OF PRINCIPAL	496,877	572,120	648,957	731,361	731,361	731,361
620	INTEREST	1,580,119	1,619,853	1,660,076	1,701,179	1,701,179	1,701,179
<b>Account Group Total</b>		<b>2,076,996</b>	<b>2,191,973</b>	<b>2,309,033</b>	<b>2,432,540</b>	<b>2,432,540</b>	<b>2,432,540</b>
<b>Function Total</b>		<b>2,076,996</b>	<b>2,191,973</b>	<b>2,309,033</b>	<b>2,432,540</b>	<b>2,432,540</b>	<b>2,432,540</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	563,578	566,867	578,967	500,460	500,460	500,460
<b>Account Group Total</b>		<b>563,578</b>	<b>566,867</b>	<b>578,967</b>	<b>500,460</b>	<b>500,460</b>	<b>500,460</b>
<b>Function Total</b>		<b>563,578</b>	<b>566,867</b>	<b>578,967</b>	<b>500,460</b>	<b>500,460</b>	<b>500,460</b>
<b>Fund Total</b>		<b>2,640,574</b>	<b>2,758,840</b>	<b>2,888,000</b>	<b>2,933,000</b>	<b>2,933,000</b>	<b>2,933,000</b>

# Debt Service Fund (310)

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

As of June 30, 2015, outstanding general obligation bonds total \$49,250,000. GO bonds represent 16.93% of the district’s legal debt limit of \$291 million. Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

A bond levy of \$8,500,000 is recommended to fund the required debt service payments.

The following table shows the bonded indebtedness of the District as of June 30, 2015 and annual payments to be made in 2015-2016.

<i>Issue Date Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2015</i>	<i>Principal Due 2015-2016</i>	<i>Interest Due 2015-2016</i>	<i>Total Due 2015-2016</i>
09/01/2001 Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$ 2,235,000	\$2,235,000	\$ 122,925	\$2,357,925
06/26/2007 New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	5,655,000	3,730,000	262,631	3,992,631
02/27/2013 Advance Refunding of 2007 GO Bonds	42,075,000	2.00-5.00%	41,360,000	115,000	1,773,425	1,888,425
	<b>Total</b>		<b>\$49,250,000</b>	<b>\$6,080,000</b>	<b>\$2,158,981</b>	<b>\$8,238,981</b>

**Current General Obligation Debt Capacity:**

Real Market Value	\$ 3,658,832,392
Total Capacity (7.95% of RMV)	290,877,175
Less: Outstanding GO Bonds	<u>49,250,000</u>
Remaining Capacity	241,627,175
Capacity Used	16.93 %

## Debt Service Fund (Continued)

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### ***Statement of Future Requirements***

<b><i>Fiscal Year</i></b>	<b><i>Principal</i></b>	<b><i>Interest</i></b>	<b><i>Total</i></b>
2015-16	6,080,000	2,158,981	8,238,981
2016-17	2,045,000	1,863,506	3,908,506
2017-18	2,280,000	1,766,375	4,046,375
2018-19	2,455,000	1,734,650	4,189,650
2019-20	2,735,000	1,613,700	4,348,700
2020-21	3,010,000	1,494,950	4,504,950
2021-22	3,320,000	1,344,450	4,664,450
2022-23	3,650,000	1,184,500	4,834,500
2023-24	4,005,000	1,002,000	5,007,000
2024-25	4,355,000	841,800	5,196,800
2025-26	4,715,000	667,600	5,382,600
2026-27	5,100,000	479,000	5,579,000
2027-28	5,500,000	275,000	5,775,000
<b><i>Total</i></b>	<b><i>\$49,250,000</i></b>	<b><i>\$16,426,513</i></b>	<b><i>\$65,676,513</i></b>

### ***Historical Bond Levy Rates***

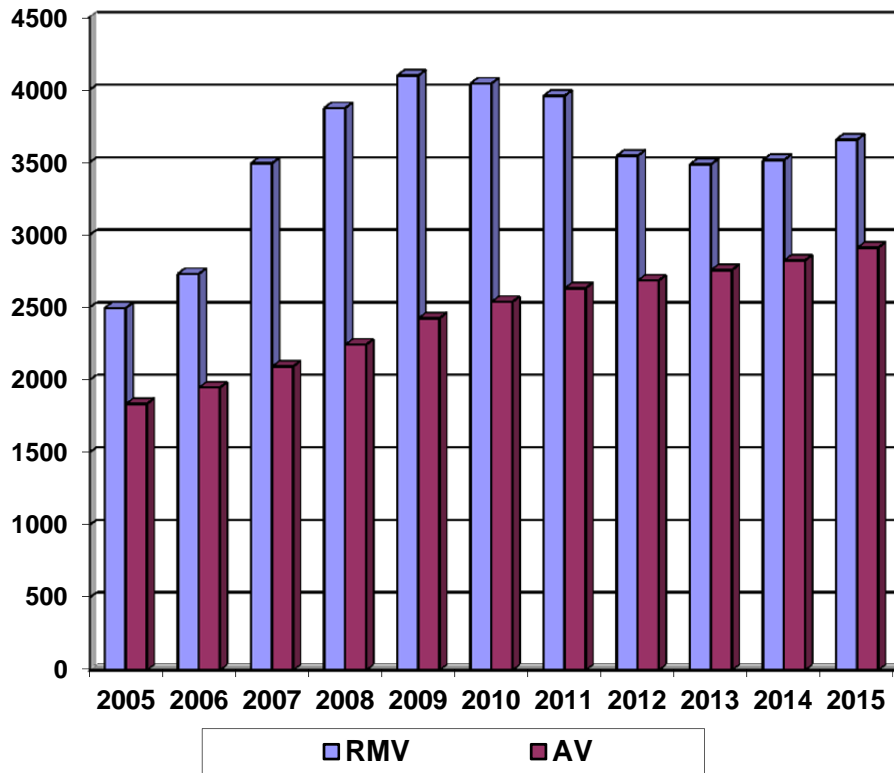
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*Rate per \$1,000 of Assessed Value*

<b><i>Fiscal Year</i></b>	<b><i>Rate</i></b>
2014-15	2.79
2013-14	2.73
2012-13	2.83
2011-12	2.83
2010-11	2.77
2009-10	2.79
2008-09	2.76
2007-08	2.85
2006-07	1.38
2005-06	2.10
2004-05	1.65
2003-04	3.14
2002-03	3.00

## Debt Service Fund (Continued)

### Historical Property Values (in millions)



<i>Fiscal Yr</i>	<i>Real Market Value</i>	<i>Growth Rate</i>	<i>Assessed Value</i>	<i>Growth Rate</i>
2014-15	\$3,658,832,392	4.00%	\$2,912,620,935	3.07%
2013-14	3,518,402,639	.01%	2,825,967,489	2.44%
2012-13	3,488,131,424	- 1.67%	2,758,766,493	2.67%
2011-12	3,547,429,517	-10.44%	2,686,997,617	2.01%
2010-11	3,961,011,054	- 2.09%	2,634,146,320	3.71%
2009-10	4,045,707,073	- 1.36%	2,539,911,427	4.68%
2008-09	4,101,380,879	5.78%	2,426,419,429	8.08%
2007-08	3,877,384,914	10.90%	2,244,937,543	7.20%
2006-07	3,496,194,951	27.89%	2,094,174,260	7.42%
2005-06	2,733,702,969	9.43%	1,949,517,187	6.18%
2004-05	2,498,145,756	14.54%	1,836,056,197	6.81%

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2014-15**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>310 DEBT SERVICE (General Obligation Bonds) REVENUE BUDGET</b>							
R1111	AD VALOREM TAXES LEVIED	7,268,373	7,222,377	7,618,000	7,920,000	7,920,000	7,920,000
R1112	PRIOR YEAR'S TAXES	305,029	312,192	350,000	325,000	325,000	325,000
R1510	INTEREST ON INVESTMENT	19,665	21,562	18,000	22,000	22,000	22,000
<b>Total Local Revenue</b>		<b>7,593,067</b>	<b>7,556,131</b>	<b>7,986,000</b>	<b>8,267,000</b>	<b>8,267,000</b>	<b>8,267,000</b>
R5110	REFUNDING BONDS ISSUED	49,348,383	-	-	-	-	-
R5400	BEG FUND BALANCE	694,337	704,145	500,000	520,000	520,000	520,000
<b>Total Other Revenue</b>		<b>50,042,720</b>	<b>704,145</b>	<b>500,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Fund Total</b>		<b>57,635,787</b>	<b>8,260,276</b>	<b>8,486,000</b>	<b>8,787,000</b>	<b>8,787,000</b>	<b>8,787,000</b>
<b>310 DEBT SERVICE (General Obligation Bonds) EXPENDITURE BUDGET</b>							
<b>5110 LONG TERM DEBT SERVICES</b>							
610	REDEMPTION OF PRINCIPAL	4,900,000	5,010,000	5,535,000	6,080,000	6,080,000	6,080,000
610	REFUNDED BOND ESCROW PMT	49,112,845	2,681,981	-	-	-	-
620	INTEREST	2,685,761	-	2,428,682	2,158,982	2,158,982	2,158,982
640	BOND ISSUANCE COSTS	233,036	-	-	-	-	-
Account Group Total		56,931,642	7,691,981	7,963,682	8,238,982	8,238,982	8,238,982
<b>Function Total</b>		<b>56,931,642</b>	<b>7,691,981</b>	<b>7,963,682</b>	<b>8,238,982</b>	<b>8,238,982</b>	<b>8,238,982</b>
<b>7000 UNAPP ENDING FUND BALANCE</b>							
820	RESERVED FOR NEXT YEAR	704,145	568,295	522,318	548,018	548,018	548,018
Account Group Total		704,145	568,295	522,318	548,018	548,018	548,018
<b>Function Total</b>		<b>704,145</b>	<b>568,295</b>	<b>522,318</b>	<b>548,018</b>	<b>548,018</b>	<b>548,018</b>
<b>Fund Total</b>		<b>57,635,787</b>	<b>8,260,276</b>	<b>8,486,000</b>	<b>8,787,000</b>	<b>8,787,000</b>	<b>8,787,000</b>



# Scholarships Fund

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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

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



**McMINNVILLE SCHOOL DISTRICT  
OTHER FUNDS  
2015-16**

Acct	Account Title	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
<b>710 SCHOLARSHIP FUND REVENUE BUDGET</b>							
R1510	INTEREST ON INVESTMENT	563	494	500	500	500	500
R1920	DONATIONS PRIVATE SOURCE	1,000	1,000	10,000	10,000	10,000	10,000
<b>Total Local Revenue</b>		<b>1,563</b>	<b>1,494</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
R5400	BEG FUND BALANCE	123,454	117,017	119,500	113,000	113,000	113,000
<b>Total Other Revenue</b>		<b>123,454</b>	<b>117,017</b>	<b>119,500</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>
<b>Fund Total</b>		<b>125,017</b>	<b>118,511</b>	<b>130,000</b>	<b>123,500</b>	<b>123,500</b>	<b>123,500</b>
<b>710 SCHOLARSHIP FUND EXPENDITURE BUDGET</b>							
<b>3390 OTHER COMMUNITY SERVICES</b>							
374	OTHER TUITION PAYMENTS	8,000	5,667	50,000	50,000	50,000	50,000
Account Group Total		8,000	5,667	50,000	50,000	50,000	50,000
<b>Function Total</b>		<b>8,000</b>	<b>5,667</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>6000 PLANNED RESERVE (CONTINGENCY)</b>							
810	PLANNED RESERVE	-	-	80,000	73,500	73,500	73,500
Account Group Total		-	-	80,000	73,500	73,500	73,500
<b>Function Total</b>		<b>-</b>	<b>-</b>	<b>80,000</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	117,017	112,844				
Account Group Total		117,017	112,844	-	-	-	-
<b>Function Total</b>		<b>117,017</b>	<b>112,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Total</b>		<b>125,017</b>	<b>118,511</b>	<b>130,000</b>	<b>123,500</b>	<b>123,500</b>	<b>123,500</b>



# **McMinnville**

## **School District No. 40 INFORMATIONAL SECTION**

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00 "EXHIBIT A"

**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 2015-2016 will be held at the District Office, 1500 NE Baker St., McMinnville, Oregon. The meeting will take place on May 6, 2015 at 7:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. An additional public budget committee meeting will be held on May 20, 2015 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after May 6th at the District Office, 1500 NE Baker St., McMinnville between the hours of 8:00 A.M. and 5:00 P.M. These are public meetings where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.  
NR Published April 17th and April 24th.

# News-Register

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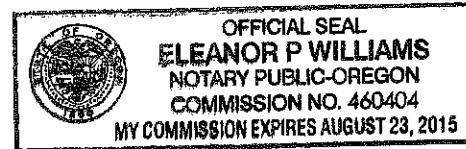
STATE OF OREGON } ss.  
County of Yamhill

I, Connie Crafton, being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Public Notice May 20, 2015 Budget Meeting- - April 17, 24, 2015**  
Subscribed and sworn before me this **4/28/2015** .

*Connie Crafton*

*Eleanor P. Williams*

Notary Public for Oregon  
My Commission Expires 08/23/2015



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00 "EXHIBIT A"

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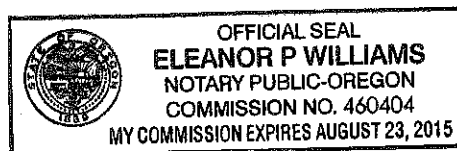
STATE OF OREGON } ss.  
County of Yamhill

I, Connie Crafton, being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **McMinnville School District - Display Form ED-1 - June 5, 2015** Subscribed and sworn before me this **6/9/2015**.

Connie Crafton

Eleanor P. Williams

Notary Public for Oregon  
My Commission Expires 08/23/2015



**FORM  
ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the McMinnville School District No. 40 will be held on June 8, 2015 at 7:30  a.m.  p.m.  
(Governing body) (Date)

District Office, 1500 NE Baker Street, McMinnville, Oregon. The purpose of this meeting is to discuss the  
(Location)

budget for the fiscal year beginning July 1, 20 15 as approved by the McMinnville School District No. 40 Budget Committee.  
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1500 NE Baker Street,  
(Street address)

McMinnville, OR between the hours of 8:00 a.m., and 5:00 p.m., or online at www.msd.k12.or.us

This budget is for an  annual;  biennial budget period. This budget was prepared on a basis of accounting that is:  the same as;  
 different than the preceding year. If different, the major changes and their effect on the budget are:

Contact <b>Susan Escure</b>	Telephone number <b>( 503 ) 565-4005</b>	E-mail <b>sescure@msd.k12.or.us</b>
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**FINANCIAL SUMMARY – RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Budget 20 13–20 14	Adopted Budget This Year: 20 14–20 15	Approved Budget Next Year: 20 15–20 16
1. Beginning Fund Balance .....	9,440,406.00	10,157,500.00	13,358,000.00
2. Current Year Property Taxes, other than Local Option Taxes .....	18,885,540.00	19,598,000.00	20,295,000.00
3. Current Year Local Option Property Taxes .....			
4. Other Revenue from Local Sources .....	4,951,548.00	5,253,484.00	5,028,000.00
5. Revenue from Intermediate Sources .....	2,107,064.00	2,256,600.00	2,302,000.00
6. Revenue from State Sources .....	41,689,946.00	46,199,697.00	47,376,653.00
7. Revenue from Federal Sources .....	7,439,482.00	8,701,500.00	9,035,168.00
8. Interfund Transfers .....	250,000.00	850,000.00	850,000.00
9. All Other Budget Resources .....			
<b>10. Total Resources .....</b>	<b>84,763,986.00</b>	<b>93,016,781.00</b>	<b>98,244,821.00</b>

**FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION**

11. Salaries .....	32,925,406.00	36,577,805.00	38,740,295.00
12. Other Associated Payroll Costs .....	19,986,419.00	22,375,181.00	23,142,125.00
13. Purchased Services .....	5,398,331.00	6,884,259.00	6,157,873.00
14. Supplies & Materials .....	4,477,919.00	6,358,086.00	6,455,097.00
15. Capital Outlay .....	295,174.00	1,127,745.00	2,407,605.00
16. Other Objects (except debt service & interfund transfers) .....	540,375.00	607,368.00	562,921.00
17. Debt Service* .....	9,883,954.00	10,272,715.00	10,671,522.00
18. Interfund Transfers* .....	250,000.00	850,000.00	850,000.00
19. Operating Contingency .....		6,862,337.00	3,910,623.00
20. Unappropriated Ending Fund Balance & Reserves .....	11,006,408.00	1,101,285.00	5,346,760.00
<b>21. Total Requirements .....</b>	<b>84,763,986.00</b>	<b>93,016,781.00</b>	<b>98,244,821.00</b>

**FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION**

Function			
FTE for Function			
1000 Instruction	39,940,824.00	45,636,056.00	47,665,635.00
FTE	458	479	504
2000 Support Services	20,933,936.00	23,520,074.00	23,640,482.00
FTE	163	168	182

3000 Enterprise & Community Service	2,569,203.00	3,637,314.00	4,175,799.00
FTE	28	28	31
4000 Facility Acquisition & Construction	179,661.00	1,137,000.00	1,984,000.00
FTE			
5000 Other Uses			
5100 Debt Service*	9,883,954.00	10,272,715.00	10,671,522.00
5200 Interfund Transfers*	250,000.00	850,000.00	850,000.00
6000 Contingency		6,862,337.00	3,910,623.00
7000 Unappropriated Ending Fund Balance	11,006,408.00	1,101,285.00	5,346,760.00
<b>Total Requirements</b>	<b>84,763,986.00</b>	<b>93,016,781.00</b>	<b>98,244,821.00</b>
<b>Total FTE</b>	<b>649</b>	<b>675</b>	<b>717</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 FROM LAST YEAR\*\***

The approved budget includes the funding for full day kindergarten, reduction of class size, and additional teaching supports. The majority of funding for the operation of our schools comes through the state school funding formula which allocates state revenue and state-wide property tax revenues to school districts on a per student basis. This funding resource is budgeted to increase. As of this date, the state legislature has not finalized the amount of funding. The approved budget assumes the use of savings from 2014-15 to offset insufficient state school funding.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy .....(Rate Limit \$4.149 Per \$1000)	\$4.194	\$4.194	\$4.194
Local Option Levy .....			
Levy for General Obligation Bonds .....	\$ 7,700,000	\$ 8,150,000	\$ 8,500,000

**STATEMENT OF INDEBTEDNESS**

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds .....	49,250,000.00	
Other Bonds .....	26,213,728.00	
Other Borrowings .....		
<b>Total .....</b>	<b>75,463,728.00</b>	<b>0.00</b>

\*\*If more space is needed to complete any section of this form, use the space below or add sheets.

## Elementary School Budget Summary

<b>General Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>Change</b>
<b>By Function</b>					
Elementary Instruction	10,792,015	11,967,628	13,164,121	14,666,693	1,502,572
English Language Learners	83,972	86,935	91,075	101,492	10,417
Guidance Services	556,456	552,682	590,577	572,842	(17,735)
Library Services	342,451	417,918	427,046	427,094	48
Office of Principal	1,233,610	1,264,807	1,355,107	1,374,295	19,188
Student Transportation	4,611	2,427	4,255	4,255	-
<b>Total</b>	<b>13,013,115</b>	<b>14,292,397</b>	<b>15,632,181</b>	<b>17,146,671</b>	<b>1,514,490</b>

### By Account

Wages & Benefits	12,722,879	13,989,900	15,284,507	16,804,999	1,520,492
Purchased Services	101,891	93,764	111,224	105,080	(6,144)
Supplies & Materials	188,345	208,733	236,450	236,592	142
<b>Total</b>	<b>13,013,115</b>	<b>14,292,397</b>	<b>15,632,181</b>	<b>17,146,671</b>	<b>1,514,490</b>

### Staffing (FTE)

			<b>Current</b>	<b>Proposed</b>	
Kindergarten	12.50	12.50	12.50	23.00	10.50
Classroom Teachers (K-5)	94.00	98.50	107.00	109.00	2.00
Music/PE Specialists	8.57	8.67	9.21	11.40	2.19
Reading Intervention	-	3.00	3.00	3.00	-
Counselors	6.00	6.00	6.00	6.00	-
Librarians	3.00	3.00	3.00	3.00	-
<b>Total Licensed Staff</b>	<b>124.07</b>	<b>131.67</b>	<b>140.71</b>	<b>155.40</b>	<b>14.69</b>
General Ed Assistants	12.44	12.44	14.72	16.81	2.09
School Techs	2.81	2.81	2.81	-	(2.81)
Library Assistants	2.25	2.25	2.25	2.25	-
Secretarial Support	9.63	9.63	10.94	11.19	0.25
<b>Total Classified Staff</b>	<b>27.13</b>	<b>27.13</b>	<b>30.72</b>	<b>30.25</b>	<b>(0.47)</b>
<b>Total Administrators</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>

<b>Enrollment October 1st</b>	<b>10/1/2012</b>	<b>10/1/2013</b>	<b>10/1/2014</b>	<b>10/1/2015 Projected</b>
<b>Total Enrollment</b>	<b>2941</b>	<b>2992</b>	<b>3021</b>	<b>2987</b>

<b>Budgeted Class Size</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Kindergarten	20.0	20.0	18.5	20.0
Grades 1 - 5	26.0	26.0	24.5	23.5



## Middle School Budget Summary

<b>General Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>Change</b>
<b>By Function</b>					
Middle School Instruction	5,773,137	6,139,008	6,816,344	6,683,470	(132,874)
Middle School Co-Curricular	108,126	103,231	135,878	155,607	19,729
Alternative Education *	99,551	-	-	-	-
Student Services	-	-	-	37,284	37,284
Guidance Services	478,876	480,317	492,769	511,815	19,046
Library Services	131,565	129,762	159,833	171,293	11,460
Office of Principal	815,854	879,636	915,167	927,357	12,190
Student Transportation	14,435	12,152	12,400	12,225	(175)
<b>Total</b>	<b>7,421,544</b>	<b>7,744,106</b>	<b>8,532,391</b>	<b>8,499,051</b>	<b>(33,340)</b>
<b>By Account</b>					
Wages & Benefits	7,249,523	7,566,102	8,322,298	8,287,845	(34,453)
Purchased Services	62,956	73,009	72,566	71,068	(1,498)
Supplies & Materials	108,013	104,995	137,527	140,138	2,611
<b>Total</b>	<b>7,420,492</b>	<b>7,744,106</b>	<b>8,532,391</b>	<b>8,499,051</b>	<b>(33,340)</b>

<b>Staffing (FTE)</b>			<b>Current</b>	<b>Proposed</b>	
Classroom Teachers (6-8)	61.00	61.17	62.84	62.84	-
Alternative Education *	1.00	-	-	-	-
Reading Intervention	1.00	1.00	1.00	1.00	-
Math Intervention	1.00	1.00	3.00	1.00	(2.00)
Dean of Students	-	-	-	0.50	0.50
Counselors	4.00	4.00	4.00	4.00	-
Librarians	1.00	1.00	1.00	1.00	-
<b>Total Licensed Staff</b>	<b>69.00</b>	<b>68.17</b>	<b>71.84</b>	<b>70.34</b>	<b>(1.50)</b>
Education Assistants	2.63	2.63	2.63	2.63	-
School Techs	2.00	2.00	2.00	-	(2.00)
Campus Supervisor	1.00	-	-	-	-
Library Assistants	0.75	0.75	1.50	1.50	-
Secretarial Support	7.00	7.00	7.00	7.00	-
<b>Total Classified Staff</b>	<b>13.38</b>	<b>12.38</b>	<b>13.13</b>	<b>11.13</b>	<b>(2.00)</b>
<b>Total Administrators</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

<b>Enrollment October 1st</b>	<b>10/1/2012</b>	<b>10/1/2013</b>	<b>10/1/2014</b>	<b>10/1/2015 Projected</b>
<b>Total Enrollment</b>	<b>1556</b>	<b>1583</b>	<b>1542</b>	<b>1521</b>

<b>Budgeted Class Size</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Grades 6 -8	29.5	29.5	28.0	28.0

## High School Budget Summary

General Fund	2012-13	2013-14	2014-15	2015-16	Change
	Actual	Actual	Proposed	Proposed	
<b>By Function</b>					
High School Instruction	6,927,157	7,186,774	7,954,130	8,314,276	360,146
High School Co-Curricular	406,784	408,136	457,715	465,972	8,257
Alternative Education	557,395	581,026	595,826	637,748	41,922
Online Education	69,396	89,383	79,693	82,865	3,172
Teen Parent Program	194,807	197,076	227,696	244,891	17,195
Attendance /Student Services	462,289	467,811	486,271	489,968	3,697
Guidance Services	546,348	541,385	559,936	575,400	15,464
Library Services	170,088	178,492	191,501	181,420	(10,081)
Office of Principal	924,909	975,893	1,006,761	1,075,514	68,753
Student Transportation	55,132	37,845	47,500	47,500	-
<b>Total</b>	<b>10,314,305</b>	<b>10,663,821</b>	<b>11,607,029</b>	<b>12,115,554</b>	<b>508,525</b>

### By Account

Wages & Benefits	9,905,121	10,294,073	11,169,651	11,659,950	490,299
Purchased Services	195,162	184,283	195,383	206,683	11,300
Supplies & Materials	211,710	184,462	234,495	241,421	6,926
Dues & Fees	2,812	1,003	7,500	7,500	-
<b>Total</b>	<b>10,314,805</b>	<b>10,663,821</b>	<b>11,607,029</b>	<b>12,115,554</b>	<b>508,525</b>

### Staffing (FTE)

			Current	Proposed	
Classroom Teachers (9-12)	73.35	75.00	79.35	80.50	1.15
Alternative Education	5.50	5.00	5.00	5.50	0.50
Online Education	1.00	1.00	1.00	1.00	-
Reading Intervention	0.50	0.50	0.50	0.50	-
Math Intervention	0.50	0.50	0.50	0.50	-
Dean of Students	2.00	2.00	2.00	2.00	-
Counselors	4.00	4.10	4.10	4.10	-
Librarians	1.00	1.00	1.00	1.00	-
<b>Total Licensed Staff</b>	<b>87.85</b>	<b>89.10</b>	<b>93.45</b>	<b>95.10</b>	<b>1.65</b>

Career Center & Ed Support Staff	5.31	5.31	5.31	5.31	-
School Techs	2.00	1.00	1.00	-	(1.00)
Bearhugs Coordinator & Assistants	4.94	4.94	4.94	4.94	-
Campus Supervisors	1.94	1.94	1.94	1.94	-
Library Assistants	1.44	1.44	1.44	1.44	-
Attendance/Guidance/Office Support	13.13	12.19	12.19	12.19	-
<b>Total Classified Staff</b>	<b>28.75</b>	<b>26.82</b>	<b>26.82</b>	<b>25.82</b>	<b>(1.00)</b>

<b>Total Administrators</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	-
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Enrollment October 1st	10/1/2012	10/1/2013	10/1/2014	10/1/2015 Projected
<b>Total Enrollment</b>	<b>1968</b>	<b>2031</b>	<b>2050</b>	<b>2085</b>

Budgeted Class Size	2012-13	2013-14	2013-14	2014-15
Grades 9-12	30.0	30.0	28.5	28.5

## *Improvement of Instruction (Curriculum) Budget Summary*

<b>General Fund</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Change</b>
<b>By Function</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Elementary & Secondary Instruction	373,881	637,544	597,122	557,442 *	(39,680)
Talented & Gifted	204,003	211,371	239,060	235,900	(3,160)
Summer School	6,055	38,308	85,182	84,185	(997)
Student Services (Drop Out Prevention)	-	67,278	67,635	68,752	1,117
Improvement of Instruction	507,056	533,999	611,269	793,590	182,321
<b>Total</b>	<b>1,090,995</b>	<b>1,488,500</b>	<b>1,600,268</b>	<b>1,739,869</b>	<b>139,601</b>
<b>By Account</b>					
Wages & Benefits	815,154	954,817	1,375,734	1,499,839 *	124,105
Purchased Services	20,570	31,674	62,300	58,300	(4,000)
Supplies & Materials	255,271	502,009	162,234	181,730	19,496
<b>Total</b>	<b>1,090,995</b>	<b>1,488,500</b>	<b>1,600,268</b>	<b>1,739,869</b>	<b>139,601</b>
<b>Staffing (FTE)</b>			<b>Current</b>	<b>Proposed</b>	
Elementary Math Specialists	0.50	0.50	3.00	-	(3.00)
Talented & Gifted Prog Teachers	1.50	1.50	1.50	1.50	-
Talented & Gifted Ed Assistants	1.81	1.81	1.81	1.81	-
Instructional Technology TOSA	1.00	1.00	1.00	1.00	-
Staff Development TOSA	-	-	-	1.00	1.00
Curriculum Director	1.00	1.00	1.50	2.00	0.50
Data, Assessment & Grant Coord.	0.50	0.50	0.50	1.00	0.50
Admin Assistant	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>7.31</b>	<b>7.31</b>	<b>10.31</b>	<b>9.31</b>	<b>(1.00)</b>

\* Includes General Fund match of IEE Project performance bonus. Cost increase of \$180,000 in 2015-16.

## English Language Learners Budget Summary

<b>General Fund</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Account</b>					
Wages & Benefits	2,399,609	2,533,109	2,718,167	2,717,272	(895)
Purchased Services	2,047	3,067	2,730	2,730	-
Supplies & Materials	16,329	17,006	26,137	26,137	-
<b>Total</b>	<b>2,417,985</b>	<b>2,553,182</b>	<b>2,747,034</b>	<b>2,746,139</b>	<b>(895)</b>

### Staffing (FTE)

ELL Teachers	17.50	16.50	16.50	16.50	-
ELL Ed Assistants	18.03	18.40	18.40	18.40	-
Migrant Ed Pre-K Assistant	0.50	0.50	0.50	0.50	-
Coordinator	0.50	1.00	1.00	1.00	-
Administrative Support	2.00	2.00	2.00	2.00	-
<b>Total</b>	<b>38.53</b>	<b>38.40</b>	<b>38.40</b>	<b>38.40</b>	<b>-</b>

### Average Daily Membership

	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
English Language Learners (ADM)	888	890	890	890
Percent of ADM	14.4%	14.2%	14.0%	14.0%

## Students Services & Special Education Budget Summary

General Fund	2012-13	2013-14	2014-15	2015-16	Change
	Actual	Actual	Budget	Proposed	
<b>By Function</b>					
Structured Learning Program (SLP)	634,149	737,117	825,571	960,944	135,373
Post High Community Transitions	160,207	326,332	337,572	338,045	473
Life Skills	857,420	726,216	757,878	810,034	52,156
Learning Resource Center (LRC)	2,242,605	2,378,392	2,587,185	2,774,015	186,830
Alternative Education (RISE Program)	233,410	286,672	370,670	436,643	65,973
Other Instruction (Corrections & Tutoring)	72,839	85,098	33,319	33,870	551
Health Services	180,891	221,390	229,457	232,490	3,033
Psychological Services	351,153	305,674	412,472	636,736 *	224,264
Speech Pathology & Audiology	707,851	747,657	735,335	620,930 *	(114,405)
Student Services Direction	406,620	451,262	458,614	437,622	(20,992)
Assessment & Testing	16,595	9,236	10,950	10,950	-
Student Transportation	14,847	8,754	14,000	14,000	-
<b>Total</b>	<b>5,878,587</b>	<b>6,283,800</b>	<b>6,773,023</b>	<b>7,306,279</b>	<b>533,256</b>

### By Account

Wages & Benefits	5,254,520	5,731,995	6,285,031	7,208,240	923,209
Purchased Services	592,901	510,919	457,968	63,865 *	(394,103)
Supplies & Materials	31,165	40,886	30,024	34,174	4,150
<b>Total</b>	<b>5,878,586</b>	<b>6,283,800</b>	<b>6,773,023</b>	<b>7,306,279</b>	<b>533,256</b>

### Staffing (FTE)

			Current	Proposed	
Teachers	23.50	23.50	24.17	25.87	1.70
Ed Assistants	54.28	52.63	55.00	58.00	3.00
Nurse	1.50	2.00	2.00	2.00	-
School Psych	1.60	1.60	3.80	4.80	1.00
Behavior Specialist	2.00	2.00	1.00	1.00	-
Autism Specialist	-	-	-	1.00 *	1.00
Speech Pathologist	3.00	3.00	3.00	6.60 *	3.60
Administrators	1.00	1.00	1.00	1.00	-
Coordinators	0.30	0.75	2.00	2.00	-
Support Staff (Secretary, Data, Health)	3.38	3.00	3.00	3.00	-
<b>Total</b>	<b>90.56</b>	<b>89.48</b>	<b>94.97</b>	<b>105.27</b>	<b>10.30</b>

\* Specialists to be hired versus contracted services purchased in prior years.

December Census	2012-13	2013-14	2014-15	2015-16
Student with Individual Education Plans	800	817	824	824
Percent of ADM	12.4%	12.4%	12.5%	12.5%

## Facilities & Operations Budget Summary

<b>General Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>Change</b>
<b>By Function</b>					
Facilities Direction	178,942	194,330	195,458	194,213	(1,245)
Operations/Plant Management	4,599,620	4,625,069	5,052,456	5,162,302	109,846
Student Transportation	2,045,362	1,903,417	2,192,000	2,071,165	(120,835)
<b>Total</b>	<b>6,823,924</b>	<b>6,722,816</b>	<b>7,439,914</b>	<b>7,427,680</b>	<b>(12,234)</b>
<b>By Account</b>					
Wages & Benefits	2,781,558	2,907,626	3,000,561	3,030,915	30,354
Purchased Services	361,081	317,758	280,000	280,000	-
Utilities	1,137,537	1,141,228	1,460,000	1,487,650	27,650
Student Transportation	2,045,101	1,903,417	2,192,000	2,071,165	(120,835)
Supplies & Materials	296,662	244,905	275,853	316,450	40,597
Property Insurance & Fees	201,985	207,882	231,500	241,500	10,000
<b>Total</b>	<b>6,823,924</b>	<b>6,722,816</b>	<b>7,439,914</b>	<b>7,427,680</b>	<b>(12,234)</b>
<b>Staffing (FTE)</b>					
Custodians, Grounds & Maintenance	42.56	41.56	41.69	42.69	1.00
Maintenance Secretary	1.00	1.00	1.00	1.00	-
Maintenance Supervisor	1.00	1.00	1.00	1.00	-
Facilities & Operation Manager	1.00	1.00	1.00	1.00	-
Administrative Support	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>46.56</b>	<b>45.56</b>	<b>45.69</b>	<b>46.69</b>	<b>1.00</b>

## Technology Services Budget Summary

<b>General Fund</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Budget</b>	<b>2015-16 Proposed</b>	<b>Change</b>
<b>By Function</b>					
Student Data Services (2114)		-	-	294,978	294,978
School Technology Support (2229)		-	-	303,630	303,630
Technology Services	1,099,287	1,346,462	1,091,859	777,378	(314,481)
<b>Total</b>	<b>1,099,287</b>	<b>1,346,462</b>	<b>1,091,859</b>	<b>1,375,986</b>	<b>284,127</b>
<b>By Account</b>					
Wages & Benefits	592,894	639,168	714,209	998,336	284,127
Purchased Services	185,425	215,902	85,150	65,750	(19,400)
Supplies & Materials	320,968	491,392	292,500	311,900	19,400
<b>Total</b>	<b>1,099,287</b>	<b>1,346,462</b>	<b>1,091,859</b>	<b>1,375,986</b>	<b>284,127</b>
<b>Staffing (FTE)</b>					
School Technicians	-	-	-	4.75	4.75
District Technicians	5.00	5.00	5.00	5.00	-
District Info Sys Tech	1.00	1.00	1.00	1.00	-
Technology Supervisor	1.00	1.00	1.00	1.00	-
IT Director	-	-	1.00	1.00	-
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>12.75</b>	<b>4.75</b>

## Central Office Admin Services

<b>General Fund</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>					
Personnel/HR Services	381,986	397,604	411,516	417,130	5,614
Staff Development	85,500	75,740	99,500	183,290	83,790
Fiscal Services	441,458	496,400	481,155	495,886	14,731
Internal Services	72,000	65,583	70,000	70,000	-
Board of Education	209,100	231,312	267,750	267,750	-
Executive Administrative Services	336,203	342,122	348,882	398,342	49,460
Communication	48,641	46,873	149,786	144,937	(4,849)
<b>Total</b>	<b>1,574,888</b>	<b>1,655,634</b>	<b>1,828,589</b>	<b>1,977,335</b>	<b>148,746</b>
<b>By Account</b>					
Wages & Benefits	1,022,381	1,130,098	1,225,354	1,341,498	116,144
Purchased Services	295,154	291,292	370,400	391,050	20,650
Supplies & Materials	51,232	78,070	61,435	74,135	12,700
Liability Insurance & Dues/Fees	122,577	156,172	171,400	170,652	(748)
<b>Total</b>	<b>1,491,344</b>	<b>1,655,632</b>	<b>1,828,589</b>	<b>1,977,335</b>	<b>148,746</b>
<b>Staffing (FTE)</b>					
HR Director	1.00	1.00	1.00	1.00	-
Mentor Prog TOSA	-	-	-	1.00	1.00
HR Admin Assistants	2.00	2.00	2.00	2.00	-
Finance Director	1.00	1.00	1.00	1.00	-
Accounting Supervisor	1.00	1.00	1.00	1.00	-
Payroll/Benefits/Accounts Payable	3.00	3.00	3.00	3.00	-
Superintendent	1.00	1.00	1.00	1.00	-
Superintendent/Board Secretary	1.00	1.00	1.00	1.00	-
Receptionist	-	-	-	1.00	1.00
Communications Specialist	0.25	0.25	1.00	1.00	-
<b>Total</b>	<b>10.25</b>	<b>10.25</b>	<b>11.00</b>	<b>13.00</b>	<b>2.00</b>



ELEMENTARY SCHOOL	Title 1 in 2013- 14	Title 1 Ranking	Overall ranking	ESEA Designation	Weighted Points	Overall Rating	Achievement Points	Achievement Rating	Growth Points	Growth Rating	SubGroup Growth Points	SubGroup Growth Rating
John Muir Elementary School	Y	1	6	Model	97.5	Level 5	90	Level 5	100	Level 5	100	Level 5
Edwards Elementary School	Y	2	10	Model	95.6	Level 5	90	Level 5	100	Level 5	92.5	Level 5
Sherman Elementary School	Y	3	11	Model	95	Level 5	80	Level 4	100	Level 5	100	Level 5
Fruitdale Elementary School	Y	3	11	Model	95	Level 5	80	Level 4	100	Level 5	100	Level 5
Linwood Elementary School	Y	5	20	Model	92.9	Level 5	80	Level 4	100	Level 5	91.4	Level 5
Sisters Elementary School	Y	6	21	Model	92.5	Level 5	100	Level 5	90	Level 5	90	Level 5
Juniper Elementary School	Y	7	25	Model	91.9	Level 5	80	Level 4	100	Level 5	87.5	Level 4
<b>Sue Buel Elementary</b>	<b>Y</b>	<b>8</b>	<b>28</b>	<b>Model</b>	<b>91.3</b>	<b>Level 5</b>	<b>80</b>	<b>Level 4</b>	<b>100</b>	<b>Level 5</b>	<b>85</b>	<b>Level 4</b>
Westside Village Magnet School at K	Y	9	31	Model	90.8	Level 5	100	Level 5	90	Level 5	83.3	Level 4
Menlo Park Elementary School	Y	10	32	Model	90.6	Level 5	80	Level 4	100	Level 5	82.5	Level 4
Desert View Elementary School	Y	10	32	Model	90.6	Level 5	80	Level 4	100	Level 5	82.5	Level 4
<b>Grandhaven Elementary School</b>	<b>Y</b>	<b>10</b>	<b>34</b>	<b>Model</b>	<b>90.6</b>	<b>Level 5</b>	<b>90</b>	<b>Level 5</b>	<b>100</b>	<b>Level 5</b>	<b>72.5</b>	<b>Level 4</b>
Butler Creek Elementary School	Y	13	45	Model	89.4	Level 5	70	Level 4	100	Level 5	87.5	Level 4
Tualatin Elementary School	Y	13	45	Model	89.4	Level 5	80	Level 4	100	Level 5	77.5	Level 4
Lincoln Elementary School	Y	15	48	Model	88.8	Level 5	80	Level 4	90	Level 5	95	Level 5
Durham Elementary School	Y	15	48	Model	88.8	Level 5	80	Level 4	100	Level 5	75	Level 4
Bellview Elementary School	Y	17	53	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Keno Elementary School	Y	17	53	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Merrill Elementary School	Y	17	53	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Nehalem Elementary School	Y	17	53	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Hillcrest Elementary School	Y	17	53	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
<b>Memorial Elementary School</b>	<b>Y</b>	<b>49</b>	<b>115</b>		<b>81.9</b>	<b>Level 4</b>	<b>100</b>	<b>Level 5</b>	<b>80</b>	<b>Level 4</b>	<b>67.5</b>	<b>Level 3</b>
<b>Newby Elementary School</b>	<b>Y</b>	<b>92</b>	<b>186</b>		<b>76.9</b>	<b>Level 4</b>	<b>70</b>	<b>Level 4</b>	<b>80</b>	<b>Level 4</b>	<b>77.5</b>	<b>Level 4</b>
<b>Columbus Elementary School</b>	<b>Y</b>	<b>100</b>	<b>199</b>		<b>76.3</b>	<b>Level 4</b>	<b>70</b>	<b>Level 4</b>	<b>80</b>	<b>Level 4</b>	<b>75</b>	<b>Level 4</b>
<b>Wascher Elementary School</b>	<b>Y</b>	<b>220</b>	<b>394</b>		<b>66.3</b>	<b>Level 3</b>	<b>80</b>	<b>Level 4</b>	<b>70</b>	<b>Level 4</b>	<b>45</b>	<b>Level 2</b>

Total Title 1 Elementary Sch 481

Total Elementary Schools: 720

MIDDLE SCHOOL	Title 1 in 2013- 14	Title 1 Ranking	Overall ranking	ESEA Designation	Weighted Points	Overall Rating	Achievement Points	Achievement Rating	Growth Points	Growth Rating	SubGroup Growth Points	SubGroup Growth Rating
Spencer Butte Middle School	N		1		95	Level 5	90	Level 5	100	Level 5	90	Level 5
Lincoln Savage Middle School	N		1		95	Level 5	80	Level 4	100	Level 5	100	Level 5
Culver Middle School	Y	1	3	Model	94.2	Level 5	80	Level 4	100	Level 5	96.7	Level 5
Alice Ott Middle School	Y	2	4	Model	92.5	Level 5	80	Level 4	100	Level 5	90	Level 5
West Sylvan Middle School	N		4		92.5	Level 5	100	Level 5	90	Level 5	90	Level 5
Boring Middle School	N		6		91.9	Level 5	80	Level 4	100	Level 5	87.5	Level 4
Fleming Middle School	N		7		91.7	Level 5	80	Level 4	100	Level 5	86.7	Level 4
Isaac Newton Magnet School	N		8		91.3	Level 5	100	Level 5	90	Level 5	85	Level 4
Stoller Middle School	N		9		90.6	Level 5	100	Level 5	90	Level 5	82.5	Level 4
Cheldelin Middle School	N		10		90	Level 5	100	Level 5	90	Level 5	80	Level 4
Sandstone Middle School	N		10		90	Level 5	70	Level 4	100	Level 5	90	Level 5
Self Enhancement, Inc/SEI Academy	Y	3	10	Model	90	Level 5	60	Level 3	100	Level 5	100	Level 5
Jane Goodall Environmental Middle	N		10		90	Level 5	90	Level 5	90	Level 5	90	Level 5
Happy Valley Middle School	N		14		88.8	Level 5	90	Level 5	90	Level 5	85	Level 4
Judson Middle School	N		14		88.8	Level 5	90	Level 5	90	Level 5	85	Level 4
Laurel Ridge Middle School	N		16		88.3	Level 5	90	Level 5	90	Level 5	83.3	Level 4
Harbor Lights Middle School	Y	4	17	Model	87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Centennial Middle School	N		17		87.5	Level 5	60	Level 3	100	Level 5	90	Level 5
Hines Middle School	N		17		87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Neah-Kah-Nie Middle School	N		17		87.5	Level 5	80	Level 4	90	Level 5	90	Level 5
Lorna Byrne Middle School	Y	5	17	Model	87.5	Level 5	60	Level 3	100	Level 5	90	Level 5
<b>Duniway Middle School</b>	<b>N</b>		<b>35</b>		<b>83.1</b>	<b>Level 4</b>	<b>90</b>	<b>Level 5</b>	<b>80</b>	<b>Level 4</b>	<b>82.5</b>	<b>Level 4</b>
<b>Patton Middle School</b>	<b>N</b>		<b>137</b>		<b>65.6</b>	<b>Level 3</b>	<b>70</b>	<b>Level 4</b>	<b>70</b>	<b>Level 4</b>	<b>52.5</b>	<b>Level 3</b>

**Total Middle Schools: 189**

HIGH SCHOOL	Weighted Points	Overall Rating	Achievement Points	Achievement Rating	Growth Points	Growth Rating	SubGroup Growth Points	SubGroup Growth Rating	Graduation Points	Graduation Rating	SubGroup Graduation Points	SubGroup Graduation Rating
West Albany High School	96	Level 5	90	Level 5	100	Level 5	100	Level 5	100	Level 5	86.7	Level 4
West Linn High School	93.3	Level 5	100	Level 5	80	Level 4	83.3	Level 4	100	Level 5	93.3	Level 5
Sherwood High School	92	Level 5	100	Level 5	80	Level 4	90	Level 5	100	Level 5	80	Level 4
Lake Oswego Senior High School	90	Level 5	100	Level 5	80	Level 4	90	Level 5	100	Level 5	66.7	Level 3
Summit High School	88.7	Level 5	100	Level 5	80	Level 4	66.7	Level 3	100	Level 5	73.3	Level 4
Lakeridge High School	87	Level 5	100	Level 5	70	Level 4	60	Level 3	100	Level 5	80	Level 4
South Eugene High School	87	Level 3	100	Level 5	100	Level 5	90	Level 5	80	Level 4	66.7	Level 3
Wilsonville High School	86.8	Level 4	80	Level 4	90	Level 5	68	Level 3	100	Level 5	73.3	Level 4
Mountain View Senior High School	86	Level 4	90	Level 5	70	Level 4	70	Level 4	100	Level 5	80	Level 4
Sprague High School	85.7	Level 4	100	Level 5	70	Level 4	76.7	Level 4	100	Level 5	60	Level 3
Tualatin High School	85.5	Level 4	80	Level 4	90	Level 5	66.7	Level 3	100	Level 5	65	Level 3
West Salem High School	84.8	Level 4	80	Level 4	80	Level 4	73.3	Level 4	100	Level 5	70	Level 4
Ashland High School	84	Level 3	100	Level 5	90	Level 5	90	Level 5	80	Level 4	60	Level 3
Lincoln High School	83	Level 4	90	Level 5	70	Level 4	60	Level 3	100	Level 5	66.7	Level 3
Clackamas High School	79.8	Level 4	90	Level 5	80	Level 4	73.3	Level 4	80	Level 4	70	Level 4
McKay High School	79.3	Level 4	90	Level 5	80	Level 4	82.5	Level 4	80	Level 4	60	Level 3
McNary High School	79	Level 4	80	Level 4	60	Level 3	46.7	Level 2	100	Level 5	75	Level 4
Oregon City Senior High School	78.7	Level 4	100	Level 5	70	Level 4	76.7	Level 4	80	Level 4	60	Level 3
North Eugene High School	78	Level 2	80	Level 4	80	Level 4	80	Level 4	80	Level 4	66.7	Level 3
Grant High School	77	Level 4	90	Level 5	80	Level 4	60	Level 3	80	Level 4	60	Level 3
Pendleton High School	77	Level 4	90	Level 5	70	Level 4	70	Level 4	80	Level 4	66.7	Level 3
Crescent Valley High School	76.8	Level 4	100	Level 5	80	Level 4	68	Level 3	80	Level 4	40	Level 2
Silverton High School	76.7	Level 4	80	Level 4	80	Level 4	56.7	Level 3	80	Level 4	73.3	Level 4
Centennial High School	76.6	Level 4	80	Level 4	90	Level 5	77.5	Level 4	80	Level 4	45	Level 2
Canby High School	76.5	Level 4	90	Level 5	70	Level 4	66.7	Level 3	80	Level 4	65	Level 3
Liberty High School	76.5	Level 4	80	Level 4	80	Level 4	75	Level 4	80	Level 4	60	Level 3
Franklin High School	76.3	Level 4	80	Level 4	70	Level 4	77.5	Level 4	80	Level 4	70	Level 4
South Medford High School	75.8	Level 4	80	Level 4	70	Level 4	73.3	Level 4	80	Level 4	70	Level 4
Sheldon High School	75.7	Level 3	80	Level 4	80	Level 4	76.7	Level 4	80	Level 4	53.3	Level 3
Glencoe High School	75.6	Level 2	80	Level 4	80	Level 4	73.3	Level 4	80	Level 4	55	Level 3
Benson Polytechnic High School	75.5	Level 4	80	Level 4	70	Level 4	55	Level 3	80	Level 4	80	Level 4
<b>McMinnville High School</b>	<b>75.5</b>	<b>Level 4</b>	<b>80</b>	<b>Level 4</b>	<b>80</b>	<b>Level 4</b>	<b>65</b>	<b>Level 3</b>	<b>80</b>	<b>Level 4</b>	<b>60</b>	<b>Level 3</b>
Hood River Valley High School	75.3	Level 4	80	Level 4	70	Level 4	75	Level 4	80	Level 4	65	Level 3
Roseburg High School	75.3	Level 4	80	Level 4	100	Level 5	63.3	Level 3	80	Level 4	33.3	Level 2
Churchill High School	75	Level 4	80	Level 4	80	Level 4	60	Level 3	80	Level 4	60	Level 3
Putnam High School	74.8	Level 4	80	Level 4	80	Level 4	80	Level 4	80	Level 4	45	Level 2
Southridge High School	74.8	Level 4	80	Level 4	70	Level 4	63.3	Level 3	80	Level 4	70	Level 4

School Name	Weighted Points	Overall Rating	Achievement Points	Achievement Rating	Growth Points	Growth Rating	SubGroup Growth Points	SubGroup Growth Rating	Graduation Points	Graduation Rating	SubGroup Graduation Points	SubGroup Graduation Rating
Sunset High School	74.1	Level 4	100	Level 5	70	Level 4	67.5	Level 3	80	Level 4	35	Level 2
Tigard High School	73.8	Level 4	80	Level 4	80	Level 4	70	Level 4	80	Level 4	45	Level 2
South Salem High School	73.6	Level 4	80	Level 4	80	Level 4	52.5	Level 3	80	Level 4	55	Level 3
Cleveland High School	72.3	Level 4	80	Level 4	70	Level 4	63.3	Level 3	80	Level 4	53.3	Level 3
Bend Senior High School	72	Level 4	90	Level 5	60	Level 3	60	Level 3	80	Level 4	53.3	Level 3
Willamette High School	71.7	Level 4	80	Level 4	70	Level 4	56.7	Level 3	80	Level 4	53.3	Level 3
Wilson High School	71.7	Level 3	80	Level 4	70	Level 4	56.7	Level 3	80	Level 4	53.3	Level 3
Forest Grove High School	71.3	Level 4	90	Level 5	60	Level 3	65	Level 3	80	Level 4	45	Level 2
Century High School	71.1	Level 4	80	Level 4	60	Level 3	52.5	Level 3	80	Level 4	65	Level 3
North Salem High School	71.1	Level 4	60	Level 3	80	Level 4	67.5	Level 3	80	Level 4	55	Level 3
Westview High School	70.8	Level 4	90	Level 5	70	Level 4	55	Level 3	80	Level 4	35	Level 2
North Medford High School	70	Level 4	80	Level 4	70	Level 4	60	Level 3	80	Level 4	40	Level 2
Hillsboro High School	69.8	Level 3	60	Level 3	80	Level 4	77.5	Level 4	80	Level 4	40	Level 2
Hermiston High School	69	Level 3	80	Level 4	50	Level 3	50	Level 3	80	Level 4	66.7	Level 3
Thurston High School	68.7	Level 3	80	Level 4	60	Level 3	56.7	Level 3	80	Level 4	46.7	Level 2
Newberg Senior High School	68.2	Level 2	80	Level 4	60	Level 3	46.7	Level 2	80	Level 4	50	Level 3
Beaverton High School	67.3	Level 3	80	Level 4	90	Level 5	85	Level 4	60	Level 3	25	Level 1
South Albany High School	67	Level 3	60	Level 3	60	Level 3	60	Level 3	80	Level 4	60	Level 3
Sam Barlow High School	66	Level 3	70	Level 4	50	Level 3	50	Level 3	80	Level 4	60	Level 3
Corvallis High School	64.3	Level 3	90	Level 5	70	Level 4	63.3	Level 3	60	Level 3	33.3	Level 2
Redmond High School	63.7	Level 3	70	Level 4	80	Level 4	76.7	Level 4	60	Level 3	33.3	Level 2
Dallas High School	63.5	Level 3	80	Level 4	100	Level 5	85	Level 4	40	Level 2	33.3	Level 2
St Helens High School	62.3	Level 3	70	Level 4	50	Level 3	33.3	Level 2	80	Level 4	46.7	Level 2
Aloha High School	62.1	Level 3	60	Level 3	60	Level 3	47.5	Level 2	80	Level 4	35	Level 2
Madison High School	62	Level 3	60	Level 3	70	Level 4	75	Level 4	60	Level 3	50	Level 3
Grants Pass High School	61.3	Level 3	70	Level 4	80	Level 4	53.3	Level 3	60	Level 3	33.3	Level 2
Milwaukie High School	60.6	Level 2	60	Level 3	70	Level 4	52.5	Level 3	60	Level 3	55	Level 3
Gresham High School	60.3	Level 3	60	Level 3	60	Level 3	30	Level 2	80	Level 4	35	Level 2
David Douglas High School	59.5	Level 3	60	Level 3	70	Level 4	65	Level 3	60	Level 3	40	Level 2
Sandy High School	59	Level 3	60	Level 3	50	Level 3	40	Level 2	80	Level 4	33.3	Level 2
Springfield High School	53.6	Level 1	60	Level 3	80	Level 4	63.3	Level 3	40	Level 2	35	Level 2
Central High School	50.5	Level 3	60	Level 3	70	Level 4	60	Level 3	40	Level 2	30	Level 2
Parkrose High School	50	Level 3	60	Level 3	40	Level 2	30	Level 2	60	Level 3	40	Level 2
Roosevelt High School	50	Level 3	60	Level 3	60	Level 3	60	Level 3	40	Level 2	40	Level 2
The Dalles-Wahtonka High School	47.3	Level 3	70	Level 4	50	Level 3	55	Level 3	40	Level 2	25	Level 1
Reynolds High School	46.8	Level 2	60	Level 3	50	Level 3	70	Level 4	40	Level 2	25	Level 1
Lebanon High School	43	Level 2	70	Level 4	70	Level 4	50	Level 3	20	Level 1	20	Level 1
Jefferson High School	40.5	Level 2	40	Level 2	50	Level 3	35	Level 2	40	Level 2	33.3	Level 2
Ridgeview High School	39	Level 4	80	Level 4	80	Level 4	70	Level 4		Not Rated		Not Rated

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

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

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

#### **SUPPLEMENTAL BUDGETS**

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

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

### **District Profile**

McMinnville School District was formed around 1876, the year that the District levied a tax to build a public school house. Today the District is responsible for education approximately 6,600 children in six elementary schools, two middle schools and one high school.

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

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

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

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

## **Economic Condition**

McMinnville School District #40 is located in northwestern Oregon in the northern end of the Willamette Valley, approximately 40 miles southwest of Portland and approximately 25 miles northwest of Salem. The two cities within the District are McMinnville, population 32,510, and Lafayette, population 3,755. McMinnville is surrounded by Yamhill County's 200 plus vineyards and 90 wineries; home of more vineyards than in any other county in Oregon. In addition, McMinnville is home to the county seat and Linfield College, a private university. Major industries within the area include steel rebar production, medical services, retail, insurance products and services, manufactured home and recreational vehicle production, plastics fabrication, tourism, food production, and agriculture.

As of June 2014, the Yamhill County unemployment rate was 6.4%, as compared to 6.8% for the state of Oregon and 6.1% at the national level. The Oregon Office of Economic Analysis predicts continued slow growth of employment.

The real market value of property located in the boundaries of the District increased from 2013 to 2014 by 1.0%, while the assessed property values increased by 2.4%. Assessed value as a percentage of real market value was 80% compared to 79% for 2013. 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 2014, the total real market value of property within the District boundaries is \$3.52 billion and the assessed value is \$2.83 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 pre-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 (kindergarten is given a factor of .50) and subsequently adjusted to include additional factors such as English as a Second Language, Handicapped with an Individualized Education Plan, attending a remote small school, and Impoverished (the “ADMw”). The formula allocates revenues to districts based on the ADMw for each district.

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

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

The facility grant (10 million in the 2013-2014 biennium) is distributed on a first-come, first-served basis to districts in the first year a new school facility is put into use. The grant equals a maximum of 8 percent of total construction costs of new school buildings, specifically excluding the cost of acquiring land, but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students.

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

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

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



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

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 June 2014 forecast projects that at the end of the 2013-15 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$177.7 million and \$210.7 million, respectively.

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

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

### **Property Taxes**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Construction Excise Tax**

The 2007 Legislative Assembly approved legislation which allows school districts to levy a tax for capital improvements on new residential, commercial and industrial development (the “Construction Excise Tax”). Affordable housing, public improvements, agricultural buildings, hospitals, private schools, and religious facilities are exempted from the Construction Excise Tax. The Construction Excise Tax is limited to: (i) \$1.17 per square foot on residential construction and (ii) \$0.58 per square foot on non-residential construction up to the lesser of \$25,000 per building permit or \$25,000 per structure. The tax rate limits are adjusted annually by the Oregon Department of Revenue for changes in construction costs. The Construction Excise Tax is not subject to voter approval.

Revenue generated through a Construction Excise Tax can be used to acquire land, construct, reconstruct or improve school facilities, acquire or install equipment, furnishings or other tangible property, pay for architectural, engineering, legal or other costs related to capital improvements, any expenditure for assets that have a useful life of more than one year, or the payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

## ACRONYMS

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

OEA	Oregon Education Association	SMART	Start Making a Reader Today
OEBB	Oregon Educators' Benefits Board	SSF	State School Fund
OHI	Other Health Impaired	SST	Student Services Team
OPSRP	Oregon Public Service Retirement Plan	STEM	Science, Technology, Engineering, Mathematics
ORS	Oregon Revised Statutes	SYS	School Year Subaccount
OSAA	Oregon School Activities Association	TAG	Talented and Gifted
OSBA	Oregon School Board Association	TBD	To be Determined
OSEA	Oregon School Employees Association (classified union)	TBI	Traumatic Brain Injury
OT	Occupational Therapy	TIF	Teacher Incentive Fund – Federal program
PBIP	Positive Behavior Intervention Plan	TITLE I	Federal grant for improving the education of the disadvantaged
PBIS	Positive Behavior Interventions and Supports	TITLE IIA	Federal grant for improving teacher quality
PDA	Public Displays of Affection (or personal digital assistant)	TITLE III	Federal grant for limited English proficient and immigrant student
PE	Physical Education	TLQ	Too Low to Qualify
PERS	Public Employee Retirement System	TOSA	Teacher on Special Assignment
PH	Power Hour – First hour of after school program ran by school district	TSPC	Teachers Standards and Practices Commission
PSET	Power Strategies for Effective Teaching	WESD	Willamette Educational Service District
PSU	Portland State University	WOU	Western Oregon University
PT	Physical Therapy	WU	Willamette University
PTA	Parent-Teacher Association	YCAP	Yamhill County Action Program
QEM	Quality Education Model	YST	Youth Services Team
RFP	Request For Proposal		
RIF	Reduction In Force		
RISE	Reaching Individual Students Everyday (new student behavior program)		
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		

## **GLOSSARY**

### **Accounting System**

The total structure of records and procedures which recognize, classify, record summarize and report financial information of a government at its various component levels.

### **Accrual Basis**

The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

### **Accrue**

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned by not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

### **Adopted Budget**

The final budget, which is approved by the governing board, is the basis for setting legal appropriation levels.

### **Ad Valorem Tax**

A property tax computed as a percentage of the value of taxable property.

### **Appropriation**

A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

### **Appropriation Level**

A legally authorized authority by the governing body to make expenditures and to incur obligations for specific purposes up to a certain dollar amount. Expenditures cannot legally exceed appropriated levels.

### **Approved Budget**

The budget document receiving final acceptance from the budget committee, which is submitted to the governing board for adoption.

### **Assessed Value**

The portion of value of real or personal property which is taxable. It is the lesser of the property's real market value or the constitutional value limit (maximum assessed value –MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

**Assets**

Resources owned or held by a school district which have monetary value.

**ADM**

Average Daily Membership. Student enrollment calculated for funding by the State.

**ADMr**

Resident Average Daily Membership. Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district. Kindergarten students are counted as half-time students. ADMr included in the database is as of June 30.

**ADMw**

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

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

**Board of School Directors**

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

**Bond**

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

**Budget**

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

**Budget Committee**

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



**Budgetary Control**

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

**Budget Document**

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

**Budget Message**

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

**Budget Officer**

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

**Budgetary Expenditures**

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

**Contracted Services**

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

**County School Fund**

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

**Current Resources**

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

**Debt**

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

**Debt Service Fund**

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

**Deficit**

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

**Employees, Licensed**

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

**Employees, Classified**

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

**Encumbrance**

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

**Enterprise Funds**

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

**Equipment**

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

**Estimated Revenue**

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

**Expenditures**

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

**Extra-curricular**

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

**Fall Enrollment**

Number of students enrolled in school on October 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.