

# Fiscal Year 2013-14 Adopted Budget



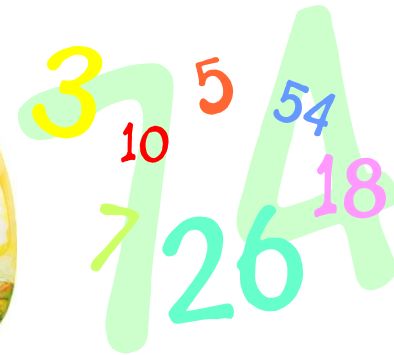
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**McMinnville**  
School District No. 40

*Achieving excellence through high standards of teaching and learning*

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**McMinnville**

**School District No. 40**

**INTRODUCTION**

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## Introduction

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# BUDGET COMMITTEE

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		<b><u>TERM</u></b>
<b><u>CITIZEN MEMBERS:</u></b>	Ms. Barbara Carter	June 30, 2015
	Mr. Carson Benner	June 30, 2014
	Dr. Paul Haddeland	June 30, 2013
	Ms. Kathy Loving	June 30, 2013
	Ms. Maggie McKinney	June 30, 2013
	Mr. Wesley Paul	June 30, 2014
	Mr. Dale Tomlinson	June 30, 2015
<b><u>SCHOOL BOARD OF DIRECTORS:</u></b>	Mr. Larry Vollmer, Board Chair	June 30, 2015
	Dr. Tim Roberts, Board Vice Chair	June 30, 2013
	Ms. Janis Braich, Director	June 30, 2015
	Ms. Kathy Cabe, Director	June 30, 2013
	Dr. Scott Gibson, Director	June 30, 2015
	Mr. Stan Primozych, Director	June 30, 2013
	Dr. Scott Schieber, Director	June 30, 2015
<b><u>ADMINISTRATION:</u></b>	Maryalice Russell	Superintendent
	Tony Vicknair	Director of Secondary Programs
	Kyra Donovan	Director of Elementary & Federal Programs
	Dan Sheppard	Director of Student Services
	Pattie Waltz	Director of Human Resources
	Susan Escure	Director of Finance

# BUDGET CALENDAR

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## ***MARCH***

- March 20, 2013

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 from February Board Meeting

## ***APRIL***

- April 24, 2013

First Formal Budget Committee Meeting 7:00 p.m.

- Presentation of the 2013-14 Budget Message and Proposed Budget
- Public comment

## ***MAY***

- May 22, 2013

Second Formal Budget Committee Meeting 7:00 p.m.

- Levels/Department Reports
- Review May revenue forecast
- Public comment
- Budget approval

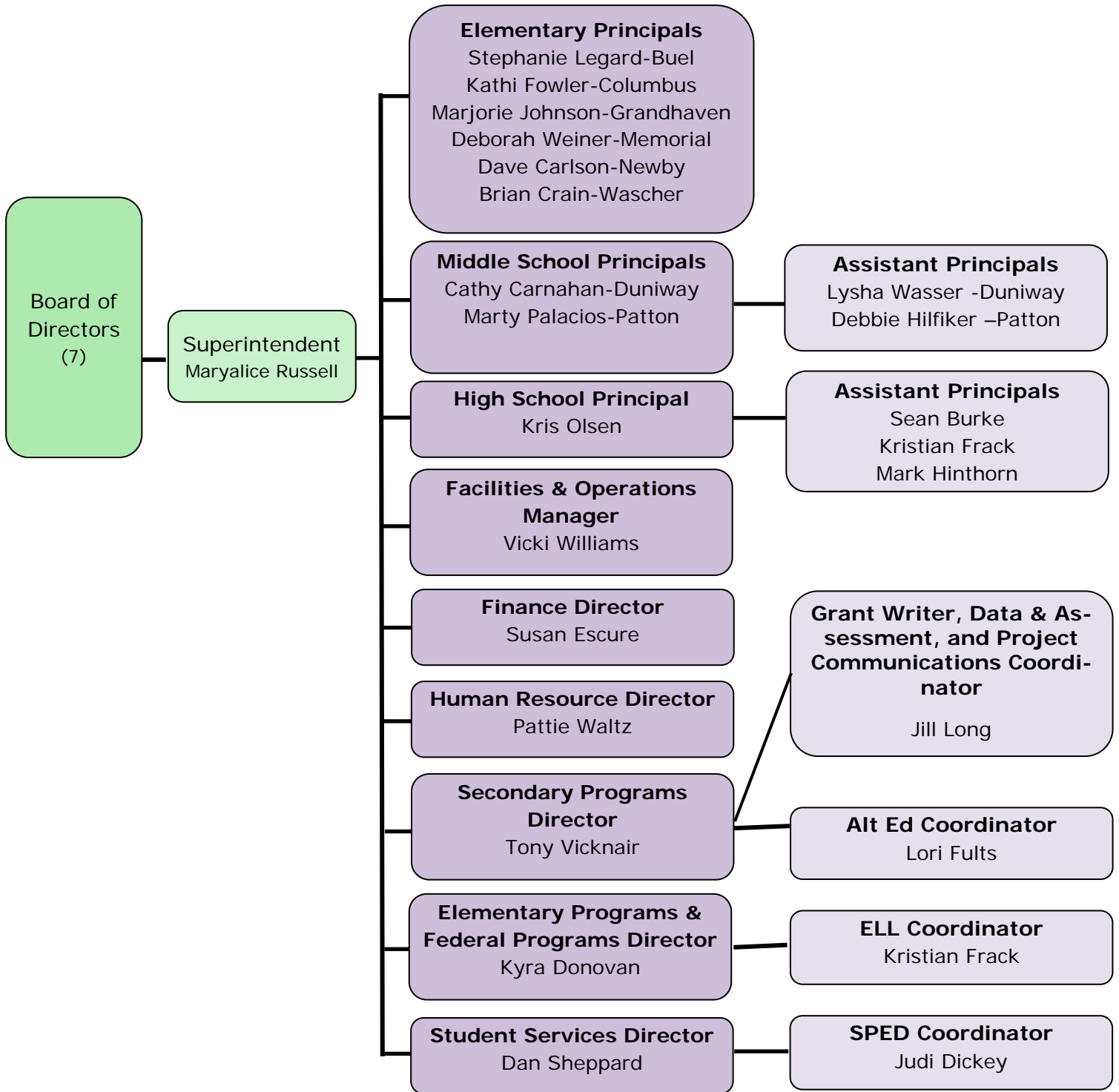
## ***JUNE***

- June 10, 2013

Public Hearing Regular School Board Meeting 7:30 p.m.

- Public Input
- Adopt budget, make appropriations, levy the taxes

**McMinnville School District #40  
Administrative Organizational Chart  
2012-2013**



# Proposed 2013-14 McMinnville School District Budget

## Superintendent Maryalice Russell: Budget Message to the Budget Committee

### April 24, 2013

#### Introduction

This budget message begins with recognition of the many partners that provide support to McMinnville students. A variety of programs and opportunities, which might not otherwise be possible, are made available to our students because of the support of these individuals, groups, and organizations:

- **Evergreen Aviation and Space Museum:** Provides classroom facilities for the Engineering and Aerospace Sciences Academy and SOAR Digital Media Productions, an auto mechanic shop for hands-on student learning, event facilities for elementary STEM experiences, including 3<sup>rd</sup> grade robotics competition, and so much more.
- **The City of McMinnville and Kids on the Block, Inc.:** Provides staffing for the KOB component of the elementary afterschool program and conducts fundraising efforts to maintain this as a sustainable program for children.
- **The McMinnville Education Foundation:** Provides \$30,000 in teacher mini grants, ongoing support for the Artist in Residence program, field-based STEM experiences, and music enrichment.
- **The McMinnville Music Boosters and Mac Club:** Hosts fundraising events to supplement limited budgets in performing arts and athletics and volunteers hundreds of hours each year that result in equipment donations, facility construction, and broad program support.
- **McMinnville Parent Teacher Associations:** Brings together parents to meet local school needs by providing financial support for student celebrations, playground equipment,

classroom supplies, assemblies, and field trips.

- **Service Clubs:** Kiwanis, Rotary, Lions, and other clubs provide scholarship opportunities and support for special programs. The Kiwanis Bids for Kids raises money to support school needs. The Rotary dictionary project and speech contests connect adult role models with students. Lions Club vision screenings provide direct services and enable the District to better meet student needs.
- **Community Patrons:** Members of the community, at large, volunteer to serve on Facility Task Forces, Budget Committees, School Site Councils, and leadership teams. Citizens and Chamber members volunteer in the schools to deliver lessons in financial literacy and to participate in SMART (Start Making A Reader Today) and Kindergarten Jumpstart. Parents volunteer in classrooms. A variety of volunteers assist with athletic and extracurricular activities.
- **District Employees:** A school district is only as strong as its collective skills and talents. Our team of educators and support staff work hard daily to give students their best and make a difference. This truly talented staff helps students experience success each and every day.

#### 2013-14 Budget Status

Since the beginning of the recession of 2008, McMinnville School District has received state school fund allocations at a level insufficient to keep up with growing costs. For the 2009-11 biennium, the state appropriation was \$5.75 billion, as compared to the 2011-13 biennium, with a state



appropriation of \$5.71 billion. Since 2008, the District’s employee group has been reduced by approximately seventy positions, resulting in larger class sizes and program reductions. Employees agreed to concessions, over the years, and efforts were made to maintain comprehensive opportunities for students and staff through aggressive grant acquisition efforts and strategic budgeting. State School Fund Appropriations in billions:

State School Fund Appropriations			
07-09	09-11	11-13	13-15
\$6.13	\$5.75	\$5.71	\$6.55

This budget is developed at a State School Fund appropriation of \$6.55 billion and an assumed rate change in the required PERS (Public Employee Retirement System) cost of approximately 2%, per the proposed legislature co-chairs’ budget.

The improved revenue picture from \$5.71 billion to \$6.55 billion will allow the District to build back a full contract year for employees, as compared to this year’s budget that required negotiation of furlough days (reduction in work days for employees). It allows for a full 174 day student instructional calendar, also an improvement over the current year’s 173 student days.

The improvement in state school funding has been counteracted by a large increase in the District’s PERS rates. Currently the rate is set to increase from 12.12% to 19.4%. This factor alone increases General Fund expenditures by \$2 million. The legislatures’ PERS reform plans could change the MSD PERS rate from 12.12% to 17.4%, resulting in an estimated 2% relief. The State School Fund budget allocation provides an offset for the overall PERS cost increase and restoration of student and staff days, but

does not provide an opportunity for restoration of previous lost positions or programs. Additionally, this budget reflects an end to ARRA (American Reinvestment and Recovery Act) funds, originally allocated to school districts by the federal government to address special needs populations, and anticipated shortfalls in other federal appropriations due to federal budget sequestration.

While some things will be restored (employee and student days) and other rising costs addressed (PERS and health care), some things will be reduced, resulting in the third consecutive biennium of program reduction in the McMinnville School District.

**2013-2014 Reduction Criteria:**

- Make decisions with the District’s mission and Board goals in mind, minimizing negative impact on students and maximizing student achievement.
- Maintain a sufficient reserve balance to meet Board policy during 2013-14 and protect the District’s bond rating status.
- Maintain enriched curricular opportunities such as physical education, music, library services, counseling, athletics, high school career pathways, and dual high school/college credit programs.
- Minimize layoffs to the extent possible.
- Minimize increases to class size.
- Propose a service level for the coming school year that is sustainable for at least two years.

Using these criteria, two levels of reduction are proposed:

**Level One Reductions -**

Level One Reductions assume a \$6.55 billion State School Fund appropriation and PERS

reform measures that will reduce the PERS rate increase from 19.4% to 17.4%. Using the above criteria, we propose the following measures to balance the proposed 2013-14 budget:

- Fund certain positions and programs that can no longer be funded through federal grant programs in the General Fund. This includes Elementary Intervention Specialists and certain Special Education positions and programs that are necessary to meet student needs. Total additions to General Fund due to loss of grant funds \$515,000.
- Reduces other Special Education program costs where possible. The budget proposes replacing out of district tuition costs by adding a new elementary autism classroom at a savings. Total reductions to Special Education costs in General Fund \$346,000
- Reduce Instructional Services positions \$270,000
- Reduce Extra Curricular Expenditures \$30,000
- Reduce Support Services expenditures \$179,000

**Level Two Reductions:** Level Two Reductions assume a \$6.55 billion State School Fund appropriation and no PERS reform. Level Two Reductions may also be needed if other revenue and/or expenditures become less favorable than current budget assumptions.

- Increase class size by .50 in grades 1 – 5 and 9-12 \$462,000
- Other reductions to instruction and support service positions \$205,000

**Reserves:** This budget includes use of \$500,000 of reserves to minimize overall

reductions. Reserves have consistently been used to offset reductions during the statewide economic downturn and used again as the pace of recovery is too slow to match District needs in the upcoming year. Reserves are funds that are set aside for unanticipated reductions to the State School Fund or other unknown events that may impact District expenditures over the course of a fiscal year or biennium. The District's ability to rely on reserves is decreasing as reserves are spent down to protect existing programs from further reductions.

*(Budget reduction details follow this message)*

## **Grants**

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The District pursues grants to support innovative projects that are aligned with District goals and priorities. Grants are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of these funds cannot be diverted to other uses.

Major Federal Grants we receive include:

- **Title I** - Funds are used to improve academic achievement for disadvantaged students. Currently, all elementary schools qualify for receipt of Title I funding, which provides support for staffing to remediate in the areas of math and reading.
- **Title I C** - Funds provide educational services for migrant children.
- **Title IIA** - Funds support staff development to prepare, train, and recruit high quality teachers and administrators.

- **Title III** - Funds are used to support language instruction services for English Language Learners.
- **IDEA (Individuals with Disabilities Education Act)** - Funds defray excess costs associated with the education of students with disabilities.
- **Oregon Department of Education Facility** - Funds are granted to the District for newly constructed school buildings to provide funds for costs to equip and furnish facilities. These funds were received by the District for the bond construction projects of 2007-2009.
- **21<sup>st</sup> Century Community Learning Center** - Funds provide support for the elementary afterschool program. This grant is for a period of five years beginning in 2009-10 and ending in 2013-14.
- **Teacher Incentive Fund** - Funds the Investing in Effective Educators (IEE) Project, which provides wages for instructional coaching positions, administration of the grant, and payment of bonuses for licensed staff in four categories. The performance-based compensation system was designed by a team of MSD teachers and administrators. This \$6.7 million grant is for a period of five years through September 30, 2015.
- **Collaboration Grant** - Funded professional development activities for the 2012/13 school year. Additionally, the grant supported a committee of licensed administrators and teachers who developed and piloted a new teacher and administrator evaluation and support system. SB 290 requires that all Oregon school districts revise their teacher and administrator

evaluation system to align with the SB 290 criteria.

- **Math/Science Partnership Grant** - This \$500,000 two year grant funds instructional coaching in 9<sup>th</sup> grade algebra and biology and additional wages for teachers to develop STEM-focused curriculum that integrates algebra and biology

## Achievement Compact

An achievement compact is a partnership agreement between the state and a school district or other institution of public education that defines key measures of student success and sets targets for achievement, as defined by the district or institution.

The Achievement Compact:

- Defines key measurements and set goals for student progress, with two-way accountability in setting and achieving those goals.
- Helps Oregon achieve its high school and college completion goals of 40/40/20, by measuring progress and uniting educational institutions around those goals.
- Allows Oregon to replace provisions of No Child Left Behind with a more supportive and flexible state K-12 accountability system.

Performance for on-track attendance for all 6<sup>th</sup> graders and for 6<sup>th</sup> and 9<sup>th</sup> grade students of Hispanic Origin is on-track. In 6<sup>th</sup> grade, on-track progress is measured by a 90% attendance rate. Ninety-two percent (92%) of all 6<sup>th</sup> graders are on-track and 94% of 6<sup>th</sup> graders of Hispanic Origin are on-track.

We have exceeded our target for the percentage of students earning nine-plus college credits, with 28% of this year's seniors having attained nine or more credits. More than 48% of all students have earned at least three or more college credits while attending MHS.

MHS' dual high school/college credit program continues to perform among the top schools in the state. Last year, MHS students earned 6,878 college credits through College Credit Now and Advanced Placement. This year at the end of first semester, MHS had increased the number of credits earned by 35% over last year at the same point in time, meaning that MHS is on-track to have another record year in college credit attainment. The dual credit program is a powerful tool for increasing postsecondary enrollment. MHS students who earn nine-plus college credits are nearly twice as likely to enroll in college as students who do not earn dual credit.

## **District Highlights**

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Grandhaven, Memorial, and Sue Buel Elementary Schools earned a new state designation as Model Schools, which Oregon Department of Education defines as "High poverty schools that rank in the top 5%." MSD was the only school district in Oregon to have three Model Schools. Four of the District's nine schools ranked Level 5, the top ranking, and all nine schools ranked in the top 50%.

The Oregon STEM (Science, Technology, Engineering, and Math) Initiative, a consortium of STEM postsecondary education programs and STEM industries, identified the District as "A bright spot in STEM Education in Oregon." We continued to

build on our comprehensive approach to K-12 STEM teaching and learning this year by implementing integrated, STEM-focused curriculum and instruction in 9<sup>th</sup> grade algebra and biology. Additionally, we added the 'A' for Art to STEM, now focusing on STEAM with the rollout of the new SOAR Digital Media Productions Career Pathway, implemented a field-based STEM project in Kindergarten, and added a robotics project to 3<sup>rd</sup> grade.

MSD is one of sixteen school districts in Oregon selected to develop and pilot a teacher and administrator performance-based evaluation system that addresses the requirements of SB 290. The Evaluation Committee, comprised of teachers, building administrators, and district administrators, met regularly throughout the year to design the new system and develop the tools, forms, and other resources that will support the program. The system is being piloted this spring by volunteer teachers and administrators.

## **Long-range Facility Task Force**

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In January, 2013, MSD Superintendent Maryalice Russell charged a citizen task force to review a long range facilities assessment report and an athletic facilities/playground improvement plan, both of which had been completed by consultants in November, 2012. In addition to assessing existing building, athletic, and playground conditions, the Long Range Facility Task Force (LRFTF) reviewed needs for security enhancements, technology, energy, available resources for improvement, and new construction concepts. The LRFTF recommended a plan that builds off the District's long range planning efforts completed in 2005, taking

into account original plans for expansion and facility build-outs, as well as program and enrollment trends. The LRFTF met three times over two months and representative Task Force members also toured school facilities.

LRFTF Criteria:

- 1) Enhance safety and security in the District's schools.
- 2) Protect the community's investment in the District's facilities through preventative maintenance, replacement and/or repairs.
- 3) Assure students have similarly equipped and usable school equipment and facilities that support educational programs.
- 4) Keep pace with changing technological needs, including technology to support instruction, enhance security and overall technology infrastructure.

The LRFTF also identified priorities and recommendations for short and long term tasks to be undertaken in support of these criteria. Priorities include addressing facilities assessment items which can be afforded through use of current and projected resources, completing specific security upgrades, and establishing a committee to explore a Career/Technical Education facility concept for 9<sup>th</sup>-12<sup>th</sup> grade students, review renovation to MHS, and review school technology needs and other priority items. Long term efforts may involve a campaign for presenting a bond package to the community for voter consideration.

## **Conclusion**

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In last year's budget message, we charted plans for a facility assessment and Long

Range Facility Task Force. That work was completed. Now, the District will begin its work to flesh out the next level of details related to LRFTF recommendation.


We also identified technology as an increasing demand on resources, and we continue to budget for equipment and software dollars. Further advancement will rely on bonds or other revenue sources such as grants and possible restructuring of programs and services related to this area. Textbooks, currently funded through grants, will return to a general fund expense in 2014/15. Books will be evaluated in relation to software and available online resources, recognizing a relationship between instructional materials and instructional tools such as laptops, tablets, and mobile devices.

This budget restores student instructional and staff contact days. It maintains an ending fund balance of 5.6%, meeting Board fund balance policy.

McMinnville School District students benefit from an exceptional staff and community. I am confident students will continue to prosper in our schools.

My thanks to the Budget Committee for their participation in the budget process as we plan for the coming school year, keeping in mind the larger economic challenges our schools face in relation to our important mission of teaching and learning.

Respectfully Submitted,



Dr. Maryalice Russell  
Superintendent

**GENERAL FUND: LEVEL I BUDGET MEASURES**

**2013-14**

Estimated Deficit before Budget Measures	\$ 1,370,000
Utilize Reserve Funds - One time revenue source	(500,000)
<b>Adjusted Budget Deficit</b>	<b>\$ 870,000</b>

<b>Estimated savings from PERS reform measures</b>	<b>\$ (560,000)</b>
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<b>ADDITIONS:</b>		
<b>ARRA- Title I Grant expenditures:</b> These positions were cut from the General Fund in 2009-10 and funded by a ARRA-Title I Federal grant during the recession. This grant is no longer available. <span style="float: right;"><b>276,000</b></span>		
Elementary Intervention Specialist to General Fund	3 FTE	*
<b>Special Education Programs/Positions funded through ARRA - IDEA Grant in prior years.</b> During the recession, an ARRA-IDEA grant was used to fund approximately \$300,000 annually in special education costs. This grant is no longer available and certain special education costs must now be added to the General Fund budget. <span style="float: right;"><b>225,000</b></span>		
K-5 Autism SLP Classroom. (Replaces Out of District Program Tuition)	1 FTE	*
Drop Out Prevention Specialist	3 Hrs	*
School Nurse	.50 FTE	*
Special Education Coordinator	.45 FTE	*
<b>Adjustments to staffing due to change in enrollment</b> <span style="float: right;"><b>14,000</b></span>		
Addition of Elementary Licensed Position	1 FTE	
Reduction of Middle School Licensed Position	-.50 FTE	
Reduction of High School Licensed Position	-.35 FTE	
<b>TOTAL ADDITIONS</b>		<b>\$ 515,000</b>

<b>REDUCTIONS</b>		
<b>Special Education</b> <span style="float: right;"><b>(346,000)</b></span>		
RISE Licensed TOSA	.50 FTE	
Classified Assistants	26 Hrs	
Behavior Services Contract	\$ 93,000	
Additional Wages	\$ 35,000	
Contracted Services and Supplies	\$ 20,000	
<b>Instruction</b> <span style="float: right;"><b>(270,000)</b></span>		
Middle School Licensed Alternative Ed	1 FTE	
Middle School Classified Support	8 Hrs	
High School Classified Support	8 hrs	
Licensed ELL	.83 FTE	
<b>Extra Curricular</b> <span style="float: right;"><b>(30,000)</b></span>		
High School Athletic Coord. Extra Duty	2 X	
Strength & Conditioning Extra Duty	1 X	
Study Hall Extra Duty	2 X	
<b>Support Services</b> <span style="float: right;"><b>(179,000)</b></span>		
Classified Custodian	8 Hrs	
Technology Support Staff	8 Hrs	
Curriculum Department Services & Supplies	\$ 13,000	
Facilities & Operations Services & Supplies	\$ 22,000	
Student Transportation	\$ 50,000	
Central Office Services & Supplies	\$ 5,000	
<b>TOTAL REDUCTIONS</b>		<b>\$ (825,000)</b>

\* Reduction from Grant Funds to be moved to General Fund in 2013-14.

**GRANT FUNDS: LEVEL I BUDGET MEASURES**

2013-14

REDUCTIONS		
<b>Title I C - Migrant Ed</b>		<b>(15,000)</b>
Preschool Assistant	3.5 Hrs	
<b>Title IA - Improving the Education of the Disadvantaged</b>		<b>(276,000)</b>
Elementary Intervention Specialists <i>(Restored in General Fund)</i>	3 FTE	*
<b>IDEA - Special Education Grant</b>		<b>(411,000)</b>
Student Assistants	17 Hrs	
Drop Out Prevention Specialist <i>(Restored in General Fund)</i>	3 hrs	*
School Nurse <i>(Restored in General Fund)</i>	.50 FTE	*
Special Education Coordinator <i>(Restored in General Fund)</i>	.45 FTE	*
Out of District Tuition <i>(Add K-5 SLP Classroom in General Fund)</i>	\$ 188,000	*
Professional Development	\$ 5,000	
<b>Aspire Program</b>		<b>(8,000)</b>
Reduce Volunteer Coordinator	2 Hrs	
<b>Title III - ELL</b>		<b>(17,500)</b>
Reduce Licensed Position	.17 FTE	
<b>TOTAL GRANT FUND REDUCTIONS</b>		<b>\$ (727,500)</b>

**GENERAL FUND: LEVEL 2 BUDGET MEASURES**

2013-14

REDUCTIONS		
<b>Increase Class Size by .50</b>		<b>\$ (462,000)</b>
Elementary Grades 1 -5 class size increase from 26 to 26.5	3 FTE	
High School class size increase from 30 to 30.5	2 FTE	
<b>Support Services</b>		<b>(72,000)</b>
Custodial Hrs	12 Hrs	
<b>High School Support</b>		<b>(45,000)</b>
Drop Out Prevention Specialist	6 Hrs	
<b>ELL Program</b>		<b>(88,000)</b>
ELL Classified Assistant Positions	16 Hrs	

\* Reduction from Grant Funds to be moved to General Fund in 2013-14.

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

# Budget Summaries

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**McMinnville School District #40  
RESOLUTION NO. 06-1213**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2013-14 in a total of **\$84,077,265** 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, 2013, and for the purposes shown below are hereby appropriated:

<b>GENERAL FUND (100)</b>		<b>GRANTS FUND (210-294)</b>	
INSTRUCTION	\$ 35,580,751	INSTRUCTION	\$ 3,964,983
SUPPORT SERVICES	18,658,104	SUPPORT SERVICES	3,267,006
ENTERPRISE & COMMUNITY SERVICES	55,000	ENTERPRISE & COMMUNITY SERVICES	283,296
FACILITIES ACQUISITION	10,000	FACILITIES ACQUISITION	110,000
TRANSFERS	250,000	<b>TOTAL</b>	<b>\$ 7,625,285</b>
CONTINGENCY	3,000,000		
<b>TOTAL</b>	<b>\$ 57,553,855</b>	<b>NUTRITION SERVICES (298)</b>	
		ENTERPRISE & COMMUNITY SERVICES	\$ 3,105,125
<b>ASSET RESERVE FUND (201)</b>		<b>TOTAL</b>	<b>\$ 3,105,125</b>
SUPPORT SERVICES	\$ 285,000		
FACILITIES ACQUISITION	815,000	<b>PERS DEBT SERVICE FUND (300)</b>	
CONTINGENCY	1,000,000	LONG TERM DEBT SERVICE	\$ 2,191,973
<b>TOTAL</b>	<b>\$ 2,100,000</b>	<b>TOTAL</b>	<b>\$ 2,191,973</b>
<b>CONSTRUCTION EXCISE TAX (202)</b>		<b>DEBT SERVICE FUND (310)</b>	
FACILITIES ACQUISITION	\$ 10,000	LONG TERM DEBT SERVICE	\$ 7,691,982
CONTINGENCY	693,000	<b>TOTAL</b>	<b>\$ 7,691,982</b>
<b>TOTAL</b>	<b>\$ 703,000</b>		
		<b>SCHOLARSHIP FUND (700)</b>	
<b>INSURANCE RESERVE FUND (205)</b>		ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
INSTRUCTION	\$ 100,000	CONTINGENCY	100,000
SUPPORT SERVICES	265,000	<b>TOTAL</b>	<b>\$ 150,000</b>
CONTINGENCY	500,000		
<b>TOTAL</b>	<b>\$ 865,000</b>	<b>TOTAL APPROPRIATIONS, ALL FUNDS</b>	<b>\$ 83,486,220</b>
		Unappropriated Amounts, All Funds	591,045
<b>STUDENT BODY (208)</b>		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 84,077,265</b>
INSTRUCTION	\$ 1,500,000		
<b>TOTAL</b>	<b>\$ 1,500,000</b>		

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for the tax year 2013-2014:


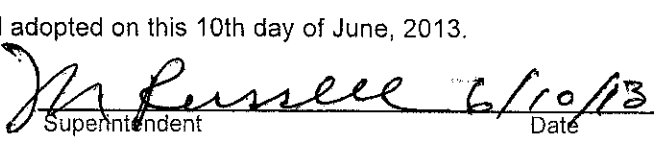
- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax.
- (2) In the amount of **\$7,700,000** for debt service on general obligation bonds;

**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>\$ 7,700,000</u>

The above resolution statements were approved and declared adopted on this 10th day of June, 2013.

School Board Chair \_\_\_\_\_ Date 6/10/13 Superintendent \_\_\_\_\_ Date 6/10/13

**McMINNVILLE SCHOOL DISTRICT  
APPROVED BUDGET SUMMARY  
2013-14**

		2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	<b>GENERAL FUND</b>						
1000	INSTRUCTION	33,015,230	32,903,307	33,018,650	35,580,751	35,580,751	35,580,751
2000	SUPPORT SERVICES	17,425,447	17,123,528	18,245,851	18,658,104	18,658,104	18,658,104
3000	ENTERPRISE & COMMUNITY	55,000	55,000	55,000	55,000	55,000	55,000
4000	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	500,000	250,000	250,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,500,000	3,000,000	3,000,000	3,000,000
7000	UNAPPROP ENDING FUND BAL	5,218,825	4,455,113	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>56,214,502</b>	<b>54,786,948</b>	<b>54,079,501</b>	<b>57,553,855</b>	<b>57,553,855</b>	<b>57,553,855</b>
	<b>ASSET RESERVE FUND</b>						
2000	SUPPORT SERVICES	168,530	58,503	425,000	285,000	285,000	285,000
4000	BUILDING ACQUISITION	247,163	211,036	1,675,000	815,000	815,000	815,000
6000	CONTINGENCIES	-	-	-	1,000,000	1,000,000	1,000,000
7000	UNAPPROP ENDING FUND BAL	1,851,530	1,879,504	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,267,223</b>	<b>2,149,043</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>
	<b>CONSTRUCTION EXCISE TAX</b>						
4000	BUILDING ACQUISITION	1,590	2,038	563,000	10,000	10,000	10,000
6000	CONTINGENCIES	-	-	-	693,000	693,000	693,000
7000	UNAPPROP ENDING FUND BAL	344,965	490,316	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>346,555</b>	<b>492,354</b>	<b>563,000</b>	<b>703,000</b>	<b>703,000</b>	<b>703,000</b>
	<b>INSURANCE RESERVE FUND</b>						
1000	INSTRUCTION	8,259	-	400,000	100,000	100,000	100,000
2000	SUPPORT SERVICES	20,226	27,488	395,000	265,000	265,000	265,000
6000	CONTINGENCIES	-	-	-	500,000	500,000	500,000
7000	UNAPPROP ENDING FUND BAL	735,348	778,827	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>763,833</b>	<b>806,315</b>	<b>795,000</b>	<b>865,000</b>	<b>865,000</b>	<b>865,000</b>
	<b>STUDENT BODY FUND</b>						
1000	INSTRUCTION	-	942,459	1,500,000	1,500,000	1,500,000	1,500,000
7000	UNAPPROP ENDING FUND BAL	-	498,324	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>1,440,783</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	3,878,200	3,665,369	4,410,297	3,964,983	3,964,983	3,964,983
2000	SUPPORT SERVICES	1,248,019	1,735,754	3,260,478	3,267,006	3,267,006	3,267,006
3000	ENTERPRISE & COMMUNITY	76,999	92,848	301,804	283,296	283,296	283,296
4000	BUILDING ACQUISITION	-	-	102,500	110,000	110,000	110,000
7000	UNAPPROP ENDING FUND BAL	114,008	224,579	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>5,317,226</b>	<b>5,718,550</b>	<b>8,075,079</b>	<b>7,625,285</b>	<b>7,625,285</b>	<b>7,625,285</b>
	<b>NUTRITION SERVICES</b>						
3000	ENTERPRISE & COMMUNITY	2,323,360	2,268,707	3,047,450	3,105,125	3,105,125	3,105,125
7000	UNAPPROP ENDING FUND BAL	422,037	502,623	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,745,397</b>	<b>2,771,330</b>	<b>3,047,450</b>	<b>3,105,125</b>	<b>3,105,125</b>	<b>3,105,125</b>
	<b>PERS DEBT SERVICE FUND</b>						
5100	LONG TERM DEBT SERVICE	1,881,489	3,070,789	2,076,997	2,191,973	2,191,973	2,191,973
7000	UNAPPROP ENDING FUND BAL	1,170,126	719,687	429,003	83,027	83,027	83,027
	<b>TOTAL REQUIREMENTS</b>	<b>3,051,615</b>	<b>3,790,476</b>	<b>2,506,000</b>	<b>2,275,000</b>	<b>2,275,000</b>	<b>2,275,000</b>

**McMINNVILLE SCHOOL DISTRICT  
APPROVED BUDGET SUMMARY  
2013-14**

		2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
	<b>DEBT SERVICE FUND</b>						
5100	LONG TERM DEBT SERVICE	7,076,656	7,329,156	7,588,431	7,691,982	7,691,982	7,691,982
7000	UNAPPROP ENDING FUND BAL	574,562	694,337	530,569	508,018	508,018	508,018
	<b>TOTAL REQUIREMENTS</b>	<b>7,651,218</b>	<b>8,023,493</b>	<b>8,119,000</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>8,200,000</b>
	<b>BOND CONSTRUCTION EARNINGS</b>						
4000	BUILDING ACQUISITION	54,932	388,937	387,000	-	-	-
7000	UNAPPROP ENDING FUND BAL	387,035	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>441,967</b>	<b>388,937</b>	<b>387,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SCHOLARSHIP FUND</b>						
3000	ENTERPRISE & COMMUNITY	2,425	12,100	50,000	50,000	50,000	50,000
6000	CONTINGENCIES	-	-	100,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BAL	130,925	123,454	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>133,350</b>	<b>135,554</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>67,983,525</b>	<b>70,137,019</b>	<b>80,362,458</b>	<b>83,486,220</b>	<b>83,486,220</b>	<b>83,486,220</b>
	<b>TOTAL UNAPPROPRIATED RESERV</b>	<b>10,949,361</b>	<b>10,366,764</b>	<b>959,572</b>	<b>591,045</b>	<b>591,045</b>	<b>591,045</b>
	<b>TOTAL REQUIREMENTS</b>	<b>78,932,886</b>	<b>80,503,783</b>	<b>81,322,030</b>	<b>84,077,265</b>	<b>84,077,265</b>	<b>84,077,265</b>
	<b>TOTAL ALL FUNDS</b>						
1000	INSTRUCTION	36,901,689	37,511,135	39,328,947	41,145,734	41,145,734	41,145,734
2000	SUPPORT SERVICES	18,862,222	18,945,273	22,326,329	22,475,110	22,475,110	22,475,110
3000	COMMUNITY SERVICES	2,457,784	2,428,655	3,454,254	3,493,421	3,493,421	3,493,421
4000	BUILDING ACQUISITION	303,685	602,011	2,737,500	945,000	945,000	945,000
5100	DEBT SERVICE	8,958,145	10,399,945	9,665,428	9,883,955	9,883,955	9,883,955
5200	TRANSFERS OF FUNDS	500,000	250,000	250,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,600,000	5,293,000	5,293,000	5,293,000
	<b>TOTAL APPROPRIATIONS</b>	<b>67,983,525</b>	<b>70,137,019</b>	<b>80,362,458</b>	<b>83,486,220</b>	<b>83,486,220</b>	<b>83,486,220</b>

**McMINNVILLE SCHOOL DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
2013-14**

<b>RESOURCES</b>	<b>General Fund</b>	<b>Asset Reserve</b>	<b>Construction Excise Tax</b>	<b>Insurance Reserve</b>	<b>Student Body Fund</b>	<b>Grant Funds</b>	<b>Nutrition Services</b>	<b>PERS Debt Service</b>	<b>Debt Service</b>	<b>Scholarship Fund</b>	<b>District Total</b>
Local Taxes	11,330,000		100,000						7,392,000		18,822,000
Other Local Sources	581,000	50,000	3,000	65,000	1,000,000	325,524	438,750	8,000	18,000	11,000	2,500,274
ESD Transit	1,950,000										1,950,000
Other Intermediate Sources	50,000										50,000
State Sources	39,972,855					1,100,000	29,000				41,101,855
Federal Sources	20,000					6,156,761	2,137,375				8,314,136
Interfund Revenues/Transfers	150,000	250,000						2,067,000			2,467,000
<b>Total Revenues</b>	<b>54,053,855</b>	<b>300,000</b>	<b>103,000</b>	<b>65,000</b>	<b>1,000,000</b>	<b>7,582,285</b>	<b>2,605,125</b>	<b>2,075,000</b>	<b>7,410,000</b>	<b>11,000</b>	<b>75,205,265</b>
Beginning Fund Balance	3,500,000	1,800,000	600,000	800,000	500,000	43,000	500,000	200,000	790,000	139,000	8,872,000
<b>Total Resources</b>	<b>57,553,855</b>	<b>2,100,000</b>	<b>703,000</b>	<b>865,000</b>	<b>1,500,000</b>	<b>7,625,285</b>	<b>3,105,125</b>	<b>2,275,000</b>	<b>8,200,000</b>	<b>150,000</b>	<b>84,077,265</b>

<b>REQUIREMENTS</b>	<b>General Fund</b>	<b>Asset Reserve</b>	<b>Construction Excise Tax</b>	<b>Insurance Reserve</b>	<b>Student Body Fund</b>	<b>Grant Funds</b>	<b>Nutrition Services</b>	<b>PERS Debt Service</b>	<b>Debt Service</b>	<b>Scholarship Fund</b>	<b>District Total</b>
Instruction Services	35,580,751	-	-	100,000	1,500,000	3,964,983	-	-	-	-	41,145,734
Support Services	18,658,104	285,000	-	265,000	-	3,267,006	-	-	-	-	22,475,110
Enterprise & Community Services	55,000	-	-	-	-	283,296	3,105,125	-	-	50,000	3,493,421
Building Acquisition & Developme	10,000	815,000	10,000	-	-	110,000	-	-	-	-	945,000
Debt Service	-	-	-	-	-	-	-	2,191,973	7,691,982	-	9,883,955
Transfers	250,000	-	-	-	-	-	-	-	-	-	250,000
Contingency	3,000,000	1,000,000	693,000	500,000	-	-	-	-	-	100,000	5,293,000
Unappropriated Fund Balance	-	-	-	-	-	-	-	83,027	508,018	-	591,045
<b>Total Requirements</b>	<b>57,553,855</b>	<b>2,100,000</b>	<b>703,000</b>	<b>865,000</b>	<b>1,500,000</b>	<b>7,625,285</b>	<b>3,105,125</b>	<b>2,275,000</b>	<b>8,200,000</b>	<b>150,000</b>	<b>84,077,265</b>

**McMINNVILLE SCHOOL DISTRICT  
ALL FUNDS - REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1110	AD VALOREM TAXES LEVIED	17,810,748	18,294,839	18,464,000	18,722,000	18,722,000	18,722,000
1130	CONSTRUCTION EXCISE TAX	90,675	145,189	100,000	100,000	100,000	100,000
1311	TUITION FROM INDIVIDUALS	4,781	900	1,000	1,000	1,000	1,000
1312	TUITION FROM OTHER DISTRICTS	238,054	288,388	340,000	240,000	240,000	240,000
1330	SUMMER SCHOOL TUITION	7,330	5,440	10,000	5,000	5,000	5,000
1500	INTEREST ON INVESTMENT	124,459	131,778	150,000	136,750	136,750	136,750
1600	FOOD SERVICE	479,224	433,920	560,000	417,000	417,000	417,000
1700	EXTRA-CURRICULAR ACTIVITIES (SEE NOTE)	175,121	1,210,944	1,159,000	1,173,524	1,173,524	1,173,524
1800	COMMUNITY SERVICE ACTIVITIES	79,294	89,619	70,000	70,000	70,000	70,000
1910	RENTALS	38,989	45,342	42,000	42,000	42,000	42,000
1920	DONATIONS FROM PRIVATE SOURCES	45,268	106,768	345,350	270,000	270,000	270,000
1960	RECOVERY OF PRIOR YEAR EXPENDITURE	115,861	-	-	-	-	-
1970	SERVICES PROVIDED OTHER FUNDS	2,450,448	1,507,798	1,700,000	2,067,000	2,067,000	2,067,000
1980	FEES CHARGED TO GRANTS	99,889	135,958	150,000	150,000	150,000	150,000
1990	MISCELLANEOUS	289,080	277,128	145,501	145,000	145,000	145,000
	<b>Total Local Revenues</b>	<b>22,049,221</b>	<b>22,674,011</b>	<b>23,236,851</b>	<b>23,539,274</b>	<b>23,539,274</b>	<b>23,539,274</b>
2101	COUNTY SCHOOL FUNDS	50,152	26,659	60,000	50,000	50,000	50,000
2102	ESD APPORTIONMENT	1,200,859	1,264,323	1,800,000			
2200	RESTRICTED REVENUE	10,680	-	-	1,950,000	1,950,000	1,950,000
	<b>Total Intermediate Revenues</b>	<b>1,261,691</b>	<b>1,290,982</b>	<b>1,860,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
3101	STATE SCHOOL FUND - GENERAL	34,209,909	34,555,757	35,400,000	39,059,972	39,059,972	39,059,972
3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	24,058	23,805	24,500	24,500	24,500	24,500
3103	COMMON SCHOOL FUND	488,211	567,336	627,500	512,883	512,883	512,883
3105	SSF - BUDGET RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
3299	STATE RESTRICTED GRANTS	455,536	1,940,250	953,000	1,104,500	1,104,500	1,104,500
	<b>Total State Revenues</b>	<b>35,177,714</b>	<b>37,087,148</b>	<b>37,405,000</b>	<b>41,101,855</b>	<b>41,101,855</b>	<b>41,101,855</b>
4300	FEDERAL RESTRICTED DIRECT	167,369	892,857	1,733,333	1,755,844	1,755,844	1,755,844
4500	FEDERAL RESTRICTED THROUGH STATE	8,249,976	5,513,243	6,584,746	6,331,917	6,331,917	6,331,917
4700	FEDERAL RESTRICTED THROUGH OTHER	87,174	107,957	103,500	84,000	84,000	84,000
4900	FEDERAL COMMODITIES	158,382	158,921	165,000	142,375	142,375	142,375
	<b>Total Federal Revenues</b>	<b>8,662,901</b>	<b>6,672,978</b>	<b>8,586,579</b>	<b>8,314,136</b>	<b>8,314,136</b>	<b>8,314,136</b>
	<b>SUBTOTAL OPERATING REVENUES</b>	<b>67,151,527</b>	<b>67,725,119</b>	<b>71,088,430</b>	<b>74,955,265</b>	<b>74,955,265</b>	<b>74,955,265</b>
5100	LONG TERM DEBT FINANCING SOURCES	-	1,104,320	-			
5200	INTERFUND TRANSFERS	500,000	250,000	250,000	250,000	250,000	250,000
5400	BEG FUND BALANCE	11,281,359	11,424,344	9,983,600	8,872,000	8,872,000	8,872,000
	<b>Total Other Revenues</b>	<b>11,781,359</b>	<b>12,778,664</b>	<b>10,233,600</b>	<b>9,122,000</b>	<b>9,122,000</b>	<b>9,122,000</b>
	<b>TOTAL REVENUES</b>	<b>78,932,886</b>	<b>80,503,783</b>	<b>81,322,030</b>	<b>84,077,265</b>	<b>84,077,265</b>	<b>84,077,265</b>

**Note:** Student Associated Body funds were added to District budget in 2011-12.

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

<b>Object#</b>	<b>Expenditure Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
111	LICENSED SALARIES	19,833,235	18,962,391	20,006,252	20,315,313	20,315,313	20,315,313
112	CLASSIFIED SALARIES	6,994,592	6,989,124	6,857,041	6,940,874	6,940,874	6,940,874
113	ADMINISTRATORS	2,209,157	2,140,258	2,114,326	2,265,519	2,265,519	2,265,519
114	CONFIDENTIAL STAFF	711,722	758,684	758,819	755,717	755,717	755,717
116	RETIREMENT SEVERANCE	39,543	57,188	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	529,014	486,873	443,832	437,791	437,791	437,791
121	SUBSTITUTES-LICENSED	625,928	570,278	761,215	627,803	627,803	627,803
122	SUBSTITUTES-CLASSIFIED	143,785	184,090	167,355	148,331	148,331	148,331
125	CURRICULUM SUB	246,808	202,138	257,381	125,495	125,495	125,495
130	LIC ADDITIONAL WAGES	536,215	566,566	761,215	780,081	780,081	780,081
131	CLASS ADDITIONAL WAGES	221,609	189,320	210,949	185,815	185,815	185,815
132	NON CERTIFIED OVERTIME	30,672	18,213	9,152	9,000	9,000	9,000
133	PERFORMANCE BONUS	-	-	686,000	687,000	687,000	687,000
151	STUDENT LABOR	16,218	14,770	7,500	16,500	16,500	16,500
	<b>Subtotal Wages</b>	<b>32,138,498</b>	<b>31,139,893</b>	<b>33,227,037</b>	<b>33,481,239</b>	<b>33,481,239</b>	<b>33,481,239</b>
210	PERS	5,016,299	6,322,932	6,365,441	8,783,111	8,783,111	8,783,111
220	FICA/MEDICARE	2,342,422	2,287,304	2,410,764	2,522,364	2,522,364	2,522,364
230	OTHER REQUIRED PAYROLL COSTS	181,337	208,973	262,206	344,524	344,524	344,524
240	CONTRACTUAL EMPLOYEE BENEFITS	8,548,468	8,816,820	9,622,224	9,555,597	9,555,597	9,555,597
	<b>Subtotal Benefits</b>	<b>16,088,526</b>	<b>17,636,029</b>	<b>18,660,635</b>	<b>21,205,596</b>	<b>21,205,596</b>	<b>21,205,596</b>
310	INSTRUCTIONAL; PROFESSIONAL; TECH	814,973	702,607	1,061,928	1,114,102	1,114,102	1,114,102
320	PROPERTY SERVICES	1,696,858	1,614,730	2,057,097	2,010,131	2,010,131	2,010,131
330	STUDENT TRANSPORTATION SERVICES	2,184,250	2,190,315	2,347,530	2,280,195	2,280,195	2,280,195
340	TRAVEL	67,756	75,314	62,755	55,776	55,776	55,776
350	COMMUNICATION	258,612	253,163	320,967	311,193	311,193	311,193
360	CHARTER SCHOOL PAYMENTS	28,622	-	-	-	-	-
371	TUITION PAYMENTS TO OTH DISTRICTS	368,379	343,481	278,650	90,000	90,000	90,000
374	SCHOLARSHIPS	22,419	12,100	50,000	50,000	50,000	50,000
380	NON-INSTRUCTIONAL PROF/TECH	294,113	364,664	688,800	492,500	492,500	492,500
	<b>Total Services</b>	<b>5,735,982</b>	<b>5,556,374</b>	<b>6,867,727</b>	<b>6,403,897</b>	<b>6,403,897</b>	<b>6,403,897</b>



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

Object#	Expenditure Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
410	CONSUMABLE MATERIALS/SUPPLIES	1,434,249	2,212,321	3,198,405	3,036,353	3,036,353	3,036,353
420	TEXTBOOKS	355,697	150,801	328,490	262,125	262,125	262,125
430	LIBRARY BOOKS	29,783	39,854	23,842	24,674	24,674	24,674
440	PERIODICALS	5,945	5,930	7,444	5,819	5,819	5,819
450	FOOD	739,323	745,315	1,109,500	1,070,000	1,070,000	1,070,000
460	NON-CONSUMABLE EQUIPMENT	137,403	72,833	411,176	476,566	476,566	476,566
470	COMPUTER SOFTWARE	429,518	222,230	226,787	215,837	215,837	215,837
480	COMPUTER HARDWARE	279,196	593,072	304,739	371,273	371,273	371,273
	<b>Subtotal Supplies &amp; Materials</b>	<b>3,411,114</b>	<b>4,042,356</b>	<b>5,610,383</b>	<b>5,462,647</b>	<b>5,462,647</b>	<b>5,462,647</b>
510	LAND ACQUISITION			200,000	200,000	200,000	200,000
520	BUILDING ACQUISITION IMPROVEMENT	120,533	129,958	1,480,500	400,000	400,000	400,000
530	IMPROVEMENTS OTHER THAN BLDG	91,766	20,207	300,000	100,000	100,000	100,000
540	EQUIPMENT	208,643	2,363	507,000	241,781	241,781	241,781
550	TECHNOLOGY	271,977	75,450	103,000	-	-	-
	<b>Subtotal Capital Outlay</b>	<b>692,919</b>	<b>227,978</b>	<b>2,590,500</b>	<b>941,781</b>	<b>941,781</b>	<b>941,781</b>
610	REDEMPTION OF PRINCIPAL	3,891,484	5,452,976	4,906,877	5,582,120	5,582,120	5,582,120
620	INTEREST	5,066,662	4,929,097	4,758,551	4,301,835	4,301,835	4,301,835
640	DUES AND FEES	67,951	77,804	423,175	63,400	63,400	63,400
650	LIABILITY & PROPERTY INSURANCE	283,477	287,398	305,100	331,993	331,993	331,993
670	TAXES AND LICENSES	7,023	366,678	8,000	8,000	8,000	8,000
690	GRANT INDIRECT CHARGES	99,889	139,457	154,473	160,712	160,712	160,712
	<b>Subtotal Insurance and Fees</b>	<b>9,416,486</b>	<b>11,253,410</b>	<b>10,556,176</b>	<b>10,448,060</b>	<b>10,448,060</b>	<b>10,448,060</b>
710	FUND TRANSFERS	500,000	250,000	250,000	250,000	250,000	250,000
720	TRANSITS		30,979				
	<b>Subtotal Fund Transfers</b>	<b>500,000</b>	<b>280,979</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
810	PLANNED RESERVE (CONTINGENCY)	-	-	2,600,000	4,500,000	4,500,000	4,500,000
820	RESERVED FOR NEXT YEAR	10,949,361	10,366,764	959,572	1,384,045	1,384,045	1,384,045
	<b>Subtotal Reserves</b>	<b>10,949,361</b>	<b>10,366,764</b>	<b>3,559,572</b>	<b>5,884,045</b>	<b>5,884,045</b>	<b>5,884,045</b>
	<b>TOTAL</b>	<b>78,932,886</b>	<b>80,503,783</b>	<b>81,322,030</b>	<b>84,077,265</b>	<b>84,077,265</b>	<b>84,077,265</b>

# MSD Budgeted Class Size

Grade	08-09	09-10	10-11	11-12	12-13	13-14 Level I	13-14 Level II
Kinder	17.0	19.0	19.0	19.0	20.0	20.0	20.0
Elem Gr 1-5	23.0	25.0	25.0	25.0	26.0	26.0	26.5
Middle School	26.5	27.5	27.5	28.5	29.5	29.5	29.5
High School	27.0	28.0	28.0	29.5	30.0	30.0	30.5

Budgeted averages for classroom teachers

**Employee Compensation  
Budget Assumptions**

	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>
<b>Licensed</b>					<i>Current Offer if PERS Reform</i>
Salary Schedule Increase	4%	0%	0%	0%	0%
Step	Yes	Yes	Yes	Yes	Yes
Column	Yes	Yes	Yes	Frozen	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,146	\$1,226	\$1,287	\$1,313
Percent Increase	7%	5%	7%	5%	2%
Furlough Days	5 Days	1.5 Days	5 Days	4 Days	No Days
		<i>(Offset by 3 optional TIF paid Days)</i>			
<b>Classified</b>					
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%	1.00%	0.50%
Step	No - Frozen	* Steps Restored	NO STEP	Yes	Yes
Insurance -Monthly District Contribution	\$994	\$1,044	\$1,096	\$1,173	\$1,255
Percent Increase	7%	5%	5%	7%	7%
Furlough Days	5 Days	5 Days	No Days	6 days	No Days
<b>Admin</b>					
Salary Schedule Increase	2% - Frozen	* 2% - Restored	0%	0%	0%
Step	No - Frozen	* Steps Restored	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,124	\$1,167	\$1,225	\$1,287
Percent Increase	7%	3%	4%	5%	5%
Furlough Days	5 Days	5 Days	No Days	4 Days	No Days
<b>Confidential/Supervisors</b>					
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%	1.00%	0.50%
Step	No - Frozen	* Steps Restored	No Step	Yes	Yes
Insurance -Monthly District Contribution	\$1,030	\$1,044	\$1,096	\$1,173	\$1,255
Percent Increase	0%	1%	5%	7%	7%
Furlough Days	5 Days	5 Days	No Days	6 Days	No Days

**McMINNVILLE SCHOOL DISTRICT  
STAFFING HISTORY**

	2008-2009	2009-2010	2010-2011	2011-12	2012-13	2013-14	Change from Prior Yr	FTE Change since 2008-2009			Percent of 08-09 FTE
								Change since 2008-09	WESD Transit Added	Change net of Transit	
<b>General Fund</b>											
LICENSED STAFF	383.71	343.68	354.60	343.53	333.71	335.81	2.10	(47.90)	7.50	(55.40)	14.4%
CLASSIFIED STAFF	186.84	192.49	212.17	202.63	199.87	192.94	(6.93)	6.10	13.88	(7.78)	4.2%
ADMINISTRATORS	23.25	22.75	22.00	20.30	20.80	21.00	0.20	(2.25)	0.30	(2.55)	11.0%
SUPERVISORS/CONFIDENTIAL	12.00	11.25	11.25	11.75	11.75	11.75	-	(0.25)	-	(0.25)	2.1%
<b>TOTAL FTE GENERAL FUND</b>	<b>605.80</b>	<b>570.17</b>	<b>600.02</b>	<b>578.21</b>	<b>566.13</b>	<b>561.50</b>	<b>(4.63)</b>	<b>(44.30)</b>	<b>21.68</b>	<b>(65.98)</b>	10.9%
<b>Grant Funds</b>											
LICENSED STAFF	13.28	17.50	16.00	13.31	19.08	15.58	(3.50)				
CLASSIFIED STAFF	77.84	64.71	64.46	65.85	65.34	62.09	(3.25)				
ADMINISTRATORS	0.50	0.25	1.45	1.70	1.70	1.50	(0.20)				
SUPERVISORS/CONFIDENTIAL	2.00	2.00	2.00	2.50	1.50	1.50	-				
<b>TOTAL FTE OTHER FUNDS</b>	<b>93.62</b>	<b>84.46</b>	<b>83.91</b>	<b>83.36</b>	<b>87.62</b>	<b>80.67</b>	<b>(6.95)</b>				
<b>Totals</b>											
Licensed	396.99	361.18	370.60	356.84	352.79	351.39	(1.40)				
Classified	264.68	257.20	276.63	268.48	265.21	255.03	(10.18)				
Administrators	23.75	23.00	23.45	22.00	22.50	22.50	-				
Supervisors/Confidential	14.00	13.25	13.25	14.25	13.25	13.25	-				
	<b>699.42</b>	<b>654.63</b>	<b>683.93</b>	<b>661.57</b>	<b>653.75</b>	<b>642.17</b>	<b>(11.58)</b>				

**Note:**

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

**Table A**  
**McMinnville School District, Enrollment History and PRELIMINARY Forecasts, 2007-08 to 2017-18**

Grade	Historic Enrollment						Forecast Enrollment				
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<b>K</b>	459	487	460	440	510	503	513	476	456	471	477
<b>1</b>	528	497	485	463	437	531	518	528	492	471	487
<b>2</b>	498	541	514	479	487	431	538	528	537	500	479
<b>3</b>	516	505	537	509	477	495	438	546	534	543	506
<b>4</b>	496	522	514	528	514	460	491	437	547	535	544
<b>5</b>	475	485	521	514	523	520	461	495	439	550	538
<b>6</b>	486	515	500	522	521	511	522	467	506	448	562
<b>7</b>	478	489	502	491	515	524	509	520	465	504	446
<b>8</b>	529	488	500	482	503	521	528	513	524	469	508
<b>9</b>	470	546	497	490	487	500	520	534	522	533	477
<b>10</b>	483	463	542	481	492	478	496	516	529	517	528
<b>11</b>	465	455	470	516	465	477	462	479	500	513	501
<b>12</b>	484	528	525	496	559	513	519	503	530	553	568
<b>Total</b>	<b>6,367</b>	<b>6,521</b>	<b>6,567</b>	<b>6,411</b>	<b>6,490</b>	<b>6,464</b>	<b>6,515</b>	<b>6,542</b>	<b>6,581</b>	<b>6,607</b>	<b>6,621</b>
<i>One Year Change:</i>		154 (2.4%)	46 (0.7%)	-156 (-2.4%)	79 (1.2%)	-26 (-0.4%)	51 (0.8%)	27 (0.4%)	39 (0.6%)	26 (0.4%)	14 (0.2%)
<i>Five Year Change:</i>						97 (1.5%)					157 (2.4%)
<b>K-5</b>	<b>2,972</b>	<b>3,037</b>	<b>3,031</b>	<b>2,933</b>	<b>2,948</b>	<b>2,940</b>	<b>2,959</b>	<b>3,010</b>	<b>3,005</b>	<b>3,070</b>	<b>3,031</b>
<i>One Year Change:</i>		65 (2.2%)	-6 (-0.2%)	-98 (-3.2%)	15 (0.5%)	-8 (-0.3%)	19 (0.6%)	51 (1.7%)	-5 (-0.2%)	65 (2.2%)	-39 (-1.3%)
<i>Five Year Change:</i>						-32 (-1.1%)					91 (3.1%)
<b>6-8</b>	<b>1,493</b>	<b>1,492</b>	<b>1,502</b>	<b>1,495</b>	<b>1,539</b>	<b>1,556</b>	<b>1,559</b>	<b>1,500</b>	<b>1,495</b>	<b>1,421</b>	<b>1,516</b>
<i>One Year Change:</i>		-1 (-0.1%)	10 (0.7%)	-7 (-0.5%)	44 (2.9%)	17 (1.1%)	3 (0.2%)	-59 (-3.8%)	-5 (-0.3%)	-74 (-4.9%)	95 (6.7%)
<i>Five Year Change:</i>						63 (4.2%)					-40 (-2.6%)
<b>9-12</b>	<b>1,902</b>	<b>1,992</b>	<b>2,034</b>	<b>1,983</b>	<b>2,003</b>	<b>1,968</b>	<b>1,997</b>	<b>2,032</b>	<b>2,081</b>	<b>2,116</b>	<b>2,074</b>
<i>One Year Change:</i>		90 (4.7%)	42 (2.1%)	-51 (-2.5%)	20 (1.0%)	-35 (-1.7%)	29 (1.5%)	35 (1.8%)	49 (2.4%)	35 (1.7%)	-42 (-2.0%)
<i>Five Year Change:</i>						66 (3.5%)					106 (5.4%)

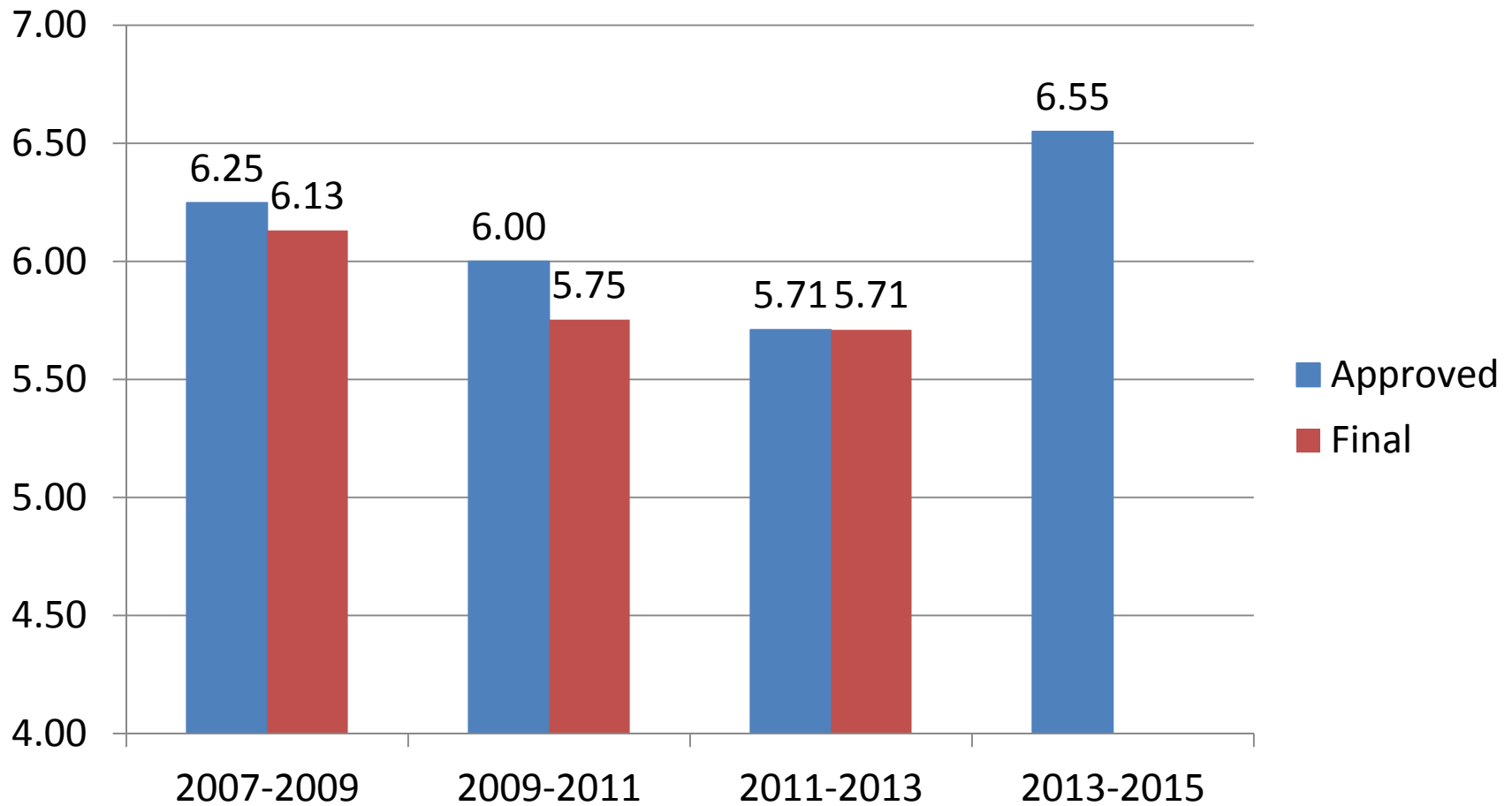
Historic: McMinnville School District.

Forecast: Population Research Center, Portland State University, March 2013.

**McMinnville School District  
Enrollment Projection  
2013-14**

	10/1/2012 Current Yr		2013-2014 3 Year Average		2013-2014 8 Year Average		3 Yr Increase (Decrease)	8 Yr Increase (Decrease)
	Cohort	Actual	Cohort	Estimate	Cohort	Estimate		
<b>K</b>		503		483		496	(20)	(7)
<b>1</b>	1.04	531	1.015	510	1.036	521	(21)	(10)
<b>2</b>	0.99	431	1.009	536	1.029	546	105	115
<b>3</b>	1.02	495	1.001	431	1.012	436	(64)	(59)
<b>4</b>	0.96	460	0.986	488	1.012	501	28	41
<b>5</b>	1.01	521	1.001	461	0.999	460	(60)	(61)
<b>Elementary</b>		<b>2,941</b>		<b>2,909</b>		<b>2,960</b>	<b>(32)</b>	<b>19</b>
<b>6</b>	0.98	511	0.997	520	1.029	536	9	25
<b>7</b>	1.00	522	0.990	506	1.003	512	(16)	(10)
<b>8</b>	1.00	517	0.996	520	1.002	523	3	6
<b>Mid School</b>		<b>1,550</b>		<b>1,546</b>		<b>1,571</b>	<b>(4)</b>	<b>21</b>
<b>9</b>	1.00	501	0.995	515	1.019	527	14	26
<b>10</b>	0.98	477	0.984	493	0.992	497	16	20
<b>11</b>	0.97	477	0.962	459	0.976	466	(18)	(11)
<b>12</b>	1.11	515	1.082	516	1.094	522	1	7
<b>High School</b>		<b>1,970</b>		<b>1,983</b>		<b>2,012</b>	<b>13</b>	<b>42</b>
<b>TOTAL</b>		<b>6,461</b>		<b>6,438</b>		<b>6,543</b>	<b>(23)</b>	<b>82</b>
<b>ADMr</b>		<b>6,210</b>		<b>6,197</b>		<b>6,295</b>	<b>(13)</b>	<b>86</b>
							-0.2%	1.4%

# State K-12 Biennial Budget Allocation (in billions)



Source: ODE SSF Estimates

STATE SCHOOL FUND GRANT

2013-2014

Based on \$6.55 Billion Co-Chairs Budget with 49/51 split as of 3/30/2013

**Yamhill County, McMinnville SD 40**

District ID: 2256

**2013-2014 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	\$11,330,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$512,836.22
County School Fund =	\$50,000.00
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>\$11,892,836.22</b>

**2013-2014 Experience Adjustment**

District Average Teacher Experience =	13.15
State Average Teacher Experience =	13.04
Experience Adjustment (Difference in District and State Teacher Experience) =	<b>0.11</b>

**2013-2014 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. =	\$2,175,000.00
Trans per ADMr Rank. <b>19%</b>	Transportation Reimburs. Rate <b>70.00%</b>
Grant (Rate* Net Eligible Expend) =	<b>\$1,522,500.00</b>

**2013-2014 Extended ADMw**

	2013-2014 ADMw	2012-2013 ADMw	Extended ADMw
McMinnville SD 40 (non-charter)	7,522.49	7,542.07	7,542.07
<b>District Extended ADMw</b>			<b>7,542.07</b>

**2013-2014 General Purpose Grant**

*(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment)]) x Funding Ratio*  
 ( 7,542.07 x [\$4500 + (\$25 x 0.11)]) X 1.449653329899 = **\$49,230,308**

**2013-2014 Total Formula Revenue**

*General Purpose Grant + Transportation Grant*  
 = **\$49,230,308 + \$1,522,500 = \$50,752,808**

**2013-2014 State School Fund Grant**

*Total Formula Revenue - Local Revenue*  
 = \$50,752,808 - \$11,892,836 = **\$38,859,972**

General Purpose Grant per Extended ADMw=	\$6,527
Total Formula Revenue per Extended ADMw=	\$6,729
Charter Schools Rate( ORS 338.155 )=	\$6,544

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



**2013-2014 Extended ADMw**

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

**2013-2014**

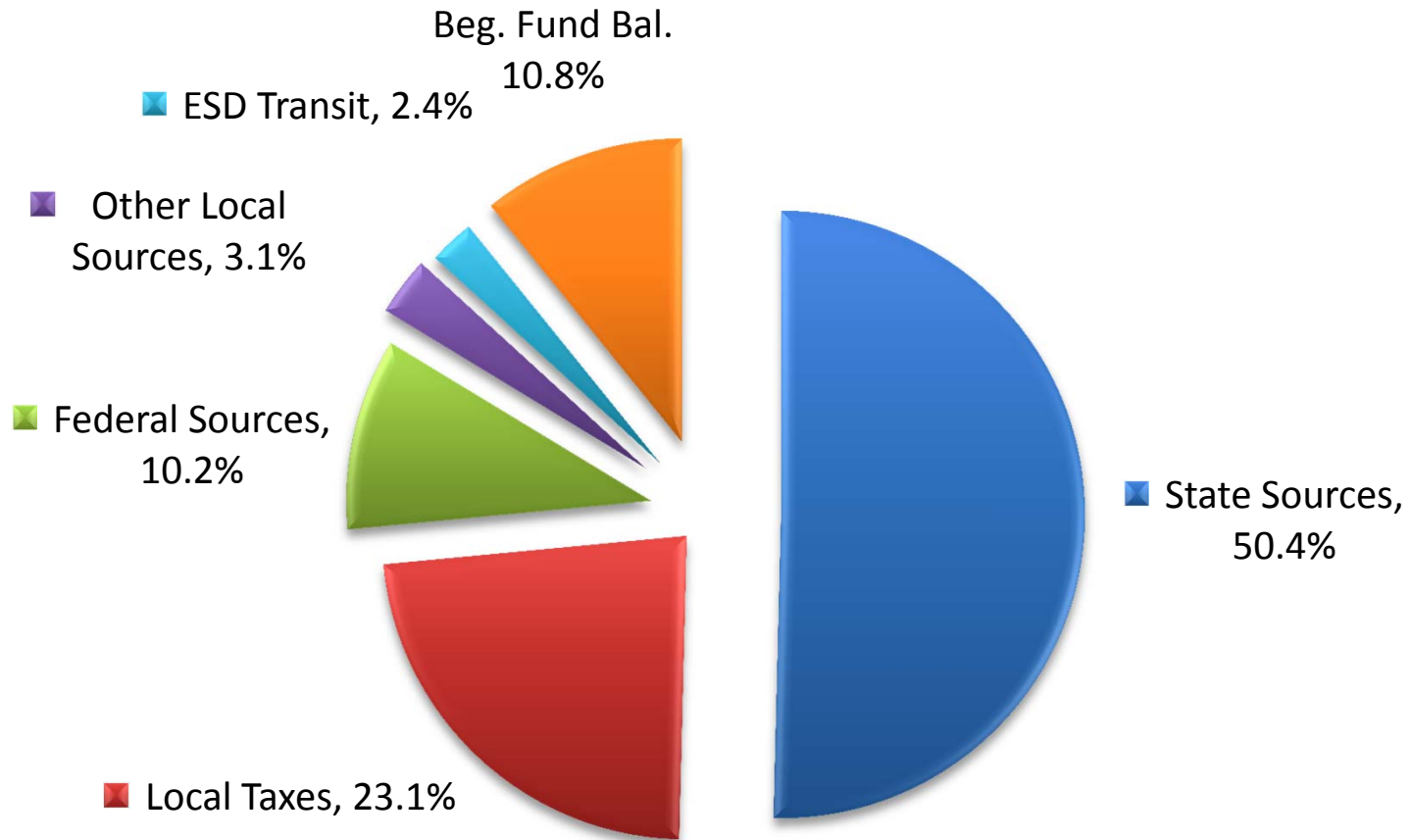
**2012-2013**

ADMr:	6,125.00 X 1.00 =	6,125.00	6,130.52 X 1.00 =	6,130.52
Students in ESL programs:	860.00 X 0.50 =	430.00	892.14 X 0.50 =	446.07
Students in Pregnant and Parenting Programs:	20.00 X 1.00 =	20.00	17.38 X 1.00 =	17.38
800 IEP Students capped at 11% of District ADMr:	673.75 X 1.00 =	673.75	674.36 X 1.00 =	674.36
Students on IEP Above 11% of ADMr:	12.40 X 1.00 =	12.40	12.40 X 1.00 =	12.40
Students in Poverty:	1,021.37 X 0.25 =	255.34	1,021.37 X 0.25 =	255.34
Students in Foster Care and Neglected/Delinquent:	24.00 X 0.25 =	6.00	24.00 X 0.25 =	6.00
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
		2013-2014 ADMw		2012-2013 ADMw
		<b>7,522.49</b>		<b>7,542.07</b>

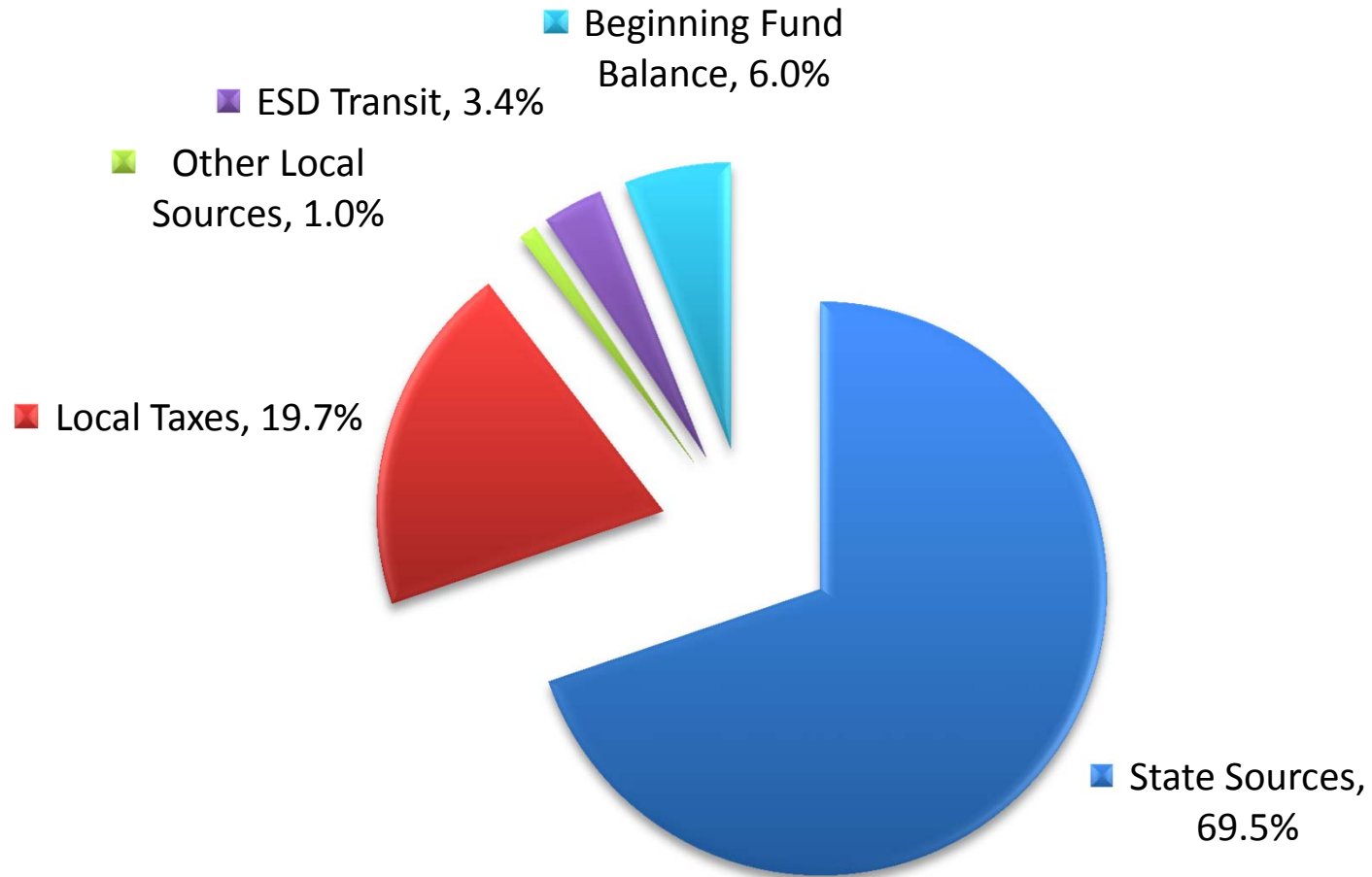
**McMinnville SD 40 (non-charter) Extended ADMw 7,542.07**

**McMinnville SD 40 Extended ADMw 7,542.07**

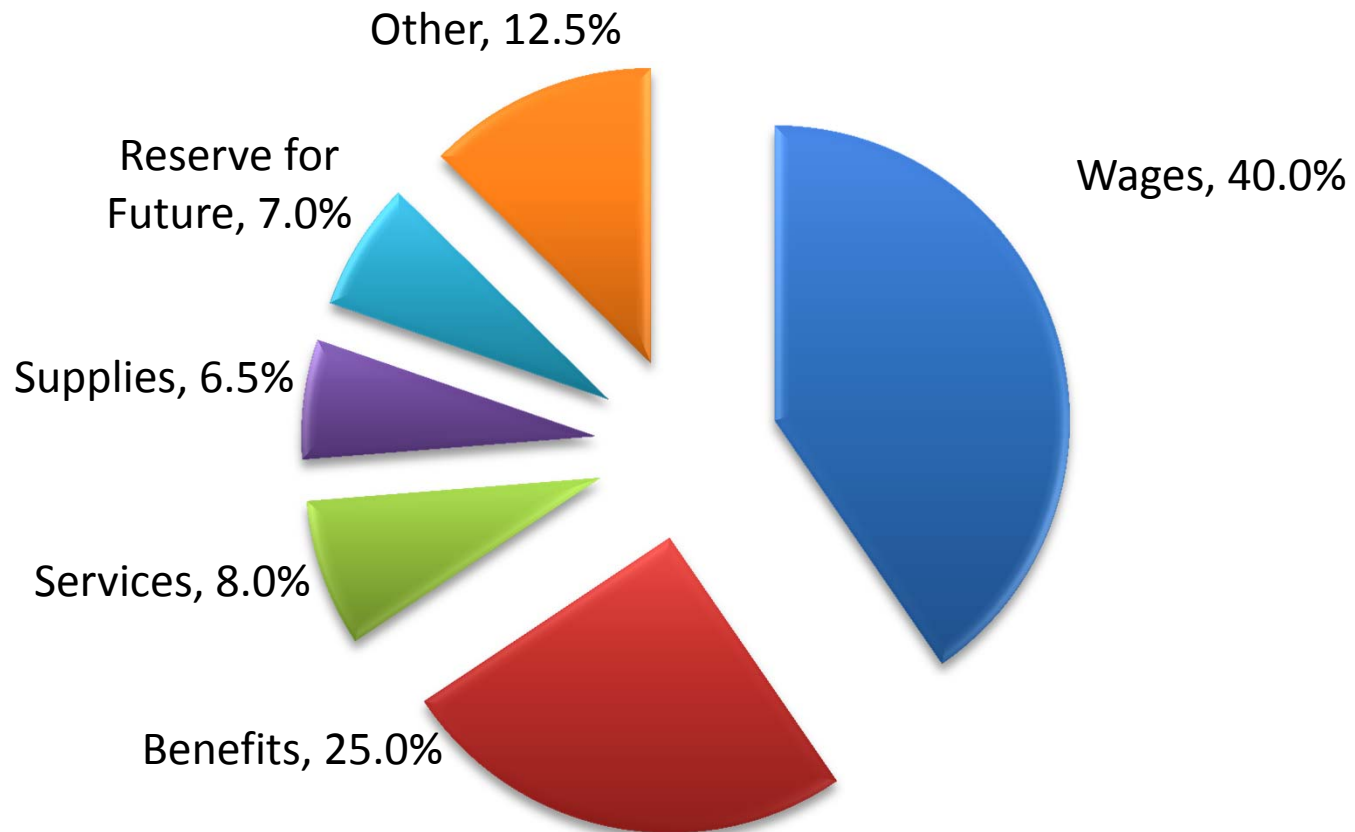
# Resources– All Funds



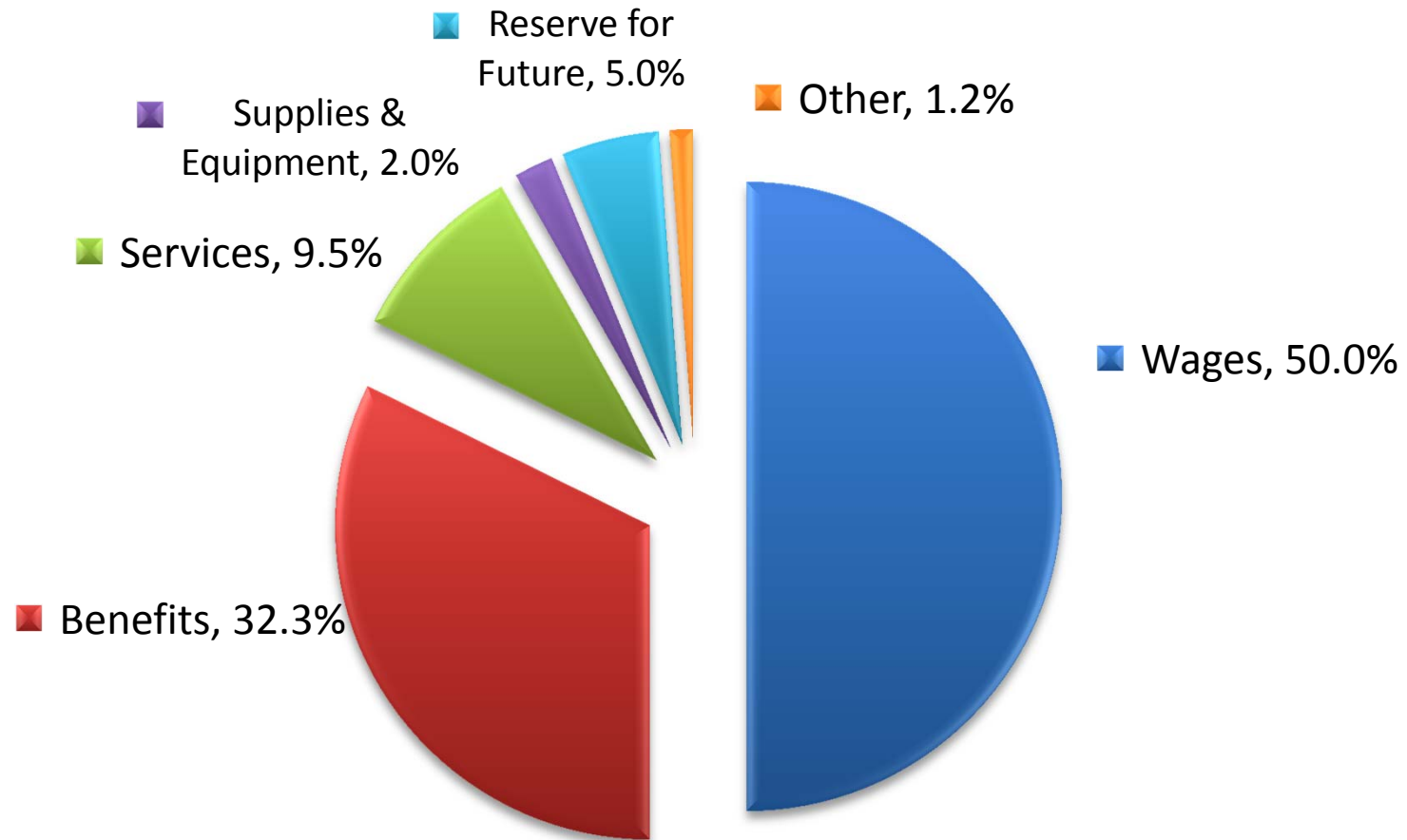
# Resources– General Fund



# Requirements – All Funds



# Requirements – General Fund



## Elementary School Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>							
Elementary Instruction	11,562,661	10,727,220	10,754,783	10,926,196	10,981,347	11,872,043	890,696
English Language Learners	80,712	84,388	88,829	86,151	95,961	91,006	(4,955)
Guidance Services	507,945	595,166	570,264	558,529	577,177	588,868	11,691
Education Media Services	564,474	474,033	466,039	343,162	362,137	367,129	4,992
Staff Development	1,590	9,973	6,382	6,098	7,081	3,730	(3,351)
Office of Principal	1,145,600	1,115,560	1,196,043	1,259,045	1,237,112	1,295,703	58,591
Student Transportation	13,866	8,225	3,362	3,745	4,155	4,055	(100)
<b>Total</b>	<b>13,876,848</b>	<b>13,014,565</b>	<b>13,085,702</b>	<b>13,182,926</b>	<b>13,264,970</b>	<b>14,222,534</b>	<b>957,564</b>
<b>By Account</b>							
Wages & Benefits	13,534,542	12,623,958	12,730,875	12,864,038	12,958,652	13,920,450	961,798
Purchased Services	111,906	117,979	108,222	108,744	111,738	106,087	(5,651)
Supplies & Materials	230,311	272,324	245,805	209,770	194,180	195,147	967
Dues & Fees	89	304	800	374	400	850	450
<b>Total</b>	<b>13,876,848</b>	<b>13,014,565</b>	<b>13,085,702</b>	<b>13,182,926</b>	<b>13,264,970</b>	<b>14,222,534</b>	<b>957,564</b>
<b>Staffing (FTE)</b>							
Classroom Teachers (K-5)	124.50	115.00	112.50	109.50	106.50	107.50	1.00
Kindergarten Plus	6.00	-	-	-	-	-	-
Music/PE Specialists	10.40	9.55	9.50	8.57	8.57	8.57	-
Reading Intervention Specialists	-	-	-	-	-	3.00	3.00
Dean of Students	2.00	2.00	0.50	-	-	-	-
Counselors	6.00	5.00	6.00	6.00	6.00	6.00	-
Librarians	6.00	6.00	6.00	3.00	3.00	3.00	-
<b>Total Licensed Staff</b>	<b>154.90</b>	<b>137.55</b>	<b>134.50</b>	<b>127.07</b>	<b>124.07</b>	<b>128.07</b>	<b>4.00</b>
General Ed Assistants	12.50	12.50	12.63	12.25	12.44	12.44	-
School Techs	4.81	4.81	5.31	5.20	2.81	2.81	-
Library Assistants	2.75	2.75	2.25	2.25	2.25	2.25	-
Secretarial Support	10.00	10.00	10.00	10.38	9.63	9.63	-
<b>Total Classified Staff</b>	<b>30.06</b>	<b>30.06</b>	<b>30.19</b>	<b>30.08</b>	<b>27.13</b>	<b>27.13</b>	<b>-</b>
<b>Total Administrators</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>

## Elementary School Budget Summary

### Enrollment October 1st

Grade	10/1/2008	10/1/2009	10/1/2010	10/1/2011	10/1/2012	10/1/2013 Projected
Kindergarten	487	460	440	510	503	483
Grade 1	497	485	463	437	531	510
Grade 2	541	514	479	487	431	536
Grade 3	505	537	509	477	495	431
Grade 4	522	514	528	514	460	488
Grade 5	485	521	514	523	521	461
<b>Total Enrollment</b>	<b>3037</b>	<b>3031</b>	<b>2933</b>	<b>2948</b>	<b>2941</b>	<b>2909</b>

Budgeted Class Size	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Kindergarten	17	19	19	19	20	20
Grades 1 - 5	23	25	25	25	26	26

### Oaks Test Results

Reading Meets or Exceeds	2008-09	2009-10	2010-11	2011-12 **
<b>Grade 3</b>	<b>81.8%</b>	<b>84.5%</b>	<b>82.1%</b>	<b>77.4%</b>
<i>State Average</i>	82.8%	82.8%	83.4%	70.1%
<b>Grade 4</b>	<b>82.5%</b>	<b>85.3%</b>	<b>85.8%</b>	<b>81.0%</b>
<i>State Average</i>	84.1%	83.9%	85.3%	73.8%
<b>Grade 5</b>	<b>79.8%</b>	<b>75.2%</b>	<b>80.9%</b>	<b>77.3%</b>
<i>State Average</i>	76.3%	76.7%	77.7%	69.0%

Math Meets or Exceeds	2008-09	2009-10	2010-11 *	2011-12
<b>Grade 3</b>	<b>78.0%</b>	<b>83.2%</b>	<b>71.8%</b>	<b>84.0%</b>
<i>State Average</i>	76.5%	78.5%	62.7%	63.9%
<b>Grade 4</b>	<b>79.8%</b>	<b>80.3%</b>	<b>76.3%</b>	<b>82.7%</b>
<i>State Average</i>	77.2%	78.5%	65.3%	65.8%
<b>Grade 5</b>	<b>83.0%</b>	<b>84.6%</b>	<b>72.6%</b>	<b>78.4%</b>
<i>State Average</i>	76.5%	78.6%	57.5%	59.5%

Science Meets or Exceeds	2008-09	2009-10	2010-11	2011-12
<b>Grade 5</b>	<b>82.0%</b>	<b>78.8%</b>	<b>81.3%</b>	<b>83.3%</b>
<i>State Average</i>	74.6%	74.4%	74.1%	68.9%

#### Note:

\* Math cut scores were raised in 2010-11

\*\* Reading cut scores were raised in 2011-12

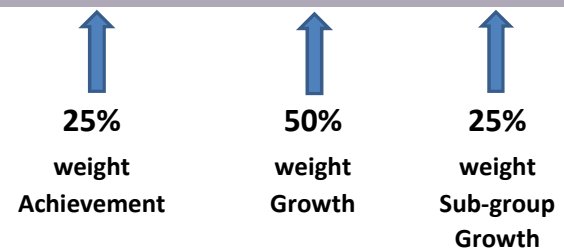
# Elementary Oregon Growth Model

## MODEL SCHOOLS

District	School	Title 1 rank	Overall Rank	Title1	Report Type	ESEA Designation	Total Pct	Overall Rating	Achievement Pct	Achievement Rating	Growth Pct	Growth Rating	Subgroup Growth Pct	Subgroup Growth Rating
Beaverton SD 48J	Raleigh Hills Elementary School	1	20	Y	E	Model	96.3	Level 5	90.00	Level 5	100.0	Level 5	95.0	Level 5
<b>McMinnville SD 40</b>	<b>Memorial Elementary School</b>	<b>2</b>	<b>30</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>95.0</b>	<b>Level 5</b>	<b>90.00</b>	<b>Level 5</b>	<b>100.0</b>	<b>Level 5</b>	<b>90.0</b>	<b>Level 5</b>
Ashland SD 5	John Muir Elementary School	2	30	Y	E	Model	95.0	Level 5	80.00	Level 4	100.0	Level 5	100.0	Level 5
North Clackamas SD 12	El Puente	2	30	Y	E	Model	95.0	Level 5	80.00	Level 4	100.0	Level 5	100.0	Level 5
Three Rivers/Josephine Cou	Williams Elementary School	2	30	Y	E	Model	95.0	Level 5	80.00	Level 4	100.0	Level 5	100.0	Level 5
<b>McMinnville SD 40</b>	<b>Sue Buel Elementary</b>	<b>6</b>	<b>38</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>94.4</b>	<b>Level 5</b>	<b>80.00</b>	<b>Level 4</b>	<b>100.0</b>	<b>Level 5</b>	<b>97.5</b>	<b>Level 5</b>
Beaverton SD 48J	Greenway Elementary School	6	38	Y	E	Model	94.4	Level 5	80.00	Level 4	100.0	Level 5	97.5	Level 5
Corvallis SD 509J	Lincoln Elementary School	8	44	Y	E	Model	93.3	Level 5	80.00	Level 4	100.0	Level 5	93.3	Level 5
Astoria SD 1	Lewis & Clark Elementary School	9	54	Y	E	Model	92.5	Level 5	90.00	Level 5	90.0	Level 5	100.0	Level 5
Corvallis SD 509J	Mt View Elementary School	9	54	Y	E	Model	92.5	Level 5	80.00	Level 4	100.0	Level 5	90.0	Level 5
Bend-LaPine Administrative	Westside Village Magnet School at Kings	11	64	Y	E	Model	90.8	Level 5	100.00	Level 5	90.0	Level 5	83.3	Level 4
Astoria SD 1	Astor Elementary School	12	66	Y	E	Model	90.0	Level 5	90.00	Level 5		Not Rated		Not Rated
Baker SD 5J	Brooklyn Primary School	12	66	Y	E	Model	90.0	Level 5	90.00	Level 5		Not Rated		Not Rated
Eagle Point SD 9	Shady Cove School	12	66	Y	E	Model	90.0	Level 5	70.00	Level 4	100.0	Level 5	90.0	Level 5
Forest Grove SD 15	Cornelius Elementary School	12	66	Y	E	Model	90.0	Level 5	70.00	Level 4	100.0	Level 5	90.0	Level 5
Lincoln County SD	Sam Case Elementary School	12	66	Y	E	Model	90.0	Level 5	90.00	Level 5		Not Rated		Not Rated
Oregon Trail SD 46	Naas Elementary School	12	66	Y	E	Model	90.0	Level 5	90.00	Level 5	90.0	Level 5	90.0	Level 5
Winston-Dillard SD 116	Brockway Elementary School	12	66	Y	E	Model	90.0	Level 5	90.00	Level 5		Not Rated		Not Rated
Tigard-Tualatin SD 23J	Tualatin Elementary School	12	66	Y	E	Model	90.0	Level 5	80.00	Level 4	100.0	Level 5	80.0	Level 4
Tigard-Tualatin SD 23J	Durham Elementary School	20	88	Y	E	Model	89.4	Level 5	90.00	Level 5	100.0	Level 5	67.5	Level 3
Sherwood SD 88J	J Clyde Hopkins Elementary School	21	89	Y	E	Model	88.3	Level 5	80.00	Level 4	100.0	Level 5	73.3	Level 4
Oregon Trail SD 46	Sandy Grade School	22		Y	E	Model	88.1	Level 5	70.00	Level 4	100.0	Level 5	82.5	
<b>McMinnville SD 40</b>	<b>Grandhaven Elementary School</b>	<b>22</b>	<b>90</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>88.1</b>	<b>Level 5</b>	<b>90.00</b>	<b>Level 5</b>	<b>90.0</b>	<b>Level 5</b>	<b>82.5</b>	<b>Level 4</b>
Baker SD 5J	Haines Elementary School	24	94	Y	E	Model	87.5	Level 5	100.00	Level 5	80.0	Level 4	90.0	Level 5
Sisters SD 6	Sisters Elementary School	24	94	Y	E	Model	87.5	Level 5	80.00	Level 4	90.0	Level 5	90.0	Level 5
Lincoln County SD	Taft Elementary School	24	94	Y	E	Model	87.5	Level 5	60.00	Level 3	100.0	Level 5	90.0	Level 5
Springfield SD 19	Centennial Elementary School	24	94	Y	E	Model	87.5	Level 5	80.00	Level 4	90.0	Level 5	90.0	Level 5
<b>McMinnville SD 40</b>	<b>Columbus Elementary School</b>	<b>28</b>	<b>98</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>86.9</b>	<b>Level 4</b>	<b>80.00</b>	<b>Level 4</b>	<b>90.0</b>	<b>Level 5</b>	<b>87.5</b>	<b>Level 4</b>
<b>McMinnville SD 40</b>	<b>Wascher Elementary School</b>	<b>36</b>	<b>112</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>86.3</b>	<b>Level 4</b>	<b>80.00</b>	<b>Level 4</b>	<b>90.0</b>	<b>Level 5</b>	<b>85.0</b>	<b>Level 4</b>
<b>McMinnville SD 40</b>	<b>Newby Elementary School</b>	<b>173</b>	<b>337</b>	<b>Y</b>	<b>E</b>	<b>Model</b>	<b>73.8</b>	<b>Level 4</b>	<b>70.00</b>	<b>Level 4</b>	<b>80.0</b>	<b>Level 4</b>	<b>65.0</b>	<b>Level 3</b>

498 Title 1 Elementary Schools in Oregon

730 Total Elementary Schools in Oregon





## Middle School Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>							
Middle School Instruction	5,373,874	5,101,380	5,575,486	5,723,810	5,910,079	6,221,108	311,029
Middle School Co-Curricular	172,957	111,289	202,177	148,993	109,572	117,196	7,624
Alternative Education *	1,118	600	238,279	98,295	98,444	-	(98,444)
English Language Learners	9,561	6,320	9,349	9,665	8,601	10,644	2,043
Guidance Services	379,837	383,759	445,839	485,319	490,971	521,216	30,245
Education Media Services	185,166	202,219	212,157	135,366	136,982	149,011	12,029
Staff Development	5,253	1,389	2,634	1,524	5,655	5,655	-
Office of Principal	808,882	755,256	723,271	802,957	808,263	863,700	55,437
Student Transportation	5,267	8,511	19,223	23,032	12,375	12,375	-
<b>Total</b>	<b>6,941,915</b>	<b>6,570,723</b>	<b>7,428,415</b>	<b>7,428,961</b>	<b>7,580,942</b>	<b>7,900,905</b>	<b>319,963</b>
<b>By Account</b>							
Wages & Benefits	6,729,474	6,360,060	7,222,972	7,226,824	7,391,070	7,713,097	322,027
Purchased Services	101,567	57,681	80,881	77,560	73,537	71,956	(1,581)
Supplies & Materials	110,679	152,029	122,938	124,313	114,935	114,452	(483)
Dues & Fees	195	953	1,624	264	1,400	1,400	-
<b>Total</b>	<b>6,941,915</b>	<b>6,570,723</b>	<b>7,428,415</b>	<b>7,428,961</b>	<b>7,580,942</b>	<b>7,900,905</b>	<b>319,963</b>
<b>Staffing (FTE)</b>							
Classroom Teachers (6-8)	66.21	62.21	64.00	61.52	61.00	60.50	(0.50)
Alternative Education *	-	-	2.00	1.00	1.00	-	(1.00)
Reading Intervention/Specialists	-	-	1.00	1.00	1.00	1.00	-
Math Intervention/Specialists	-	-	-	1.00	1.00	1.00	-
Dean of Students	1.00	0.50	-	-	-	-	-
Counselors	4.00	3.00	4.00	4.00	4.00	4.00	-
Librarians	2.00	2.00	2.00	1.00	1.00	1.00	-
<b>Total Licensed Staff</b>	<b>73.21</b>	<b>67.71</b>	<b>73.00</b>	<b>69.52</b>	<b>69.00</b>	<b>67.50</b>	<b>(1.50)</b>
* Alternative Education was under the District Student Services Department prior to 2010-11.							
Education Assistants	2.56	2.56	4.28	2.63	2.63	2.63	-
School Techs	2.00	2.00	2.00	2.00	2.00	2.00	-
Campus Supervisor	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Library Assistants	0.75	0.75	0.75	0.75	0.75	0.75	-
Secretarial Support	6.63	6.63	6.50	7.00	7.00	7.00	-
<b>Total Classified Staff</b>	<b>12.94</b>	<b>12.94</b>	<b>14.53</b>	<b>13.38</b>	<b>13.38</b>	<b>12.38</b>	<b>(1.00)</b>
<b>Total Administrators</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

## Middle School Budget Summary

### Enrollment October 1st

Grade	10/1/2008	10/1/2009	10/1/2010	10/1/2011	10/1/2012	10/1/2013 Projected
Grade 6	515	500	522	521	511	520
Grade 7	489	502	491	515	522	506
Grade 8	488	500	482	503	517	520
<b>Total Enrollment</b>	<b>1492</b>	<b>1502</b>	<b>1495</b>	<b>1539</b>	<b>1550</b>	<b>1546</b>

Budgeted Class Size	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Grades 6 -8	26.5	27.5	27.5	28.5	29.5	29.5

### Oaks Test Results

Reading Meets or Exceeds	2008-09	2009-10	2010-11	2011-12 **
<b>Grade 6</b>	<b>76.2%</b>	<b>79.8%</b>	<b>80.0%</b>	<b>63.8%</b>
<i>State Average</i>	<i>76.5%</i>	<i>76.7%</i>	<i>79.1%</i>	<i>64.7%</i>
<b>Grade 7</b>	<b>79.0%</b>	<b>78.3%</b>	<b>84.8%</b>	<b>76.5%</b>
<i>State Average</i>	<i>77.3%</i>	<i>78.5%</i>	<i>79.7%</i>	<i>74.5%</i>
<b>Grade 8</b>	<b>75.5%</b>	<b>71.0%</b>	<b>78.1%</b>	<b>75.6%</b>
<i>State Average</i>	<i>69.5%</i>	<i>69.6%</i>	<i>72.0%</i>	<i>67.6%</i>

Math Meets or Exceeds	2008-09	2009-10	2010-11 *	2011-12
<b>Grade 6</b>	<b>72.9%</b>	<b>77.1%</b>	<b>68.0%</b>	<b>79.9%</b>
<i>State Average</i>	<i>72.8%</i>	<i>74.4%</i>	<i>58.6%</i>	<i>59.1%</i>
<b>Grade 7</b>	<b>78.5%</b>	<b>82.8%</b>	<b>70.3%</b>	<b>70.8%</b>
<i>State Average</i>	<i>77.8%</i>	<i>80.0%</i>	<i>60.8%</i>	<i>62.8%</i>
<b>Grade 8</b>	<b>75.1%</b>	<b>77.3%</b>	<b>78.4%</b>	<b>77.8%</b>
<i>State Average</i>	<i>70.6%</i>	<i>72.0%</i>	<i>64.5%</i>	<i>65.2%</i>

Science Meets or Exceeds	2008-09	2009-10	2010-11	2011-12
<b>Grade 8</b>	<b>77.9%</b>	<b>70.3%</b>	<b>75.5%</b>	<b>67.3%</b>
<i>State Average</i>	<i>72.0%</i>	<i>70.8%</i>	<i>71.4%</i>	<i>66.3%</i>

Note:

\* Math cut scores were raised in 2010-11

\*\* Reading cut scores were raised in 2011-12

**Oregon Growth Model  
Middle School  
2011-2012**

District	School	% Minority	% Free & Reduced	Title1	ESEA Designation	Overall Rank	Total Pct	Overall Rating	Achievement Pct	Achievement Rating	Growth Pct	Growth Rating	Subgroup Growth Pct	Subgroup Growth Rating
Lincoln County SD	Isaac Newton Magnet School	25.00%	N/A	N		1	100.0	Level 5	100.00	Level 5	100.0	Level 5	100.0	Level 5
Portland SD 1J	West Sylvan Middle School	23.90%	13.20%	N		2	99.2	Level 5	100.00	Level 5	100.0	Level 5	96.7	Level 5
Salem-Keizer SD 24J	Jane Goodall Environmental Middle	34.70%	N/A	N		3	93.8	Level 5	100.00	Level 5	90.0	Level 5	95.0	Level 5
Salem-Keizer SD 24J	Walker Middle School	30.30%	46.00%	N		4	90.8	Not Rated	90.00	Not Rated	90.0	Not Rated	93.3	Not Rated
David Douglas SD 40	Alice Ott Middle School	45.30%	73.60%	Y	Model	4	90.8	Level 5	70.00	Level 4	100.0	Level 5	92.5	Level 5
Bend-LaPine Administrative	Cascade Middle School	9.90%	25.20%	N		4	90.8	Level 5	100.00	Level 5	90.0	Level 5	83.3	Level 4
Salem-Keizer SD 24J	Judson Middle School	30.40%	41.10%	N		7	90.6	Level 5	90.00	Level 5	90.0	Level 5	92.5	Level 5
Salem-Keizer SD 24J	Straub Middle School	30.50%	41.20%	N		8	90.0	Not Rated	70.00	Not Rated	100.0	Not Rated	90.0	Not Rated
<b>McMinnville SD 40</b>	<b>Duniway Middle School</b>	<b>32.50%</b>	<b>55.50%</b>	<b>N</b>		<b>9th</b>	<b>89.4</b>	<b>Level 5</b>	<b>80.00</b>	<b>Level 4</b>	<b>90.0</b>	<b>Level 5</b>	<b>97.5</b>	<b>Level 5</b>
Ashland SD 5	Ashland Middle School	18.90%	46.70%	N		10	88.3	Level 5	80.00	Level 4	100.0	Level 5	73.3	Level 4
Beaverton SD 48J	Stoller Middle School	48.60%	16.30%	N		11	88.1	Level 5	90.00	Level 5	90.0	Level 5	82.5	Level 4
North Wasco County SD 21	Mosier Middle School	20.40%	N/A	N		12	86.7	Not Rated	80.00	Not Rated	90.0	Not Rated		Not Rated
Three Rivers/Josephine Cou	Fleming Middle School	10.00%	63.30%	N		12	86.7	Level 4	80.00	Level 4	90.0	Level 5	86.7	Level 4
St Helens SD 502	Columbia City School	17.00%	55.40%	N		12	86.7	Level 4	80.00	Level 4	90.0	Level 5	86.7	Level 4
Harney County SD 3	Hines Middle School	18.6%	69.1%	Y		15	86.3	Level 4	70.00	Level 4	90.0	Level 5	95.0	Level 5
Portland SD 1J	Sellwood Middle School	20.60%	34.00%	N		16	85.0	Level 4	80.00	Level 4	90.0	Level 5	80.0	Level 4
Douglas County SD 4	John C Fremont Middle School	25.20%	61.30%	N		16	85.0	Level 4	70.00	Level 4	90.0	Level 5	90.0	Level 5
David Douglas SD 40	Floyd Light Middle School	54.40%	78.90%	Y		16	85.0	Level 4	60.00	Level 3	100.0	Level 5	80.0	Level 4
Salem-Keizer SD 24J	Stephens Middle School	70.70%	82.90%	Y		16	85.0	Level 4	70.00	Level 4	90.0	Level 5	90.0	Level 5
Salem-Keizer SD 24J	Claggett Creek Middle School	51.40%	75.20%	Y		16	85.0	Level 4	70.00	Level 4	90.0	Level 5	90.0	Level 5
<b>McMinnville SD 40</b>	<b>Patton Middle School</b>	<b>37.00%</b>	<b>62.50%</b>	<b>N</b>		<b>86th</b>	<b>74.4</b>	<b>Level 4</b>	<b>70.00</b>	<b>Level 4</b>	<b>80.0</b>	<b>Level 4</b>	<b>67.5</b>	<b>Level 3</b>

191 Middle schools/Junior Highs in Oregon

415 schools with 6th -8th graders in Oregon

↑  
**25%**  
weight  
Achievement

↑  
**50%**  
weight  
Growth

↑  
**25%**  
weight  
Sub-group  
Growth

## High School Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>							
High School Instruction	6,979,057	6,830,463	7,393,442	7,221,596	6,997,253	7,402,361	405,108
High School Co-Curricular	462,054	467,547	411,953	370,261	366,592	432,996	66,404
Alternative Education	467,519	386,738	460,542	474,107	513,019	607,863	94,844
Online Education	-	-	-	51,035	71,117	74,932	3,815
Teen Parent Program	185,937	186,790	193,028	184,216	218,626	222,841	4,215
Attendance /Student Services	150,756	334,099	475,805	412,931	429,572	446,152	16,580
Guidance Services	516,610	579,958	590,934	529,874	520,536	545,098	24,562
Education Media Services	160,914	153,458	166,011	173,490	169,899	185,737	15,838
Staff Development	11,651	19,445	10,205	15,410	14,250	5,000	(9,250)
Office of Principal	1,167,302	1,086,295	952,590	941,690	948,647	975,939	27,292
Student Transportation	53,021	51,836	51,999	53,710	47,500	47,500	-
<b>Total</b>	<b>10,154,821</b>	<b>10,096,629</b>	<b>10,706,509</b>	<b>10,428,320</b>	<b>10,297,011</b>	<b>10,946,419</b>	<b>649,408</b>
<b>By Account</b>							
Wages & Benefits	9,672,500	9,526,420	10,222,924	10,037,791	9,891,706	10,531,627	639,921
Purchased Services	247,089	216,775	204,581	208,953	195,909	191,959	(3,950)
Supplies & Materials	225,325	344,491	268,541	174,373	209,396	215,333	5,937
Dues & Fees	9,907	8,943	10,463	7,203	-	7,500	7,500
<b>Total</b>	<b>10,154,821</b>	<b>10,096,629</b>	<b>10,706,509</b>	<b>10,428,320</b>	<b>10,297,011</b>	<b>10,946,419</b>	<b>649,408</b>
<b>Staffing (FTE)</b>							
Classroom Teachers (9-12)	81.18	79.49	82.15	78.50	73.35	73.00	(0.35)
Alternative Education	4.67	4.33	5.00	4.50	5.50	5.50	-
Online Education	-	-	-	1.00	1.00	1.00	-
Reading Intervention/Specialists	-	-	0.50	0.50	0.50	0.50	-
Math Intervention/Specialists	-	-	-	-	0.50	0.50	-
Dean of Students	2.00	2.00	3.50	3.00	2.00	2.00	-
Counselors	4.50	4.50	4.60	4.00	4.00	4.00	-
Librarians	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Total Licensed Staff</b>	<b>93.35</b>	<b>91.32</b>	<b>96.75</b>	<b>92.50</b>	<b>87.85</b>	<b>87.50</b>	<b>(0.35)</b>
Career Center & Ed Support Staff	7.13	7.13	4.81	4.54	5.31	5.31	-
School Techs	1.00	1.00	2.00	1.75	2.00	1.00	(1.00)
Bearhugs Coordinator & Assistants	4.94	4.94	4.94	4.94	4.94	4.94	-
Campus Supervisors	1.88	1.88	2.88	1.94	1.94	1.94	-
Library Assistants	1.56	1.56	1.56	1.56	1.44	1.44	-
Attendance/Guidance/Office Support	14.63	14.63	15.88	13.26	13.13	12.13	(1.00)
<b>Total Classified Staff</b>	<b>31.14</b>	<b>31.14</b>	<b>32.07</b>	<b>27.99</b>	<b>28.75</b>	<b>26.75</b>	<b>(2.00)</b>
<b>Total Administrators</b>	<b>6.00</b>	<b>6.00</b>	<b>5.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>-</b>

## High School Budget Summary

### Enrollment October 1st

Grade	10/1/2008	10/1/2009	10/1/2010	10/1/2011	10/1/2012	10/1/2013 Projected
Grade 9	546	497	490	487	501	515
Grade 10	463	542	481	492	477	493
Grade 11	455	470	516	465	477	459
Grade 12	528	525	496	559	515	516
<b>Total Enrollment</b>	<b>1992</b>	<b>2034</b>	<b>1983</b>	<b>2003</b>	<b>1970</b>	<b>1983</b>

Budgeted Class Size	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Grades 9-12	27.0	28.0	28.0	29.5	30.0	30.0

### Oaks Test Results

Reading Meets or Exceeds	2008-2009	2009-2010	2010-2011	2011-12
<b>Grade 10</b>	<b>66.6%</b>	<b>76.9%</b>		
<i>State Average</i>	<i>66.1%</i>	<i>71.3%</i>		
<b>Grade 11</b>			<b>84.1%</b>	<b>87.3%</b>
<i>State Average</i>			<i>83.2%</i>	<i>83.6%</i>

Math Meets or Exceeds	2008-2009	2009-2010	2010-2011	2011-12
<b>Grade 10</b>	<b>48.4%</b>	<b>51.7%</b>		
<i>State Average</i>	<i>53.6%</i>	<i>56.3%</i>		
<b>Grade 11</b>			<b>62.0%</b>	<b>64.4%</b>
<i>State Average</i>			<i>68.3%</i>	<i>65.7%</i>

Science Meets or Exceeds	2008-2009	2009-2010	2010-2011	2011-12
<b>Grade 10</b>	<b>61.5%</b>	<b>59.4%</b>		
<i>State Average</i>	<i>57.9%</i>	<i>60.2%</i>		
<b>Grade 11</b>			<b>66.2%</b>	<b>65.2%</b>
<i>State Average</i>			<i>70.1%</i>	<i>63.6%</i>

## Improvement of Instruction (Curriculum) Budget Summary

General Fund	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Change
	Actual	Actual	Actual	Actual	Budget	Proposed	
<b>By Function</b>							
Elementary & Secondary Instruction	1,126,322	77,771	176,875	343,392	158,313	231,213	72,900
Talented & Gifted	230,684	246,326	235,072	220,193	201,090	222,851	21,761
Summer School	112,816	10,360	8,766	6,357	10,000	10,000	-
Improvement of Instruction	468,898	571,223	619,557	467,444	484,713	493,592	8,879
Other Programs	9,448	2,487	1,798	4,271	5,000	5,000	-
<b>Total</b>	<b>1,948,168</b>	<b>908,167</b>	<b>1,042,068</b>	<b>1,041,657</b>	<b>859,116</b>	<b>962,656</b>	<b>103,540</b>

### By Account

Wages & Benefits	1,453,022	773,765	839,605	823,597	763,438	879,076	115,638
Purchased Services	25,386	30,920	19,690	20,423	26,746	28,000	1,254
Supplies & Materials	469,760	103,482	182,773	197,637	68,932	55,580	(13,352)
<b>Total</b>	<b>1,948,168</b>	<b>908,167</b>	<b>1,042,068</b>	<b>1,041,657</b>	<b>859,116</b>	<b>962,656</b>	<b>103,540</b>

### Staffing (FTE)

Reading Intervention Specialists	5.50	-	-	1.50	0.50	0.50	-
Math Interventions Specialists	3.00	-	-	-	-	-	-
Talented & Gifted Teachers	2.20	2.00	2.00	1.50	1.50	1.50	-
Talented & Gifted Ed Assistants	2.25	2.25	2.25	2.25	1.81	1.81	-
Literacy TOSA	0.67	-	-	-	-	-	-
Grant Writer TOSA	0.33	0.43	1.00	1.00	-	-	-
Instructional Technology TOSA	1.00	1.00	1.00	1.00	1.00	1.00	-
Curriculum Director	1.25	1.25	1.25	1.25	1.00	1.00	-
Data, Assessment & Grant Coord.	-	-	-	-	0.50	0.50	-
Admin Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>17.20</b>	<b>7.93</b>	<b>8.50</b>	<b>9.50</b>	<b>7.31</b>	<b>7.31</b>	<b>-</b>

Grant Funds	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Change
	Actual	Actual	Actual	Actual	Budget	Proposed	
<b>By Function</b>							
Elementary & Secondary Instruction	917,844	344,192	197,612	343,263	368,383	225,000	(143,383)
After School Programs	123,299	623,599	498,127	365,340	447,370	405,248	(42,122)
Title I Remediation	1,237,976	1,632,965	1,836,407	1,304,783	1,715,344	1,552,680	(162,664)
Summer School	-	3,823	77,894	-	8,127	-	(8,127)
Student Services	4,707	23,376	15,925	18,157	28,276	28,276	-
Improvement of Instruction	20,181	-	89,365	922,287	2,446,716	1,848,333	(598,383)
Staff Development	27,916	425,483	431,304	299,631	580,122	304,610	(275,512)
Community Services & Other	32,910	100,155	80,599	196,634	157,782	55,404	(102,378)
<b>Total</b>	<b>2,364,833</b>	<b>3,153,593</b>	<b>3,227,233</b>	<b>3,450,095</b>	<b>5,752,120</b>	<b>4,419,551</b>	<b>(1,332,569)</b>

<b>Total Expenditures - All Funds</b>	<b>4,313,001</b>	<b>4,061,760</b>	<b>4,269,301</b>	<b>4,491,752</b>	<b>6,611,236</b>	<b>5,382,207</b>
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## Improvement of Instruction (Curriculum) Budget Summary

By Grant	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Change
	Actual	Actual	Actual	Actual	Budget	Proposed	
Title I - Remediation	1,339,411	1,676,743	1,885,571	1,451,955	1,902,511	1,662,740	(239,771)
21st Century After School Programs	541,800	675,978	621,278	434,422	371,692	262,715	(108,977)
Small Learning Communities	194,708	192,244	122,997	39,525	-	-	-
Stem Grants	-	314,445	247,590	239,716	91,491	-	(91,491)
College Access Grants	-	7,366	54,217	8,000	12,350	-	(12,350)
Title IIA - Improving Teacher Quality	215,541	246,336	197,018	210,195	298,355	192,928	(105,427)
Collaboration Grant	-	-	-	-	536,108	-	(536,108)
Math Science Partnership	-	-	-	-	224,982	224,982	-
Teacher Incentive Fund Grant	-	-	-	853,332	1,889,153	1,755,844	(133,309)
Facilities Grant (Textbooks)	-	-	-	183,209	300,000	200,000	(100,000)
Other Grants	73,373	40,481	98,562	29,741	125,478	120,342	(5,136)
<b>Total</b>	<b>2,364,833</b>	<b>3,153,593</b>	<b>3,227,233</b>	<b>3,450,095</b>	<b>5,752,120</b>	<b>4,419,551</b>	<b>(1,332,569)</b>
<b>Staffing (FTE)</b>							
Title I Teachers	4.60	5.10	5.50	6.00	6.00	6.00	-
Reading/Math Intervention Specialists	1.50	6.00	6.00	-	3.00	-	(3.00)
Title I Ed Assistants	17.94	17.94	17.81	17.81	17.81	17.81	-
Title IIA - Instructional Coaches	2.33	1.00	1.00	0.50	0.50	-	(0.50)
STEM Instructional Coaches		1.83	1.66	0.66	0.50	1.00	0.50
TIF Instructional Coaches				4.48	7.00	7.00	-
Program Director & Grant Coordinator	0.25	0.25	0.75	1.00	1.50	1.50	-
Classified Support Staff (Various Grants)	0.90	0.90	1.20	1.50	1.69	1.44	(0.25)
<b>Total</b>	<b>27.52</b>	<b>33.02</b>	<b>33.92</b>	<b>31.95</b>	<b>38.00</b>	<b>34.75</b>	<b>(3.25)</b>

## English Language Learners Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Account</b>							
Wages & Benefits	2,447,403	2,422,754	2,476,539	2,526,506	2,449,550	2,597,981	148,431
Purchased Services	2,928	2,047	1,907	4,233	4,650	4,650	-
Supplies & Materials	33,322	31,363	21,946	18,079	19,300	19,280	(20)
<b>Total</b>	<b>2,483,653</b>	<b>2,456,164</b>	<b>2,500,392</b>	<b>2,548,818</b>	<b>2,473,500</b>	<b>2,621,911</b>	<b>148,411</b>

### Staffing (FTE)

ELL Teachers	21.00	20.18	18.68	18.67	17.50	16.67	(0.83)
ELL Ed Assistants	20.16	20.22	22.25	20.16	18.03	18.03	-
Migrant Ed Pre-K Assistant Coordinator	0.45	0.45	0.23	0.13	0.50	0.50	-
Translator & ELL Secretary	1.00	1.00	1.00	0.50	0.50	0.50	-
	2.00	2.00	2.00	2.00	2.00	2.00	-
<b>Total</b>	<b>44.61</b>	<b>43.85</b>	<b>44.16</b>	<b>41.46</b>	<b>38.53</b>	<b>37.70</b>	<b>(0.83)</b>

### Average Daily Membership

	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
English Language Learners (ADM)	1,056	1,014	944	871	892	856
Percent of ADM	17.0%	16.3%	15.4%	14.2%	14.5%	14.0%

### Grant Funds

	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Title I - C Migrant Education	109,803	103,947	87,174	107,957	98,982	84,000	(14,982)
Title III - English Language Learners	134,413	126,500	160,494	224,342	143,959	136,761	(7,198)
<b>Total</b>	<b>244,216</b>	<b>230,447</b>	<b>247,668</b>	<b>332,299</b>	<b>242,941</b>	<b>220,761</b>	<b>(22,180)</b>

<b>Total Expenditures - All Funds</b>	<b>2,727,869</b>	<b>2,686,611</b>	<b>2,748,060</b>	<b>2,881,117</b>	<b>2,716,441</b>	<b>2,842,672</b>
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### Staffing (FTE)

ELL Licensed TOSA	0.50	0.50	0.50	1.00	0.67	0.50	(0.17)
Migrant Ed Assistants	2.68	2.68	1.78	2.32	2.00	2.00	-
<b>Total</b>	<b>3.18</b>	<b>3.18</b>	<b>2.28</b>	<b>3.32</b>	<b>2.67</b>	<b>2.50</b>	<b>(0.17)</b>



## Students Services & Special Education Budget Summary

<b>General Fund</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 * Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>Change</b>
<b>By Function</b>	-	-	-	-	-	-	-
Structured Learning Program (SLP)	637,257	543,955	736,679	774,482	789,060	902,185	113,125
Life Skills	-	-	747,495	765,086	781,137	885,465	104,328
Learning Resource Center (LRC)	1,726,616	2,107,807	2,212,617	2,181,002	2,150,890	2,416,191	265,301
Alternative Education	173,299	170,363	28,729	244,509	247,613	260,362	12,749
Other Instruction (Corrections & Tutoring)	111,704	70,436	60,764	59,620	70,965	94,598	23,633
Summer School	19,584	-	-	-	-	-	-
Health Services	86,247	101,386	145,935	155,801	167,830	225,514	57,684
Psychological Services	149,067	111,310	191,445	276,690	389,061	302,037	(87,024)
Speech Pathology & Audiology	259,165	263,889	316,389	318,020	635,003	661,609	26,606
Student Support Services	273,831	308,323	369,386	371,753	375,058	493,335	118,277
Assessment & Testing	-	10,225	27,101	16,153	17,000	13,000	(4,000)
Student Transportation	-	-	23,470	10,097	18,000	12,000	(6,000)
<b>Total</b>	<b>3,436,770</b>	<b>3,687,694</b>	<b>4,860,010</b>	<b>5,173,213</b>	<b>5,641,617</b>	<b>6,266,296</b>	<b>624,679</b>

### Additional Revenue to General Fund \*

WESD Transit Funds	-	-	(1,200,859)	(1,273,722)	(1,793,398)	(1,793,398)	
Tuition from other Districts	-	-	(238,054)	(288,388)	(240,000)	(240,000)	
<b>Net General Fund Expenditures</b>	<b>3,436,770</b>	<b>3,687,694</b>	<b>3,421,097</b>	<b>3,611,103</b>	<b>3,608,219</b>	<b>4,232,898</b>	

\* District began bringing Special Education programs in-house that were managed by or purchased through WESD.

### By Account

Wages & Benefits	3,309,872	3,579,397	4,562,445	4,946,195	5,072,324	5,783,803	711,479
Purchased Services	98,262	71,756	181,344	200,484	535,743	453,568	(82,175)
Supplies & Materials	28,501	35,656	115,583	25,325	32,475	27,075	(5,400)
Other	135	885	638	1,209	1,075	1,850	775
<b>Total</b>	<b>3,436,770</b>	<b>3,687,694</b>	<b>4,860,010</b>	<b>5,173,213</b>	<b>5,641,617</b>	<b>6,266,296</b>	<b>624,679</b>

### Staffing (FTE)

Teachers	20.59	17.77	22.17	23.17	23.50	24.50	1.00
Ed Assistants	28.28	37.78	51.85	51.57	54.28	50.97	(3.31)
Nurse	0.80	1.00	1.00	1.00	1.50	2.00	0.50
School Psych	2.00	1.60	1.60	1.60	1.60	1.60	-
Behavior Specialist/Family Advocate	-	-	1.00	2.00	2.00	2.00	-
Speech Pathologist	3.00	3.00	3.00	3.00	3.00	3.00	-
Administrators	1.00	1.00	1.00	1.00	1.00	1.00	-
Coordinator	-	-	0.30	0.30	0.30	0.75	0.45
Support Staff (Secretary, Data, Health, DOP)	3.13	3.13	3.13	3.13	3.38	4.00	0.63
<b>Total</b>	<b>58.80</b>	<b>65.28</b>	<b>85.05</b>	<b>86.77</b>	<b>90.56</b>	<b>89.82</b>	<b>(0.74)</b>

### December Census

	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Student with Individual Education Plans	801	809	799	790	800	808
Percent of ADM	12.4%	12.5%	12.6%	12.3%	12.5%	12.5%

## Students Services & Special Education Budget Summary

<b>Grant Funds</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>Change</b>
<b>By Function</b>							
Special Education Instruction	1,345,258	555,333	630,090	604,787	628,856	609,596	(19,260)
Out of District Placements	200,987	367,826	368,525	238,663	281,086	90,000	(191,086)
Student Support Services	22,035	25,794	21,887	23,468	23,407	-	(23,407)
Health Services	-	48,384	56,812	43,691	33,193	-	(33,193)
Speech Pathology & Audiology	-	98,918	96,391	89,230	88,544	93,687	5,143
Student Services Direction	4,160	19,560	87,291	119,095	113,787	64,027	(49,760)
Staff Development	11,030	42,835	21,219	12,734	18,977	18,004	(973)
<b>Total</b>	<b>1,583,470</b>	<b>1,158,650</b>	<b>1,282,215</b>	<b>1,131,668</b>	<b>1,187,850</b>	<b>875,314</b>	<b>(312,536)</b>

<b>By Grant</b>							
IDEA Grant & IDEA ARRA Grant	1,393,609	941,858	1,235,539	1,131,668	1,187,850	875,314	(312,536)
Title IV - Save and Drug Free Schools	22,035	22,313	-	-	-	-	-
Other Grants	679	4,818	46,676	-	-	-	-
<b>Total</b>	<b>1,416,323</b>	<b>968,989</b>	<b>1,282,215</b>	<b>1,131,668</b>	<b>1,187,850</b>	<b>875,314</b>	<b>(312,536)</b>

<b>Staffing (FTE)</b>							
Teachers	1.00	1.00	1.00	1.00	1.00	1.00	-
Ed Assistants	21.54	12.93	14.28	14.44	12.88	11.38	(1.50)
Speech Language Assistant	-	-	-	1.00	1.00	1.00	-
Nurse	0.60	-	-	-	0.50	-	(0.50)
Coordinator	-	-	0.70	0.70	0.70	0.25	(0.45)
Other Support Staff	-	-	0.38	0.38	0.38	-	(0.38)
<b>Total</b>	<b>23.14</b>	<b>13.93</b>	<b>16.36</b>	<b>17.52</b>	<b>16.46</b>	<b>13.63</b>	<b>(2.83)</b>

<b>SUMMARY</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
General Fund	3,436,770	3,687,694	4,860,010	5,173,213	5,641,617	6,266,296	624,679
Less: Tuition from Other Districts			(238,054)	(288,388)	(240,000)	(240,000)	-
Grant Funds	1,416,323	968,989	1,282,215	1,131,668	1,187,850	875,314	(312,536)
WESD Resolution Expenditures	2,109,038	1,872,461	754,454	614,911	87,913	147,820	59,907
<b>Total Expenditures</b>	<b>6,962,131</b>	<b>6,529,144</b>	<b>6,658,625</b>	<b>6,631,404</b>	<b>6,677,380</b>	<b>7,049,430</b>	<b>372,050</b>

## Facilities & Operations Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>							
Facilities Direction	176,202	186,840	171,872	165,299	186,145	188,490	2,345
Operations/Plant Management	4,059,061	4,157,332	4,445,098	4,538,575	4,679,889	4,869,680	189,791
Student Transportation	1,869,408	1,989,172	2,029,099	2,025,460	2,230,000	2,100,000	(130,000)
<b>Total</b>	<b>6,104,671</b>	<b>6,333,344</b>	<b>6,646,069</b>	<b>6,729,334</b>	<b>7,096,034</b>	<b>7,158,170</b>	<b>62,136</b>
<b>By Account</b>							
Wages & Benefits	2,597,808	2,448,805	2,638,356	2,746,388	2,752,834	2,939,227	186,393
Purchased Services	127,044	332,524	294,364	285,204	231,200	235,000	3,800
Utilities	1,113,728	1,061,448	1,180,614	1,194,453	1,401,950	1,400,000	(1,950)
Student Transportation	1,869,408	1,989,172	2,029,099	2,025,460	2,230,000	2,100,000	(130,000)
Supplies & Materials	187,468	288,676	294,330	261,469	251,950	230,450	(21,500)
Insurance and Dues	209,215	212,719	209,306	216,360	228,100	253,493	25,393
<b>Total</b>	<b>6,104,671</b>	<b>6,333,344</b>	<b>6,646,069</b>	<b>6,729,334</b>	<b>7,096,034</b>	<b>7,158,170</b>	<b>62,136</b>
<b>Staffing (FTE)</b>							
Custodians, Grounds & Maintenance	44.25	44.25	44.25	43.38	42.56	41.56	(1.00)
Maintenance Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-
Facilities & Operations Director	1.00	0.75	0.75	-	-	-	-
Facilities & Operation Manager	-	-	-	1.00	1.00	1.00	-
Admin Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>47.25</b>	<b>47.00</b>	<b>47.00</b>	<b>46.38</b>	<b>45.56</b>	<b>44.56</b>	<b>(1.00)</b>

## Technology Services Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Account</b>							
Wages & Benefits	512,803	507,245	581,365	587,500	592,552	635,687	43,135
Software Licenses	133,218	155,114	234,674	140,796	130,000	130,000	
Purchased Services	236,866	246,234	208,150	229,778	235,150	235,150	-
Supplies & Materials	-	9,066	45,464	5,662	12,500	12,500	-
Computer Hardware & Equipment	179,222	355,566	84,111	48,119	-	-	-
<b>Total</b>	<b>1,062,109</b>	<b>1,273,225</b>	<b>1,153,764</b>	<b>1,011,855</b>	<b>970,202</b>	<b>1,013,337</b>	<b>43,135</b>

### Staffing (FTE)

District Technicians	6.00	6.00	6.00	6.00	6.00	6.00	
Technology Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	

### General Fund and Grant Funds - All Departments

#### Technology Purchases

Software	201,986	277,918	429,519	222,230	227,902	130,000	
Computer Hardware	223,781	937,785	279,196	593,072	350,126	304,000	
Technology Capital Outlay	200,528	149,366	271,977	75,451	-	-	
<b>Total</b>	<b>626,295</b>	<b>1,365,069</b>	<b>980,692</b>	<b>890,753</b>	<b>578,028</b>	<b>434,000</b>	

This represents total District technology purchases from all departments in general fund and grant funds.

## Central Office Admin Services Budget Summary

<b>General Fund</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<b>By Function</b>							
Personnel/HR Services	413,081	325,607	346,239	342,097	381,986	403,746	21,760
Staff Development	8,410	110,937	125,215	88,922	85,500	85,500	-
Fiscal Services	443,806	455,576	444,238	446,372	441,458	463,016	21,558
Internal Services	97,580	47,652	53,332	67,153	72,000	70,000	(2,000)
Board of Education	151,355	210,606	208,099	174,832	209,100	209,100	-
Executive Administrative Services	330,480	329,535	342,959	334,829	336,203	337,366	1,163
Communication	115,631	46,207	33,024	27,070	48,641	49,433	792
<b>Total</b>	<b>1,560,343</b>	<b>1,526,120</b>	<b>1,553,106</b>	<b>1,481,275</b>	<b>1,574,888</b>	<b>1,618,161</b>	<b>43,273</b>
<b>By Account</b>							
Wages & Benefits	1,125,691	1,017,589	1,069,787	1,048,819	1,046,588	1,094,861	48,273
Purchased Services	310,545	328,065	311,002	261,300	349,150	344,650	(4,500)
Supplies & Materials	36,816	49,728	48,469	50,575	53,850	53,350	(500)
Insurance and Other	87,291	130,738	123,848	120,581	125,300	125,300	-
<b>Total</b>	<b>1,560,343</b>	<b>1,526,120</b>	<b>1,553,106</b>	<b>1,481,275</b>	<b>1,574,888</b>	<b>1,618,161</b>	<b>43,273</b>
<b>Staffing (FTE)</b>							
HR Director	1.00	1.00	1.00	1.00	1.00	1.00	
HR Admin Assistants	2.00	2.00	2.00	2.00	2.00	2.00	
Finance Directors	1.00	1.00	1.00	1.00	1.00	1.00	
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	
Payroll/Benefits/Accounts Payable	3.00	3.00	3.00	3.00	3.00	3.00	
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	
Superintendent/Board Secretary	1.00	1.00	1.00	1.00	1.00	1.00	
Receptionist	1.00	1.00	1.00	0.50	-	-	
Communications Specialist	1.00	0.25	0.25	0.25	0.25	0.25	
<b>Total</b>	<b>12.00</b>	<b>11.25</b>	<b>11.25</b>	<b>10.75</b>	<b>10.25</b>	<b>10.25</b>	

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

**GENERAL FUND**

**2007-2009  
K-12 Allocation = \$6.13B**

**Average Class Size:**

Kindergarten	17
Grades 1-5	23
Middle School	26.5
High School	27

**Programs maintained:**

- Extended day kindergarten
- Reading and math intervention
- Elementary music and PE
- English Language Learning Program
- Full-time counselors at each school
- Full-time librarians at each school
- Student management 2 elem schools
- New teacher mentorship program
- Literacy coach
- Career pathways @ MHS
- Engineering & Aerospace Sciences Academy (EASA)
- Media Arts & Communications Academy (MACA)
- High School and Middle School Athletics

**2009-2011  
K-12 Allocation = \$5.75 B**

**Average Class Size:**

Kindergarten	19
Grades 1-5	25
Middle School	27.5
High School	28

**Programs maintained:**

- Elementary Music and PE
- English Language Learning Program
- Full-time librarians at all but two elementary schools
- Full-time counselors at each school
- Career Pathways
- Engineering & Aerospace Sciences Academy (EASA)
- Media Arts & Communications Academy (MACA)
- High School Athletics (at reduced level)
- Fall and Spring Middle School Sports
- Life Skills and Post High Structured Learning Programs brought in house from WESD in 2010-11 for savings and increased service level.

**Staffing & Program Reductions:**

Increased class size  
 Extended day kindergarten  
 Reading and math specialists (restored some positions with grants)  
 Librarians at two schools to half time  
 Student management positions  
 New teacher mentorship program  
 Literacy coach  
 Communications specialist  
 Middle school resource officer  
 High school athletics reduced JV teams  
 Middle school winter athletics  
 Reduced discretionary department budgets  
 Employee wage & benefit concessions  
 Furlough Days (no student days cut)

**2011-2013  
K-12 Allocation = \$5.71 B**

**Average Class Size:**

Kindergarten	20
Grades 1-5	26
Middle School	29.5
High School	30

**Programs maintained:**

- Elementary Music and PE
- English Language Learning Program
- Restored a few reading and math intervention positions
- Half-time librarians at each school
- Full-time counselors at each school
- Career Pathways
- Engineering & Aerospace Sciences Academy (EASA)
- High School Athletics (at reduced level)
- Fall and Spring Middle School Sports and added Intramural Sports and Club Activities.
- RISE behavior program created in house for savings and increased service level.

**Staffing & Program Reductions:**

Increased class size  
 Closed MACA – small high school  
 Half time librarians except high school  
 Reduced talented & gifted staffing  
 Reduced administrator positions  
 Textbooks and technology funded through grants  
 Reduced transfer to asset reserve by half  
 Further reduce discretionary dept. budgets  
 Staff development (fund through grants)  
 Reduced support positions in clerical, technology and instruction.  
 Employee wage and benefit concessions  
 Furlough Days (only one student day cut in 2012-13)

**GENERAL FUND  
HISTORICAL  
SUMMARY**



**McMinnville School District**  
**Long-term Financial Forecast - General Fund**  
**State School Fund Revenue Assumptions**  
**May 2013**

**1. State Revenue Forecast**

Per Oregon Economic Revenue Forecast May 16, 2013 - Office of Economic Analysis

**State Resources (in millions) - Two Year Budget**

	2007-09	2009-11	2011-13	2013-15	2015-17
<b>MAY 2013</b>					
<b>State General Fund</b>	\$ 12,808	\$ 12,521	\$ 14,249	\$ 15,607	\$ 17,364
Percent Change		-2.2%	13.8%	9.5%	11.3%
<b>State Lottery Funds</b>	1,327	1,086	1,080	1,055	1,153
Percent Change		-18.2%	-0.6%	-2.3%	9.4%
<b>Total State Resources</b>	\$ 14,135	\$ 13,607	\$ 15,328	\$ 16,661	\$ 18,518
Percent change		-3.7%	12.6%	8.7%	11.1%

**2. State K-12 Allocation**

To forecast the K-12 State budget allocation, assume K-12 allocation increases at same percent as total state resources in 2015-17.

**State K-12 Budget Allocation (in millions) - Two Year Budget**

	2007-09	2009-11	2011-13	2013-15	2015-17
<b>K-12 Allocation</b>	\$ 6,131	\$ 5,753	\$ 5,711	\$ 6,550	\$ 7,277
Percent Change		-6.2%	-0.7%	14.7%	11.1%

**3. State School Fund Formula Revenues (State Allocation + Local Revenues)**

Project annual State K-12 allocation based on traditional 49%/51% split. Local revenues per ODE estimates and for 2014-2017 forecasted at an annual increase of 2%.

**State School Fund Formula Revenues (in millions) - Annual budget**

	Current Biennium		Projected 2013-15		Projected 2015-17	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Allocation Percentage	50.2%	49.8%	49.0%	51.0%	49.0%	51.0%
<b>State K-12 Allocation</b>	\$ 2,867.8	\$ 2,845.3	\$ 3,209.5	\$ 3,340.5	\$ 3,565.9	\$ 3,711.5
Percent Change		-0.8%	13%	4%	7%	4%
<b>Local Revenues</b>	1,569.3	1,591.6	1,608.4	1,640.6	1,673.4	1,706.8
Percent Change		1.4%	1.1%	2.0%	2.0%	2.0%
<b>Total SSF Formula Revenues</b>	\$ 4,437.1	\$ 4,436.9	\$ 4,817.9	\$ 4,981.1	\$ 5,239.3	\$ 5,418.3
Percent change		0.0%	8.6%	3.4%	5.2%	3.4%

**4. McMinnville School District SSF Formula Revenue Projection**

Project the District's share of State K-12 allocation at 1.06%.

**State School Fund Formula Revenues (in millions) - Annual budget**

	Current Biennium		Projected 2013-15		Projected 2015-17	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>SSF Formula Revenues</b>	\$ 45.98	\$ 46.84	\$ 50.95	\$ 52.80	\$ 55.54	\$ 57.43
Percent Change		1.9%	8.8%	3.6%	5.2%	3.4%
% of Total State K-12 Allocation	1.04%	1.06%	1.06%	1.06%	1.06%	1.06%

**McMinnville School District**  
**Long-term Financial Forecast - General Fund**  
**Expenditure Assumptions**  
**MAY 2013**

	2011-13			2013-15		2015-17	
	Actual 2010-11	Actual 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
<b>1. Enrollment Assumptions:</b>							
October 1st Enrollment	6,411	6,424	6,461	6,450	6,450	6,450	6,450
ADMw	7,732	7,565	7,542	7,542	7,542	7,542	7,542
State ADMw	660,321	662,817	663,000	665,000	665,000	665,000	665,000
MSD as percent of State	1.17%	1.14%	1.14%	1.13%	1.13%	1.13%	1.13%
SSF Formula per ADMw	\$ 6,165	\$ 6,275	\$ 6,229	\$ 6,756	\$ 7,001	\$ 7,364	\$ 7,615
<b>2. FTE</b>							
Licensed	354.60	343.50	333.70	335.80	336.00	344.00	344.00
Classified	212.15	202.60	199.80	192.90	193.00	197.00	197.00
Admin	22.00	20.30	20.80	21.00	21.00	22.00	22.00
Confidential	11.25	11.75	11.75	11.75	11.75	12.00	12.00
<b>Total</b>	<b>600.00</b>	<b>578.15</b>	<b>566.05</b>	<b>561.45</b>	<b>561.75</b>	<b>575.00</b>	<b>575.00</b>
						<b>Decrease by 1</b>	
<b>3. Class Size</b>							
Kindergarten	19.0	19.0	20.0	20.0	20.0	19.0	19.0
Grades 1 - 5	25.0	25.0	26.0	26.0	26.0	25.0	25.0
Middle School	27.5	28.5	29.5	29.5	29.5	28.5	28.5
High School	28.0	29.5	30.0	30.0	30.0	29.0	29.0
<b>4. Wage &amp; Benefit Assumptions</b>							
Furlough Days	1.5 - 5 Days	0- 5 Days	4-6 days	none	none	none	none
Assumed increase to total compensation w/o PERS costs (Total compensation includes step, column, COLA & health insurance)				per budget	2.0%	5.0%	3.5%
PERS Employer Rate Tier 1/ Tier 2 (Assumes savings from PERS Reform of two percentage points effective 7/1/13.)	3.83%	12.12%	12.12%	17.40%	17.40%	17.40%	17.40%
<b>5. Annual assumed % increase in non-personnel costs</b>							
Services				per budget	2%	2%	2%
Utilities				6%	5%	5%	5%
Student Transportation				0%	2%	2%	2%
Supplies				per budget	2%	2%	2%
Other Costs - Property & Liability Insurance				20%	8.0%	8%	8%
<b>6. Expenditures restored to General Fund</b>							
Intervention Specialists				\$ 276,000			
Textbooks & Technology Replacement					\$ 250,000	\$ 250,000	
Transfer to Asset Reserve						\$ 100,000	\$ 150,000
Staff Development							\$ 150,000

McMinnville School District  
 Long-term Financial Forecast - General Fund  
 Expenditure Assumptions  
 MAY 2013

	2011-13			2013-15		2015-17	
	Actual 2010-11	Actual 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
<b>Projected Revenues</b>							
SSF Formula Revenues	47,663,932	47,472,895	46,977,527	50,952,855	52,800,000	55,536,750	57,434,320
ESD Transit	1,200,859	1,264,323	1,800,000	1,950,000	2,016,300	2,117,115	2,189,097
Other Revenues	751,259	830,905	777,000	751,000	758,510	775,195	785,194
Reserve for Growth				400,000	400,000	400,000	400,000
Interfund Transfer	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>49,616,050</b>	<b>49,568,123</b>	<b>49,554,527</b>	<b>54,053,855</b>	<b>55,974,810</b>	<b>58,829,060</b>	<b>60,808,611</b>
<i>Percent Change</i>	-0.2%	-0.1%	0.0%	9.1%	3.6%	5.1%	3.4%
<b>Projected Expenditures</b>							
Wages & Benefits	43,368,648	43,703,783	43,450,000	47,337,510	48,266,967	50,521,617	52,108,210
Services	4,715,895	4,761,632	5,260,000	5,412,785	5,563,041	5,718,402	5,879,075
Supplies & Capital Outlay	2,064,366	1,270,430	1,219,639	1,163,167	1,470,825	1,793,867	1,829,543
Insurance, Dues & Fees	346,768	345,991	330,000	390,393	423,977	445,174	491,783
Fund Transfers	500,000	250,000	250,000	250,000	250,000	350,000	500,000
<b>Total Expenditures</b>	<b>50,995,677</b>	<b>50,331,836</b>	<b>50,509,639</b>	<b>54,553,855</b>	<b>55,974,810</b>	<b>58,829,060</b>	<b>60,808,611</b>
<i>Percent Change</i>	5.8%	-1.3%	0.4%	8.0%	2.6%	5.1%	3.4%
<b>Net Revenues (Expenditures)</b>	<b>(1,379,627)</b>	<b>(763,713)</b>	<b>(955,112)</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	6,598,452	5,218,825	4,455,112	3,500,000	3,000,000	3,000,000	3,000,000
<b>Ending Fund Balance</b>	<b>5,218,825</b>	<b>4,455,112</b>	<b>3,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
EFB as percent of Revenues	10.5%	9.0%	7.1%	5.6%	5.4%	5.1%	4.9%



### Fund Balance

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The board recognizes its responsibility to establish a 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.

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.

**Adopted:** June 8, 2009

**Legal References:**

ORS 294.331 (18)

ORS 3294.371

ORS 332.107

McMINNVILLE SCHOOL DISTRICT  
GENERAL FUND SUMMARY

	2010-11 Actual	2011-12 Actual	2012-13 Budget	Current Estimate	2013-14 Proposed	Change from 12-13 Estimate	% Change
<b>REVENUES</b>							
State School Fund	\$ 34,209,909	\$ 34,555,757	\$ 35,400,000	\$ 35,374,129	\$ 39,059,972	3,685,843	10.42%
Federal Stimulus	2,074,566	-	-	-	-	-	0.00%
Local Taxes	10,679,801	10,863,424	10,950,000	10,950,000	11,330,000	380,000	3.47%
County School Fund	50,152	26,659	60,000	20,000	50,000	30,000	150.00%
Common School Fund	488,211	567,336	627,500	633,398	512,883	(120,515)	-19.03%
<b>Total State School Fund Formula</b>	<b>\$ 47,502,639</b>	<b>\$ 46,013,176</b>	<b>\$ 47,037,500</b>	<b>\$ 46,977,527</b>	<b>\$ 50,952,855</b>	<b>3,975,328</b>	<b>8.46%</b>
Other Revenues	2,113,411	3,554,947	3,042,000	2,577,000	3,101,000	524,000	20.33%
<b>Total Revenues</b>	<b>\$ 49,616,050</b>	<b>\$ 49,568,123</b>	<b>\$ 50,079,500</b>	<b>\$ 49,554,527</b>	<b>\$ 54,053,855</b>	<b>4,499,328</b>	<b>9.08%</b>
<b>EXPENDITURES BY OBJECT</b>							
Wages	\$ 28,738,246	\$ 27,762,776	\$ 27,690,354	\$ 27,400,000	\$ 28,899,620	1,499,620	5.47%
Benefits	14,630,402	15,941,007	16,463,167	16,050,000	18,616,655	2,566,655	15.99%
Services	4,715,895	4,761,632	5,512,187	5,260,000	5,334,020	74,020	1.41%
Supplies & Equipment	2,020,610	1,222,311	1,297,518	1,176,639	1,053,167	(123,472)	-10.49%
Capital Outlay	43,756	48,119	10,000	43,000	10,000	(33,000)	-76.74%
Insurance, Dues & Fees	346,768	345,991	356,274	330,000	390,393	60,393	18.30%
Fund Transfers	500,000	250,000	250,000	250,000	250,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 50,995,677</b>	<b>\$ 50,331,836</b>	<b>\$ 51,579,500</b>	<b>\$ 50,509,639</b>	<b>\$ 54,553,855</b>	<b>4,044,216</b>	<b>8.01%</b>
<b>Ending Fund Balance</b>							
<b>Expenditures in Excess of Revenues</b>	<b>\$ (1,379,627)</b>	<b>\$ (763,713)</b>	<b>\$ (1,500,000)</b>	<b>\$ (955,112)</b>	<b>\$ (500,000)</b>	455,112	-47.65%
Beginning Fund Balance	6,598,452	5,218,825	4,000,000	4,455,112	3,500,000	(955,112)	-21.44%
<b>Ending Fund Balance</b>	<b>\$ 5,218,825</b>	<b>\$ 4,455,112</b>	<b>\$ 2,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,000,000</b>	<b>(500,000)</b>	<b>-14.29%</b>
EFB as % of Revenues	10.5%	9.0%	5.0%	7.1%	5.6%		
<b>State School Funding per ADMw</b>							
Average Daily Membership-Weighted	7731	7565	7628	7542	7542		
SSF Formula Revenue per ADMw	\$ 6,144	\$ 6,082	\$ 6,166	\$ 6,229	\$ 6,756		

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>R1111 *</b>	AD VALOREM TAXES LEVIED	10,155,168	10,358,395	10,500,000	10,865,000	10,865,000	10,865,000
<b>R1112 *</b>	PRIOR YEAR'S TAXES	524,633	505,029	450,000	465,000	465,000	465,000
R1311	TUITION FROM INDIVIDUALS	4,781	900	1,000	1,000	1,000	1,000
R1312	TUITION FROM DISTRICTS WITHIN STATE	238,054	288,388	340,000	240,000	240,000	240,000
R1300	SUMMER SCHOOL TUITION	7,330	5,440	10,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENT	79,976	81,704	100,000	90,000	90,000	90,000
R1710	ADMISSIONS	25,074	23,154	25,000	25,000	25,000	25,000
R1740	FEES	14,162	16,757	-	-	-	-
R1741	HIGH SCH ATHLETIC FEES	68,650	77,940	70,000	70,000	70,000	70,000
R1742	MID SCH ATHLETIC FEES	30,927	29,314	14,000	20,000	20,000	20,000
R1801	BEAR HUGS REVENUE	79,294	89,619	70,000	70,000	70,000	70,000
R1910	RENTALS	10,868	15,995	12,000	12,000	12,000	12,000
R1960	RECOVERY PRIOR YR EXPEND	20,907	-	-	-	-	-
R1980	SERVICE PROVIDED OTHER FUNDS	99,889	135,958	150,000	150,000	150,000	150,000
R1990	MISCELLANEOUS	48,562	48,639	30,000	48,000	48,000	48,000
<b>Total Local Revenues</b>		<b>11,408,274</b>	<b>11,677,232</b>	<b>11,772,000</b>	<b>12,061,000</b>	<b>12,061,000</b>	<b>12,061,000</b>
<b>R2101 *</b>	COUNTY SCHOOL FUNDS	50,152	26,659	60,000	50,000	50,000	50,000
R2102	ESD APPORTIONMENT	1,200,859	1,264,323	1,800,000	1,950,000	1,950,000	1,950,000
<b>Total Intermediate Revenues</b>		<b>1,251,011</b>	<b>1,290,982</b>	<b>1,860,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>R3101 *</b>	STATE SCHOOL FUND - GENRL	34,209,909	34,555,757	35,400,000	39,059,972	39,059,972	39,059,972
<b>R3103 *</b>	COMMON SCHOOL FUND	488,211	567,336	627,500	512,883	512,883	512,883
R3105	SSF - BUDGET RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
<b>R3299 *</b>	STATE RESTRICTED GRANTS	161,294	1,439,956	-	-	-	-
<b>Total State Revenues</b>		<b>34,859,414</b>	<b>36,563,049</b>	<b>36,427,500</b>	<b>39,972,855</b>	<b>39,972,855</b>	<b>39,972,855</b>
R4500	RSTRCTD REVENUE FED GOV	22,785	17,097	20,000	20,000	20,000	20,000
<b>R4503 *</b>	FEDERAL GRANT (STATE STABILIZATION FUNDS)	2,074,566	19,763	-	-	-	-
<b>Total Federal Revenues</b>		<b>2,097,351</b>	<b>36,860</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>SUBTOTAL OPERATING REVENUES</b>		<b>49,616,050</b>	<b>49,568,123</b>	<b>50,079,500</b>	<b>54,053,855</b>	<b>54,053,855</b>	<b>54,053,855</b>
R5200	INTERFUND TRANSFERS						
R5400	BEG FUND BALANCE	6,598,452	5,218,825	4,000,000	3,500,000	3,500,000	3,500,000
<b>Total Other Revenues</b>		<b>6,598,452</b>	<b>5,218,825</b>	<b>4,000,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>56,214,502</b>	<b>54,786,948</b>	<b>54,079,500</b>	<b>57,553,855</b>	<b>57,553,855</b>	<b>57,553,855</b>
*	<i>State School Fund (SSF) Formula Revenues</i>	<i>47,663,932</i>	<i>47,472,895</i>	<i>47,037,500</i>	<i>50,952,855</i>	<i>50,952,855</i>	<i>50,952,855</i>

**McMinnville School District  
General Fund Budget  
Requirements by Function  
2013-14**

Function #	Function Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
1111	ELEMENTARY PROGRAMS	11,446,597	11,481,443	11,587,753	12,476,265	12,476,265	12,476,265
1121	MIDDLE/JUNIOR HIGH PROGRAMS	5,713,145	5,800,195	6,049,232	6,442,625	6,442,625	6,442,625
1122	MIDDLE SCH CO-CURRICULAR	202,177	148,993	109,572	117,196	117,196	117,196
1131	HIGH SCHOOL PROGRAMS	7,708,765	7,395,769	7,175,478	7,660,972	7,660,972	7,660,972
1132	HIGH SCH CO-CURRICULAR	411,952	370,261	366,592	432,996	432,996	432,996
1140	PRE-K PROGRAMS (MIGRANT ED)	-	3,608	20,000	24,644	24,644	24,644
1210	TAG PROGRAMS	235,072	220,193	201,090	222,851	222,851	222,851
1221	STRUCTURED LEARNING PROG (SLP)	553,615	602,625	613,051	692,718	692,718	692,718
1223	POST-HIGH SLP/ COMMUNITY TRANS	183,065	171,858	176,009	209,467	209,467	209,467
1224	LIFE SKILLS	747,495	765,086	781,137	885,465	885,465	885,465
1225	OUT OF DISTRICT PROGRAMS	-	79,437	-	-	-	-
1250	LEARNING RESOURCE CENTER (LRC)	2,217,212	2,104,983	2,155,016	2,420,169	2,420,169	2,420,169
1280-1287	ALTERNATIVE EDUCATION	727,587	816,393	930,195	868,227	868,227	868,227
1289	ONLINE EDUCATION	-	51,035	-	74,931	74,931	74,931
1291	ELL PROGRAMS	2,606,027	2,641,235	2,592,434	2,724,788	2,724,788	2,724,788
1292	TEEN PARENT PROGRAMS	193,028	184,216	218,626	222,840	222,840	222,840
1294	COUNTY CORRECTIONS	14,750	17,498	-	63,000	63,000	63,000
1299	OTHER PROGRAMS (Tutoring)	45,976	42,122	32,465	31,597	31,597	31,597
1443	SR HIGH SUMMER PROG	8,767	6,357	10,000	10,000	10,000	10,000
<b>1000</b>	<b>INSTRUCTIONAL SERVICES</b>	<b>33,015,230</b>	<b>32,903,307</b>	<b>33,018,650</b>	<b>35,580,751</b>	<b>35,580,751</b>	<b>35,580,751</b>
2110	ATTENDANCE/STUDENT SERVICES	559,863	457,933	474,553	498,058	498,058	498,058
2120	GUIDANCE SERVICES	1,522,978	1,528,721	1,543,701	1,639,310	1,639,310	1,639,310
2130	HEALTH SERVICES	145,935	155,801	167,830	225,514	225,514	225,514
2140	PSYCHOLOGICAL SERVICES	191,445	276,690	389,061	302,036	302,036	302,036
2150	SPEECH PATHOLOGY/AUDIOL	316,389	318,020	635,003	661,609	661,609	661,609
2190	DIRECTION OF STUDENT SERVICES	369,386	371,753	375,058	493,334	493,334	493,334
2210	IMPROVEMENT OF INSTRUCTION	456,125	363,502	410,993	426,852	426,852	426,852
2213	TECHNOLOGY CURRICULUM DEV	163,938	103,942	99,195	101,646	101,646	101,646
2220	EDUCATIONAL MEDIA SERVICES	844,208	652,017	669,020	701,878	701,878	701,878
2230	ASSESSMENT AND TESTING	27,767	16,153	17,000	13,000	13,000	13,000



**McMinnville School District  
General Fund Budget  
Requirements by Function  
2013-14**

Function #	Function Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
2240	INSTRUCTIONAL STAFF DEVELOP.	143,929	111,955	112,010	99,410	99,410	99,410
2310	BOARD OF EDUCATION	208,099	174,832	209,100	209,100	209,100	209,100
2320	EXEC ADMIN SERVICES	342,959	334,829	336,203	337,366	337,366	337,366
2410	OFFICE OF PRINCIPAL	2,871,231	3,003,619	2,992,502	3,133,823	3,133,823	3,133,823
2510	BUSINESS SUPPORT SERVICES	171,872	165,299	186,145	188,491	188,491	188,491
2520	FISCAL SERVICES	444,238	446,372	441,458	463,016	463,016	463,016
2540	OPER/MAINT PLANT SERVICE	4,448,832	4,526,227	4,667,159	4,856,950	4,856,950	4,856,950
2550	STUDENT TRANSPORTATION	2,128,286	2,137,182	2,347,030	2,280,195	2,280,195	2,280,195
2570	INTERNAL SERVICES	53,332	67,153	72,000	70,000	70,000	70,000
2610	CENTRAL SUPPORT SERVICES	346,239	342,097	381,986	403,746	403,746	403,746
2630	COMMUNICATIONS	33,024	27,070	48,641	49,433	49,433	49,433
2640	STAFF SERVICES	32,282	31,159	-	-	-	-
2660	TECHNOLOGY SERVICES	834,979	822,940	840,202	883,337	883,337	883,337
2700	SUPPLEMENTAL RETIREMENT	768,111	688,262	830,000	620,000	620,000	620,000
<b>2000</b>	<b>SUPPORT SERVICES</b>	<b>17,425,447</b>	<b>17,123,528</b>	<b>18,245,850</b>	<b>18,658,104</b>	<b>18,658,104</b>	<b>18,658,104</b>
<b>3390</b>	<b>COMMUNITY SERVICES</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>4150</b>	<b>BUILDING ACQUISITION</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>5200</b>	<b>TRANSFERS OF FUNDS</b>	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>6110</b>	<b>PLANNED RESERVE</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>	<b>5,218,825</b>	<b>4,455,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>		<b>56,214,502</b>	<b>54,786,948</b>	<b>54,079,500</b>	<b>57,553,855</b>	<b>57,553,855</b>	<b>57,553,855</b>
<b>TOTAL REQUIREMENTS LESS RESERVES</b>		<b>50,995,677</b>	<b>50,331,835</b>	<b>51,579,500</b>	<b>54,553,855</b>	<b>54,553,855</b>	<b>54,553,855</b>

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

<b>Object#</b>	<b>Expenditure Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
111	LICENSED SALARIES	18,850,599	18,194,253	18,270,616	18,891,793	18,891,793	18,891,793
112	CLASSIFIED SALARIES	5,592,533	5,524,194	5,350,536	5,542,481	5,542,481	5,542,481
113	ADMINISTRATORS	2,088,904	1,978,089	1,951,559	2,100,707	2,100,707	2,100,707
114	CONFIDENTIAL STAFF	570,492	625,502	636,254	652,773	652,773	652,773
116	RETIREMENT SEVERANCE	39,543	57,188	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	459,887	416,273	391,849	383,783	383,783	383,783
121	SUBSTITUTES-LICENSED	611,677	564,204	625,208	626,000	626,000	626,000
122	SUBSTITUTES-CLASSIFIED	104,839	142,196	105,229	116,500	116,500	116,500
125	CURRICULUM SUB	156,247	79,033	32,408	43,074	43,074	43,074
130	LIC ADDITONAL WAGES	177,637	116,682	83,460	65,145	65,145	65,145
131	CLASS ADDITIONAL WAGES	71,997	51,623	45,234	49,834	49,834	49,834
132	NON CERTIFIED OVERTIME	7,096	5,911	4,501	4,000	4,000	4,000
133	PERFORMANCE BONUS	-	-	-	92,000	92,000	92,000
151	STUDENT LABOR	6,795	7,628	7,500	7,500	7,500	7,500
	<b>Subtotal Wages</b>	<b>28,738,246</b>	<b>27,762,776</b>	<b>27,690,354</b>	<b>28,761,590</b>	<b>28,761,590</b>	<b>28,761,590</b>
211	PERS EMPR CONTRIB	1,101,718	3,123,842	3,100,146	4,680,562	4,680,562	4,680,562
212	EMPLOYEE CONTRIBUTION PU	1,250,161	1,228,861	1,224,246	1,284,342	1,284,342	1,284,342
213	PERS BOND PAY	2,253,230	1,346,510	1,336,281	1,678,984	1,678,984	1,678,984
220	FICA/MEDICARE	2,099,996	2,044,894	2,067,057	2,190,464	2,190,464	2,190,464
231	WORKERS' COMPENSATION	117,806	137,315	135,900	193,677	193,677	193,677
232	UNEMPLOYMENT COMPENSATION	32,282	31,159	-	-	-	-
242	HEALTH INSURANCE	7,019,191	7,357,636	7,925,235	8,081,182	8,081,182	8,081,182
244	LIFE INSURANCE	27,257	39,521	38,970	40,834	40,834	40,834
246	DISABILITY INSURANCE	5,307	5,328	5,332	5,875	5,875	5,875
247	RETIREE INSURANCE	723,454	625,941	630,000	420,000	420,000	420,000
	<b>Subtotal Benefits</b>	<b>14,630,402</b>	<b>15,941,007</b>	<b>16,463,167</b>	<b>18,575,920</b>	<b>18,575,920</b>	<b>18,575,920</b>
310	INSTRUCTIONAL PROFESSIONAL SERV	303,738	336,558	685,683	678,343	678,343	678,343
311	TUITION REIMBURSEMENT	79,340	70,196	66,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	30,214	33,632	40,680	34,105	34,105	34,105
319	OTHER PROFESSIONAL	48,560	43,899	45,000	43,750	43,750	43,750
322	REPAIRS AND MAINTENANCE	205,558	198,016	117,722	112,046	112,046	112,046
324	RENTALS	125,402	124,106	129,925	134,585	134,585	134,585
325	ELECTRICITY	544,138	601,212	630,000	650,000	650,000	650,000
326	HEATING FUEL	334,404	320,750	425,000	400,000	400,000	400,000
327	WATER AND SEWAGE	248,922	216,432	276,950	285,000	285,000	285,000
328	GARBAGE	53,150	56,060	70,000	65,000	65,000	65,000
331	REIMBURSABLE STUDENT TRANSPORT	2,080,975	2,082,695	2,300,530	2,233,195	2,233,195	2,233,195
332	NON-REIMBRS STUDENT TRANSPORT	49,006	54,487	47,000	47,000	47,000	47,000
340	TRAVEL	48,631	46,772	42,405	44,643	44,643	44,643

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

<b>Object#</b>	<b>Expenditure Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
351	TELEPHONE	67,041	47,996	68,200	66,000	66,000	66,000
353	POSTAGE	56,380	59,584	55,228	54,578	54,578	54,578
354	ADVERTISING	3,599	1,662	2,850	1,350	1,350	1,350
355	PRINTING AND BINDING	104,797	106,906	135,614	127,190	127,190	127,190
359	OTHER COMMUNICATION SERVICES	14,636	25,606	40,000	40,000	40,000	40,000
360	CHARTER SCHOOL PAYMENTS	28,622	-	-	-	-	-
371	TUITION PAYMENTS TO OTH DISTRICTS	-	79,437	-	-	-	-
381	AUDIT SERVICES	30,250	28,270	34,000	31,000	31,000	31,000
382	LEGAL SERVICES	45,095	26,233	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	13,913	-	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL SERVICES	199,524	201,123	249,400	249,000	249,000	249,000
	<b>Total Services</b>	<b>4,715,895</b>	<b>4,761,632</b>	<b>5,512,187</b>	<b>5,412,785</b>	<b>5,412,785</b>	<b>5,412,785</b>
410	SUPPLIES	682,300	543,121	774,752	663,651	663,651	663,651
411	MAINTENANCE SUPPLIES	81,955	78,051	80,000	80,000	80,000	80,000
412	CUSTODIAL SUPPLIES	139,913	106,914	80,000	70,000	70,000	70,000
413	GROUND SUPPLIES	36,372	30,447	45,000	40,000	40,000	40,000
418	VEHICLE FUEL	26,145	34,228	30,000	30,000	30,000	30,000
420	TEXTBOOKS	308,345	44,524	45,790	31,925	31,925	31,925
430	LIBRARY BOOKS	29,783	27,622	23,842	22,842	22,842	22,842
440	PERIODICALS	5,945	5,930	7,444	5,819	5,819	5,819
450	FOOD	10,092	9,994	9,500	10,000	10,000	10,000
460	NON-CONSUMABLE EQUIPMENT	91,992	43,586	25,176	28,566	28,566	28,566
470	COMPUTER SOFTWARE	370,896	205,766	137,692	139,192	139,192	139,192
480	COMPUTER HARDWARE	236,872	92,128	38,322	31,172	31,172	31,172
	<b>Subtotal Supplies &amp; Materials</b>	<b>2,020,610</b>	<b>1,222,311</b>	<b>1,297,518</b>	<b>1,153,167</b>	<b>1,153,167</b>	<b>1,153,167</b>
540	EQUIPMENT	5,165	-	10,000	10,000	10,000	10,000
550	TECHNOLOGY	38,591	48,119	-	-	-	-
	<b>Subtotal Capital Outlay</b>	<b>43,756</b>	<b>48,119</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
640	DUES AND FEES	63,291	58,593	51,174	58,400	58,400	58,400
651	LIABILITY INSURANCE	283,477	287,398	305,100	331,993	331,993	331,993
	<b>Subtotal Insurance and Fees</b>	<b>346,768</b>	<b>345,991</b>	<b>356,274</b>	<b>390,393</b>	<b>390,393</b>	<b>390,393</b>
710	FUND TRANSFERS	500,000	250,000	250,000	250,000	250,000	250,000
	<b>Subtotal Fund Transfers</b>	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
810	PLANNED RESERVE (CONTINGENCY)	-	-	2,500,000	3,000,000	3,000,000	3,000,000
820	RESERVED FOR NEXT YEAR (UNAPPROP)	5,218,825	4,455,112	-	-	-	-
	<b>Subtotal Reserves</b>	<b>5,218,825</b>	<b>4,455,112</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
	<b>TOTAL</b>	<b>56,214,502</b>	<b>54,786,948</b>	<b>54,079,500</b>	<b>57,553,855</b>	<b>57,553,855</b>	<b>57,553,855</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1111</b>	<b>PRIMARY K-3 INSTRUCTION (2010-11 has been restated to combine Function 1111 and 1112. Function 1112 for 4th and 5th grade instruction was discontinued.)</b>						
111	LICENSED SALARIES	6,414,475	6,334,106	6,445,694	6,707,626	6,707,626	6,707,626
112	CLASSIFIED SALARIES	398,213	391,113	377,399	353,527	353,527	353,527
121	SUBSTITUTES-LICENSED	276,855	222,441	266,843	268,000	268,000	268,000
122	SUBSTITUTES-CLASSIFIED	19,584	13,683	11,949	15,000	15,000	15,000
125	CURRICULUM SUB	52,960	17,625	17,185	4,950	4,950	4,950
130	LIC. ADDITIONAL WAGES	22,147	18,389	4,519	5,106	5,106	5,106
131	CLASS. ADDITIONAL WAGES	2,969	1,966	2,300	1,300	1,300	1,300
132	NON CERTIFIED OVERTIME	22	126	0	0	0	0
133	PERFORMANCE BONUS	0	0	0	92,000	92,000	92,000
<b>Account Group Total</b>		<b>7,187,225</b>	<b>6,999,451</b>	<b>7,125,889</b>	<b>7,447,509</b>	<b>7,447,509</b>	<b>7,447,509</b>
211	PERS EMPR CONTRIB	279,579	794,192	794,334	1,234,900	1,234,900	1,234,900
212	EMPLOYEE CONTRBTN, PICKUP	381,649	382,281	382,805	411,977	411,977	411,977
213	PERS BOND PAY	575,531	342,933	342,858	439,091	439,091	439,091
220	FICA/MEDICARE	525,504	519,735	522,377	565,581	565,581	565,581
231	WORKERS' COMPENSATION	18,882	25,351	25,286	37,732	37,732	37,732
242	HEALTH INSURANCE	1,691,597	1,820,094	1,880,351	1,879,323	1,879,323	1,879,323
244	LIFE INSURANCE	5,808	9,578	9,182	9,542	9,542	9,542
<b>Account Group Total</b>		<b>3,478,550</b>	<b>3,894,164</b>	<b>3,957,193</b>	<b>4,578,146</b>	<b>4,578,146</b>	<b>4,578,146</b>
310	INSTRUC CONSULT/PROF	0	32,235	200	0	0	0
312	CONFERENCE/WORKSHOPS	2,260	1,369	1,000	800	800	800
322	REPAIRS AND MAINTENANCE		2,050		0	0	0
324	RENTALS	47,224	46,540	53,425	54,785	54,785	54,785
340	TRAVEL	1,813	587	100	500	500	500
353	POSTAGE	1,969	1,691	1,978	1,828	1,828	1,828
355	PRINTING AND BINDING	35,656	42,881	40,275	36,975	36,975	36,975
<b>Account Group Total</b>		<b>88,921</b>	<b>127,354</b>	<b>96,978</b>	<b>94,888</b>	<b>94,888</b>	<b>94,888</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	235,859	168,256	232,676	191,103	191,103	191,103
420	TEXTBOOKS	13,242	6,484	19,183	13,583	13,583	13,583
430	LIBRARY BOOKS	0	3,480	0	0	0	0
440	PERIODICALS	514	450	428	428	428	428
460	NON-CONSUMABLE ITEMS	14,582	10,677	4,000	3,800	3,800	3,800
470	COMPUTER SOFTWARE	295,455	202,749	133,770	133,270	133,270	133,270
480	COMPUTER HARDWARE	132,249	20,259	17,638	13,538	13,538	13,538
<b>Account Group Total</b>		<b>691,901</b>	<b>412,355</b>	<b>407,695</b>	<b>355,722</b>	<b>355,722</b>	<b>355,722</b>
550	TECHNOLOGY	0	48,119	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>48,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>11,446,597</b>	<b>11,481,443</b>	<b>11,587,755</b>	<b>12,476,265</b>	<b>12,476,265</b>	<b>12,476,265</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	3,441,118	3,388,933	3,453,582	3,549,765	3,549,765	3,549,765
112	CLASSIFIED SALARIES	106,483	110,206	110,318	120,857	120,857	120,857
118	EXTRA-DUTY SALARIES	0	0	0	4,074	4,074	4,074
121	SUBSTITUTES-LICENSED	90,088	105,702	129,977	131,000	131,000	131,000
122	SUBSTITUTES-CLASSIFIED	8,465	1,070	8,011	10,000	10,000	10,000
125	CURRICULUM SUB	23,549	11,372	1,900	1,900	1,900	1,900
130	LIC. ADDITIONAL WAGES	14,369	3,069	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	3,702	2,251	1,500	1,500	1,500	1,500
132	NON CERTIFIED OVERTIME	2,605	0	0	0	0	0
	<b>Account Group Total</b>	<b>3,690,380</b>	<b>3,622,602</b>	<b>3,707,288</b>	<b>3,821,096</b>	<b>3,821,096</b>	<b>3,821,096</b>
211	PERS EMPR CONTRIB	145,189	414,361	423,630	637,383	637,383	637,383
212	EMPLOYEE CONTRBTN, PICKUP	204,098	204,023	207,668	214,764	214,764	214,764
213	PERS BOND PAY	305,064	179,181	183,091	229,875	229,875	229,875
220	FICA/MEDICARE	271,916	270,563	277,929	294,222	294,222	294,222
231	WORKERS' COMPENSATION	10,930	13,009	13,377	19,604	19,604	19,604
242	HEALTH INSURANCE	862,370	915,046	1,026,891	1,033,727	1,033,727	1,033,727
244	LIFE INSURANCE	2,920	4,640	4,640	4,819	4,819	4,819
	<b>Account Group Total</b>	<b>1,802,487</b>	<b>2,000,823</b>	<b>2,137,226</b>	<b>2,434,394</b>	<b>2,434,394</b>	<b>2,434,394</b>
310	INSTRUC CONSULT/PROF	105	0	900	420	420	420
312	CONFERENCE/WORKSHOPS	874	1,265	0	0	0	0
322	REPAIRS AND MAINTENANCE	2,185	4,829	4,372	4,372	4,372	4,372
324	RENTALS	9,219	5,969	13,000	13,000	13,000	13,000
340	TRAVEL	952	790	600	100	100	100
353	POSTAGE	4,855	4,446	3,000	3,000	3,000	3,000
355	PRINTING AND BINDING	17,525	17,945	21,350	21,350	21,350	21,350
389	OT NON-INSTRCT PROF\TECH	1,097	0	40,000	40,000	40,000	40,000
	<b>Account Group Total</b>	<b>36,812</b>	<b>35,243</b>	<b>83,222</b>	<b>82,242</b>	<b>82,242</b>	<b>82,242</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	70,246	84,902	104,544	87,941	87,941	87,941
420	TEXTBOOKS	53,571	608	5,015	5,015	5,015	5,015
460	NON-CONSUMABLE ITEMS	20,766	13,761	5,237	5,237	5,237	5,237
470	COMPUTER SOFTWARE	799	800	800	800	800	800
480	COMPUTER HARDWARE	37,784	41,456	5,300	5,300	5,300	5,300
<b>Account Group Total</b>		<b>183,166</b>	<b>141,527</b>	<b>120,896</b>	<b>104,293</b>	<b>104,293</b>	<b>104,293</b>
640	DUES AND FEES	300	0	600	600	600	600
<b>Account Group Total</b>		<b>300</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Function Total</b>		<b>5,713,145</b>	<b>5,800,195</b>	<b>6,049,232</b>	<b>6,442,625</b>	<b>6,442,625</b>	<b>6,442,625</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1122</b>	<b>MIDDLE SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	135,078	97,233	68,556	70,596	70,596	70,596
121	SUBSTITUTES-LICENSED	80	0	0	0	0	0
125	CURRICULUM SUB	3,811	1,298	0	0	0	0
131	CLASS. ADDITIONAL WAGES	214	0	0	0	0	0
<b>Account Group Total</b>		<b>139,183</b>	<b>98,531</b>	<b>68,556</b>	<b>70,596</b>	<b>70,596</b>	<b>70,596</b>
211	PERS EMPR CONTRIB	4,970	11,090	11,302	11,788	11,788	11,788
212	EMPLOYEE CONTRBTN, PICKUP	6,938	5,378	4,114	4,818	4,818	4,818
213	PERS BOND PAY	9,810	4,726	0	4,236	4,236	4,236
220	FICA/MEDICARE	10,501	7,510	5,244	4,818	4,818	4,818
231	WORKERS' COMPENSATION	461	355	356	940	940	940
<b>Account Group Total</b>		<b>32,681</b>	<b>29,059</b>	<b>21,016</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>
319	OTHER PROFESSIONAL	14,025	9,001	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	4,075	3,642	0	0	0	0
340	TRAVEL	749	313	0	0	0	0
<b>Account Group Total</b>		<b>18,850</b>	<b>12,956</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	10,303	8,347	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>10,303</b>	<b>8,347</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
640	DUES AND FEES	1,160	100	0	0	0	0
<b>Account Group Total</b>		<b>1,160</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>202,177</b>	<b>148,993</b>	<b>109,572</b>	<b>117,196</b>	<b>117,196</b>	<b>117,196</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1131</b>	<b>HIGH SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	4,499,172	4,195,725	4,049,646	4,180,043	4,180,043	4,180,043
112	CLASSIFIED SALARIES	116,410	120,851	111,925	118,786	118,786	118,786
118	EXTRA-DUTY SALARIES	78,939	77,727	81,187	89,438	89,438	89,438
121	SUBSTITUTES-LICENSED	147,165	153,344	149,140	150,000	150,000	150,000
122	SUBSTITUTES-CLASSIFIED	1,363	9,634	11,949	15,000	15,000	15,000
125	CURRICULUM SUB	16,713	22,033	0	20,575	20,575	20,575
130	LIC. ADDITIONAL WAGES	9,884	29,811	1,032	0	0	0
131	CLASS. ADDITIONAL WAGES	3,176	10,336	0	1,899	1,899	1,899
132	NON CERTIFIED OVERTIME	167	-130	0	0	0	0
151	STUDENT LABOR	6,795	7,628	7,500	7,500	7,500	7,500
	<b>Account Group Total</b>	<b>4,879,782</b>	<b>4,626,960</b>	<b>4,412,379</b>	<b>4,583,241</b>	<b>4,583,241</b>	<b>4,583,241</b>
211	PERS EMPR CONTRIB	186,850	515,526	490,511	714,535	714,535	714,535
212	EMPLOYEE CONTRBTN, PICKUP	264,802	253,420	240,917	242,212	242,212	242,212
213	PERS BOND PAY	379,654	222,345	212,408	258,693	258,693	258,693
220	FICA/MEDICARE	358,728	346,143	330,809	347,425	347,425	347,425
231	WORKERS' COMPENSATION	13,478	16,460	15,931	23,706	23,706	23,706
242	HEALTH INSURANCE	1,088,540	1,119,816	1,152,670	1,190,490	1,190,490	1,190,490
244	LIFE INSURANCE	3,611	5,753	5,475	5,667	5,667	5,667
	<b>Account Group Total</b>	<b>2,295,662</b>	<b>2,479,463</b>	<b>2,448,721</b>	<b>2,782,728</b>	<b>2,782,728</b>	<b>2,782,728</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
310	INSTRUC CONSULT/PROF	7,520	11,021	7,000	10,000	10,000	10,000
312	CONFERENCE/WORKSHOPS	2,145	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	6,296	8,710	8,250	8,250	8,250	8,250
324	RENTALS	38,066	37,628	29,000	31,500	31,500	31,500
331	REIMBRS STDNT TRANSPORT	985	0	0	0	0	0
340	TRAVEL	2,188	4,284	0	350	350	350
353	POSTAGE	17,177	15,205	14,250	14,250	14,250	14,250
355	PRINTING AND BINDING	28,701	24,236	29,000	29,000	29,000	29,000
389	OT NON-INSTRCT PROF\TECH	37,678	41,653	45,000	48,000	48,000	48,000
<b>Account Group Total</b>		<b>140,755</b>	<b>142,737</b>	<b>132,500</b>	<b>141,350</b>	<b>141,350</b>	<b>141,350</b>
410	SUPPLIES	120,578	101,742	172,103	147,103	147,103	147,103
420	TEXTBOOKS	175,095	26,891	9,025	5,000	5,000	5,000
440	PERIODICALS	60	68	0	0	0	0
460	NON-CONSUMABLE ITEMS	47,014	1,536	750	1,550	1,550	1,550
470	COMPUTER SOFTWARE	14,626	265	0	0	0	0
480	COMPUTER HARDWARE	33,483	9,221	0	0	0	0
<b>Account Group Total</b>		<b>390,856</b>	<b>139,722</b>	<b>181,878</b>	<b>153,653</b>	<b>153,653</b>	<b>153,653</b>
640	DUES AND FEES	1,709	6,886	0	0	0	0
<b>Account Group Total</b>		<b>1,709</b>	<b>6,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>7,708,765</b>	<b>7,395,768</b>	<b>7,175,478</b>	<b>7,660,972</b>	<b>7,660,972</b>	<b>7,660,972</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1132</b>	<b>HIGH SCHOOL CO-CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	227,542	220,312	224,519	216,281	216,281	216,281
125	CURRICULUM SUB	8,335	0	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	7,108	6,250	6,250	11,250	11,250	11,250
131	CLASS. ADDITIONAL WAGES	8,416	6,250	6,250	11,250	11,250	11,250
	<b>Account Group Total</b>	<b>251,401</b>	<b>232,812</b>	<b>241,019</b>	<b>242,781</b>	<b>242,781</b>	<b>242,781</b>
211	PERS EMPR CONTRIB	7,439	20,435	15,483	40,544	40,544	40,544
212	EMPLOYEE CONTRBTN, PICKUP	8,873	9,143	8,796	14,567	14,567	14,567
213	PERS BOND PAY	14,578	9,976	10,350	14,567	14,567	14,567
220	FICA/MEDICARE	18,923	18,241	12,450	18,573	18,573	18,573
231	WORKERS' COMPENSATION	837	1,037	776	1,214	1,214	1,214
	<b>Account Group Total</b>	<b>50,649</b>	<b>58,833</b>	<b>47,855</b>	<b>89,465</b>	<b>89,465</b>	<b>89,465</b>
310	INSTRUC CONSULT/PROF	3,633	0	0	0	0	0
319	OTHER PROFESSIONAL	34,534	34,898	35,000	33,750	33,750	33,750
322	REPAIRS AND MAINTENANCE	3,287	3,228	0	5,000	5,000	5,000
324	RENTALS	5,448	4,626	5,000	5,000	5,000	5,000
340	TRAVEL	2,553	1,413	1,000	2,400	2,400	2,400
355	PRINTING AND BINDING	294	518	3,000	1,500	1,500	1,500
	<b>Account Group Total</b>	<b>49,750</b>	<b>44,683</b>	<b>44,000</b>	<b>47,650</b>	<b>47,650</b>	<b>47,650</b>
410	SUPPLIES	50,485	29,911	31,718	45,000	45,000	45,000
460	NON-CONSUMABLE ITEMS	0	2,972	2,000	0	0	0
470	COMPUTER SOFTWARE	750	1,050	0	1,600	1,600	1,600
480	COMPUTER HARDWARE	472	0	0	0	0	0
	<b>Account Group Total</b>	<b>51,707</b>	<b>33,933</b>	<b>33,718</b>	<b>46,600</b>	<b>46,600</b>	<b>46,600</b>
640	DUES AND FEES	8,445	0	0	6,500	6,500	6,500
	<b>Account Group Total</b>	<b>8,445</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>Function Total</b>	<b>411,952</b>	<b>370,261</b>	<b>366,592</b>	<b>432,996</b>	<b>432,996</b>	<b>432,996</b>

**McMINNVILLE SCHOOL DISTRICT  
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2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>1140 PRE-K PROGRAMS (MIGRANT ED)</b>							
112	CLASSIFIED SALARIES	0	1,634	12,795	12,986	12,986	12,986
<b>Account Group Total</b>		<b>0</b>	<b>1,634</b>	<b>12,795</b>	<b>12,986</b>	<b>12,986</b>	<b>12,986</b>
211	PERS EMPR CONTRIB	0	223	1,551	2,260	2,260	2,260
213	PERS BOND PAY	0	82	640	779	779	779
220	FICA/MEDICARE	0	86	979	993	993	993
231	WORKERS' COMPENSATION	0	13	51	75	75	75
242	HEALTH INSURANCE	0	1,566	3,964	7,530	7,530	7,530
244	LIFE INSURANCE	0	5	21	21	21	21
<b>Account Group Total</b>		<b>0</b>	<b>1,974</b>	<b>7,206</b>	<b>11,658</b>	<b>11,658</b>	<b>11,658</b>
<b>Function Total</b>		<b>0</b>	<b>3,608</b>	<b>20,001</b>	<b>24,644</b>	<b>24,644</b>	<b>24,644</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1210</b>	<b>TAG PROGRAMS (TALENTED &amp; GIFTED)</b>						
111	LICENSED SALARIES	102,616	78,651	81,307	83,786	83,786	83,786
112	CLASSIFIED SALARIES	51,751	53,230	42,299	49,056	49,056	49,056
121	SUBSTITUTES-LICENSED	1,648	0	0	0	0	0
125	CURRICULUM SUB	2,376	1,217	1,623	0	0	0
130	LIC. ADDITIONAL WAGES	651	108	0	0	0	0
<b>Account Group Total</b>		<b>159,042</b>	<b>133,205</b>	<b>125,229</b>	<b>132,842</b>	<b>132,842</b>	<b>132,842</b>
211	PERS EMPR CONTRIB	6,234	15,704	14,784	21,717	21,717	21,717
212	EMPLOYEE CONTRBTN, PICKUP	6,117	4,726	4,878	5,337	5,337	5,337
213	PERS BOND PAY	12,470	6,640	6,261	7,675	7,675	7,675
220	FICA/MEDICARE	11,127	9,103	9,580	10,162	10,162	10,162
231	WORKERS' COMPENSATION	547	501	469	738	738	738
242	HEALTH INSURANCE	33,632	47,116	30,160	35,141	35,141	35,141
244	LIFE INSURANCE	178	241	229	239	239	239
<b>Account Group Total</b>		<b>70,306</b>	<b>84,031</b>	<b>66,361</b>	<b>81,009</b>	<b>81,009</b>	<b>81,009</b>
312	CONFERENCE/WORKSHOPS		195	1,000	0	0	0
331	REIMBRS STDNT TRANSPORT	710	0	0	0	0	0
340	TRAVEL	878	0	0	0	0	0
355	PRINTING AND BINDING		0	0	1,000	1,000	1,000
<b>Account Group Total</b>		<b>1,588</b>	<b>195</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
410	SUPPLIES	2,337	2,762	8,500	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	0	0	0	5,000	5,000	5,000
470	COMPUTER SOFTWARE	1,800	0	0	0	0	0
<b>Account Group Total</b>		<b>4,137</b>	<b>2,762</b>	<b>8,500</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Function Total</b>		<b>235,072</b>	<b>220,193</b>	<b>201,090</b>	<b>222,851</b>	<b>222,851</b>	<b>222,851</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1221</b>	<b>SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM</b>						
111	LICENSED SALARIES	155,353	152,393	155,977	220,706	220,706	220,706
112	CLASSIFIED SALARIES	186,940	191,514	192,114	166,376	166,376	166,376
121	SUBSTITUTES-LICENSED	2,312	3,597	5,343	5,400	5,400	5,400
122	SUBSTITUTES-CLASSIFIED	4,057	8,858	4,073	6,000	6,000	6,000
125	CURRICULUM SUB	2,551	1,621	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	387	1,377	0	0	0
131	CLASS. ADDITIONAL WAGES	456	578	315	0	0	0
<b>Account Group Total</b>		<b>351,668</b>	<b>358,948</b>	<b>359,199</b>	<b>398,482</b>	<b>398,482</b>	<b>398,482</b>
211	PERS EMPR CONTRIB	13,203	40,461	40,635	64,603	64,603	64,603
212	EMPLOYEE CONTRBTN, PICKUP	8,177	9,167	9,359	13,242	13,242	13,242
213	PERS BOND PAY	26,156	17,570	17,672	23,549	23,549	23,549
220	FICA/MEDICARE	24,782	25,390	27,052	30,024	30,024	30,024
231	WORKERS' COMPENSATION	1,261	1,392	1,469	2,038	2,038	2,038
242	HEALTH INSURANCE	126,511	147,076	154,429	158,130	158,130	158,130
244	LIFE INSURANCE	403	627	627	590	590	590
<b>Account Group Total</b>		<b>200,495</b>	<b>241,683</b>	<b>251,243</b>	<b>292,176</b>	<b>292,176</b>	<b>292,176</b>
312	CONFERENCE/WORKSHOPS	0	30	150	150	150	150
340	TRAVEL	90	258	150	150	150	150
355	PRINTING AND BINDING	0	223	75	75	75	75
<b>Account Group Total</b>		<b>90</b>	<b>511</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
410	SUPPLIES	1,362	344	1,725	1,300	1,300	1,300
420	TEXTBOOKS	0	1,140	225	200	200	200
470	COMPUTER SOFTWARE	0	0	285	185	185	185
<b>Account Group Total</b>		<b>1,362</b>	<b>1,483</b>	<b>2,235</b>	<b>1,685</b>	<b>1,685</b>	<b>1,685</b>
<b>Function Total</b>		<b>553,615</b>	<b>602,625</b>	<b>613,052</b>	<b>692,718</b>	<b>692,718</b>	<b>692,718</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1223</b>	<b>SPECIAL EDUC (SLP) POST HIGH STRUCTURED LEARNING PROGRAM</b>						
111	LICENSED SALARIES	49,975	50,071	51,469	52,576	52,576	52,576
112	CLASSIFIED SALARIES	58,886	49,614	47,972	60,665	60,665	60,665
121	SUBSTITUTES-LICENSED	478	162	1,781	1,800	1,800	1,800
122	SUBSTITUTES-CLASSIFIED	3,629	1,527	950	1,000	1,000	1,000
125	CURRICULUM SUB	877	162	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	181	459	0	0	0
131	CLASS. ADDITIONAL WAGES	397	0	210	0	0	0
<b>Account Group Total</b>		<b>114,242</b>	<b>101,717</b>	<b>102,841</b>	<b>116,041</b>	<b>116,041</b>	<b>116,041</b>
211	PERS EMPR CONTRIB	4,067	12,121	12,241	19,787	19,787	19,787
212	EMPLOYEE CONTRBTN, PICKUP	2,711	3,015	3,088	3,155	3,155	3,155
213	PERS BOND PAY	8,482	5,002	5,061	6,902	6,902	6,902
220	FICA/MEDICARE	7,593	7,084	7,722	8,800	8,800	8,800
231	WORKERS' COMPENSATION	405	389	409	636	636	636
242	HEALTH INSURANCE	44,559	41,016	43,596	52,710	52,710	52,710
244	LIFE INSURANCE	112	150	150	536	536	536
<b>Account Group Total</b>		<b>67,929</b>	<b>68,776</b>	<b>72,267</b>	<b>92,526</b>	<b>92,526</b>	<b>92,526</b>
312	CONFERENCE/WORKSHOPS	0	0	100	100	100	100
624	RENTALS	552	736	0	0	0	0
340	TRAVEL	0	0	50	50	50	50
355	PRINTING AND BINDING	83	302	50	50	50	50
<b>Account Group Total</b>		<b>635</b>	<b>1,037</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
410	SUPPLIES	260	327	575	575	575	575
420	TEXTBOOKS	0	0	75	75	75	75
470	COMPUTER SOFTWARE	0	0	50	50	50	50
<b>Account Group Total</b>		<b>260</b>	<b>327</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Function Total</b>		<b>183,065</b>	<b>171,858</b>	<b>176,008</b>	<b>209,467</b>	<b>209,467</b>	<b>209,467</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1224</b>	<b>SPECIAL EDUC - LIFE SKILLS PROGRAM</b>						
111	LICENSED SALARIES	183,823	180,824	186,902	214,648	214,648	214,648
112	CLASSIFIED SALARIES	233,889	244,227	265,136	279,130	279,130	279,130
121	SUBSTITUTES-LICENSED	5,968	11,037	6,678	6,700	6,700	6,700
122	SUBSTITUTES-CLASSIFIED	21,747	23,927	5,160	6,000	6,000	6,000
125	CURRICULUM SUB	3,494	966	0	0	0	0
130	LIC. ADDITIONAL WAGES	3,077	774	1,836	0	0	0
131	CLASS. ADDITIONAL WAGES	9,123	887	1,323	0	0	0
132	NON CERTIFIED OVERTIME	240	0	0	0	0	0
	<b>Account Group Total</b>	<b>461,362</b>	<b>462,642</b>	<b>467,035</b>	<b>506,478</b>	<b>506,478</b>	<b>506,478</b>
211	PERS EMPR CONTRIB	17,046	50,217	50,912	81,200	81,200	81,200
212	EMPLOYEE CONTRBTN, PICKUP	11,056	10,896	11,214	12,879	12,879	12,879
213	PERS BOND PAY	33,292	21,975	22,166	29,100	29,100	29,100
220	FICA/MEDICARE	31,670	32,162	35,114	38,300	38,300	38,300
231	WORKERS' COMPENSATION	1,661	1,812	1,924	2,793	2,793	2,793
242	HEALTH INSURANCE	166,844	181,082	188,471	210,840	210,840	210,840
244	LIFE INSURANCE	509	818	1,012	885	885	885
	<b>Account Group Total</b>	<b>262,077</b>	<b>298,961</b>	<b>310,813</b>	<b>375,997</b>	<b>375,997</b>	<b>375,997</b>
310	INSTRUC CONSULT/PROF	705	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	200	200	200	200
340	TRAVEL	980	478	100	100	100	100
355	PRINTING AND BINDING	0	937	190	190	190	190
	<b>Account Group Total</b>	<b>1,685</b>	<b>1,414</b>	<b>490</b>	<b>490</b>	<b>490</b>	<b>490</b>
410	SUPPLIES	13,192	2,068	2,300	2,000	2,000	2,000
420	TEXTBOOKS	0	0	300	300	300	300
470	COMPUTER SOFTWARE	449	0	200	200	200	200
480	COMPUTER HARDWARE	8,730	0	0	0	0	0
	<b>Account Group Total</b>	<b>22,371</b>	<b>2,068</b>	<b>2,800</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>Function Total</b>	<b>747,495</b>	<b>765,086</b>	<b>781,138</b>	<b>885,465</b>	<b>885,465</b>	<b>885,465</b>



**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>1225 OUT OF DISTRICT PROGRAMS</b>							
371	TUITN PMTS\OT DIST IN ST	0	79,438	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>79,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>79,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1250</b>	<b>SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>						
111	LICENSED SALARIES	724,146	659,271	687,670	739,052	739,052	739,052
112	CLASSIFIED SALARIES	654,106	622,583	594,227	647,379	647,379	647,379
121	SUBSTITUTES-LICENSED	28,692	13,249	21,370	21,600	21,600	21,600
122	SUBSTITUTES-CLASSIFIED	9,915	3,957	14,936	15,000	15,000	15,000
125	CURRICULUM SUB	6,089	6,155	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	990	6,426	4,644	4,644	4,644
131	CLASS. ADDITIONAL WAGES	476	393	0	3,400	3,400	3,400
	<b>Account Group Total</b>	<b>1,423,423</b>	<b>1,306,597</b>	<b>1,324,629</b>	<b>1,431,075</b>	<b>1,431,075</b>	<b>1,431,075</b>
211	PERS EMPR CONTRIB	54,772	148,292	149,505	227,997	227,997	227,997
212	EMPLOYEE CONTRBTN, PICKUP	42,359	39,614	41,260	43,552	43,552	43,552
213	PERS BOND PAY	108,712	64,394	65,163	82,633	82,633	82,633
220	FICA/MEDICARE	101,799	92,592	99,670	108,329	108,329	108,329
231	WORKERS' COMPENSATION	4,969	4,973	5,339	7,789	7,789	7,789
242	HEALTH INSURANCE	401,703	411,095	459,561	511,000	511,000	511,000
244	LIFE INSURANCE	1,500	2,197	2,161	2,366	2,366	2,366
	<b>Account Group Total</b>	<b>715,814</b>	<b>763,156</b>	<b>822,659</b>	<b>983,666</b>	<b>983,666</b>	<b>983,666</b>
310	INSTRUC CONSULT/PROF	0	29,238	0	0	0	0
312	CONFERENCE/WORKSHOPS	460	299	250	250	250	250
340	TRAVEL	738	493	50	50	50	50
355	PRINTING AND BINDING	0	330	500	500	500	500
389	OTHER PROFESSIONAL	0	0	900	0	0	0
	<b>Account Group Total</b>	<b>1,198</b>	<b>30,360</b>	<b>1,700</b>	<b>800</b>	<b>800</b>	<b>800</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	17,075	4,453	4,115	3,966	3,966	3,966
420	TEXTBOOKS	57,669	417	952	452	452	452
430	LIBRARY BOOKS	0	0	60	60	60	60
460	NON-CONSUMABLE ITEMS	1,768	0	0	0	0	0
470	COMPUTER SOFTWARE	0	0	150	150	150	150
480	COMPUTER HARDWARE	266	0	750	0	0	0
<b>Account Group Total</b>		<b>76,777</b>	<b>4,870</b>	<b>6,027</b>	<b>4,628</b>	<b>4,628</b>	<b>4,628</b>
<b>Function Total</b>		<b>2,217,212</b>	<b>2,104,983</b>	<b>2,155,015</b>	<b>2,420,169</b>	<b>2,420,169</b>	<b>2,420,169</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1280</b>	<b>ALTERNATIVE EDUCATION</b>						
111	LICENSED SALARIES	184,844	205,496	211,560	155,589	155,589	155,589
112	CLASSIFIED SALARIES	67,203	98,417	86,344	88,637	88,637	88,637
121	SUBSTITUTES-LICENSED	4,460	8,322	5,343	4,900	4,900	4,900
122	SUBSTITUTES-CLASSIFIED	170	7,250	1,222	1,500	1,500	1,500
125	CURRICULUM SUB	0	487	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	1,393	1,428	0	0	0
131	CURRICULUM SUB	0	1,524	882	0	0	0
<b>Account Group Total</b>		<b>256,678</b>	<b>322,889</b>	<b>306,779</b>	<b>250,626</b>	<b>250,626</b>	<b>250,626</b>
211	PERS EMPR CONTRIB	9,797	30,622	34,584	40,425	40,425	40,425
212	EMPLOYEE CONTRBTN, PICKUP	10,982	9,521	12,694	9,335	9,335	9,335
213	PERS BOND PAY	20,288	13,277	15,162	14,972	14,972	14,972
220	FICA/MEDICARE	17,879	23,241	23,028	19,058	19,058	19,058
231	WORKERS' COMPENSATION	867	1,220	1,161	1,360	1,360	1,360
242	HEALTH INSURANCE	71,385	97,977	109,283	94,808	94,808	94,808
244	LIFE INSURANCE	215	477	453	402	402	402
<b>Account Group Total</b>		<b>131,414</b>	<b>176,334</b>	<b>196,365</b>	<b>180,360</b>	<b>180,360</b>	<b>180,360</b>
312	CONFERENCE/WORKSHOPS	0	0	150	150	150	150
340	TRAVEL	38	0	75	75	75	75
355	PRINTING AND BINDING	0	0	150	150	150	150
360	CHARTER SCHOOL PAYMENTS	28,622	0	0	0	0	0
<b>Account Group Total</b>		<b>28,660</b>	<b>0</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
410	SUPPLIES	500	1,531	1,700	1,000	1,000	1,000
420	TEXTBOOKS	0	926	445	400	400	400
470	COMPUTER SOFTWARE	0	0	190	190	190	190
480	COMPUTER HARDWARE	0	0	2,800	1,000	1,000	1,000
<b>Account Group Total</b>		<b>500</b>	<b>2,457</b>	<b>5,135</b>	<b>2,590</b>	<b>2,590</b>	<b>2,590</b>
<b>Function Total</b>		<b>417,251</b>	<b>501,681</b>	<b>508,654</b>	<b>433,951</b>	<b>433,951</b>	<b>433,951</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>1283</b>	<b>ALTERNATIVE ED (CONNECTIONS)</b>						
111	LICENSED SALARIES	46,236	31,442	32,570	0	0	0
121	SUBSTITUTES-LICENSED	1,435	649	890	0	0	0
<b>Account Group Total</b>		<b>47,671</b>	<b>32,091</b>	<b>33,460</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	1,773	3,862	5,986	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	2,735	1,887	2,917	0	0	0
213	PERS BOND PAY	3,698	1,594	2,475	0	0	0
220	FICA/MEDICARE	4,261	2,364	2,518	0	0	0
231	WORKERS' COMPENSATION	158	116	127	0	0	0
242	HEALTH INSURANCE	13,092	9,857	15,444	0	0	0
244	LIFE INSURANCE	41	46	68	0	0	0
<b>Account Group Total</b>		<b>25,758</b>	<b>19,725</b>	<b>29,535</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES		0	500	500	500	500
460	NON-CONSUMABLE ITEMS	145	0	0	0	0	0
<b>Account Group Total</b>		<b>145</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Function Total</b>		<b>73,574</b>	<b>51,816</b>	<b>63,495</b>	<b>500</b>	<b>500</b>	<b>500</b>

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<b>100 GENERAL FUND</b>							
<b>1287 ALTERNATIVE ED (COOK CAMPUS)</b>							
111	LICENSED SALARIES	127,920	143,825	148,443	233,038	233,038	233,038
112	CLASSIFIED SALARIES	21,007	21,657	20,988	21,777	21,777	21,777
121	SUBSTITUTES-LICENSED	4,067	2,261	4,452	4,400	4,400	4,400
122	SUBSTITUTES-CLASSIFIED	0	24	0	0	0	0
<b>Account Group Total</b>		<b>152,993</b>	<b>167,767</b>	<b>173,883</b>	<b>259,215</b>	<b>259,215</b>	<b>259,215</b>
211	PERS EMPR CONTRIB	6,403	19,263	20,041	42,702	42,702	42,702
212	EMPLOYEE CONTRBTN, PICKUP	7,557	8,631	8,907	13,982	13,982	13,982
213	PERS BOND PAY	11,980	8,335	8,694	15,553	15,553	15,553
220	FICA/MEDICARE	11,277	12,605	13,094	19,830	19,830	19,830
231	WORKERS' COMPENSATION	522	614	629	1,382	1,382	1,382
242	HEALTH INSURANCE	34,249	40,921	56,000	75,300	75,300	75,300
244	LIFE INSURANCE	150	266	269	400	400	400
<b>Account Group Total</b>		<b>72,138</b>	<b>90,635</b>	<b>107,634</b>	<b>169,149</b>	<b>169,149</b>	<b>169,149</b>
410	SUPPLIES	8,463	494	5,412	5,412	5,412	5,412
480	COMPUTER HARDWARE	3,168	4,000	0	0	0	0
<b>Account Group Total</b>		<b>11,631</b>	<b>4,494</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>	<b>5,412</b>
<b>Function Total</b>		<b>236,762</b>	<b>262,896</b>	<b>286,929</b>	<b>433,776</b>	<b>433,776</b>	<b>433,776</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1289</b>	<b>ONLINE EDUCATION</b>						
111	LICENSED SALARIES		32,952	42,896	43,819	43,819	43,819
<b>Account Group Total</b>		<b>0</b>	<b>32,952</b>	<b>42,896</b>	<b>43,819</b>	<b>43,819</b>	<b>43,819</b>
211	PERS EMPR CONTRIB		3,496	4,551	6,748	6,748	6,748
212	EMPLOYEE CONTRBTN, PICKUP		1,977	2,574	2,629	2,629	2,629
213	PERS BOND PAY		1,648	2,145	2,629	2,629	2,629
220	FICA/MEDICARE		2,521	3,282	3,352	3,352	3,352
231	WORKERS' COMPENSATION		121	157	239	239	239
242	HEALTH INSURANCE		8,267	15,444	15,444	15,444	15,444
244	LIFE INSURANCE		54	68	71	71	71
<b>Account Group Total</b>		<b>0</b>	<b>18,083</b>	<b>28,221</b>	<b>31,112</b>	<b>31,112</b>	<b>31,112</b>
<b>Function Total</b>		<b>0</b>	<b>51,035</b>	<b>71,117</b>	<b>74,931</b>	<b>74,931</b>	<b>74,931</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1291</b>	<b>ELL PROGRAMS</b>						
111	LICENSED SALARIES	992,116	987,258	928,543	961,513	961,513	961,513
112	CLASSIFIED SALARIES	564,009	564,917	525,794	548,237	548,237	548,237
113	ADMINISTRATORS	84,772	43,349	42,578	43,349	43,349	43,349
121	SUBSTITUTES-LICENSED	21,794	23,483	25,377	25,000	25,000	25,000
122	SUBSTITUTES-CLASSIFIED	1,239	4,138	8,011	8,000	8,000	8,000
125	CURRICULUM SUB	4,784	5,366	0	0	0	0
130	LIC. ADDITIONAL WAGES	3,808	4,865	4,000	2,890	2,890	2,890
131	CLASS. ADDITIONAL WAGES	4,704	6,825	5,255	4,335	4,335	4,335
132	NON CERTIFIED OVERTIME	792	264	500	0	0	0
	<b>Account Group Total</b>	<b>1,678,017</b>	<b>1,640,466</b>	<b>1,540,058</b>	<b>1,593,324</b>	<b>1,593,324</b>	<b>1,593,324</b>
211	PERS EMPR CONTRIB	65,214	185,209	177,951	260,576	260,576	260,576
212	EMPLOYEE CONTRBTN, PICKUP	62,243	62,137	61,512	61,055	61,055	61,055
213	PERS BOND PAY	131,425	80,755	77,722	94,201	94,201	94,201
220	FICA/MEDICARE	120,982	118,112	115,757	121,287	121,287	121,287
231	WORKERS' COMPENSATION	5,784	6,141	5,900	8,657	8,657	8,657
242	HEALTH INSURANCE	511,204	519,112	581,573	553,871	553,871	553,871
244	LIFE INSURANCE	1,742	2,590	2,456	2,468	2,468	2,468
246	DISABILITY INSURANCE	229	235	235	248	248	248
	<b>Account Group Total</b>	<b>898,823</b>	<b>974,292</b>	<b>1,023,106</b>	<b>1,102,363</b>	<b>1,102,363</b>	<b>1,102,363</b>



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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
310	INSTRUC CONSULT/PROF	190	1,175	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	130	1,108	1,000	1,000	1,000	1,000
324	RENTALS	470	428	500	500	500	500
331	REIMBRS STDNT TRANSPORT	0	0	500	0	0	0
340	TRAVEL	848	901	1,000	1,000	1,000	1,000
351	TELEPHONE	63	0	0	0	0	0
354	ADVERTISING	101	0	0	0	0	0
355	PRINTING AND BINDING	105	6	650	650	650	650
<b>Account Group Total</b>		<b>1,907</b>	<b>3,618</b>	<b>4,650</b>	<b>4,150</b>	<b>4,150</b>	<b>4,150</b>
410	SUPPLIES	21,244	13,340	20,050	19,900	19,900	19,900
420	TEXTBOOKS	2,569	7,631	3,421	3,401	3,401	3,401
460	NON-CONSUMABLE ITEMS	340	1,126	0	0	0	0
470	COMPUTER SOFTWARE	0	0	650	1,150	1,150	1,150
480	COMPUTER HARDWARE	3,038	762	500	500	500	500
<b>Account Group Total</b>		<b>27,192</b>	<b>22,859</b>	<b>24,621</b>	<b>24,951</b>	<b>24,951</b>	<b>24,951</b>
640	DUES AND FEES	89	0	0	0	0	0
<b>Account Group Total</b>		<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>2,606,027</b>	<b>2,641,235</b>	<b>2,592,435</b>	<b>2,724,788</b>	<b>2,724,788</b>	<b>2,724,788</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>1292 TEEN PARENT PROGRAMS</b>							
112	CLASSIFIED SALARIES	106,160	105,236	108,560	114,821	114,821	114,821
121	SUBSTITUTES-LICENSED	0	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	3,602	3,973	2,987	3,000	3,000	3,000
131	CLASS. ADDITIONAL WAGES	215	0	0	0	0	0
<b>Account Group Total</b>		<b>109,977</b>	<b>109,209</b>	<b>111,547</b>	<b>117,821</b>	<b>117,821</b>	<b>117,821</b>
211	PERS EMPR CONTRIB	4,018	12,077	12,192	18,609	18,609	18,609
213	PERS BOND PAY	7,817	5,363	5,428	6,889	6,889	6,889
220	FICA/MEDICARE	7,989	8,158	8,498	8,784	8,784	8,784
231	WORKERS' COMPENSATION	424	450	527	675	675	675
242	HEALTH INSURANCE	50,579	36,771	68,733	58,423	58,423	58,423
244	LIFE INSURANCE	137	205	205	214	214	214
<b>Account Group Total</b>		<b>70,964</b>	<b>63,025</b>	<b>95,583</b>	<b>93,594</b>	<b>93,594</b>	<b>93,594</b>
410	SUPPLIES	1,995	1,988	1,995	1,425	1,425	1,425
450	FOOD	10,092	9,994	9,500	10,000	10,000	10,000
<b>Account Group Total</b>		<b>12,087</b>	<b>11,982</b>	<b>11,495</b>	<b>11,425</b>	<b>11,425</b>	<b>11,425</b>
<b>Function Total</b>		<b>193,028</b>	<b>184,216</b>	<b>218,625</b>	<b>222,840</b>	<b>222,840</b>	<b>222,840</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>1294</b>	<b>YOUTH CORRECTION SERVICES</b>						
111	LICENSED SALARIES	0	0	0	0	0	0
121	SUBSTITUTES-LICENSED	12,612	13,981	0	0	0	0
<b>Account Group Total</b>		<b>12,612</b>	<b>13,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	0	1,695	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	0	0	0	0	0	0
213	PERS BOND PAY	0	699	0	0	0	0
220	FICA/MEDICARE	965	1,070	0	0	0	0
231	WORKERS' COMPENSATION	44	53	0	0	0	0
242	HEALTH INSURANCE	0	0	0	0	0	0
244	LIFE INSURANCE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>1,009</b>	<b>3,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	0	0	0	63,000	63,000	63,000
340	TRAVEL	1,130	0	0	0	0	0
<b>Account Group Total</b>		<b>1,130</b>	<b>0</b>	<b>0</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
410	SUPPLIES	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>14,750</b>	<b>17,498</b>	<b>0</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>1299</b>	<b>OTHER PROGRAMS (TUTORING)</b>						
130	LIC. ADDITIONAL WAGES	40,523	38,101	27,000	23,220	23,220	23,220
<b>Account Group Total</b>		<b>40,523</b>	<b>38,101</b>	<b>27,000</b>	<b>23,220</b>	<b>23,220</b>	<b>23,220</b>
211	PERS EMPR CONTRIB	340	174	2,000	4,342	4,342	4,342
212	EMPLOYEE CONTRBTN, PICKUP	271	24	0	0	0	0
213	PERS BOND PAY	655	80	1,000	1,393	1,393	1,393
220	FICA/MEDICARE	3,187	2,913	1,530	1,776	1,776	1,776
231	WORKERS' COMPENSATION	146	143	85	116	116	116
<b>Account Group Total</b>		<b>4,599</b>	<b>3,334</b>	<b>4,615</b>	<b>7,627</b>	<b>7,627</b>	<b>7,627</b>
340	TRAVEL	830	688	750	750	750	750
<b>Account Group Total</b>		<b>830</b>	<b>688</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
410	SUPPLIES	24	0	100	0	0	0
<b>Account Group Total</b>		<b>24</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>45,976</b>	<b>42,122</b>	<b>32,465</b>	<b>31,597</b>	<b>31,597</b>	<b>31,597</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>1443</b>	<b>SR HIGH SUMMER SCHOOL PROGRAMS</b>						
111	LICENSED SALARIES	0	0	0	0	0	0
112	CLASSIFIED SALARIES	0	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	4,926	3,982	5,000	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	1,906	752	3,000	2,000	2,000	2,000
<b>Account Group Total</b>		<b>6,832</b>	<b>4,734</b>	<b>8,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
211	PERS EMPR CONTRIB	270	551	500	1,169	1,169	1,169
212	EMPLOYEE CONTRBTN, PICKUP	283	239	300	300	300	300
213	PERS BOND PAY	530	237	200	420	420	420
220	FICA/MEDICARE	502	362	500	536	536	536
231	WORKERS' COMPENSATION	24	18	0	35	35	35
<b>Account Group Total</b>		<b>1,608</b>	<b>1,407</b>	<b>1,500</b>	<b>2,460</b>	<b>2,460</b>	<b>2,460</b>
410	SUPPLIES	326	217	500	540	540	540
<b>Account Group Total</b>		<b>326</b>	<b>217</b>	<b>500</b>	<b>540</b>	<b>540</b>	<b>540</b>
<b>Function Total</b>		<b>8,766</b>	<b>6,357</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

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<b>100 GENERAL FUND</b>							
<b>2110 STUDENT SUPPORT SERVICES</b>							
111	LICENSED SALARIES	226,126	142,886	146,383	125,585	125,585	125,585
112	CLASSIFIED SALARIES	125,036	123,620	128,695	160,671	160,671	160,671
118	EXTRA-DUTY SALARIES	15,273	17,946	14,532	0	0	0
121	SUBSTITUTES-LICENSED	319	0	0	0	0	0
<b>Account Group Total</b>		<b>366,755</b>	<b>284,452</b>	<b>289,610</b>	<b>286,256</b>	<b>286,256</b>	<b>286,256</b>
211	PERS EMPR CONTRIB	14,550	30,704	32,037	45,241	45,241	45,241
212	EMPLOYEE CONTRBTN, PICKUP	14,327	9,650	9,655	7,535	7,535	7,535
213	PERS BOND PAY	27,911	13,782	14,481	17,175	17,175	17,175
220	FICA/MEDICARE	27,024	21,036	22,155	21,869	21,869	21,869
231	WORKERS' COMPENSATION	1,247	1,074	1,130	1,496	1,496	1,496
242	HEALTH INSURANCE	106,145	96,371	103,120	116,138	116,138	116,138
244	LIFE INSURANCE	329	416	417	400	400	400
<b>Account Group Total</b>		<b>191,533</b>	<b>173,033</b>	<b>182,995</b>	<b>209,854</b>	<b>209,854</b>	<b>209,854</b>
410	SUPPLIES	1,576	448	1,948	1,948	1,948	1,948
<b>Account Group Total</b>		<b>1,576</b>	<b>448</b>	<b>1,948</b>	<b>1,948</b>	<b>1,948</b>	<b>1,948</b>
<b>Function Total</b>		<b>559,863</b>	<b>457,933</b>	<b>474,553</b>	<b>498,058</b>	<b>498,058</b>	<b>498,058</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	799,894	781,933	793,649	818,707	818,707	818,707
112	CLASSIFIED SALARIES	216,759	185,379	167,287	179,273	179,273	179,273
118	EXTRA-DUTY SALARIES	3,055	3,055	3,055	3,394	3,394	3,394
121	SUBSTITUTES-LICENSED	4,800	1,352	0	0	0	0
125	CURRICULUM SUB	159	0	0	0	0	0
<b>Account Group Total</b>		<b>1,024,668</b>	<b>971,720</b>	<b>963,991</b>	<b>1,001,374</b>	<b>1,001,374</b>	<b>1,001,374</b>
211	PERS EMPR CONTRIB	39,478	114,850	114,081	159,737	159,737	159,737
212	EMPLOYEE CONTRBTN, PICKUP	47,604	47,099	47,876	47,312	47,312	47,312
213	PERS BOND PAY	80,571	48,519	48,261	56,625	56,625	56,625
220	FICA/MEDICARE	73,980	70,835	73,745	76,605	76,605	76,605
231	WORKERS' COMPENSATION	3,413	3,526	3,494	5,455	5,455	5,455
242	HEALTH INSURANCE	248,512	266,592	286,991	287,207	287,207	287,207
244	LIFE INSURANCE	799	1,230	1,238	1,321	1,321	1,321
<b>Account Group Total</b>		<b>494,357</b>	<b>552,650</b>	<b>575,686</b>	<b>634,262</b>	<b>634,262</b>	<b>634,262</b>
322	REPAIRS AND MAINTENANCE	244	0	0	0	0	0
<b>Account Group Total</b>		<b>244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	3,376	4,350	4,024	3,674	3,674	3,674
460	NON-CONSUMABLE ITEMS	333	0	0	0	0	0
<b>Account Group Total</b>		<b>3,709</b>	<b>4,350</b>	<b>4,024</b>	<b>3,674</b>	<b>3,674</b>	<b>3,674</b>
<b>Function Total</b>		<b>1,522,978</b>	<b>1,528,721</b>	<b>1,543,701</b>	<b>1,639,310</b>	<b>1,639,310</b>	<b>1,639,310</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>2130</b>	<b>HEALTH SERVICES</b>						
111	LICENSED SALARIES	48,871	45,967	48,113	96,531	96,531	96,531
112	CLASSIFIED SALARIES	17,215	17,782	24,939	28,985	28,985	28,985
130	LIC. ADDITIONAL WAGES	1,810	0	4,100	2,580	2,580	2,580
	<b>Account Group Total</b>	<b>67,896</b>	<b>63,749</b>	<b>77,152</b>	<b>128,096</b>	<b>128,096</b>	<b>128,096</b>
211	PERS EMPR CONTRIB	2,575	7,726	8,854	21,374	21,374	21,374
212	EMPLOYEE CONTRBTN, PICKUP	3,001	2,758	2,887	5,821	5,821	5,821
213	PERS BOND PAY	5,379	3,188	3,653	7,686	7,686	7,686
220	FICA/MEDICARE	4,736	4,382	5,588	9,799	9,799	9,799
231	WORKERS' COMPENSATION	230	236	253	704	704	704
242	HEALTH INSURANCE	18,812	15,183	29,520	45,948	45,948	45,948
244	LIFE INSURANCE	54	107	109	186	186	186
	<b>Account Group Total</b>	<b>34,787</b>	<b>33,580</b>	<b>50,864</b>	<b>91,518</b>	<b>91,518</b>	<b>91,518</b>
310	INSTRUC CONSULT/PROF	40,704	53,400	33,913	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	491	85	250	250	250	250
324	RENTALS	552	0	0	0	0	0
340	TRAVEL	610	533	600	600	600	600
355	PRINTING AND BINDING	83	0	100	100	100	100
389	OTHER PROFESSIONAL	0	900	1,000	0	0	0
	<b>Account Group Total</b>	<b>42,440</b>	<b>54,918</b>	<b>35,863</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>
410	SUPPLIES	678	3,285	3,500	3,500	3,500	3,500
440	PERIODICALS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
	<b>Account Group Total</b>	<b>678</b>	<b>3,285</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>
640	DUES AND FEES	135	269	300	300	300	300
	<b>Account Group Total</b>	<b>135</b>	<b>269</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>Function Total</b>	<b>145,935</b>	<b>155,801</b>	<b>167,829</b>	<b>225,514</b>	<b>225,514</b>	<b>225,514</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	123,919	169,569	179,580	174,514	174,514	174,514
121	SUBSTITUTES-LICENSED		325				
130	LIC. ADDITIONAL WAGES	0	1,625	6,906	0	0	0
	<b>Account Group Total</b>	<b>123,919</b>	<b>171,519</b>	<b>186,486</b>	<b>174,514</b>	<b>174,514</b>	<b>174,514</b>
211	PERS EMPR CONTRIB	5,046	18,994	19,872	26,875	26,875	26,875
212	EMPLOYEE CONTRBTN, PICKUP	7,333	10,272	10,775	10,471	10,471	10,471
213	PERS BOND PAY	9,777	8,576	8,979	10,471	10,471	10,471
220	FICA/MEDICARE	9,432	12,559	13,738	13,350	13,350	13,350
231	WORKERS' COMPENSATION	407	619	645	944	944	944
242	HEALTH INSURANCE	32,777	51,584	52,692	63,175	63,175	63,175
244	LIFE INSURANCE	123	274	274	286	286	286
	<b>Account Group Total</b>	<b>64,894</b>	<b>102,877</b>	<b>106,975</b>	<b>125,572</b>	<b>125,572</b>	<b>125,572</b>
310	INSTRUC CONSULT/PROF	0	1,025	93,000	0	0	0
312	CONFERENCE/WORKSHOPS	586	110	250	250	250	250
340	TRAVEL	1,018	498	1,500	750	750	750
355	PRINTING AND BINDING	0	144	0	100	100	100
	<b>Account Group Total</b>	<b>1,604</b>	<b>1,777</b>	<b>94,750</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
410	SUPPLIES	924	517	750	750	750	750
470	COMPUTER SOFTWARE	75	0	100	100	100	100
480	COMPUTER HARDWARE	28	0	0	0	0	0
	<b>Account Group Total</b>	<b>1,027</b>	<b>517</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
	<b>Function Total</b>	<b>191,445</b>	<b>276,690</b>	<b>389,061</b>	<b>302,036</b>	<b>302,036</b>	<b>302,036</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2150</b>	<b>SPEECH PATHOLOGY/AUDIOLOGY</b>						
111	LICENSED SALARIES	183,599	206,539	209,665	187,223	187,223	187,223
130	LIC. ADDITIONAL WAGES	0	290	1,836	0	0	0
<b>Account Group Total</b>		<b>183,599</b>	<b>206,829</b>	<b>211,501</b>	<b>187,223</b>	<b>187,223</b>	<b>187,223</b>
211	PERS EMPR CONTRIB	6,956	21,770	22,033	32,577	32,577	32,577
212	EMPLOYEE CONTRBTN, PICKUP	10,897	10,777	10,907	11,233	11,233	11,233
213	PERS BOND PAY	14,530	8,981	9,089	11,233	11,233	11,233
220	FICA/MEDICARE	13,125	15,782	16,039	14,323	14,323	14,323
231	WORKERS' COMPENSATION	591	730	739	996	996	996
242	HEALTH INSURANCE	39,276	49,551	50,196	46,332	46,332	46,332
244	LIFE INSURANCE	123	274	274	214	214	214
<b>Account Group Total</b>		<b>85,498</b>	<b>107,866</b>	<b>109,277</b>	<b>116,908</b>	<b>116,908</b>	<b>116,908</b>
310	INSTRUC CONSULT/PROF	44,650	0	310,000	353,753	353,753	353,753
312	CONFERENCE/WORKSHOPS	65	225	250	250	250	250
322	REPAIRS AND MAINTENANCE	610	895	1,000	1,000	1,000	1,000
340	TRAVEL	143	218	400	400	400	400
355	PRINTING AND BINDING	0	42	300	300	300	300
<b>Account Group Total</b>		<b>45,468</b>	<b>1,380</b>	<b>311,950</b>	<b>355,703</b>	<b>355,703</b>	<b>355,703</b>
410	SUPPLIES	1,319	1,005	1,500	1,000	1,000	1,000
<b>Account Group Total</b>		<b>1,319</b>	<b>1,005</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
640	DUES AND FEES	505	940	775	775	775	775
<b>Account Group Total</b>		<b>505</b>	<b>940</b>	<b>775</b>	<b>775</b>	<b>775</b>	<b>775</b>
<b>Function Total</b>		<b>316,389</b>	<b>318,020</b>	<b>635,003</b>	<b>661,609</b>	<b>661,609</b>	<b>661,609</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES</b>						
112	CLASSIFIED SALARIES	58,391	60,083	58,446	75,586	75,586	75,586
113	ADMINISTRATORS	138,440	130,953	128,704	175,382	175,382	175,382
114	SUPERVISORS/CONFIDENTIAL	44,605	45,706	44,831	46,394	46,394	46,394
125	CURRICULUM SUB	0	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	249	0	0	0	0	0
	<b>Account Group Total</b>	<b>241,686</b>	<b>236,742</b>	<b>231,981</b>	<b>297,362</b>	<b>297,362</b>	<b>297,362</b>
211	PERS EMPR CONTRIB	9,258	28,693	28,116	51,741	51,741	51,741
212	EMPLOYEE CONTRBTN, PICKUP	8,306	7,857	7,722	10,523	10,523	10,523
213	PERS BOND PAY	19,335	11,837	11,599	17,842	17,842	17,842
220	FICA/MEDICARE	17,955	17,467	17,747	22,748	22,748	22,748
231	WORKERS' COMPENSATION	803	861	848	1,615	1,615	1,615
242	HEALTH INSURANCE	47,802	50,761	56,060	71,823	71,823	71,823
244	LIFE INSURANCE	476	479	482	641	641	641
246	DISABILITY INSURANCE	370	354	354	489	489	489
	<b>Account Group Total</b>	<b>104,306</b>	<b>118,309</b>	<b>122,928</b>	<b>177,422</b>	<b>177,422</b>	<b>177,422</b>
310	INSTRUC CONSULT/PROF	1,548	80	0	500	500	500
312	CONFERENCE/WORKSHOPS	2,732	1,039	1,250	625	625	625
324	RENTALS	0	2,589	2,700	2,700	2,700	2,700
340	TRAVEL	5,421	3,381	3,000	1,500	1,500	1,500
351	TELEPHONE	857	1,439	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	3,323	1,306	500	500	500	500
380	NON-INSTRCT PROF\TECH SRV	0	40	500	0	0	0
	<b>Account Group Total</b>	<b>13,881</b>	<b>9,873</b>	<b>8,950</b>	<b>6,825</b>	<b>6,825</b>	<b>6,825</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	8,397	5,265	8,450	8,450	8,450	8,450
440	PERIODICALS	676	678	250	0	0	0
460	NON-CONSUMABLE ITEMS	440	100	2,500	2,500	2,500	2,500
480	COMPUTER HARDWARE	0	787	0	0	0	0
<b>Account Group Total</b>		<b>9,513</b>	<b>6,829</b>	<b>11,200</b>	<b>10,950</b>	<b>10,950</b>	<b>10,950</b>
640	DUES AND FEES	0	0	0	775	775	775
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>775</b>	<b>775</b>	<b>775</b>
<b>Function Total</b>		<b>369,386</b>	<b>371,753</b>	<b>375,059</b>	<b>493,334</b>	<b>493,334</b>	<b>493,334</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION SERVICES</b>						
111	LICENSED SALARIES	51,830	64,343	67,331	0	0	0
112	CLASSIFIED SALARIES	21,157	21,756	21,059	21,863	21,863	21,863
113	ADMINISTRATORS	128,270	103,827	103,157	168,780	168,780	168,780
114	SUPERVISORS/CONFIDENTIAL	44,605	43,437	44,831	46,394	46,394	46,394
121	SUBSTITUTES-LICENSED	1,116	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	1,708	0	0	0	0
125	CURRICULUM SUB	13,316	568	3,245	8,194	8,194	8,194
130	LIC. ADDITIONAL WAGES	52,943	2,290	2,580	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	1,600	0	0	0	0	0
132	NON CERTIFIED OVERTIME	50	0	0	0	0	0
	<b>Account Group Total</b>	<b>314,888</b>	<b>237,928</b>	<b>242,203</b>	<b>250,231</b>	<b>250,231</b>	<b>250,231</b>
211	PERS EMPR CONTRIB	11,845	28,523	28,071	50,092	50,092	50,092
212	EMPLOYEE CONTRBTN, PICKUP	13,928	10,376	10,484	12,827	12,827	12,827
213	PERS BOND PAY	32,570	12,004	12,110	16,922	16,922	16,922
220	FICA/MEDICARE	23,308	17,415	18,528	22,203	22,203	22,203
231	WORKERS' COMPENSATION	1,047	867	836	1,410	1,410	1,410
242	HEALTH INSURANCE	38,429	37,571	49,020	45,504	45,504	45,504
244	LIFE INSURANCE	471	449	450	629	629	629
246	DISABILITY INSURANCE	342	283	283	519	519	519
	<b>Account Group Total</b>	<b>121,940</b>	<b>107,489</b>	<b>119,782</b>	<b>150,106</b>	<b>150,106</b>	<b>150,106</b>
310	INSTRUC CONSULT/PROF	1,290	400	0	0	0	0
312	CONFERENCE/WORKSHOPS	379	75	0	500	500	500
322	REPAIRS AND MAINTENANCE	0	419	0	0	0	0
340	TRAVEL	5,039	7,795	6,000	8,000	8,000	8,000
355	PRINTING AND BINDING	1,233	190	2,500	2,500	2,500	2,500
	<b>Account Group Total</b>	<b>7,941</b>	<b>8,879</b>	<b>8,500</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
410	SUPPLIES	9,034	9,206	40,032	15,040	15,040	15,040

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
430	LIBRARY BOOKS	506	0	475	475	475	475
460	NON-CONSUMABLE ITEMS	281	0	0	0	0	0
470	COMPUTER SOFTWARE	894	0	0	0	0	0
480	COMPUTER HARDWARE	641	0	0	0	0	0
<b>Account Group Total</b>		<b>11,356</b>	<b>9,206</b>	<b>40,507</b>	<b>15,515</b>	<b>15,515</b>	<b>15,515</b>
<b>Function Total</b>		<b>456,125</b>	<b>363,502</b>	<b>410,992</b>	<b>426,852</b>	<b>426,852</b>	<b>426,852</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2213</b>	<b>TECHNOLOGY CURRICULUM DEVELOPMENT</b>						
111	LICENSED SALARIES	62,183	60,348	60,573	61,876	61,876	61,876
130	LIC. ADDITIONAL WAGES	7,119	3,474	3,257	0	0	0
131	CLASS. ADDITIONAL WAGES	755	317	0	0	0	0
<b>Account Group Total</b>		<b>70,057</b>	<b>64,139</b>	<b>63,830</b>	<b>61,876</b>	<b>61,876</b>	<b>61,876</b>
211	PERS EMPR CONTRIB	2,662	7,769	7,719	10,766	10,766	10,766
212	EMPLOYEE CONTRBTN, PICKUP	4,119	3,829	3,830	3,713	3,713	3,713
213	PERS BOND PAY	5,552	3,207	3,191	3,713	3,713	3,713
220	FICA/MEDICARE	5,356	4,906	4,883	4,734	4,734	4,734
231	WORKERS' COMPENSATION	228	227	230	329	329	329
242	HEALTH INSURANCE	19,097	17,493	15,444	15,444	15,444	15,444
244	LIFE INSURANCE	41	68	68	71	71	71
<b>Account Group Total</b>		<b>37,054</b>	<b>37,499</b>	<b>35,365</b>	<b>38,770</b>	<b>38,770</b>	<b>38,770</b>
322	REPAIRS AND MAINTENANCE	552	0	0	0	0	0
324	RENTALS	0	736	0	800	800	800
355	PRINTING AND BINDING	83	865	0	200	200	200
<b>Account Group Total</b>		<b>635</b>	<b>1,601</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
410	SUPPLIES	243	681	0	0	0	0
470	COMPUTER SOFTWARE	55,485	0	0	0	0	0
480	COMPUTER HARDWARE	464	22	0	0	0	0
<b>Account Group Total</b>		<b>56,192</b>	<b>704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>163,938</b>	<b>103,942</b>	<b>99,195</b>	<b>101,646</b>	<b>101,646</b>	<b>101,646</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>						
111	LICENSED SALARIES	432,384	281,721	289,063	285,196	285,196	285,196
112	CLASSIFIED SALARIES	89,787	95,112	89,078	96,479	96,479	96,479
121	SUBSTITUTES-LICENSED	7,176	4,300	8,014	7,200	7,200	7,200
122	SUBSTITUTES-CLASSIFIED	157	0	0	0	0	0
125	CURRICULUM SUB	399	0	0	0	0	0
	<b>Account Group Total</b>	<b>529,903</b>	<b>381,133</b>	<b>386,155</b>	<b>388,875</b>	<b>388,875</b>	<b>388,875</b>
211	PERS EMPR CONTRIB	20,025	42,468	42,896	64,175	64,175	64,175
212	EMPLOYEE CONTRBTN, PICKUP	23,389	16,908	16,600	17,112	17,112	17,112
213	PERS BOND PAY	40,385	17,773	18,081	22,585	22,585	22,585
220	FICA/MEDICARE	37,313	27,399	28,219	29,198	29,198	29,198
231	WORKERS' COMPENSATION	1,781	1,413	1,393	2,115	2,115	2,115
242	HEALTH INSURANCE	134,713	118,560	128,419	132,503	132,503	132,503
244	LIFE INSURANCE	465	611	622	657	657	657
	<b>Account Group Total</b>	<b>258,071</b>	<b>225,132</b>	<b>236,230</b>	<b>268,345</b>	<b>268,345</b>	<b>268,345</b>
310	INSTRUC CONSULT/PROF	500	918	920	920	920	920
322	REPAIRS AND MAINTENANCE	2,842	723	1,200	1,124	1,124	1,124
	<b>Account Group Total</b>	<b>3,342</b>	<b>1,641</b>	<b>2,120</b>	<b>2,044</b>	<b>2,044</b>	<b>2,044</b>



**McMINNVILLE SCHOOL DISTRICT  
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<b>Acct</b>	<b>Account Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
<b>100 GENERAL FUND</b>							
410	SUPPLIES	13,149	12,129	11,432	11,132	11,132	11,132
420	TEXTBOOKS	112	426	500	500	500	500
430	LIBRARY BOOKS	28,791	23,590	22,907	21,907	21,907	21,907
440	PERIODICALS	3,852	3,714	4,091	4,091	4,091	4,091
460	NON-CONSUMABLE ITEMS	1,338	1,233	1,806	1,706	1,706	1,706
470	COMPUTER SOFTWARE	492	194	998	998	998	998
480	COMPUTER HARDWARE	5,159	2,825	2,780	2,280	2,280	2,280
<b>Account Group Total</b>		<b>52,892</b>	<b>44,112</b>	<b>44,514</b>	<b>42,614</b>	<b>42,614</b>	<b>42,614</b>
<b>Function Total</b>		<b>844,208</b>	<b>652,017</b>	<b>669,019</b>	<b>701,878</b>	<b>701,878</b>	<b>701,878</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>2230</b>	<b>ASSESSMENT AND TESTING</b>						
130	LIC. ADDITIONAL WAGES	0	703	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
220	FICA/MEDICARE	0	54	0	0	0	0
231	WORKERS' COMPENSATION	0	3	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	0	0	0	10,000	10,000	10,000
389	OTHER PROFESSIONAL	20,254	8,991	14,000	0	0	0
<b>Account Group Total</b>		<b>20,254</b>	<b>8,991</b>	<b>14,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	7,513	6,402	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>7,513</b>	<b>6,402</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Function Total</b>		<b>27,767</b>	<b>16,153</b>	<b>17,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>

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<b>100</b>	<b>GENERAL FUND</b>						
<b>2240</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>						
121	CURRICULUM SUB	372	0	0	0	0	0
125	CURRICULUM SUB	16,673	9,028	4,455	3,455	3,455	3,455
130	LIC. ADDITIONAL WAGES	7,502	0	3,455	3,455	3,455	3,455
131	CLASS. ADDITIONAL WAGES	6,692	500	200	150	150	150
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
<b>Account Group Total</b>		<b>31,240</b>	<b>9,528</b>	<b>8,110</b>	<b>7,060</b>	<b>7,060</b>	<b>7,060</b>
211	PERS EMPR CONTRIB	850	719	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	441	58	0	0	0	0
213	PERS BOND PAY	1,639	318	0	0	0	0
220	FICA/MEDICARE	2,323	723	0	0	0	0
231	WORKERS' COMPENSATION	112	37	0	0	0	0
242	HEALTH INSURANCE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>5,364</b>	<b>1,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	4,746	4,575	7,000	6,000	6,000	6,000
311	TUITION REIMBURSEMENT	79,340	70,196	66,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	10,606	11,727	20,830	10,280	10,280	10,280
340	TRAVEL	2,673	4,509	1,200	1,200	1,200	1,200
<b>Account Group Total</b>		<b>97,365</b>	<b>91,008</b>	<b>95,030</b>	<b>83,480</b>	<b>83,480</b>	<b>83,480</b>
410	SUPPLIES	9,473	8,542	8,470	8,470	8,470	8,470
430	LIBRARY BOOKS	487	551	400	400	400	400
480	COMPUTER HARDWARE	0	473	0	0	0	0
<b>Account Group Total</b>		<b>9,960</b>	<b>9,566</b>	<b>8,870</b>	<b>8,870</b>	<b>8,870</b>	<b>8,870</b>
<b>Function Total</b>		<b>143,929</b>	<b>111,955</b>	<b>112,010</b>	<b>99,410</b>	<b>99,410</b>	<b>99,410</b>

**McMINNVILLE SCHOOL DISTRICT  
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2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>2310 BOARD OF EDUCATION SERVICES</b>							
312	CONFERENCE/WORKSHOPS	7,836	11,949	10,000	12,000	12,000	12,000
322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
324	RENTALS	1,944	2,001	2,000	2,000	2,000	2,000
340	TRAVEL	2,296	4,731	2,000	3,000	3,000	3,000
354	ADVERTISING	0	0	0	0	0	0
381	AUDIT SERVICES	30,250	28,270	34,000	31,000	31,000	31,000
382	LEGAL SERVICES	45,096	26,233	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	13,913	0	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	19,175	13,249	14,000	14,000	14,000	14,000
<b>Account Group Total</b>		<b>120,510</b>	<b>86,433</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>
410	SUPPLIES	5,430	3,403	2,600	3,100	3,100	3,100
440	PERIODICALS	0	0	500	0	0	0
480	COMPUTER HARDWARE	398	0	0	0	0	0
<b>Account Group Total</b>		<b>5,828</b>	<b>3,403</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>
640	DUES AND FEES	7,049	13,218	14,000	14,000	14,000	14,000
651	LIABILITY INSURANCE	74,712	71,778	80,000	80,000	80,000	80,000
<b>Account Group Total</b>		<b>81,761</b>	<b>84,996</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>
<b>Function Total</b>		<b>208,099</b>	<b>174,832</b>	<b>209,100</b>	<b>209,100</b>	<b>209,100</b>	<b>209,100</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2320</b>	<b>EXEC ADMIN SERVICES</b>						
112	CLASSIFIED SALARIES	34,248	18,012	17,388	0	0	0
113	ADMINISTRATORS	133,156	135,657	130,534	135,675	135,675	135,675
114	SUPERVISORS/CONFIDENTIAL	51,836	54,320	55,596	59,932	59,932	59,932
<b>Account Group Total</b>		<b>219,240</b>	<b>207,989</b>	<b>203,518</b>	<b>195,607</b>	<b>195,607</b>	<b>195,607</b>
211	PERS EMPR CONTRIB	9,341	27,360	24,164	37,516	37,516	37,516
212	EMPLOYEE CONTRBTN, PICKUP	9,189	9,339	7,713	9,341	9,341	9,341
213	PERS BOND PAY	19,139	11,399	10,077	12,936	12,936	12,936
220	FICA/MEDICARE	15,056	13,876	16,194	15,449	15,449	15,449
231	WORKERS' COMPENSATION	761	734	732	1,123	1,123	1,123
242	HEALTH INSURANCE	57,626	51,763	58,898	50,504	50,504	50,504
244	LIFE INSURANCE	432	453	455	425	425	425
246	DISABILITY INSURANCE	344	353	353	365	365	365
<b>Account Group Total</b>		<b>111,887</b>	<b>115,278</b>	<b>118,586</b>	<b>127,659</b>	<b>127,659</b>	<b>127,659</b>
310	INSTRUC CONSULT/PROF	0	597	0	0	0	0
312	CONFERENCE/WORKSHOPS				2,000	2,000	2,000
324	RENTALS	150	650	500	500	500	500
340	TRAVEL	3,315	2,088	4,000	3,500	3,500	3,500
354	ADVERTISING	0	0	500	0	0	0
355	PRINTING AND BINDING	92	0	500	0	0	0
<b>Account Group Total</b>		<b>3,557</b>	<b>3,334</b>	<b>5,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
410	SUPPLIES	5,952	5,756	6,000	6,000	6,000	6,000
440	PERIODICALS	182	0	600	100	100	100
480	COMPUTER HARDWARE	193	0	0	0	0	0
<b>Account Group Total</b>		<b>6,327</b>	<b>5,756</b>	<b>6,600</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
640	DUES AND FEES	1,948	2,471	2,000	2,000	2,000	2,000
<b>Account Group Total</b>		<b>1,948</b>	<b>2,471</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Function Total</b>		<b>342,959</b>	<b>334,829</b>	<b>336,204</b>	<b>337,366</b>	<b>337,366</b>	<b>337,366</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
112	CLASSIFIED SALARIES	596,506	581,674	540,827	548,641	548,641	548,641
113	ADMINISTRATORS	1,339,767	1,354,417	1,340,271	1,367,633	1,367,633	1,367,633
122	SUBSTITUTES-CLASSIFIED	151	2,358	0	0	0	0
125	CURRICULUM SUB	159	1,136	0	0	0	0
130	LIC. ADDITIONAL WAGES	1,307	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	4,815	27	0	0	0	0
132	NON CERTIFIED OVERTIME	117	191	0	0	0	0
<b>Account Group Total</b>		<b>1,942,823</b>	<b>1,939,803</b>	<b>1,881,098</b>	<b>1,916,274</b>	<b>1,916,274</b>	<b>1,916,274</b>
211	PERS EMPR CONTRIB	70,311	225,213	220,774	322,908	322,908	322,908
212	EMPLOYEE CONTRBTN, PICKUP	70,908	81,265	80,416	82,058	82,058	82,058
213	PERS BOND PAY	141,448	96,016	94,191	114,976	114,976	114,976
220	FICA/MEDICARE	142,377	142,182	143,904	146,595	146,595	146,595
231	WORKERS' COMPENSATION	6,453	7,041	6,824	10,388	10,388	10,388
242	HEALTH INSURANCE	424,538	442,300	483,005	464,887	464,887	464,887
244	LIFE INSURANCE	4,121	4,593	4,568	4,669	4,669	4,669
246	DISABILITY INSURANCE	3,334	3,537	3,541	3,669	3,669	3,669
<b>Account Group Total</b>		<b>863,490</b>	<b>1,002,146</b>	<b>1,037,223</b>	<b>1,150,150</b>	<b>1,150,150</b>	<b>1,150,150</b>
310	INSTRUC CONSULT/PROF	750	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	341	600	0	0	0
340	TRAVEL	10,515	8,336	14,380	13,518	13,518	13,518
351	TELEPHONE	434	377				
353	POSTAGE	9,212	9,217	6,000	5,500	5,500	5,500
355	PRINTING AND BINDING	1,040	1,189	1,824	900	900	900
<b>Account Group Total</b>		<b>21,951</b>	<b>19,461</b>	<b>22,804</b>	<b>19,918</b>	<b>19,918</b>	<b>19,918</b>
410	SUPPLIES	27,600	29,688	37,564	36,353	36,353	36,353
420	TEXTBOOKS	6,087	0	6,650	3,000	3,000	3,000

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<b>100 GENERAL FUND</b>							
440	PERIODICALS	75	0	375	0	0	0
460	NON-CONSUMABLE ITEMS	829	7,561	4,733	4,623	4,623	4,623
480	COMPUTER HARDWARE	7,103	4,105	855	855	855	855
<b>Account Group Total</b>		<b>41,694</b>	<b>41,354</b>	<b>50,177</b>	<b>44,831</b>	<b>44,831</b>	<b>44,831</b>
640	DUES AND FEES	1,273	855	1,200	2,650	2,650	2,650
<b>Account Group Total</b>		<b>1,273</b>	<b>855</b>	<b>1,200</b>	<b>2,650</b>	<b>2,650</b>	<b>2,650</b>
<b>Function Total</b>		<b>2,871,231</b>	<b>3,003,619</b>	<b>2,992,502</b>	<b>3,133,823</b>	<b>3,133,823</b>	<b>3,133,823</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2510</b>	<b>BUSINESS SUPPORT SERVICES</b>						
113	ADMINISTRATORS	55,929	0	0	0	0	0
114	SUPERVISORS/CONFIDENTIAL	47,915	108,194	118,247	121,636	121,636	121,636
<b>Account Group Total</b>		<b>103,844</b>	<b>108,194</b>	<b>118,247</b>	<b>121,636</b>	<b>121,636</b>	<b>121,636</b>
211	PERS EMPR CONTRIB	3,977	8,241	13,270	19,709	19,709	19,709
212	EMPLOYEE CONTRBTN, PICKUP	3,356	0	0	0	0	0
213	PERS BOND PAY	8,308	3,536	5,912	7,298	7,298	7,298
220	FICA/MEDICARE	7,632	8,017	9,046	9,305	9,305	9,305
231	WORKERS' COMPENSATION	348	398	436	667	667	667
242	HEALTH INSURANCE	21,431	20,725	23,152	22,590	22,590	22,590
244	LIFE INSURANCE	183	79	82	86	86	86
246	DISABILITY INSURANCE	135	0	0	0	0	0
<b>Account Group Total</b>		<b>45,370</b>	<b>40,996</b>	<b>51,898</b>	<b>59,655</b>	<b>59,655</b>	<b>59,655</b>
310	INSTRUC CONSULT/PROF	294	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	155	544	2,000	1,500	1,500	1,500
340	TRAVEL	546	797	1,200	1,000	1,000	1,000
354	ADVERTISING	0	87	1,000	0	0	0
389	OTHER PROFESSIONAL	19,165	11,730	4,000	0	0	0
<b>Account Group Total</b>		<b>20,160</b>	<b>13,159</b>	<b>8,200</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
410	SUPPLIES	325	690	2,800	1,200	1,200	1,200
460	NON-CONSUMABLE ITEMS	1,200	931	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE		464				
480	COMPUTER HARDWARE	433	126	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>1,958</b>	<b>2,210</b>	<b>4,800</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
640	DUES AND FEES	540	740	3,000	1,500	1,500	1,500
<b>Account Group Total</b>		<b>540</b>	<b>740</b>	<b>3,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Function Total</b>		<b>171,872</b>	<b>165,299</b>	<b>186,145</b>	<b>188,491</b>	<b>188,491</b>	<b>188,491</b>



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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2520</b>	<b>FISCAL SERVICES</b>						
112	CLASSIFIED SALARIES	40,575	41,586	40,509	41,927	41,927	41,927
113	ADMINISTRATORS	104,285	104,943	103,157	104,943	104,943	104,943
114	SUPERVISORS/CONFIDENTIAL	142,225	128,642	132,244	129,524	129,524	129,524
131	CLASS. ADDITIONAL WAGES	0	671	0	0	0	0
132	NON CERTIFIED OVERTIME	0	856	0	0	0	0
	<b>Account Group Total</b>	<b>287,085</b>	<b>276,697</b>	<b>275,910</b>	<b>276,394</b>	<b>276,394</b>	<b>276,394</b>
211	PERS EMPR CONTRIB	11,311	29,627	30,594	45,966	45,966	45,966
212	EMPLOYEE CONTRBTN, PICKUP	6,257	6,297	6,189	6,297	6,297	6,297
213	PERS BOND PAY	22,613	12,672	13,236	16,584	16,584	16,584
220	FICA/MEDICARE	21,280	20,278	20,251	21,144	21,144	21,144
231	WORKERS' COMPENSATION	971	1,018	973	1,511	1,511	1,511
242	HEALTH INSURANCE	63,723	64,771	63,978	67,770	67,770	67,770
244	LIFE INSURANCE	444	451	443	457	457	457
246	DISABILITY INSURANCE	277	283	283	293	293	293
	<b>Account Group Total</b>	<b>126,877</b>	<b>135,397</b>	<b>135,947</b>	<b>160,022</b>	<b>160,022</b>	<b>160,022</b>
310	INSTRUC CONSULT/PROF	1,280	0	250	250	250	250
312	CONFERENCE/WORKSHOPS	1,300	2,982	2,000	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	321	321	300	300	300	300
340	TRAVEL	2,045	1,363	2,000	2,000	2,000	2,000
354	ADVERTISING	0	151	250	250	250	250
389	OTHER PROFESSIONAL	5,000	5,016	6,000	3,000	3,000	3,000
	<b>Account Group Total</b>	<b>9,946</b>	<b>9,833</b>	<b>10,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	1,537	2,875	3,700	3,700	3,700	3,700
440	PERIODICALS	55	55	100	100	100	100
460	NON-CONSUMABLE ITEMS	2,500	0	500	500	500	500
470	COMPUTER SOFTWARE		50	0	0	0	0
480	COMPUTER HARDWARE	0	5,034	1,200	1,200	1,200	1,200
<b>Account Group Total</b>		<b>4,092</b>	<b>8,014</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
640	DUES AND FEES	16,238	16,430	13,300	13,300	13,300	13,300
<b>Account Group Total</b>		<b>16,238</b>	<b>16,430</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>Function Total</b>		<b>444,238</b>	<b>446,372</b>	<b>441,457</b>	<b>463,016</b>	<b>463,016</b>	<b>463,016</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2540</b>	<b>OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>						
112	CLASSIFIED SALARIES	1,486,185	1,467,964	1,436,666	1,465,685	1,465,685	1,465,685
114	SUPERVISORS/CONFIDENTIAL	65,078	66,681	65,403	67,684	67,684	67,684
122	SUBSTITUTES-CLASSIFIED	30,999	60,088	35,981	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	22,595	18,324	23,999	24,000	24,000	24,000
132	NON CERTIFIED OVERTIME	2,867	4,539	4,001	4,000	4,000	4,000
	<b>Account Group Total</b>	<b>1,607,724</b>	<b>1,617,595</b>	<b>1,566,050</b>	<b>1,597,369</b>	<b>1,597,369</b>	<b>1,597,369</b>
211	PERS EMPR CONTRIB	63,112	179,774	174,482	256,100	256,100	256,100
213	PERS BOND PAY	125,898	77,936	75,530	93,386	93,386	93,386
220	FICA/MEDICARE	117,913	117,286	119,381	119,303	119,303	119,303
231	WORKERS' COMPENSATION	35,926	42,100	41,156	51,761	51,761	51,761
242	HEALTH INSURANCE	538,309	553,129	596,789	630,638	630,638	630,638
244	LIFE INSURANCE	1,275	1,731	1,801	1,880	1,880	1,880
	<b>Account Group Total</b>	<b>882,432</b>	<b>971,956</b>	<b>1,009,139</b>	<b>1,153,068</b>	<b>1,153,068</b>	<b>1,153,068</b>
322	REPAIRS AND MAINTENANCE	181,283	138,232	97,000	87,000	87,000	87,000
324	RENTALS	12,823	13,059	15,000	15,000	15,000	15,000
325	ELECTRICITY	544,138	601,211	630,000	650,000	650,000	650,000
326	FUEL	334,404	320,750	425,000	400,000	400,000	400,000
327	WATER AND SEWAGE	248,922	216,432	276,950	285,000	285,000	285,000
328	GARBAGE	53,150	56,060	70,000	65,000	65,000	65,000
340	TRAVEL	393	315	500	500	500	500
351	TELEPHONE	17,345	33,129	30,000	30,000	30,000	30,000
355	PRINTING AND BINDING	24	61	500	0	0	0
389	OTHER PROFESSIONAL	62,337	87,251	80,000	100,000	100,000	100,000
	<b>Account Group Total</b>	<b>1,454,818</b>	<b>1,466,498</b>	<b>1,624,950</b>	<b>1,632,500</b>	<b>1,632,500</b>	<b>1,632,500</b>
410	SUPPLIES	5,543	1,229	6,920	2,020	2,020	2,020

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
411	MAINTENANCE SUPPLIES	81,955	78,051	80,000	80,000	80,000	80,000
412	CUSTODIAL SUPPLIES	139,913	106,914	80,000	70,000	70,000	70,000
413	GROUND SUPPLIES	36,372	30,447	45,000	40,000	40,000	40,000
418	VEHICLE FUEL	26,145	34,228	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	0	3,688	0	0	0	0
<b>Account Group Total</b>		<b>289,928</b>	<b>254,557</b>	<b>241,920</b>	<b>222,020</b>	<b>222,020</b>	<b>222,020</b>
540	EQUIPMENT	5,165	0	0	0	0	0
<b>Account Group Total</b>		<b>5,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
651	LIABILITY INSURANCE	208,765	215,620	225,100	251,993	251,993	251,993
<b>Account Group Total</b>		<b>208,765</b>	<b>215,620</b>	<b>225,100</b>	<b>251,993</b>	<b>251,993</b>	<b>251,993</b>
<b>Function Total</b>		<b>4,448,832</b>	<b>4,526,227</b>	<b>4,667,159</b>	<b>4,856,950</b>	<b>4,856,950</b>	<b>4,856,950</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>2550 STUDENT TRANSPORTATION</b>							
331	REIMBRS STDNT TRANSPORT	2,079,280	2,082,695	2,300,030	2,233,195	2,233,195	2,233,195
332	NON-REIMBRS STDNT TRNSPRT	49,006	54,487	47,000	47,000	47,000	47,000
<b>Account Group Total</b>		<b>2,128,286</b>	<b>2,137,182</b>	<b>2,347,030</b>	<b>2,280,195</b>	<b>2,280,195</b>	<b>2,280,195</b>
<b>Function Total</b>		<b>2,128,286</b>	<b>2,137,182</b>	<b>2,347,030</b>	<b>2,280,195</b>	<b>2,280,195</b>	<b>2,280,195</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
<b>2570 INTERNAL SERVICES</b>							
324	RENTALS	7,850	8,409	8,000	8,000	8,000	8,000
353	POSTAGE	20,917	27,904	25,000	25,000	25,000	25,000
355	PRINTING AND BINDING	6,338	6,434	17,000	15,000	15,000	15,000
<b>Account Group Total</b>		<b>35,105</b>	<b>42,747</b>	<b>50,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
410	SUPPLIES	18,227	21,836	22,000	22,000	22,000	22,000
<b>Account Group Total</b>		<b>18,227</b>	<b>21,836</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
640	SUPPLIES	0	2,571	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>2,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>53,332</b>	<b>67,153</b>	<b>72,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2610</b>	<b>CENTRAL SUPPORT SERVICES / PERSONNEL</b>						
113	ADMINISTRATORS	104,285	104,943	103,157	104,943	104,943	104,943
114	SUPERVISORS/CONFIDENTIAL	89,211	91,413	89,661	92,788	92,788	92,788
131	CLASS. ADDITIONAL WAGES	0	22	0	0	0	0
132	NON CERTIFIED OVERTIME	237	66	0	0	0	0
	<b>Account Group Total</b>	<b>193,732</b>	<b>196,443</b>	<b>192,818</b>	<b>197,731</b>	<b>197,731</b>	<b>197,731</b>
211	PERS EMPR CONTRIB	7,420	23,809	23,370	34,405	34,405	34,405
212	EMPLOYEE CONTRBTN, PICKUP	6,257	6,297	6,189	6,297	6,297	6,297
213	PERS BOND PAY	15,499	9,822	9,641	11,864	11,864	11,864
220	FICA/MEDICARE	14,347	14,678	14,751	15,126	15,126	15,126
231	WORKERS' COMPENSATION	638	708	700	1,073	1,073	1,073
242	HEALTH INSURANCE	37,659	38,972	42,852	45,564	45,564	45,564
244	LIFE INSURANCE	375	382	382	393	393	393
246	DISABILITY INSURANCE	277	283	283	293	293	293
	<b>Account Group Total</b>	<b>82,471</b>	<b>94,951</b>	<b>98,168</b>	<b>115,015</b>	<b>115,015</b>	<b>115,015</b>
310	INSTRUC CONSULT/PROF	1,103	0	26,500	26,500	26,500	26,500
340	TRAVEL	518	775	500	500	500	500
354	ADVERTISING	1,139	0	500	500	500	500
355	PRINTING AND BINDING	5,128	7,753	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	33,733	25,293	34,000	34,000	34,000	34,000
	<b>Account Group Total</b>	<b>41,621</b>	<b>33,821</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100 GENERAL FUND</b>							
410	SUPPLIES	4,363	2,619	5,000	5,000	5,000	5,000
440	PERIODICALS	150	150	500	500	500	500
<b>Account Group Total</b>		<b>4,513</b>	<b>2,769</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
640	DUES AND FEES	23,901	14,113	16,000	16,000	16,000	16,000
<b>Account Group Total</b>		<b>23,901</b>	<b>14,113</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Function Total</b>		<b>346,239</b>	<b>342,097</b>	<b>381,986</b>	<b>403,746</b>	<b>403,746</b>	<b>403,746</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2630</b>	<b>COMMUNICATIONS</b>						
114	SUPERVISORS/CONFIDENTIAL	19,938	20,429	20,037	20,736	20,736	20,736
<b>Account Group Total</b>		<b>19,938</b>	<b>20,429</b>	<b>20,037</b>	<b>20,736</b>	<b>20,736</b>	<b>20,736</b>
220	FICA/MEDICARE	1,525	1,563	1,533	1,586	1,586	1,586
231	WORKERS' COMPENSATION	64	72	71	111	111	111
<b>Account Group Total</b>		<b>1,589</b>	<b>1,635</b>	<b>1,604</b>	<b>1,697</b>	<b>1,697</b>	<b>1,697</b>
340	TRAVEL	107	95	250	250	250	250
353	POSTAGE	2,251	1,120	5,000	5,000	5,000	5,000
354	ADVERTISING	2,359	1,424	600	600	600	600
355	PRINTING AND BINDING	5,006	1,446	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	1,085	0	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>10,808</b>	<b>4,085</b>	<b>23,850</b>	<b>23,850</b>	<b>23,850</b>	<b>23,850</b>
410	SUPPLIES	249	106	1,550	1,550	1,550	1,550
440	PERIODICALS	381	815	600	600	600	600
470	COMPUTER SOFTWARE	60	0	500	500	500	500
480	COMPUTER HARDWARE	0	0	500	500	500	500
<b>Account Group Total</b>		<b>689</b>	<b>921</b>	<b>3,150</b>	<b>3,150</b>	<b>3,150</b>	<b>3,150</b>
<b>Function Total</b>		<b>33,024</b>	<b>27,070</b>	<b>48,641</b>	<b>49,433</b>	<b>49,433</b>	<b>49,433</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2640</b>	<b>STAFF SERVICES</b>						
232	UNEMPLOYMNT COMPENSATION	32,282	31,159	0	0	0	0
<b>Account Group Total</b>		<b>32,282</b>	<b>31,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>32,282</b>	<b>31,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2660</b>	<b>TECHNOLOGY SERVICES</b>						
112	CLASSIFIED SALARIES	341,617	336,025	329,771	341,137	341,137	341,137
114	SUPERVISORS/CONFIDENTIAL	65,078	66,681	65,403	67,684	67,684	67,684
<b>Account Group Total</b>		<b>406,695</b>	<b>402,706</b>	<b>395,174</b>	<b>408,821</b>	<b>408,821</b>	<b>408,821</b>
211	PERS EMPR CONTRIB	15,838	48,029	47,120	70,093	70,093	70,093
213	PERS BOND PAY	32,535	20,135	19,752	24,529	24,529	24,529
220	FICA/MEDICARE	30,615	29,950	30,221	31,275	31,275	31,275
231	WORKERS' COMPENSATION	1,387	1,482	1,465	2,249	2,249	2,249
242	HEALTH INSURANCE	94,077	84,924	98,532	98,420	98,420	98,420
244	LIFE INSURANCE	218	274	287	300	300	300
<b>Account Group Total</b>		<b>174,670</b>	<b>184,794</b>	<b>197,377</b>	<b>226,866</b>	<b>226,866</b>	<b>226,866</b>
310	INSTRUC CONSULT/PROF	139,720	146,894	150,000	150,000	150,000	150,000
312	CONFERENCE/WORKSHOPS	195	630	1,000	1,800	1,800	1,800
322	REPAIRS AND MAINTENANCE	4,415	34,626	5,000	5,000	5,000	5,000
324	RENTALS	552	736	800	800	800	800
340	TRAVEL	207	1,134	1,000	2,400	2,400	2,400
351	TELEPHONE	48,342	13,051	37,200	35,000	35,000	35,000
355	PRINTING AND BINDING	83	100	150	150	150	150
359	OTHER COMMUNICTN SERVICES	14,636	25,606	40,000	40,000	40,000	40,000
389	OTHER PROFESSIONAL	0	7,000	0	0	0	0
<b>Account Group Total</b>		<b>208,150</b>	<b>229,777</b>	<b>235,150</b>	<b>235,150</b>	<b>235,150</b>	<b>235,150</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

<b>Acct</b>	<b>Account Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
<b>100 GENERAL FUND</b>							
410	SUPPLIES	3,143	2,409	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	458	0	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	10	195	0	0	0	0
480	COMPUTER HARDWARE	3,262	3,058	5,000	5,000	5,000	5,000
<b>Account Group Total</b>		<b>6,873</b>	<b>5,662</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
550	TECHNOLOGY	38,591	0	0	0	0	0
<b>Account Group Total</b>		<b>38,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>834,979</b>	<b>822,940</b>	<b>840,201</b>	<b>883,337</b>	<b>883,337</b>	<b>883,337</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2700</b>	<b>SUPPLEMENTAL RETIREMENT</b>						
116	SUPP RETIREMNT STIPEND	39,543	57,188	186,000	186,000	186,000	186,000
	<b>Account Group Total</b>	<b>39,543</b>	<b>57,188</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>
220	FICA/MEDICARE	5,114	5,133	14,000	14,000	14,000	14,000
247	RETIREE INSURANCE	723,454	625,941	630,000	420,000	420,000	420,000
	<b>Account Group Total</b>	<b>728,568</b>	<b>631,074</b>	<b>644,000</b>	<b>434,000</b>	<b>434,000</b>	<b>434,000</b>
	<b>Function Total</b>	<b>768,111</b>	<b>688,262</b>	<b>830,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>3390</b>	<b>COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>						
310	INSTRUC CONSULT/PROF	55,000	55,000	55,000	55,000	55,000	55,000
<b>Account Group Total</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Function Total</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</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>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>5200</b>	<b>TRANSFER OF FUNDS</b>						
710	FUND MODIFICATIONS	500,000	250,000	250,000	250,000	250,000	250,000
<b>Account Group Total</b>		<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Function Total</b>		<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	0	0	2,500,000	3,000,000	3,000,000	3,000,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	5,218,825	4,455,112	0	0	0	0
<b>Account Group Total</b>		<b>5,218,825</b>	<b>4,455,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>5,218,825</b>	<b>4,455,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>56,214,502</b>	<b>54,786,948</b>	<b>54,079,500</b>	<b>57,553,855</b>	<b>57,553,855</b>	<b>57,553,855</b>

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

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**OTHER FUNDS**

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# Reserve 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 fund contains revenue receipts generated from the construction excise tax assessed on residential and commercial building permits. The District currently collects \$1.11 per square foot for residential structures and \$.55 per square foot for nonresidential use. The District may expend these funds for capital improvements.

## **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. In recent years, the only revenues include interest income and insurance claim receipts.



**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>201 ASSET RESERVE FUND</b>							
R1510	INTEREST ON INVESTMENT	8,863	9,825	10,000	10,000	10,000	10,000
R1910	RENTALS	28,121	29,347	30,000	30,000	30,000	30,000
R1990	MISCELLANEOUS	42,752	8,341	10,000	10,000	10,000	10,000
<b>Total Local Revenues</b>		<b>79,736</b>	<b>47,513</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
R3199	UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
<b>Total State Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
R5200	INTERFUND TRANSFERS	500,000	250,000	250,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	1,687,487	1,851,530	1,800,000	1,800,000	1,800,000	1,800,000
<b>Total Other Revenues</b>		<b>2,187,487</b>	<b>2,101,530</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>2,050,000</b>
<b>Fund Total</b>		<b>2,267,223</b>	<b>2,149,043</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>201</b>	<b>ASSET RESERVE</b>						
<b>2520</b>	<b>FISCAL SERVICES</b>						
670	TAXES AND LICENSES	7,023	-	-	-	-	-
	Account Group Total	7,023	-	-	-	-	-
<b>Function Total</b>		<b>7,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	134,732	58,463	250,000	200,000	200,000	200,000
383	ARCHITECT/ENGINEER SRVCES	1,913	40	75,000	10,000	10,000	10,000
	Account Group Total	136,645	58,503	325,000	210,000	210,000	210,000
460	NON-CONSUMABLE ITEMS	7,029	-	50,000	25,000	25,000	25,000
	Account Group Total	7,029	-	50,000	25,000	25,000	25,000
540	DEPRECIABLE EQUIPMENT	17,834	-	50,000	50,000	50,000	50,000
	Account Group Total	17,834	-	50,000	50,000	50,000	50,000
<b>Function Total</b>		<b>161,508</b>	<b>58,503</b>	<b>425,000</b>	<b>285,000</b>	<b>285,000</b>	<b>285,000</b>
<b>4120</b>	<b>SITE ACQUISITION &amp; DEVELOPMENT</b>						
355	PRINTING AND BINDING	-	-	-	3,000	3,000	3,000
383	ARCHITECT/ENGINEER SERVICES	-	97,530	152,000	150,000	150,000	150,000
390	OTHER PROFESSIONAL TECH SERV	-	5,270	100,000	-	-	-
	Account Group Total	-	102,800	252,000	153,000	153,000	153,000
670	TAXES AND LICENSES	-	7,029	8,000	8,000	8,000	8,000
	Account Group Total	-	7,029	8,000	8,000	8,000	8,000
<b>Function Total</b>		<b>-</b>	<b>109,829</b>	<b>260,000</b>	<b>161,000</b>	<b>161,000</b>	<b>161,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>4150</b>	<b>BUILDING ACQUISITION &amp; IMPROVEMENT</b>						
510	LAND ACQUISITION	-	-	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUISITION	120,533	100,668	815,000	300,000	300,000	300,000
530	IMPROVEMNTS OT THAN BLDGS	91,765	539	300,000	100,000	100,000	100,000
540	DEPRECIABLE EQUIPMENT	34,864	-	100,000	54,000	54,000	54,000
	Account Group Total	247,162	101,207	1,415,000	654,000	654,000	654,000
	<b>Function Total</b>	<b>247,162</b>	<b>101,207</b>	<b>1,415,000</b>	<b>654,000</b>	<b>654,000</b>	<b>654,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	-	1,000,000	1,000,000	1,000,000
	Account Group Total	-	-	-	1,000,000	1,000,000	1,000,000
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>7770</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	1,851,530	1,879,504	-	-	-	-
	Account Group Total	1,851,530	1,879,504	-	-	-	-
	<b>Function Total</b>	<b>1,851,530</b>	<b>1,879,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>2,267,223</b>	<b>2,149,043</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>

**Asset Reserve  
Capital Project List  
2013-15**

<b>SPRING &amp; SUMMER OF 2013</b>		<b>THROUGHOUT THE YEAR &amp; SUMMER OF 2014</b>	
Retro-commissioning of Sue Buel	14,000	Online work order system	25,000
White gym floor refinishing	15,000	Carpet replacement	50,000
Repair of stadium beams	25,000	Replace two water heaters at Grandhaven	15,000
Grandhaven chiller	30,000	Rebuild 2nd boiler wall at Memorial	30,000
Columbus bird-netting replacement	7,600	Roof standards development	10,000
Memorial boiler wall rebuild	30,000	Roof work	400,000
Replace two MHS water heaters	40,000	Other Level 1 work	250,000
Districtwide security upgrades	68,000	Contingency	50,000
Compressor at Patton	12,000	Vehicle/equipment purchases	42,000
MHS condensate tank	7,000	Total	<b>872,000</b>
Demolition of 2nd Ave. modular	5,000		
Misc. LRA items under \$1,000	25,000		
Carpet Installation	5,000		
Replace one water heater at Grandhaven	7,500		
Contingency	50,000	<b>Combined total</b>	<b>1,213,100</b>
Total	<b>341,100</b>		

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>202 CONSTRUCTION EXCISE TAX</b>							
R1130	CONSTRUC EXCISE TAX	90,675	145,189	100,000	100,000	100,000	100,000
R1510	INTEREST ON INVESTMENT	1,593	2,200	3,000	3,000	3,000	3,000
<b>Total Local Revenues</b>		<b>92,268</b>	<b>147,389</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>
R5400	BEG FUND BALANCE	254,287	344,965	460,000	600,000	600,000	600,000
<b>Total Other Revenues</b>		<b>254,287</b>	<b>344,965</b>	<b>460,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Fund Total</b>		<b>346,555</b>	<b>492,354</b>	<b>563,000</b>	<b>703,000</b>	<b>703,000</b>	<b>703,000</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>202</b>	<b>CONSTRUCTION EXCISE TAX</b>						
<b>4150</b>	<b>BUILDING ACQUIS &amp; IMPROVE</b>						
310	INSTRUC CONSULT/PROF	1,590	2,038	10,000	10,000	10,000	10,000
	Account Group Total	1,590	2,038	10,000	10,000	10,000	10,000
520	BUILDING ACQUIS & IMPROVEMENTS	-	-	553,000	-	-	-
	Account Group Total	-	-	553,000	-	-	-
	<b>Function Total</b>	<b>1,590</b>	<b>2,038</b>	<b>563,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	344,965	490,316	-	693,000	693,000	693,000
	Account Group Total	344,965	490,316	-	693,000	693,000	693,000
	<b>Function Total</b>	<b>344,965</b>	<b>490,316</b>	<b>-</b>	<b>693,000</b>	<b>693,000</b>	<b>693,000</b>
	<b>Fund Total</b>	<b>346,555</b>	<b>492,354</b>	<b>563,000</b>	<b>703,000</b>	<b>703,000</b>	<b>703,000</b>

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>205 INSURANCE RESERVE FUND</b>							
R1510	INTEREST ON INVESTMENT	3,915	4,296	5,000	5,000	5,000	5,000
R1960	RECOVERY PRIOR YR EXPEND	37,120	-	-	-	-	-
R1990	MISCELLANEOUS	564	66,671	40,000	60,000	60,000	60,000
<b>Total Local Revenues</b>		<b>41,599</b>	<b>70,967</b>	<b>45,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	722,234	735,348	750,000	800,000	800,000	800,000
<b>Total Other Revenues</b>		<b>722,234</b>	<b>735,348</b>	<b>750,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>Fund Total</b>		<b>763,833</b>	<b>806,315</b>	<b>795,000</b>	<b>865,000</b>	<b>865,000</b>	<b>865,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>205</b>	<b>INSURANCE RESERVE</b>						
<b>1111</b>	<b>INSTRUCTION</b>						
410	SUPPLIES	809					
420	TEXTBOOKS	-		100,000			
460	NON-CONSUMABLE ITEMS	3,490		100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	3,960		-	-	-	-
Account Group Total		8,259	-	200,000	100,000	100,000	100,000
542	REPLCMNT EQUIPMNT PURCHSE	-	-	100,000	-	-	-
550	TECHNOLOGY	-	-	100,000	-	-	-
Account Group Total		-	-	200,000	-	-	-
<b>Function Total</b>		<b>8,259</b>	<b>-</b>	<b>400,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>2540</b>	<b>OPERATION AND MAINTENANCE</b>						
322	REPAIRS AND MAINTENANCE	12,998	13,419	100,000	100,000	100,000	100,000
Account Group Total		12,998	13,419	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	-	-	100,000	50,000	50,000	50,000
Account Group Total		-	-	100,000	50,000	50,000	50,000
540	EQUIPMENT	-	-	100,000			
Account Group Total		-	-	100,000	-	-	-
<b>Function Total</b>		<b>12,998</b>	<b>13,419</b>	<b>300,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>2640</b>	<b>STAFF SERVICES</b>						
231	WORKERS' COMPENSATION	7,228	13,692	35,000	25,000	25,000	25,000
232	UNEMPLOYMENT EXPENSE	-	-	60,000	90,000	90,000	90,000
	Account Group Total	7,228	13,692	95,000	115,000	115,000	115,000
460	NON-CONSUMABLE ITEMS	-	377	-	-	-	-
	Account Group Total	-	377	-	-	-	-
	<b>Function Total</b>	<b>7,228</b>	<b>14,069</b>	<b>95,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>6110</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	-	500,000	500,000	500,000
	Account Group Total	-	-	-	500,000	500,000	500,000
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	735,348	778,827				
	Account Group Total	735,348	778,827	-	-	-	-
	<b>Function Total</b>	<b>735,348</b>	<b>778,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>763,833</b>	<b>806,315</b>	<b>795,000</b>	<b>865,000</b>	<b>865,000</b>	<b>865,000</b>

# Student Body Fund

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This fund is used to record the financial transactions for school-sponsored activities at district elementary, middle school and high schools, including the cash receipts, the cash disbursements, and the transfer of funds from one student account to another.

The major source of income is from fundraising by student organizations. These funds are used for a variety of student activities and special school projects.

These funds are audited each year and a separate report is issued for their annual activity. It is recommended by Oregon Department of Education that these funds be appropriated within the District's budget.



**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>208 STUDENT BODY FUNDS</b>							
R1510	INTEREST ON INVESTMENT	-	-	5,000	-	-	-
R1700	EXTRA CURRICULAR ACTIVITES	-	965,800	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Local Revenue</b>		-	<b>965,800</b>	<b>1,005,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
R5400	BEG FUND BALANCE	-	474,983	495,000	500,000	500,000	500,000
<b>Total Other Revenue</b>		-	<b>474,983</b>	<b>495,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total</b>		-	<b>1,440,783</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>208</b>	<b>STUDENT BODY FUND</b>						
<b>1113</b>	<b>ELEMENTARY EXTRA CURRICULAR</b>						
410	Supplies	-	102,399	250,000	250,000	250,000	250,000
	Account Group Total	-	102,399	250,000	250,000	250,000	250,000
	<b>Function Total</b>	<b>-</b>	<b>102,399</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>1122</b>	<b>MIDDLE SCHOOL EXTRA CURRICULAR</b>						
410	Supplies	-	165,209	250,000	250,000	250,000	250,000
	Account Group Total	-	165,209	250,000	250,000	250,000	250,000
	<b>Function Total</b>	<b>-</b>	<b>165,209</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>1132</b>	<b>HIGH SCHOOL EXTRA CURRICULAR</b>						
410	Supplies	-	674,851	1,000,000	1,000,000	1,000,000	1,000,000
	Account Group Total	-	674,851	1,000,000	1,000,000	1,000,000	1,000,000
	<b>Function Total</b>	<b>-</b>	<b>674,851</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	-	498,324	-	-	-	-
	Account Group Total	-	498,324	-	-	-	-
	<b>Function Total</b>	<b>-</b>	<b>498,324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>-</b>	<b>1,440,783</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.
- **Oregon Department of Education Facility Grant.** These funds are granted to school district for newly constructed school buildings to provide funds for non-intrinsic costs to equip and furnish facilities. These funds were received by our District for the recent bond construction projects of 2007-2009.
- **Title IIA** – provides funds for staff development to prepare, train and recruit high quality teachers and principals.
- **21<sup>st</sup> Century**– funds for community learning centers provide support for our elementary after school program. This grant is for a period of five years beginning in 2009-10 and ending in 2013-14.
- **Teacher Incentive Fund** – The district was awarded a competitive grant direct from the U.S. Department of Education. This \$6.5 million grant is for a period of five years through September 30, 2015. The Investing in Effective Educators (IEE) Project provides wages for instructional coaching positions, administration of the grant and payment of bonuses in four categories. The performance-based compensation system was designed by a team of District teachers and administrators. The first bonuses were paid out in September of 2012 based on performance during the 2011-2012 school year.



**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
R1510	INTEREST ON INVESTMENT	9,730	4,973	-	-	-	-
R1740	FEEES	36,308	97,979	50,000	58,524	58,524	58,524
R1920	DONATIONS PRIVATE SOURCE	44,768	102,673	335,350	260,000	260,000	260,000
R1990	MISCELLANEOUS	182,799	140,229	47,500	7,000	7,000	7,000
<b>Total Local Revenue</b>		<b>273,605</b>	<b>345,854</b>	<b>432,850</b>	<b>325,524</b>	<b>325,524</b>	<b>325,524</b>
R2200	REVENUE FROM INTERM SOURCE	10,680	-	-	-	-	-
<b>Total Intermediate Revenue</b>		<b>10,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
R3299	STATE RESTRICTED GRANTS	289,564	496,399	953,000	1,100,000	1,100,000	1,100,000
<b>Total State Revenue</b>		<b>289,564</b>	<b>496,399</b>	<b>953,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
R4300	RESTRICTED FEDERAL REV DIRECT DOE	167,369	892,857	1,733,333	1,755,844	1,755,844	1,755,844
R4500	RESTRICTED FEDERAL REV THRU STATE	4,438,609	3,761,475	4,672,796	4,316,917	4,316,917	4,316,917
R4700	RESTRICTED FEDERAL REV THRU INTER	87,174	107,957	103,500	84,000	84,000	84,000
<b>Total Federal Revenue</b>		<b>4,693,152</b>	<b>4,762,289</b>	<b>6,509,629</b>	<b>6,156,761</b>	<b>6,156,761</b>	<b>6,156,761</b>
R5400	BEG FUND BALANCE	50,225	114,008	179,600	43,000	43,000	43,000
<b>Total Other Revenue</b>		<b>50,225</b>	<b>114,008</b>	<b>179,600</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
<b>Fund Total</b>		<b>5,317,226</b>	<b>5,718,550</b>	<b>8,075,079</b>	<b>7,625,285</b>	<b>7,625,285</b>	<b>7,625,285</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Function	Function Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210 GRANT FUNDS</b>							
1111	Primary K-3 Instruction	43,436	329,517	945,000	1,130,000	1,130,000	1,130,000
1121	Middle/Junior High Programs	51,937	222,658	50,000	40,000	40,000	40,000
1122	Middle School Co-Curricular		10,619	40,000	20,000	20,000	20,000
1131	High School Programs	181,520	172,173	135,000	50,000	50,000	50,000
1132	High School Extra Curr	41,333	48,068	48,000	-	-	-
1140	Pre-K Programs	15,242	19,311	53,075	24,802	24,802	24,802
1221	Structured Learning Program	164,586	184,677	191,486	206,834	206,834	206,834
1224	Life Skills Program	185,839	201,482	209,176	167,213	167,213	167,213
1225	Out of District Programs	368,525	238,663	278,650	90,000	90,000	90,000
1227	Extended Year Program	3,608	2,481	4,875	5,408	5,408	5,408
1250	Learning Resource Center	276,057	245,716	326,353	234,168	234,168	234,168
1271	Remediation - Elem After School	441,986	365,340	397,216	345,732	345,732	345,732
1272	Title 1 Programs	1,760,306	1,304,783	1,503,008	1,454,867	1,454,867	1,454,867
1273	Special Programs:Enrichment	26,110	1,331	8,032	-	-	-
1291	ELL Programs	231,544	237,258	212,926	186,368	186,368	186,368
1292	Teen Parent Programs	6,870	3,227	-	-	-	-
1400	Summer School Programs	79,302	78,065	7,500	9,591	9,591	9,591
<b>1000</b>	<b>Total Instructional Services</b>	<b>3,878,201</b>	<b>3,665,369</b>	<b>4,410,297</b>	<b>3,964,983</b>	<b>3,964,983</b>	<b>3,964,983</b>
2100	Student Services	2,406	-	-	500,000	500,000	500,000
2110	Attendance/Drop Out Prevention	32,178	72,915	43,333	105,680	105,680	105,680
2120	Guidance Services	5,634	8,000	8,350	-	-	-
2130	Health Services	56,812	43,691	33,193	-	-	-
2150	Speech Pathology/Audiolg	96,391	89,230	88,544	93,687	93,687	93,687
2190	Student Support Services	87,291	119,095	113,787	64,027	64,027	64,027
2210	Improvement Instruction Services	108,065	853,332	1,733,333	1,755,844	1,755,844	1,755,844
2213	Technology Curriculum Developme	-	68,955	115,000	85,000	85,000	85,000
2230	Assessment and Testing	37,107	-	-	-	-	-
2240	Instructional Staff Development	469,896	328,931	928,970	541,887	541,887	541,887
2490	Other Support/Admin	76,101	73,667	49,671	80,881	80,881	80,881
2546	Security Services	-	-	40,000	40,000	40,000	40,000
2550	Student Transportation	54,046	52,939	-	-	-	-
2620	Personnel Services	7,256	7,025	9,697	-	-	-
2640	Staff Services	-	17,974	96,600	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Function	Function Description	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210 GRANT FUNDS</b>							
2660	Technology Services	214,835	-	-	-	-	-
<b>2000</b>	<b>Total Support Services</b>	<b>1,248,018</b>	<b>1,735,754</b>	<b>3,260,478</b>	<b>3,267,006</b>	<b>3,267,006</b>	<b>3,267,006</b>
3300	Community Services	23,231	53,668	282,000	283,296	283,296	283,296
3390	Community Learning Cntr	53,768	39,180	19,804	-	-	-
<b>3000</b>	<b>Total Community Services</b>	<b>76,999</b>	<b>92,848</b>	<b>301,804</b>	<b>283,296</b>	<b>283,296</b>	<b>283,296</b>
4150	Building Acquisition	-	-	102,500	110,000	110,000	110,000
<b>4000</b>	<b>Total Facilities Acquisition</b>	<b>-</b>	<b>-</b>	<b>102,500</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
7000	Unapprop Ending Fund Balance	114,008	224,579	-	-	-	-
<b>7000</b>	<b>Total Unapprop Ending Fund</b>	<b>114,008</b>	<b>224,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>		<b>5,317,226</b>	<b>5,718,550</b>	<b>8,075,079</b>	<b>7,625,285</b>	<b>7,625,285</b>	<b>7,625,285</b>

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

<b>Fund</b>	<b>Grants Fund List of Subfunds</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Projected</b>	<b>2013-14 Adopted</b>
210	Special Revenue Grant Funds (New Grants)	24,734	52,235	1,500,000	60,000	1,500,000
211	Title IC - Migrant ED Programs	87,174	107,957	103,500	92,982	84,000
212	Title 1A (Improving Education of Disadvantaged)	1,885,571	1,451,955	1,670,000	1,902,511	1,662,740
216	IDEA Funds - Special Education	1,235,539	1,131,668	1,259,928	1,185,413	875,314
217	Carl Perkins Fund	60,722	-	-	-	-
225	Title IID Competitive STEM (Patton)	82,856	12,488	-	-	-
226	Title III Language Instruction of Limited English Proficient	160,494	224,342	140,000	143,959	136,761
230	Title IID Competitive STEM (Duniway)	130,232	14,716	-	-	-
237	Project Lead the Way	14,325	-	-	-	-
238	MWEC (Mid Willamette Educatio Consortium)	10,680	16,848	-	10,000	10,000
243	McKinney Homeless Grant	-	39,290	-	80,594	-
244	Learn & Serve Grant	10,700	3,929	-	-	-
249	PGE Public Purpose Grant	-	-	42,500	-	50,000
250	ODE Facilities Grant	273,669	492,058	700,000	700,000	700,000
251	Title IIA Improving Teacher Quality	197,018	210,195	300,000	258,355	192,928
254	Bridge to College Project	48,583	-	-	-	-
255	Smaller Learning Communities	122,997	39,525	-	-	-
256	Teacher Incentive Fund Grant	64,923	853,332	1,733,333	1,889,153	1,755,844
257	Moving Science Ed Forward	10,000	-	-	-	-
261	Spirit Mountain - Jump! Start Grant	527	2,336	30,000	32,375	-
262	Title IID - Technology Rich Learning	-	198,798	-	26,825	-
265	CACG - College Access Challenge Grant	-	59,120	-	40,601	-
269	STEM Professional Development (21st Century)	-	-	-	50,000	-
270	Collaboration Grant	-	-	-	536,108	-
271	Math Science Partnership Title IIB	-	-	-	224,982	224,982
275	After School Elementary - Non Federal	20,042	22,400	65,000	36,000	38,524
277	Secondary After School Grant (21st Century)	198,850	27,022	-	-	-
279	STEM - After School & Jump Start (21st Century)	-	-	-	25,000	-
280	Elementary After School Grant (21st Century)	402,386	385,000	302,868	317,000	224,191
281-3	Secondary After School Program Funds	-	16,543	48,000	30,000	20,000
	Other Miscellaneous Grants	161,196	132,213	179,950	180,000	150,000
	<b>Total</b>	<b>5,203,218</b>	<b>5,493,970</b>	<b>8,075,079</b>	<b>7,821,858</b>	<b>7,625,284</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1111 PRIMARY K-3 INSTRUCTION</b>							
111	LICENSED SALARIES	-	-	600,000	500,000	500,000	500,000
125	CURRICULUM SUB	160	243	-			
130	LIC. ADDITIONAL WAGES	4,650	-	-			
<b>Account Group Total</b>		<b>4,810</b>	<b>243</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
211	PERS EMPR CONTRIB	-	28	-	75,000	75,000	75,000
213	PERS BOND PAY	-	12	-	-	-	-
220	FICA/MEDICARE	6	19	-	25,000	25,000	25,000
231	WORKERS' COMPENSATION	0	1	0			
<b>Account Group Total</b>		<b>6</b>	<b>60</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
410	SUPPLIES	9,885	16,354	15,000	10,000	10,000	10,000
420	TEXTBOOKS	-	33,593	30,000	25,000	25,000	25,000
430	LIBRARY BOOKS	-	12,232				
460	NON-CONSUMABLE ITEMS	-	-	100,000	195,000	195,000	195,000
470	COMPUTER SOFTWARE	347	-	-			
480	COMPUTER HARDWARE	5,837	239,703	200,000	300,000	300,000	300,000
<b>Account Group Total</b>		<b>16,069</b>	<b>301,882</b>	<b>345,000</b>	<b>530,000</b>	<b>530,000</b>	<b>530,000</b>
550	TECHNOLOGY	22,550	27,332	-			
<b>Account Group Total</b>		<b>22,550</b>	<b>27,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>43,436</b>	<b>329,517</b>	<b>945,000</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>1,130,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1121 MIDDLE SCHOOL INSTRUCTION</b>							
118	EXTRA-DUTY SALARIES	-	1,697	-			
125	CURRICULUM SUB	3,875	4,381	-			
130	LIC. ADDITIONAL WAGES	6,491	1,084	-			
131	CLASS. ADDITIONAL WAGES	46	-	-			
<b>Account Group Total</b>		<b>10,412</b>	<b>7,162</b>	-	-	-	-
211	PERS EMPR CONTRIB	271	596	-			
212	EMPLOYEE CONTRBTN, PICKUP	185	167	-			
213	PERS BOND PAY	534	264	-			
220	FICA/MEDICARE	709	548	-			
231	WORKERS' COMPENSATION	24	27	-			
<b>Account Group Total</b>		<b>1,723</b>	<b>1,602</b>	-	-	-	-
312	CONFERENCE/WORKSHOPS	100	11,380	-			
340	TRAVEL	1,639	2,625	-			
390	OT GNRL PROF\TECH SERVCS	360	-	-			
<b>Account Group Total</b>		<b>2,099</b>	<b>14,005</b>	-	-	-	-
410	SUPPLIES	13,962	13,401	-			
420	TEXTBOOKS	-	44,854	50,000	40,000	40,000	40,000
470	COMPUTER SOFTWARE	-	2,000	-			
480	COMPUTER HARDWARE	23,740	133,135	-			
<b>Account Group Total</b>		<b>37,703</b>	<b>193,390</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
690	GRANT INDIRECT CHARGES	-	6,499	-			
<b>Account Group Total</b>		-	<b>6,499</b>	-	-	-	-
<b>Function Total</b>		<b>51,936</b>	<b>222,658</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1122 MIDDLE SCHOOL CO-CURRICULAR</b>							
130	LIC. ADDITIONAL WAGES	-	6,818	24,000	12,000	12,000	12,000
131	CLASS. ADDITIONAL WAGES	-	1,253	-			
<b>Account Group Total</b>		-	<b>8,071</b>	<b>24,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
211	PERS EMPR CONTRIB	-	925	-	4,000	4,000	4,000
212	EMPLOYEE CONTRBTN, PICKUP	-	409	-			
213	PERS BOND PAY	-	404	-			
220	FICA/MEDICARE	-	611	6,000			
231	WORKERS' COMPENSATION	-	29	-			
<b>Account Group Total</b>		-	<b>2,378</b>	<b>6,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
410	SUPPLIES	-	170	10,000	4,000	4,000	4,000
<b>Account Group Total</b>		-	<b>170</b>	<b>10,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Function Total</b>		-	<b>10,619</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1131 HIGH SCHOOL INSTRUCTION</b>							
111	LICENSED SALARIES	-	2,379	-			
112	CLASSIFIED SALARIES	12,169	6,381	-			
118	EXTRA-DUTY SALARIES	3,394	-	-			
125	CURRICULUM SUB	9,911	7,171	-			
130	LIC. ADDITIONAL WAGES	32,897	19,747	-			
131	CLASS. ADDITIONAL WAGES	989	2,070	-			
132	NON CERTIFIED OVERTIME	1,488	3,286	-			
<b>Account Group Total</b>		<b>60,848</b>	<b>41,034</b>	-	-	-	-
211	PERS EMPR CONTRIB	1,994	4,095	-			
212	EMPLOYEE CONTRBTN, PICKUP	2,078	1,281	-			
213	PERS BOND PAY	3,188	1,818	-			
220	FICA/MEDICARE	4,009	3,455	-			
231	WORKERS' COMPENSATION	210	143	-			
242	HEALTH INSURANCE	2,873	618	-			
244	LIFE INSURANCE	6	23	-			
<b>Account Group Total</b>		<b>14,359</b>	<b>11,433</b>	-	-	-	-
310	INSTRUC CONSULT/PROF	26,622	2,000	10,000			
312	CONFERENCE/WORKSHOPS	861	-	-			
322	REPAIRS AND MAINTENANCE	2,099	93	-			
340	TRAVEL	893	438	-			
355	PRINTING AND BINDING	2,461	-	-			
374	OTHER TUITION PAYMENTS	19,994	26,510	-			
390	OTHER PROFESSIONAL SERVICES	-	1,950	-			
<b>Account Group Total</b>		<b>52,930</b>	<b>30,991</b>	<b>10,000</b>	-	-	-
410	SUPPLIES	23,793	31,987	25,000			



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
420	TEXTBOOKS	10,830	23,575	100,000	50,000	50,000	50,000
460	NON-CONSUMABLE ITEMS	208	4,045	-			
470	COMPUTER SOFTWARE	17,773	9,000	-			
480	COMPUTER HARDWARE	-	19,077	-			
<b>Account Group Total</b>		<b>52,604</b>	<b>87,684</b>	<b>125,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
690	GRANT INDIRECT CHARGES	779	1,031	-			
<b>Account Group Total</b>		<b>779</b>	<b>1,031</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>181,520</b>	<b>172,173</b>	<b>135,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1132 HIGH SCHOOL EXTRACURRICULAR</b>							
130	LIC. ADDITIONAL WAGES	869	4,225	6,000			
<b>Account Group Total</b>		<b>869</b>	<b>4,225</b>	<b>6,000</b>	-	-	-
211	PERS EMPR CONTRIB	26	450	-			
212	EMPLOYEE CONTRBTN, PICKUP	33	244	-			
213	PERS BOND PAY	52	203	-			
220	FICA/MEDICARE	66	320	1,500			
231	WORKERS' COMPENSATION	5	15	-			
<b>Account Group Total</b>		<b>181</b>	<b>1,232</b>	<b>1,500</b>	-	-	-
410	SUPPLIES	-	6,099	40,500			
460	NON-CONSUMABLE ITEMS	-	16,843	-			
<b>Account Group Total</b>		<b>-</b>	<b>22,942</b>	<b>40,500</b>	-	-	-
530	IMPROVEMENTS OTH THAN BLDG	-	19,669	-			
540	EQUIPMENT	40,282	-	-			
<b>Account Group Total</b>		<b>40,282</b>	<b>19,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>41,333</b>	<b>48,068</b>	<b>48,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1140 PRE-K PROGRAMS (MIGRANT ED)</b>							
112	CLASSIFIED SALARIES	8,461	10,502	12,795	12,986	12,986	12,986
<b>Account Group Total</b>		<b>8,461</b>	<b>10,502</b>	<b>12,795</b>	<b>12,986</b>	<b>12,986</b>	<b>12,986</b>
211	PERS EMPR CONTRIB	324	1,262	1,551	2,428	2,428	2,428
213	PERS BOND PAY	677	530	640	779	779	779
220	FICA/MEDICARE	555	678	979	993	993	993
231	WORKERS' COMPENSATION	31	42	51	65	65	65
242	HEALTH INSURANCE	4,657	4,932	7,038	7,530	7,530	7,530
244	LIFE INSURANCE	9	15	21	21	21	21
<b>Account Group Total</b>		<b>6,254</b>	<b>7,459</b>	<b>10,279</b>	<b>11,816</b>	<b>11,816</b>	<b>11,816</b>
410	SUPPLIES	227	1,350	30,000			
<b>Account Group Total</b>		<b>227</b>	<b>1,350</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
640	GRANT INDIRECT CHARGES	300	-	-			
<b>Account Group Total</b>		<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>15,242</b>	<b>19,311</b>	<b>53,075</b>	<b>24,802</b>	<b>24,802</b>	<b>24,802</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1221 SPEC EDUC (SLP) STRUCTURED LEARNING PROGRAM</b>							
111	LICENSED SALARIES	55,751	55,555	57,350	60,111	60,111	60,111
112	CLASSIFIED SALARIES	54,810	57,961	56,217	55,037	55,037	55,037
121	SUBSTITUTES-LICENSED	1,196	2,353	2,020	1,803	1,803	1,803
122	SUBSTITUTES-CLASSIFIED	448	3,833	1,222	1,114	1,114	1,114
125	CURRICULUM SUB	80	-	-			
130	LIC. ADDITIONAL WAGES	-	542	714	774	774	774
131	CLASS. ADDITIONAL WAGES	-	974	788	510	510	510
<b>Account Group Total</b>		<b>112,284</b>	<b>121,218</b>	<b>118,311</b>	<b>119,349</b>	<b>119,349</b>	<b>119,349</b>
211	PERS EMPR CONTRIB	4,243	14,268	13,764	22,110	22,110	22,110
212	EMPLOYEE CONTRBTN, PICKUP	3,305	3,366	3,441	3,653	3,653	3,653
213	PERS BOND PAY	8,856	5,898	5,678	6,986	6,986	6,986
220	FICA/MEDICARE	8,666	9,139	8,767	9,130	9,130	9,130
231	WORKERS' COMPENSATION	393	463	463	588	588	588
242	HEALTH INSURANCE	25,311	27,440	39,700	43,687	43,687	43,687
244	LIFE INSURANCE	123	191	192	161	161	161
<b>Account Group Total</b>		<b>50,898</b>	<b>60,765</b>	<b>72,005</b>	<b>86,315</b>	<b>86,315</b>	<b>86,315</b>
312	CONFERENCE/WORKSHOPS	-	-	75	75	75	75
340	TRAVEL	-	-	50	50	50	50
355	PRINTING AND BINDING	-	351	75	75	75	75
<b>Account Group Total</b>		<b>-</b>	<b>351</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
410	SUPPLIES	1,404	2,343	575	575	575	575
420	TEXTBOOKS	-	-	200	200	200	200
470	COMPUTER SOFTWARE	-	-	95	95	95	95
480	COMPUTER HARDWARE	-	-	100	100	100	100
<b>Account Group Total</b>		<b>1,404</b>	<b>2,343</b>	<b>970</b>	<b>970</b>	<b>970</b>	<b>970</b>
<b>Function Total</b>		<b>164,586</b>	<b>184,677</b>	<b>191,486</b>	<b>206,834</b>	<b>206,834</b>	<b>206,834</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1224 SPEC ED - LIFE SKILLS</b>							
112	CLASSIFIED SALARIES	114,489	114,063	121,450	87,022	87,022	87,022
122	SUBSTITUTES-CLASSIFIED	3,986	4,677	2,172	1,945	1,945	1,945
131	CLASS. ADDITIONAL WAGES	169	6	-	-	-	-
<b>Account Group Total</b>		<b>118,644</b>	<b>118,746</b>	<b>123,622</b>	<b>88,967</b>	<b>88,967</b>	<b>88,967</b>
211	PERS EMPR CONTRIB	3,929	12,460	12,886	16,273	16,273	16,273
213	PERS BOND PAY	5,702	5,801	6,072	5,221	5,221	5,221
220	FICA/MEDICARE	8,552	8,387	9,432	6,806	6,806	6,806
231	WORKERS' COMPENSATION	465	506	572	445	445	445
242	HEALTH INSURANCE	48,255	54,304	56,304	49,325	49,325	49,325
244	LIFE INSURANCE	192	280	287	176	176	176
<b>Account Group Total</b>		<b>67,095</b>	<b>81,738</b>	<b>85,553</b>	<b>78,246</b>	<b>78,246</b>	<b>78,246</b>
410	SUPPLIES	100	998	-	-	-	-
<b>Account Group Total</b>		<b>100</b>	<b>998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>185,839</b>	<b>201,482</b>	<b>209,176</b>	<b>167,213</b>	<b>167,213</b>	<b>167,213</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1225 SPEC ED - OUT OF DISTRICT PROGRAMS</b>							
122	SUBSTITUTES-CLASSIFIED	135	1,035	-			
<b>Account Group Total</b>		<b>135</b>	<b>1,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	-	7	-			
213	PERS BOND PAY	-	3	-			
220	FICA/MEDICARE	10	79	-			
231	WORKERS' COMPENSATION	1	5	-			
<b>Account Group Total</b>		<b>11</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
371	TUITION PMTS OTHER DISTRICTS	368,379	237,534	278,650	90,000	90,000	90,000
<b>Account Group Total</b>		<b>368,379</b>	<b>237,534</b>	<b>278,650</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Function Total</b>		<b>368,525</b>	<b>238,663</b>	<b>278,650</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>

**McMINNVILLE SCHOOL DISTRICT  
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2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1227 SPEC ED - EXTENDED YEAR PROGRAM</b>							
130	LIC. ADDITIONAL WAGES	1,426	1,238	2,800	2,838	2,838	2,838
131	CLASS. ADDITIONAL WAGES	1,555	673	1,100	1,105	1,105	1,105
<b>Account Group Total</b>		<b>2,980</b>	<b>1,911</b>	<b>3,900</b>	<b>3,943</b>	<b>3,943</b>	<b>3,943</b>
211	PERS EMPR CONTRIB	105	224	-	737	737	737
212	EMPLOYEE CONTRBTN, PICKUP	68	74	-	170	170	170
213	PERS BOND PAY	216	96	-	237	237	237
220	FICA/MEDICARE	228	146	975	302	302	302
231	WORKERS' COMPENSATION	11	7	-	20	20	20
<b>Account Group Total</b>		<b>628</b>	<b>547</b>	<b>975</b>	<b>1,465</b>	<b>1,465</b>	<b>1,465</b>
410	SUPPLIES	-	23	-	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>3,608</b>	<b>2,481</b>	<b>4,875</b>	<b>5,408</b>	<b>5,408</b>	<b>5,408</b>

**McMINNVILLE SCHOOL DISTRICT  
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2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER</b>							
112	CLASSIFIED SALARIES	138,099	123,674	156,140	83,701	83,701	83,701
121	SUBSTITUTES-LICENSED	6,198	243	-			
122	SUBSTITUTES-CLASSIFIED	12,402	17,237	2,037	1,871	1,871	1,871
125	CURRICULUM SUB	4,330	2,421	-			
130	LIC. ADDITIONAL WAGES	1,634	3,616	-			
131	CLASS. ADDITIONAL WAGES	4,029	3,781	-			
132	NON CERTIFIED OVERTIME	495	92	-			
151	STUDENT LABOR	1,066	628	-			
<b>Account Group Total</b>		<b>168,252</b>	<b>151,692</b>	<b>158,177</b>	<b>85,572</b>	<b>85,572</b>	<b>85,572</b>
211	PERS EMPR CONTRIB	5,621	14,103	15,943	15,652	15,652	15,652
212	EMPLOYEE CONTRBTN, PICKUP	107	296	-			
213	PERS BOND PAY	4,812	6,620	7,357	5,022	5,022	5,022
220	FICA/MEDICARE	11,864	10,862	12,077	6,546	6,546	6,546
231	WORKERS' COMPENSATION	644	626	712	428	428	428
242	HEALTH INSURANCE	52,117	33,217	98,532	47,442	47,442	47,442
244	LIFE INSURANCE	230	304	356	169	169	169
<b>Account Group Total</b>		<b>75,397</b>	<b>66,028</b>	<b>134,976</b>	<b>75,260</b>	<b>75,260</b>	<b>75,260</b>
310	INSTRUC CONSULT/PROF	-	252	33,200	69,000	69,000	69,000
312	CONFERENCE/WORKSHOPS	4,456	1,840	-			
340	TRAVEL	850	17	-			
390	TRAVEL	1,064	142	-			
<b>Account Group Total</b>		<b>6,370</b>	<b>2,251</b>	<b>33,200</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>



**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
410	SUPPLIES	592	17,311	-	4,337	4,337	4,337
420	TEXTBOOKS	25,446	-	-			
460	NON-CONSUMABLE ITEMS	-	2,969	-			
480	COMPUTER HARDWARE	-	5,464	-			
<b>Account Group Total</b>		<b>26,038</b>	<b>25,744</b>	<b>-</b>	<b>4,337</b>	<b>4,337</b>	<b>4,337</b>
<b>Function Total</b>		<b>276,057</b>	<b>245,716</b>	<b>326,353</b>	<b>234,168</b>	<b>234,168</b>	<b>234,168</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1271 REMEDIATION - ELEMENTARY AFTER SCHOOL PROG (POWER HOUR)</b>							
112	CLASSIFIED SALARIES	7,405	6,805	11,420	6,906	6,906	6,906
114	SUPERVISORS/CONFIDENTIAL	16,875	17,100	20,000	20,000	20,000	20,000
118	EXTRA-DUTY SALARIES	62,338	65,508	43,784	50,614	50,614	50,614
125	CURRICULUM SUB	1,349	111,025	-			
130	LIC. ADDITIONAL WAGES	169,024	52,806	152,304	118,525	118,525	118,525
131	CURRICULUM SUB	61,891	4,215	65,869	55,900	55,900	55,900
132	NON CERTIFIED OVERTIME	7,629	-	-			
<b>Account Group Total</b>		<b>326,511</b>	<b>257,459</b>	<b>293,377</b>	<b>251,945</b>	<b>251,945</b>	<b>251,945</b>
211	PERS EMPR CONTRIB	11,950	27,847	10,182	39,749	39,749	39,749
212	EMPLOYEE CONTRBTN, PICKUP	13,330	10,439	9,831	10,148	10,148	10,148
213	PERS BOND PAY	17,347	11,761	4,359	13,917	13,917	13,917
220	FICA/MEDICARE	23,737	18,813	56,488	17,898	17,898	17,898
231	WORKERS' COMPENSATION	1,247	1,135	299	1,260	1,260	1,260
242	HEALTH INSURANCE	3,392	3,551	2,043	11	11	11
<b>Account Group Total</b>		<b>71,003</b>	<b>73,546</b>	<b>83,202</b>	<b>82,983</b>	<b>82,983</b>	<b>82,983</b>
310	INSTRUC CONSULT/PROF	-	9,972	-	3,600	3,600	3,600
389	OT NON-INSTRCT PROF\TECH	62	-	-			
<b>Account Group Total</b>		<b>62</b>	<b>9,972</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
410	SUPPLIES	12,860	12,218	10,837			
460	NON-CONSUMABLE ITEMS	5,615	-	-			
470	COMPUTER SOFTWARE	8,778	-	-			
<b>Account Group Total</b>		<b>27,253</b>	<b>12,218</b>	<b>10,837</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	17,157	12,145	9,800	7,204	7,204	7,204
<b>Account Group Total</b>		<b>17,157</b>	<b>12,145</b>	<b>9,800</b>	<b>7,204</b>	<b>7,204</b>	<b>7,204</b>
<b>Function Total</b>		<b>441,986</b>	<b>365,340</b>	<b>397,216</b>	<b>345,732</b>	<b>345,732</b>	<b>345,732</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1272 TITLE 1 PROGRAMS</b>							
111	LICENSED SALARIES	692,734	345,453	348,505	353,800	353,800	353,800
112	CLASSIFIED SALARIES	412,505	426,064	418,148	437,059	437,059	437,059
121	SUBSTITUTES-LICENSED	3,429	3,153	-			
122	SUBSTITUTES-CLASSIFIED	-	746	-			
125	CURRICULUM SUB	239	525	-			
130	LIC. ADDITIONAL WAGES	30,140	65	105,906			
131	CLASS. ADDITIONAL WAGES	8,697	254	-			
132	NON CERTIFIED OVERTIME	-	133	-			
<b>Account Group Total</b>		<b>1,147,743</b>	<b>776,393</b>	<b>872,558</b>	<b>790,859</b>	<b>790,859</b>	<b>790,859</b>
211	PERS EMPR CONTRIB	44,511	91,747	91,026	147,891	147,891	147,891
212	EMPLOYEE CONTRBTN, PICKUP	42,911	20,732	20,910	21,228	21,228	21,228
213	PERS BOND PAY	68,451	38,758	38,333	47,452	47,452	47,452
220	FICA/MEDICARE	82,018	53,808	58,649	60,501	60,501	60,501
231	WORKERS' COMPENSATION	3,937	2,963	2,933	3,954	3,954	3,954
242	HEALTH INSURANCE	292,423	252,411	291,796	304,218	304,218	304,218
244	LIFE INSURANCE	1,101	1,341	1,365	1,114	1,114	1,114
<b>Account Group Total</b>		<b>535,352</b>	<b>461,760</b>	<b>505,012</b>	<b>586,357</b>	<b>586,357</b>	<b>586,357</b>
340	TRAVEL	95	-	-			
<b>Account Group Total</b>		<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	29,924	21,567	72,435	24,222	24,222	24,222
420	TEXTBOOKS	-	-	-			
<b>Account Group Total</b>		<b>29,924</b>	<b>21,567</b>	<b>72,435</b>	<b>24,222</b>	<b>24,222</b>	<b>24,222</b>
690	GRANT INDIRECT CHARGES	47,194	45,063	53,003	53,429	53,429	53,429
<b>Account Group Total</b>		<b>47,194</b>	<b>45,063</b>	<b>53,003</b>	<b>53,429</b>	<b>53,429</b>	<b>53,429</b>
<b>Function Total</b>		<b>1,760,306</b>	<b>1,304,783</b>	<b>1,503,008</b>	<b>1,454,867</b>	<b>1,454,867</b>	<b>1,454,867</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1273 SPECIAL PROGRAMS - ENRICHMENT</b>							
130	LIC. ADDITIONAL WAGES	9,860	-	-			
131	CLASS. ADDITIONAL WAGES	429	-	-			
132	NON CERTIFIED OVERTIME	115	-	-			
<b>Account Group Total</b>		<b>10,404</b>	-	-	-	-	-
211	PERS EMPR CONTRIB	433	-	-			
212	EMPLOYEE CONTRBTN, PICKUP	564	-	-			
213	PERS BOND PAY	825	-	-			
220	FICA/MEDICARE	787	-	-			
231	WORKERS' COMPENSATION	38	-	-			
<b>Account Group Total</b>		<b>2,646</b>	-	-	-	-	-
310	INSTRUC CONSULT/PROF	11,038	-	-			
<b>Account Group Total</b>		<b>11,038</b>	-	-	-	-	-
410	SUPLIES	2,021	1,331	8,032			
<b>Account Group Total</b>		<b>2,021</b>	<b>1,331</b>	<b>8,032</b>	-	-	-
<b>Function Total</b>		<b>26,110</b>	<b>1,331</b>	<b>8,032</b>	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1291 ELL PROGRAMS</b>							
111	LICENSED SALARIES	63,901	41,763	41,787	31,855	31,855	31,855
112	CLASSIFIED SALARIES	41,336	43,089	36,474	25,971	25,971	25,971
121	SUBSTITUTES-LICENSED	319	-	-	1,901	1,901	1,901
125	CURRICULUM SUB	7,352	18,884	10,000	8,521	8,521	8,521
130	LIC. ADDITIONAL WAGES	12,468	10,319	10,000	10,320	10,320	10,320
131	CLASS. ADDITIONAL WAGES	1,826	5,802	10,210	10,200	10,200	10,200
132	NON CERTIFIED OVERTIME	402	274	-			
<b>Account Group Total</b>		<b>127,604</b>	<b>120,131</b>	<b>108,471</b>	<b>88,768</b>	<b>88,768</b>	<b>88,768</b>
211	PERS EMPR CONTRIB	4,681	12,464	9,427	16,245	16,245	16,245
212	EMPLOYEE CONTRBTN, PICKUP	4,423	3,148	2,507	2,531	2,531	2,531
213	PERS BOND PAY	8,266	5,238	3,913	4,701	4,701	4,701
220	FICA/MEDICARE	8,993	8,410	11,986	6,791	6,791	6,791
231	WORKERS' COMPENSATION	431	441	294	456	456	456
242	HEALTH INSURANCE	33,504	29,663	31,423	22,785	22,785	22,785
244	LIFE INSURANCE	86	107	87	73	73	73
<b>Account Group Total</b>		<b>60,385</b>	<b>59,471</b>	<b>59,638</b>	<b>53,580</b>	<b>53,580</b>	<b>53,580</b>
310	INSTRUC CONSULT/PROF	279	15,227	15,000	1,300	1,300	1,300
312	CONFERENCE/WORKSHOPS	7,961	9,411	10,000	960	960	960
340	TRAVEL	990	5,084	-	2,356	2,356	2,356
<b>Account Group Total</b>		<b>9,229</b>	<b>29,722</b>	<b>25,000</b>	<b>4,616</b>	<b>4,616</b>	<b>4,616</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
410	SUPPLIES	20,041	19,026	12,000	14,890	14,890	14,890
420	TEXTBOOKS	11,075	4,256	2,500	20,000	20,000	20,000
430					1,832	1,832	1,832
470	COMPUTER SOFTWARE	-	-	4,000			
480	COMPUTER HARDWARE	-	-	1,316			
<b>Account Group Total</b>		<b>31,116</b>	<b>23,282</b>	<b>19,816</b>	<b>36,722</b>	<b>36,722</b>	<b>36,722</b>
690	GRANT INDIRECT CHARGES	3,210	4,652	-	2,682	2,682	2,682
<b>Account Group Total</b>		<b>3,210</b>	<b>4,652</b>	<b>-</b>	<b>2,682</b>	<b>2,682</b>	<b>2,682</b>
<b>Function Total</b>		<b>231,544</b>	<b>237,258</b>	<b>212,926</b>	<b>186,368</b>	<b>186,368</b>	<b>186,368</b>

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<b>210-294 GRANT FUNDS</b>							
<b>1292 TEEN PARENT PROGRAMS</b>							
122	SUBSTITUTES-CLASSIFIED	-	84	-			
125	CURRICULUM SUB	-	102	-			
131	CLASS. ADDITIONAL WAGES	-	145	-			
<b>Account Group Total</b>		-	<b>331</b>	-	-	-	-
211	PERS EMPR CONTRIB	-	16	-			
213	PERS BOND PAY	-	7	-			
220	FICA/MEDICARE	-	25	-			
231	WORKERS' COMPENSATION	-	2	-			
<b>Account Group Total</b>		-	<b>50</b>	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	30	-	-	-	-
322	REPAIRS AND MAINTENANCE	5,868	-	-	-	-	-
340	TRAVEL	-	33	-	-	-	-
<b>Account Group Total</b>		<b>5,868</b>	<b>63</b>	-	-	-	-
410	SUPPLIES	1,002	69	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	2,714				
<b>Account Group Total</b>		<b>1,002</b>	<b>2,783</b>	-	-	-	-
<b>Function Total</b>		<b>6,870</b>	<b>3,227</b>	-	-	-	-

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<b>210-294 GRANT FUNDS</b>							
<b>1400 ELEMENTARY SUMMER SCHOOL PROGRAMS</b>							
130	LIC. ADDITIONAL WAGES	35,904	37,376	1,000	2,838	2,838	2,838
131	CLASS. ADDITIONAL WAGES	20,574	20,976	5,000	4,914	4,914	4,914
151	STUDENT LABOR	1,327	-				
<b>Account Group Total</b>		<b>57,805</b>	<b>58,352</b>	<b>6,000</b>	<b>7,752</b>	<b>7,752</b>	<b>7,752</b>
211	PERS EMPR CONTRIB	2,203	6,484		572	572	572
212	EMPLOYEE CONTRBTN, PICKUP	1,991	1,837		170	170	170
213	PERS BOND PAY	3,460	2,882		465	465	465
220	FICA/MEDICARE	4,377	4,457	1,500	593	593	593
231	WORKERS' COMPENSATION	246	224		39	39	39
<b>Account Group Total</b>		<b>12,276</b>	<b>15,884</b>	<b>1,500</b>	<b>1,839</b>	<b>1,839</b>	<b>1,839</b>
410	SUPPLIES	263	3,829				
<b>Account Group Total</b>		<b>263</b>	<b>3,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>70,344</b>	<b>78,065</b>	<b>7,500</b>	<b>9,591</b>	<b>9,591</b>	<b>9,591</b>



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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>1442 MIDDLE SCHOOL SUMMER SCHOOL PROGRAMS</b>							
125	CURRICULUM SUB	159	-	-			
130	LIC. ADDITIONAL WAGES	4,007	-	-			
131	CLASS. ADDITIONAL WAGES	168	-	-			
151	STUDENT LABOR	1,092	-	-			
<b>Account Group Total</b>		<b>5,427</b>	-	-	-	-	-
211	PERS EMPR CONTRIB	126	-	-			
212	EMPLOYEE CONTRBTN, PICKUP	154	-	-			
213	PERS BOND PAY	243	-	-			
220	FICA/MEDICARE	945	-	-			
231	WORKERS' COMPENSATION	31	-	-			
<b>Account Group Total</b>		<b>1,499</b>	-	-	-	-	-
410	SUPPLIES	2,034	-	-			
<b>Account Group Total</b>		<b>2,034</b>	-	-	-	-	-
<b>Function Total</b>		<b>8,959</b>	-	-	-	-	-

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2100 STUDENT SERVICES</b>							
125	CURRICULUM SUB	1,836	-	-	500,000	500,000	500,000
<b>Account Group Total</b>		<b>1,836</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
211	PERS EMPR CONTRIB	33	-	-	-	-	-
213	PERS BOND PAY	64	-	-	-	-	-
220	FICA/MEDICARE	140	-	-	-	-	-
231	WORKERS' COMPENSATION	7	-	-	-	-	-
<b>Account Group Total</b>		<b>244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	326	-	-	-	-	-
<b>Account Group Total</b>		<b>326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>2,406</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2110 STUDENT SUPPORT SERVICES</b>							
112	CLASSIFIED SALARIES	14,436	14,912	14,473			
118	EXTRA-DUTY SALARIES	3,394	3,394	3,394	3,394	3,394	3,394
131	CLASS. ADDITIONAL WAGES	305	321	4,400	4,492	4,492	4,492
132	NON CERTIFIED OVERTIME	413	33	-			
<b>Account Group Total</b>		<b>18,548</b>	<b>18,661</b>	<b>22,267</b>	<b>7,886</b>	<b>7,886</b>	<b>7,886</b>
211	PERS EMPR CONTRIB	710	2,261	3,616	1,475	1,475	1,475
212	EMPLOYEE CONTRBTN, PICKUP	202	204	-	204	204	204
213	PERS BOND PAY	1,482	933	724	473	473	473
220	FICA/MEDICARE	1,293	1,292	1,367	603	603	603
231	WORKERS' COMPENSATION	64	70	66	39	39	39
242	HEALTH INSURANCE	4,682	4,913	5,279			
244	LIFE INSURANCE	10	15	15			
<b>Account Group Total</b>		<b>8,442</b>	<b>9,688</b>	<b>11,066</b>	<b>2,794</b>	<b>2,794</b>	<b>2,794</b>
310	INSTRUC CONSULT/PROF	-	1,159				
312	WORKSHOPS/CONFERENCES	150	-				
331	STUDENT TRANSPORTATION	-	194				
340	TRAVEL	-	743				
<b>Account Group Total</b>		<b>150</b>	<b>2,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	5,038	10,207	10,000			
420	TEXTBOOKS	-	-	-	95,000	95,000	95,000
<b>Account Group Total</b>		<b>5,038</b>	<b>10,207</b>	<b>10,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
690	GRANT INDIRECT CHARGES	-	1,285	-			
<b>Account Group Total</b>		-	<b>1,285</b>	-	-	-	-
720	TRANSIT (TO OTHER DISTRICTS)	-	30,978	-			
<b>Account Group Total</b>		-	<b>30,978</b>	-	-	-	-
<b>Function Total</b>		<b>32,178</b>	<b>72,915</b>	<b>43,333</b>	<b>105,680</b>	<b>105,680</b>	<b>105,680</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2120 GUIDANCE SERVICES</b>							
112	CLASSIFIED SALARIES	5,211	6,248	6,720			
130	LIC. ADDITIONAL WAGES	-	181	-			
131	CLASS. ADDITIONAL WAGES	-	-	-			
<b>Account Group Total</b>		<b>5,211</b>	<b>6,429</b>	<b>6,720</b>	-	-	-
211	PERS EMPR CONTRIB	-	573	713			
212	EMPLOYEE CONTRBTN, PICKUP	-	11	-			
213	PERS BOND PAY	-	268	336			
220	FICA/MEDICARE	400	492	514			
231	WORKERS' COMPENSATION	23	26	27			
244	LIFE INSURANCE	-	19	41			
<b>Account Group Total</b>		<b>423</b>	<b>1,389</b>	<b>1,630</b>	-	-	-
410	SUPPLIES	-	182	-			
<b>Account Group Total</b>		-	<b>182</b>	-	-	-	-
<b>Function Total</b>		<b>5,634</b>	<b>8,000</b>	<b>8,350</b>	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2130 HEALTH SERVICES</b>							
111	LICENSED SALARIES	14,918	-	23,591			
<b>Account Group Total</b>		<b>14,918</b>	<b>-</b>	<b>23,591</b>	<b>-</b>	<b>-</b>	<b>-</b>
220	FICA/MEDICARE	1,141	-	1,805			
231	WORKERS' COMPENSATION	49	-	75			
242	HEALTH INSURANCE	-	-	7,722			
<b>Account Group Total</b>		<b>1,190</b>	<b>-</b>	<b>9,602</b>	<b>-</b>	<b>-</b>	<b>-</b>
310	INSTRUC CONSULT/PROF	40,704	43,691	-			
<b>Account Group Total</b>		<b>40,704</b>	<b>43,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>56,812</b>	<b>43,691</b>	<b>33,193</b>	<b>-</b>	<b>-</b>	<b>-</b>

**McMINNVILLE SCHOOL DISTRICT  
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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2150 SPEECH PATHOLOGY/AUDIOLOGY</b>							
112	CLASSIFIED SALARIES	-	23,248	24,244	25,971	25,971	25,971
<b>Account Group Total</b>		-	<b>23,248</b>	<b>24,244</b>	<b>25,971</b>	<b>25,971</b>	<b>25,971</b>
211	PERS EMPR CONTRIB	-	2,818	2,938	4,857	4,857	4,857
213	PERS BOND PAY	-	1,163	1,212	1,558	1,558	1,558
220	FICA/MEDICARE	-	1,581	1,855	1,987	1,987	1,987
231	WORKERS' COMPENSATION	-	95	98	130	130	130
242	HEALTH INSURANCE	-	13,152	14,076	15,061	15,061	15,061
244	LIFE INSURANCE	-	41	41	43	43	43
<b>Account Group Total</b>		-	<b>18,850</b>	<b>20,220</b>	<b>23,636</b>	<b>23,636</b>	<b>23,636</b>
310	INSTRUC CONSULT/PROF	96,391	47,132	44,080	44,080	44,080	44,080
<b>Account Group Total</b>		<b>96,391</b>	<b>47,132</b>	<b>44,080</b>	<b>44,080</b>	<b>44,080</b>	<b>44,080</b>
<b>Function Total</b>		<b>96,391</b>	<b>89,230</b>	<b>88,544</b>	<b>93,687</b>	<b>93,687</b>	<b>93,687</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2190 DIRECTION OF STUDENT SERVICES</b>							
113	ADMINISTRATORS	47,818	60,689	59,610	23,480	23,480	23,480
<b>Account Group Total</b>		<b>47,818</b>	<b>60,689</b>	<b>59,610</b>	<b>23,480</b>	<b>23,480</b>	<b>23,480</b>
211	PERS EMPR CONTRIB	1,831	7,355	7,225	4,391	4,391	4,391
212	EMPLOYEE CONTRBTN, PICKUP	2,869	3,641	3,577	1,409	1,409	1,409
213	PERS BOND PAY	3,825	3,034	2,980	1,409	1,409	1,409
220	FICA/MEDICARE	3,684	4,677	4,560	1,796	1,796	1,796
231	WORKERS' COMPENSATION	153	212	208	117	117	117
242	HEALTH INSURANCE	2,481	6,021	10,290	3,862	3,862	3,862
244	LIFE INSURANCE	137	174	173	15	15	15
246	DISABILITY INSURANCE	129	164	164			
<b>Account Group Total</b>		<b>15,111</b>	<b>25,278</b>	<b>29,177</b>	<b>12,999</b>	<b>12,999</b>	<b>12,999</b>
690	GRANT INDIRECT CHARGES	24,362	33,128	25,000	27,548	27,548	27,548
<b>Account Group Total</b>		<b>24,362</b>	<b>33,128</b>	<b>25,000</b>	<b>27,548</b>	<b>27,548</b>	<b>27,548</b>
<b>Function Total</b>		<b>87,291</b>	<b>119,095</b>	<b>113,787</b>	<b>64,027</b>	<b>64,027</b>	<b>64,027</b>



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<b>210-294 GRANT FUNDS</b>							
<b>2210 IMPROVEMENT OF INSTRUCTION SERVICES</b>							
111	LICENSED SALARIES	-	247,171	404,967	433,964	433,964	433,964
112	CLASSIFIED SALARIES	-	18,433	27,244	18,679	18,679	18,679
113	ADMINISTRATORS	18,109	50,740	69,115	52,422	52,422	52,422
125	CURRICULUM SUB	28,970	34,862	37,155	10,000	10,000	10,000
130	LIC. ADDITIONAL WAGES	14,218	206,269	648,000	20,000	20,000	20,000
131	CLASS. ADDITIONAL WAGES	538	-	-			
133	PERFORMANCE BONUS				595,000	595,000	595,000
151	STUDENT LABOR	1,275	-	-			
<b>Account Group Total</b>		<b>63,110</b>	<b>557,474</b>	<b>1,186,481</b>	<b>1,130,065</b>	<b>1,130,065</b>	<b>1,130,065</b>
211	PERS EMPR CONTRIB	1,952	63,398	135,783	211,322	211,322	211,322
212	EMPLOYEE CONTRBTN, PICKUP	2,044	30,296	66,958	66,083	66,083	66,083
213	PERS BOND PAY	3,884	27,000	58,578	67,204	67,204	67,204
220	FICA/MEDICARE	4,284	41,463	89,624	86,450	86,450	86,450
231	WORKERS' COMPENSATION	231	2,072	5,858	6,720	6,720	6,720
242	HEALTH INSURANCE	2,529	77,764	115,302	130,800	130,800	130,800
244	LIFE INSURANCE	51	471	604	780	780	780
246	DISABILITY INSURANCE	49	137	184			
<b>Account Group Total</b>		<b>15,024</b>	<b>242,601</b>	<b>472,891</b>	<b>569,359</b>	<b>569,359</b>	<b>569,359</b>
312	CONFERENCE/WORKSHOPS	1,355	-	-			
324	RENTALS	363	-	-			
340	TRAVEL	5,254	12,225	10,000			
<b>Account Group Total</b>		<b>6,972</b>	<b>12,225</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
410	SUPPLIES	17,347	7,207	7,290			
460	NON-CONSUMABLE ITEMS	3,894	-	-			
480	COMPUTER HARDWARE	-	5,613	-			
<b>Account Group Total</b>		<b>21,241</b>	<b>12,820</b>	<b>7,290</b>	<b>-</b>	<b>-</b>	<b>-</b>
690	GRANT INDIRECT CHARGES	1,718	28,212	56,671	56,421	56,421	56,421
<b>Account Group Total</b>		<b>1,718</b>	<b>28,212</b>	<b>56,671</b>	<b>56,421</b>	<b>56,421</b>	<b>56,421</b>
<b>Function Total</b>		<b>108,065</b>	<b>853,332</b>	<b>1,733,333</b>	<b>1,755,844</b>	<b>1,755,844</b>	<b>1,755,844</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2213 TECHNOLOGY CURRICULUM DEVELOPMENT</b>							
470	COMPUTER SOFTWARE	-	-	65,000	60,000	60,000	60,000
480	COMPUTER HARDWARE	-	68,955	50,000	25,000	25,000	25,000
<b>Account Group Total</b>		-	<b>68,955</b>	<b>115,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>Function Total</b>		-	<b>68,955</b>	<b>115,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>2230 ASSESSMENT AND TESTING</b>							
111	LICENSED SALARIES	15,192	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	3,707	-	-	-	-	-
<b>Account Group Total</b>		<b>18,898</b>	-	-	-	-	-
211	PERS EMPR CONTRIB	661	-	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	911	-	-	-	-	-
213	PERS BOND PAY	1,215	-	-	-	-	-
220	FICA/MEDICARE	1,446	-	-	-	-	-
231	WORKERS' COMPENSATION	63	-	-	-	-	-
242	HEALTH INSURANCE	2,229	-	-	-	-	-
244	LIFE INSURANCE	19	-	-	-	-	-
<b>Account Group Total</b>		<b>6,543</b>	-	-	-	-	-
410	SUPPLIES	1,957	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	4,349	-	-	-	-	-
470	COMPUTER SOFTWARE	2,870	-	-	-	-	-
480	LIBRARY BOOKS	2,490	-	-	-	-	-
<b>Account Group Total</b>		<b>11,666</b>	-	-	-	-	-
<b>Function Total</b>		<b>37,107</b>	-	-	-	-	-

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<b>210-294 GRANT FUNDS</b>							
<b>2240 INSTRUCTIONAL STAFF DEVELOPMENT</b>							
111	LICENSED SALARIES	131,750	66,716	-	33,569	33,569	33,569
113	ADMINISTRATORS				36,439	36,439	36,439
121	SUBSTITUTES-LICENSED	877	-	-			
125	CURRICULUM SUB	31,981	53,788	54,425	63,899	63,899	63,899
130	LIC. ADDITIONAL WAGES	25,617	43,588	714,660	47,641	47,641	47,641
131	CLASS. ADDITIONAL WAGES	2,145	2,031	3,750	1,360	1,360	1,360
132	NON CERTIFIED OVERTIME	82	-	-			
<b>Account Group Total</b>		<b>192,452</b>	<b>166,124</b>	<b>772,835</b>	<b>182,908</b>	<b>182,908</b>	<b>182,908</b>
211	PERS EMPR CONTRIB	6,776	16,082	17,602	108,708	108,708	108,708
212	EMPLOYEE CONTRBTN, PICKUP	9,007	6,462	6,192	6,860	6,860	6,860
213	PERS BOND PAY	10,757	7,031	7,594	7,141	7,141	7,141
220	FICA/MEDICARE	14,220	12,577	11,618	39,464	39,464	39,464
231	WORKERS' COMPENSATION	626	536	819	709	709	709
242	HEALTH INSURANCE	27,284	15,652	-	14,676	14,676	14,676
244	LIFE INSURANCE	101	80	-	300	300	300
<b>Account Group Total</b>		<b>68,770</b>	<b>58,420</b>	<b>43,825</b>	<b>177,856</b>	<b>177,856</b>	<b>177,856</b>
310	INSTRUC CONSULT/PROF	89,600	22,788	50,000	147,789	147,789	147,789
311	TUITION REIMBURSEMENT	-	-	10,000	-	-	-
312	CONFERENCE/WORKSHOPS	58,093	36,753	27,110	8,000	8,000	8,000
324	RENTALS	7,725	-	-			
331	REIMBRS STDNT TRANSPORT	223	-	-			
340	TRAVEL	7,130	4,448	4,300	1,977	1,977	1,977
390	OT GNRL PROF\TECH SERVCS	-	-	900			
<b>Account Group Total</b>		<b>162,771</b>	<b>63,989</b>	<b>92,310</b>	<b>157,766</b>	<b>157,766</b>	<b>157,766</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
410	SUPPLIES	34,053	21,529	10,000	9,928	9,928	9,928
460	NON-CONSUMABLE ITEMS	3,184	-	-			
470	COMPUTER SOFTWARE	898	-	-			
480	COMPUTER HARDWARE	2,298	11,426	-			
<b>Account Group Total</b>		<b>40,433</b>	<b>32,955</b>	<b>10,000</b>	<b>9,928</b>	<b>9,928</b>	<b>9,928</b>
690	GRANT INDIRECT CHARGES	5,469	7,443	10,000	13,429	13,429	13,429
<b>Account Group Total</b>		<b>5,469</b>	<b>7,443</b>	<b>10,000</b>	<b>13,429</b>	<b>13,429</b>	<b>13,429</b>
<b>Function Total</b>		<b>469,896</b>	<b>328,931</b>	<b>928,970</b>	<b>541,887</b>	<b>541,887</b>	<b>541,887</b>

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Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2490 OTHER SUPPORT/ADMIN</b>							
113	ADMINISTRATORS	54,326	50,740	34,042	52,472	52,472	52,472
<b>Account Group Total</b>		<b>54,326</b>	<b>50,740</b>	<b>34,042</b>	<b>52,472</b>	<b>52,472</b>	<b>52,472</b>
211	PERS EMPR CONTRIB	2,081	6,150	4,126	9,812	9,812	9,812
212	EMPLOYEE CONTRBTN, PICKUP	3,260	3,044	2,043	3,148	3,148	3,148
213	PERS BOND PAY	4,346	2,537	1,702	3,148	3,148	3,148
220	FICA/MEDICARE	4,063	3,780	2,604	4,014	4,014	4,014
231	WORKERS' COMPENSATION	171	175	117	262	262	262
242	HEALTH INSURANCE	7,554	6,959	4,851	7,724	7,724	7,724
244	LIFE INSURANCE	154	145	96	300	300	300
246	DISABILITY INSURANCE	146	137	90			
<b>Account Group Total</b>		<b>21,775</b>	<b>22,927</b>	<b>15,629</b>	<b>28,409</b>	<b>28,409</b>	<b>28,409</b>
<b>Function Total</b>		<b>76,101</b>	<b>73,667</b>	<b>49,671</b>	<b>80,881</b>	<b>80,881</b>	<b>80,881</b>
<b>2546 SECURITY SERVICES</b>							
322	REPAIRS AND MAINTENANCE	-	-	20,000	20,000	20,000	20,000
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
460	NON-CONSUMABLE ITEMS	-	-	20,000	20,000	20,000	20,000
<b>Account Group Total</b>		<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Function Total</b>		<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

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<b>210-294 GRANT FUNDS</b>							
<b>2550 STUDENT TRANSPORTATION</b>							
331	REIMBRS STDNT TRANSPORT	53,454	52,939	-	-	-	-
332	NON-REIMBRS STDNT TRNSPRT	592	-	-	-	-	-
<b>Account Group Total</b>		<b>54,046</b>	<b>52,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>54,046</b>	<b>52,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2610 CENTRAL OFFICE SUPPORT SERVICES</b>							
121	SUBSTITUTES-LICENSED	2,153	324	-	-	-	-
125	CURRICULUM SUB	319	730	-	-	-	-
<b>Account Group Total</b>		<b>2,472</b>	<b>1,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	PERS EMPR CONTRIB	41	102	-	-	-	-
213	PERS BOND PAY	83	45	-	-	-	-
220	FICA/MEDICARE	189	81	-	-	-	-
231	WORKERS' COMPENSATION	9	4	-	-	-	-
<b>Account Group Total</b>		<b>322</b>	<b>232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
340	TRAVEL	-	698	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	372	434	-	-	-	-
<b>Account Group Total</b>		<b>372</b>	<b>1,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	490	1,007	6,097	-	-	-
<b>Account Group Total</b>		<b>490</b>	<b>1,007</b>	<b>6,097</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>3,656</b>	<b>3,425</b>	<b>6,097</b>	<b>-</b>	<b>-</b>	<b>-</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2620 PERSONNEL SERVICES</b>							
310	INSTRUC CONSULT/PROF	3,600	3,600	3,600			
<b>Account Group Total</b>		<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	-	-	-
<b>Function Total</b>		<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	-	-	-
<b>2640 STAFF SERVICES</b>							
114	SUPERVISORS/CONFIDENTIAL	-	11,426	22,415			
<b>Account Group Total</b>		-	<b>11,426</b>	<b>22,415</b>	-	-	-
211	PERS EMPR CONTRIB	-	1,385	2,717			
213	PERS BOND PAY	-	571	1,121			
220	FICA/MEDICARE	-	765	1,715			
231	WORKERS' COMPENSATION	-	44	86			
242	HEALTH INSURANCE	-	3,258	7,038			
244	LIFE INSURANCE	-	10	21			
<b>Account Group Total</b>		-	<b>6,033</b>	<b>12,697</b>	-	-	-
410	SUPPLIES	-	515	61,488			
<b>Account Group Total</b>		-	<b>515</b>	<b>61,488</b>	-	-	-
<b>Function Total</b>		-	<b>17,974</b>	<b>96,600</b>	-	-	-



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>2660 TECHNOLOGY SERVICES</b>							
480	COMPUTER HARDWARE	4,000	-	-	-	-	-
<b>Account Group Total</b>		<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550	TECHNOLOGY	210,836	-	-	-	-	-
<b>Account Group Total</b>		<b>210,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Total</b>		<b>214,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3300 COMMUNITY SERVICES</b>							
111	LICENSED SALARIES	8,391	9,101	259,436	10,223	10,223	10,223
<b>Account Group Total</b>		<b>8,391</b>	<b>9,101</b>	<b>259,436</b>	<b>10,223</b>	<b>10,223</b>	<b>10,223</b>
211	PERS EMPR CONTRIB	360	966	1,001	1,912	1,912	1,912
212	EMPLOYEE CONTRBTN, PICKUP	497	546	566	613	613	613
213	PERS BOND PAY	662	455	472	613	613	613
220	FICA/MEDICARE	643	696	722	782	782	782
231	WORKERS' COMPENSATION	27	33	34	51	51	51
242	HEALTH INSURANCE	1,854	2,241	3,091	3,090	3,090	3,090
244	LIFE INSURANCE	15	28	27	12	12	12
<b>Account Group Total</b>		<b>4,058</b>	<b>4,965</b>	<b>5,914</b>	<b>7,073</b>	<b>7,073</b>	<b>7,073</b>
310	INSTRUC CONSULT/PROF	-	2,990	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	161	-	-	-	-
<b>Account Group Total</b>		<b>-</b>	<b>3,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
410	SUPPLIES	10,781	36,450	16,650	266,000	266,000	266,000
<b>Account Group Total</b>		<b>10,781</b>	<b>36,450</b>	<b>16,650</b>	<b>266,000</b>	<b>266,000</b>	<b>266,000</b>
<b>Function Total</b>		<b>23,231</b>	<b>53,668</b>	<b>282,000</b>	<b>283,296</b>	<b>283,296</b>	<b>283,296</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)</b>							
130	LIC. ADDITIONAL WAGES	5,667	3,793	3,500			
131	CLASS. ADDITIONAL WAGES	19,205	17,897	4,000			
132	NON CERTIFIED OVERTIME	10,089	3,395	-			
<b>Account Group Total</b>		<b>34,961</b>	<b>25,085</b>	<b>7,500</b>	-	-	-
211	PERS EMPR CONTRIB	1,365	2,761	-			
212	EMPLOYEE CONTRBTN, PICKUP	223	228	-			
213	PERS BOND PAY	2,674	1,208	-			
220	FICA/MEDICARE	2,516	1,826	2,304			
231	WORKERS' COMPENSATION	119	124	-			
<b>Account Group Total</b>		<b>6,897</b>	<b>6,147</b>	<b>2,304</b>	-	-	-
310	INSTRUC CONSULT/PROF	7,879	4,127	5,000			
340	TRAVEL	94	48				
<b>Account Group Total</b>		<b>7,973</b>	<b>4,175</b>	<b>5,000</b>	-	-	-
410	SUPPLIES	3,936	3,773	5,000			
470	COMPUTER SOFTWARE	-	-	-			
<b>Account Group Total</b>		<b>3,936</b>	<b>3,773</b>	<b>5,000</b>	-	-	-
<b>Function Total</b>		<b>53,768</b>	<b>39,180</b>	<b>19,804</b>	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>210-294 GRANT FUNDS</b>							
<b>4150 BUILDING ACQUISITION &amp; IMPROVEMENTS</b>							
520	BUILDING ACQUISITION & IMPROVEMENTS	-	-	92,500	100,000	100,000	100,000
530	IMPROVEMENTS OTHER THAN BLDG	-	-	-	-	-	-
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		-	-	<b>102,500</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Function Total</b>		-	-	<b>102,500</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>5200 TRANSFER OF FUNDS</b>							
710	FUND MODIFICATIONS	-	-	-	-	-	-
<b>Account Group Total</b>		-	-	-	-	-	-
<b>Function Total</b>		-	-	-	-	-	-
<b>7000 UNAPPROPRIATED FUND</b>							
710	FUND MODIFICATIONS	114,008	224,579	-	-	-	-
<b>Account Group Total</b>		<b>114,008</b>	<b>224,579</b>	-	-	-	-
<b>Function Total</b>		<b>114,008</b>	<b>224,579</b>	-	-	-	-
<b>Fund Total</b>		<b>5,317,226</b>	<b>5,718,550</b>	<b>8,075,079</b>	<b>7,625,285</b>	<b>7,625,285</b>	<b>7,625,285</b>

# Nutrition Services Fund

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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.

Starting in 2012, all school districts participating in school nutrition programs have been required to submit and implement a new Federally Required Menu Plan in response to the Healthier Hunger Free Kids Act of 2010. For implementing a State approved menu plan, the District was awarded an extra 6 cents per meal effective October 2012. The approximate income from this award is \$28,000.

Over the past two years Nutrition Services has installed a comprehensive software package. The package includes a Point of Sale System, a Free and Reduced Application Processing System, and an Online Meal Payment System which were implemented in 2011-2012. During 2012-2013, system implementation has included: 1.) Menu Planning, Documentation of Ingredients, Recipes and Nutrient Data, 2.) Perpetual Inventory, Food Costing and Production Records and 3.) Purchasing and Receiving. We plan for full integration of the systems by summer of 2013. Plans for next year include utilizing the system for

improving web based communication of menus and nutrition information.

The program continues to focus on farm to school and utilization of local and regional products. Two schools (Buel and Newby) received a Fresh Fruit and Vegetable Grant last year. The program has been operated in the District for the last 5 years.

## Percent of Students Eligible for Free or Reduced Lunch

	08-09	09-10	10-11	11-12	12-13
All Grades	51%	54%	56%	59%	59%



**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>298 NUTRITION SERVICES</b>							
R1510	INTEREST INCOME	-	594	1,000	1,750	1,750	1,750
R1612	LUNCH	296,131	239,471	400,000	250,000	250,000	250,000
R1621	ALA CARTE SALES	125,017	113,466	100,000	100,000	100,000	100,000
R1622	ADULT MEAL SALES	10,199	12,378	10,000	12,000	12,000	12,000
R1690	CATERING	47,877	68,605	50,000	55,000	55,000	55,000
R1990	MISCELLANEOUS	576	1,947	4,000	5,000	5,000	5,000
R1991	REBATES	13,828	11,303	14,000	15,000	15,000	15,000
<b>Total Local Revenue</b>		<b>493,628</b>	<b>447,764</b>	<b>579,000</b>	<b>438,750</b>	<b>438,750</b>	<b>438,750</b>
R3102	STATE SCHOOL FUND MATCH	24,058	23,805	24,500	24,500	24,500	24,500
R3299	RESTRICTED STATE GRANT	4,678	3,894	-	4,500	4,500	4,500
<b>Total State Revenue</b>		<b>28,736</b>	<b>27,699</b>	<b>24,500</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
R4502	OTHER FED GRANT	55,445	51,217	50,000	53,000	53,000	53,000
R4505	FED SCHL LUNCH REIMBURSE	1,632,286	1,627,352	1,800,000	1,900,000	1,900,000	1,900,000
R4509	SUMMER PROGRAM FED REIMBURSE	26,284	36,339	41,950	42,000	42,000	42,000
R4900	COMMODITIES	158,381	158,922	165,000	142,375	142,375	142,375
<b>Total Federal Revenue</b>		<b>1,872,396</b>	<b>1,873,830</b>	<b>2,056,950</b>	<b>2,137,375</b>	<b>2,137,375</b>	<b>2,137,375</b>
R5400	BEG FUND BALANCE	350,637	422,037	387,000	500,000	500,000	500,000
<b>Total Other Revenue</b>		<b>350,637</b>	<b>422,037</b>	<b>387,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total</b>		<b>2,745,397</b>	<b>2,771,330</b>	<b>3,047,450</b>	<b>3,105,125</b>	<b>3,105,125</b>	<b>3,105,125</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>298</b>	<b>NUTRITION SERVICES</b>						
<b>3100</b>	<b>NUTRITION SERVICES</b>						
112	CLASSIFIED SALARIES	593,137	614,347	621,180	645,061	645,061	645,061
114	SUPERVISORS/CONFIDENTIAL	124,356	104,655	80,149	82,944	82,944	82,944
122	SUBSTITUTES-CLASSIFIED	22,055	14,282	25,000	25,000	25,000	25,000
131	CLASS. ADDITIONAL WAGES	27,049	16,399	30,000	40,000	40,000	40,000
132	NON CERTIFIED OVERTIME	2,863	874	4,000	5,000	5,000	5,000
151	STUDENT LABOR	4,663	6,515	10,000	9,000	9,000	9,000
Account Group Total		774,123	757,072	770,329	807,005	807,005	807,005
211	PERS EMPR CONTRIB	29,403	83,975	79,887	123,672	123,672	123,672
213	PERS BOND PAY	45,777	36,009	34,284	44,376	44,376	44,376
220	FICA/MEDICARE	52,883	52,552	54,968	60,545	60,545	60,545
231	WORKERS' COMPENSATION	14,767	16,494	16,051	20,064	20,064	20,064
242	HEALTH INSURANCE	258,615	247,308	325,204	352,612	352,612	352,612
244	LIFE INSURANCE	939	1,307	1,277	1,720	1,720	1,720
Account Group Total		402,384	437,645	511,671	602,989	602,989	602,989
310	INSTRUC CONSULT/PROF	120	905	2,500	2,600	2,600	2,600
312	CONFERENCE/WORKSHOPS	2,323	2,865	4,000	4,500	4,500	4,500
322	REPAIRS AND MAINTENANCE	21,498	24,859	35,000	40,000	40,000	40,000
324	RENTALS	-	1,321	1,500	1,500	1,500	1,500
340	TRAVEL	2,181	1,921	5,500	6,000	6,000	6,000
351	TELEPHONE	675	802	2,000	2,000	2,000	2,000
353	POSTAGE	2,403	2,470	5,000	5,000	5,000	5,000
355	PRINTING AND BINDING	6,621	7,786	12,000	12,000	12,000	12,000
389	OTHER PROFESSIONAL TECH SERV	1,560	3,674	27,500	2,500	2,500	2,500
Account Group Total		37,381	46,603	95,000	76,100	76,100	76,100

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

<b>Acct</b>	<b>Account Title</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2013-14 Proposed</b>	<b>2013-14 Approved</b>	<b>2013-14 Adopted</b>
410	SUPPLIES	20,294	19,240	50,000	51,000	51,000	51,000
412	CUSTODIAL SUPPLIES	9,536	9,516	12,000	13,000	13,000	13,000
414	FOOD SERV SUPPLIES	34,651	36,554	65,000	67,000	67,000	67,000
416	CATERING SUPPLIES	29,183	32,383	40,000	42,000	42,000	42,000
417	COMMODITY PROCESSING	152,999	125,981	160,000	130,000	130,000	130,000
418	VEHICLE FUEL	1,446	2,201	3,500	3,500	3,500	3,500
419	COMMODITIES FDP CHARGE	16,516	12,208	15,000	10,000	10,000	10,000
450	FOOD	582,853	582,499	925,000	905,000	905,000	905,000
455	COMMODITIES	156,470	158,922	165,000	145,000	145,000	145,000
460	NON-CONSUMABLE ITEMS	17,641	2,298	15,000	55,000	55,000	55,000
470	COMPUTER SOFTWARE	27,957	5,463	20,000	16,550	16,550	16,550
480	COMPUTER HARDWARE	-	17,570	15,000	15,000	15,000	15,000
Account Group Total		1,049,546	1,004,835	1,485,500	1,453,050	1,453,050	1,453,050
540	EQUIPMENT PURCHASE	55,566	2,363	135,000	117,781	117,781	117,781
550	TECHNOLOGY	-	-	3,000	-	-	-
Account Group Total		55,566	2,363	138,000	117,781	117,781	117,781
640	DUES AND FEES	4,360	1,338	5,000	5,000	5,000	5,000
Account Group Total		4,360	1,338	5,000	5,000	5,000	5,000
<b>Function Total</b>		<b>2,323,360</b>	<b>2,249,856</b>	<b>3,005,500</b>	<b>3,061,925</b>	<b>3,061,925</b>	<b>3,061,925</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>3199</b>	<b>SUMMER NUTRITION PROGRAM</b>						
131	CLASS. ADDITIONAL WAGES	-	11,510	20,000	17,500	17,500	17,500
	Account Group Total	-	11,510	20,000	17,500	17,500	17,500
211	PERS EMPR CONTRIB	-	1,376	2,000	4,000	4,000	4,000
213	PERS BOND PAY	-	568	1,000	1,500	1,500	1,500
220	FICA/MEDICARE	-	870	1,700	1,700	1,700	1,700
231	WORKERS' COMPENSATION	-	292	500	500	500	500
	Account Group Total	-	3,106	5,200	7,700	7,700	7,700
322	REPAIRS AND MAINTENANCE	-	-	1,000	2,000	2,000	2,000
340	TRAVEL	-	261	500	750	750	750
	Account Group Total	-	261	1,500	2,750	2,750	2,750
410	SUPPLIES	-	-	500	500	500	500
412	CUSTODIAL SUPPLIES	-	-	250	250	250	250
414	FOOD SERV SUPPLIES	-	79	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	-	3,895	10,000	10,000	10,000	10,000
460	NON-CONSUMABLE ITEMS	-	-	1,000	3,000	3,000	3,000
	Account Group Total	-	3,974	13,250	15,250	15,250	15,250
541	INITL & ADDTL EQUIP PRCHS	-	-	2,000	-	-	-
	Account Group Total	-	-	2,000	-	-	-
	<b>Function Total</b>	<b>-</b>	<b>18,851</b>	<b>41,950</b>	<b>43,200</b>	<b>43,200</b>	<b>43,200</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	422,037	502,623	-	-	-	-
	Account Group Total	422,037	502,623	-	-	-	-
	<b>Function Total</b>	<b>422,037</b>	<b>502,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>2,745,397</b>	<b>2,771,330</b>	<b>3,047,450</b>	<b>3,105,125</b>	<b>3,105,125</b>	<b>3,105,125</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 \$8 million in PERS employee retirement contributions. The table below represents the total pension bond indebtedness as of June 30, 2013 and debt service payments for 2013-14.

	Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2013	Principal Due 2013-2014	Interest Due 2013-2014	Total Due 2013-2014
	10/31/2002	\$16,044,243	4.82-5.55%	\$13,144,804	\$ 302,120	\$ 859,493	\$1,161,613
	02/19/2004	13,715,000	4.40-5.53%	13,170,000	270,000	714,272	984,272
(*Refunding Bond )	08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
	<b>Total</b>			<b>\$27,434,804</b>	<b>\$ 572,120</b>	<b>\$1,619,853</b>	<b>\$2,191,973</b>

## Statement of Future Requirements

Fiscal Year	Principal	Interest	Total
2013-14	572,120	1,619,853	2,191,973
2014-15	648,956	1,660,076	2,309,032
2015-16	731,361	1,701,178	2,432,539
2016-17	812,628	1,744,317	2,556,945
2017-18	902,249	1,784,850	2,687,099
2018-19	996,769	1,825,560	2,822,329
2019-20	1,100,721	1,866,475	2,967,196
2020-21	1,985,000	1,181,360	3,166,360
2021-22	2,200,000	1,088,364	3,288,364
2022-23	2,480,000	967,872	3,447,872
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
<b>Total</b>	<b>\$27,434,804</b>	<b>\$17,864,829</b>	<b>\$45,299,633</b>



## Estimated Savings from Participating in PERS Bond Program:

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
<b>Total</b>				<b>\$8,611,000</b>

\*2021 Maturity of the Series 2002 bonds was only maturity eligible for refunding. Savings from refunding will total \$82,000 over life of debt.

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>300 PERS DEBT SERVICE (Pension Obligation Bonds)</b>							
R1510	INTEREST ON INVESTMENT	4,032	8,232	6,000	8,000	8,000	8,000
R1970	SERVICES PROVIDED OTHER FUNDS	2,450,448	1,507,798	1,700,000	2,067,000	2,067,000	2,067,000
<b>Total Local Revenue</b>		<b>2,454,480</b>	<b>1,516,030</b>	<b>1,706,000</b>	<b>2,075,000</b>	<b>2,075,000</b>	<b>2,075,000</b>
R5110	BOND PROCEEDS	-	1,104,320	-	-	-	-
R5400	BEG FUND BALANCE	597,135	1,170,126	800,000	200,000	200,000	200,000
<b>Total Other Revenue</b>		<b>597,135</b>	<b>2,274,446</b>	<b>800,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Fund Total</b>		<b>3,051,615</b>	<b>3,790,476</b>	<b>2,506,000</b>	<b>2,275,000</b>	<b>2,275,000</b>	<b>2,275,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>300</b>	<b>PERS DEBT SERVICE</b>						
<b>5110</b>	<b>LONG TERM DEBT SERVICE</b>						
610	REDEMPTION OF PRINCIPAL	356,484	1,497,976	496,877	572,120	572,120	572,120
620	INTEREST	1,525,005	1,554,941	1,580,120	1,619,853	1,619,853	1,619,853
640	BOND ISSUANCE COSTS	-	17,872	-	-	-	-
	Account Group Total	1,881,489	3,070,789	2,076,997	2,191,973	2,191,973	2,191,973
	<b>Function Total</b>	<b>1,881,489</b>	<b>3,070,789</b>	<b>2,076,997</b>	<b>2,191,973</b>	<b>2,191,973</b>	<b>2,191,973</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	1,170,126	719,687	429,003	83,027	83,027	83,027
	Account Group Total	1,170,126	719,687	429,003	83,027	83,027	83,027
	<b>Function Total</b>	<b>1,170,126</b>	<b>719,687</b>	<b>429,003</b>	<b>83,027</b>	<b>83,027</b>	<b>83,027</b>
	<b>Fund Total</b>	<b>3,051,615</b>	<b>3,790,476</b>	<b>2,506,000</b>	<b>2,275,000</b>	<b>2,275,000</b>	<b>2,275,000</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, 2013, outstanding general obligation bonds total \$59,795,000. GO bonds represent 23.69% of the district’s legal debt limit of \$282 million. Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

The following table shows the bonded indebtedness of the District as of June 30, 2013 and annual payments to be made in 2013-2014.

<i>Issue Date</i>	<i>Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2013</i>	<i>Principal Due 2013-2014</i>	<i>Interest Due 2013-2014</i>	<i>Total Due 2013-2014</i>
09/01/2001	Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$ 6,345,000	\$2,000,000	\$ 348,975	\$2,348,975
06/26/2007	New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	11,865,000	2,900,000	552,831	3,452,831
02/27/2013	Advance Refunding of 2007 GO Bonds	42,075,000	2.00-5.00%	41,585,000	110,000	1,780,175	1,890,175
	<b>Total</b>			<b>\$59,795,000</b>	<b>\$ 5,010,000</b>	<b>\$2,681,981</b>	<b>\$7,691,981</b>

**Current General Obligation Debt Capacity:**

Real Market Value	\$ 3,488,131,424
Total Capacity (7.95% of RMV)	277,306,448
Less: Outstanding GO Bonds	<u>59,795,000</u>
Remaining Capacity	217,511,448
Capacity Used	21.56%

## Debt Service Fund (Continued)

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### **Statement of Future Requirements**

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2013-14	5,010,000	2,681,981	7,691,981
2014-15	5,535,000	2,428,681	7,963,681
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>Total</b>	<b>\$59,795,000</b>	<b>\$21,537,174</b>	<b>\$81,332,174</b>

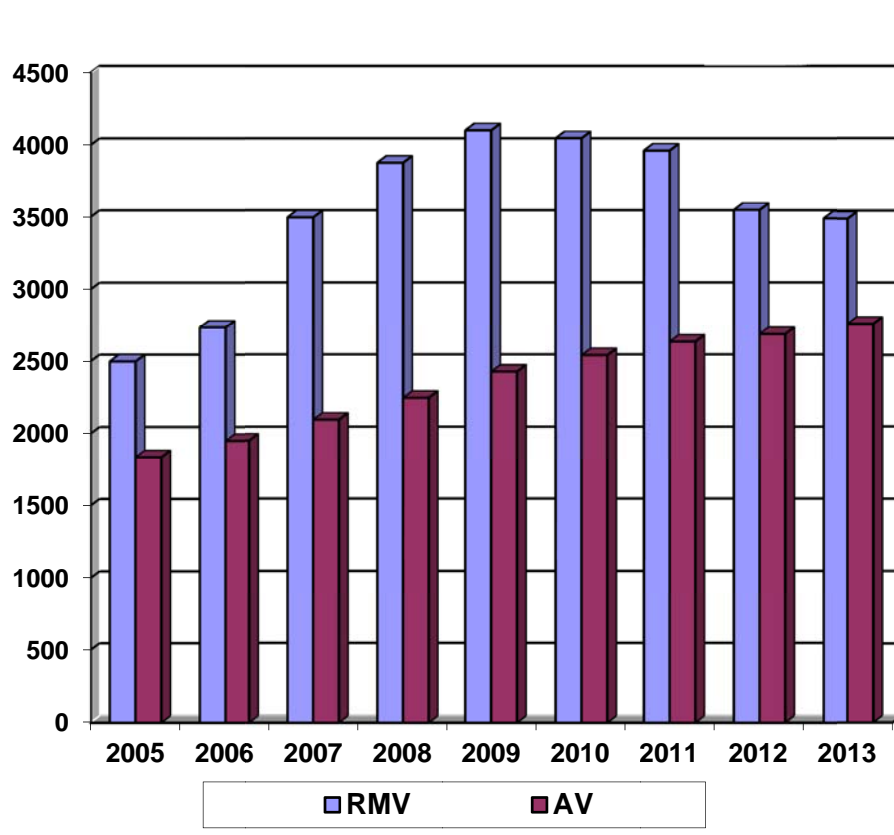
### **Historical Bond Levy Rates**

Rate per \$1,000 of Assessed Value

<b>Fiscal Year</b>	<b>Rate</b>
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
2001-02	2.79

## Debt Service Fund (Continued)

### Historical Property Values (in millions)



<i>Fiscal Yr</i>	<i>Real Market Value</i>	<i>Growth Rate</i>	<i>Assessed Value</i>	<i>Growth Rate</i>
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%
2003-04	2,181,119,530	2.08%	1,718,993,421	1.04%
2002-03	2,136,621,374	5.65%	1,701,346,613	4.59%
2001-02	2,022,320,956	2.45%	1,626,650,806	4.21%

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>310 DEBT SERVICE (General Obligation Bonds)</b>							
R1111	AD VALOREM TAXES LEVIED	6,782,186	7,095,429	7,254,000	7,042,000	7,042,000	7,042,000
R1112	PRIOR YEAR'S TAXES	348,762	335,986	260,000	350,000	350,000	350,000
R1510	INTEREST ON INVESTMENT	13,765	17,516	16,000	18,000	18,000	18,000
<b>Total Local Revenue</b>		<b>7,144,713</b>	<b>7,448,931</b>	<b>7,530,000</b>	<b>7,410,000</b>	<b>7,410,000</b>	<b>7,410,000</b>
R5110	BOND PROCEEDS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	506,505	574,562	589,000	790,000	790,000	790,000
<b>Total Other Revenue</b>		<b>506,505</b>	<b>574,562</b>	<b>589,000</b>	<b>790,000</b>	<b>790,000</b>	<b>790,000</b>
<b>Fund Total</b>		<b>7,651,218</b>	<b>8,023,493</b>	<b>8,119,000</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>8,200,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>310</b>	<b>DEBT SERVICE (General Obligation Bonds)</b>						
<b>5110</b>	<b>LONG TERM DEBT SERVICES</b>						
610	REDEMPTION OF PRINCIPAL	3,535,000	3,955,000	4,410,000	5,010,000	5,010,000	5,010,000
620	INTEREST	3,541,656	3,374,156	3,178,431	2,681,982	2,681,982	2,681,982
	Account Group Total	7,076,656	7,329,156	7,588,431	7,691,982	7,691,982	7,691,982
	<b>Function Total</b>	<b>7,076,656</b>	<b>7,329,156</b>	<b>7,588,431</b>	<b>7,691,982</b>	<b>7,691,982</b>	<b>7,691,982</b>
<b>7000</b>	<b>UNAPP ENDING FUND BALANCE</b>						
820	RESERVED FOR NEXT YEAR	574,562	694,337	530,569	508,018	508,018	508,018
	Account Group Total	574,562	694,337	530,569	508,018	508,018	508,018
	<b>Function Total</b>	<b>574,562</b>	<b>694,337</b>	<b>530,569</b>	<b>508,018</b>	<b>508,018</b>	<b>508,018</b>
	<b>Fund Total</b>	<b>7,651,218</b>	<b>8,023,493</b>	<b>8,119,000</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>8,200,000</b>



# Construction Project Funds

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

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

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

Investment earnings were accounted for in a separate fund called the Construction Earnings Fund. As of June 30, 2012, cumulative investment earnings on the construction bond proceeds totaled \$3,558,181. All construction bonds funds were spent in full as of June 30, 2012.

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



**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>415 CONSTRUCTION EARNING FUND</b>							
R1510	INTEREST ON INVESTMENT	1,951	1,903	3,000			
1960	RECOVERY PRIOR YR EXPEND	57,834	-	-			
<b>Total Local Revenue</b>		<b>59,785</b>	<b>1,903</b>	<b>3,000</b>	-	-	-
R5400	BEG FUND BALANCE	382,182	387,034	384,000			
<b>Total Other Revenue</b>		<b>382,182</b>	<b>387,034</b>	<b>384,000</b>	-	-	-
<b>Fund Total</b>		<b>441,967</b>	<b>388,937</b>	<b>387,000</b>	-	-	-

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>415</b>	<b>CONSTRUCTION EARNING FUND</b>						
<b>4150</b>	<b>BUILDING ACQUISITION, CONSTRUCTION &amp; IMPROVEMENTS</b>						
520	BUILDINGS ACQUISITION	-	29,288				
540	DEPRECIABLE EQUIPMENT	54,932	-	20,000			
	Account Group Total	54,932	29,288	20,000	-	-	-
670	TAXES & FEES (ARBITRAGE REBATE)	-	359,649	367,000			
	Account Group Total	-	359,649	367,000	-	-	-
	Function Total	54,932	388,937	387,000	-	-	-
<b>7000</b>	<b>UNAPPROP ENDING FUND BALANCE</b>						
820	RESERVED FOR NEXT YEAR	387,035	-				
	Account Group Total	387,035	-	-	-	-	-
	Function Total	387,035	-	-	-	-	-
	<b>Fund Total</b>	<b>441,967</b>	<b>388,937</b>	<b>387,000</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  
REVENUE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>710 SCHOLARSHIP FUNDS</b>							
R1510	INTEREST ON INVESTMENT	634	534	1,000	1,000	1,000	1,000
R1920	DONATIONS PRIVATE SOURCE	500	4,095	10,000	10,000	10,000	10,000
<b>Total Local Revenue</b>		<b>1,134</b>	<b>4,629</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
R5400	BEG FUND BALANCE	132,216	130,925	139,000	139,000	139,000	139,000
<b>Total Other Revenue</b>		<b>132,216</b>	<b>130,925</b>	<b>139,000</b>	<b>139,000</b>	<b>139,000</b>	<b>139,000</b>
<b>Fund Total</b>		<b>133,350</b>	<b>135,554</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2013-14**

Acct	Account Title	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed	2013-14 Approved	2013-14 Adopted
<b>710</b>	<b>SCHOLARSHIP FUND</b>						
<b>3390</b>	<b>OTHER COMMUNITY SERVICES</b>						
374	OTHER TUITION PAYMENTS	2,425	12,100	50,000	50,000	50,000	50,000
	Account Group Total	2,425	12,100	50,000	50,000	50,000	50,000
	<b>Function Total</b>	<b>2,425</b>	<b>12,100</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>6000</b>	<b>PLANNED RESERVE (CONTINGENCY)</b>						
810	PLANNED RESERVE	-	-	100,000	100,000	100,000	100,000
	Account Group Total	-	-	100,000	100,000	100,000	100,000
	<b>Function Total</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>7000</b>	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	130,925	123,454				
	Account Group Total	130,925	123,454	-	-	-	-
	<b>Function Total</b>	<b>130,925</b>	<b>123,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Fund Total</b>	<b>133,350</b>	<b>135,554</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>



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

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**APPENDIX**

## BUDGET PROCESS

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

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

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

A budget committee work session is normally scheduled in March to receive enrollment projections, provide updates on state school funding and to inform the committee on significant events during the current year that will affect the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting

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

Once a document is given to the Budget Committee, citizens may access the information on the district's webpage at [www.msd.k12.or.us](http://www.msd.k12.or.us).

### HOW THE BUDGET IS ADOPTED

At the first Budget Committee meeting 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 6,500 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 32,270, and Lafayette, population 3,740. McMinnville is surrounded by Yamhill County's 200 plus vineyards and 90 wineries; home of more vineyards than in any other county in Oregon. In addition McMinnville is home to the county seat and Linfield College, a private university. Major industries within the area include steel rebar production, commercial aviation, medical services, retail, insurance products and services, manufactured home and recreational vehicle production, plastics fabrication, tourism, food production and agriculture.

As of June 2012, the unemployment rate of 7.7% in Yamhill County is similar to the Oregon average unemployment rate of 7.9% compared to 8.7% in the prior year. The unemployment rates continue to recover slowly from the high of 12.2% in May of 2009.

The real market value of property located in the boundaries of the District decreased from fiscal year end 2012 to 2013 by 1.67%, while the assessed property values increased by 2.67%. Assessed value as a percentage of real market value was 79% compared to 76% for 2012. Per Oregon law enacted in 1997, property tax is based on the lower of real market value or maximum assessed value which increases by 3 percent each year. For fiscal year end

2011, the total real market value of property within the District boundaries was \$3.5 million and the total assessed value was \$2.76 million.

Since Fall of 2011 enrollment has remained level at just under 6,500. A recent PSU forecast predicts minimal growth of approximately .50% annually over the next five years.

## Oregon State Public School Funding

Oregon school districts receive revenue from two primary sources: State aid and ad valorem property taxes.

One of the largest sources of revenue for school districts and education service districts is State aid appropriated through the Oregon Department of Education (“ODE”). ODE funding supports pre-kindergarten through 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 (12.5 million in the 2009-2011 biennium) is distributed on a first-come, first-served basis to districts in the first year a new school facility is put into use. The grant equals a maximum of 8 percent of total construction costs of new school buildings, specifically excluding the cost of acquiring land, but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students.

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

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

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

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

### **State School Funding - continued**

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

Revenue Forecasts are based upon currently available information and upon a wide variety of assumptions. The actual results will be affected by future national and state economic activity and other events. If OEA's assumptions are not realized or if other events occur or fail to occur, the State's financial projections may not be achieved. Copies of the Revenue Forecasts are available from OEA at: [www.oregon.gov/DAS/OEA](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 September 2010 Forecast projects that at the end of 2009-2011 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$100.8 million and 10.7 million, respectively.

*Oregon Rainy Day Fund.* The Oregon Rainy Day Fund may be drawn on for any General Fund purpose in the event of downturn in State revenues. In September 2007 the State made an initial one-time deposit into the Oregon Rainy Day Fund of \$319.2 million from the corporate income tax credit (known as the "corporate kicker"). The Oregon Rainy Day Fund retains interest earnings in the fund. After the current biennium, the Oregon Rainy Day Fund is to receive biennial deposits from the ending General Fund balance in an amount equal to the lesser of (a) the actual General Fund ending balance for the preceding biennium or (b) one percent of the amount of General Fund appropriations for the preceding biennium. The amount deposited to the Oregon Rainy Day Fund is capped at 7.5 percent of General Fund revenues for a biennium.

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

### **Property Taxes**

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

## **Property Taxes - continued**

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

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

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

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

Property used for charitable, religious, fraternal and governmental purposes is exempt from taxation. Special assessments that provide a reduction in the taxable Real Market Value may be granted (upon application) for veterans' homesteads, farm and forest land, open space and historic buildings. The Real Market Value of specially assessed properties

is often called the “Taxable Real Market Value” or “Measure 5 Real Market Value”. The assessment roll, a listing of all taxable property, is prepared as of January 1 of each year.

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

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

## **Property Taxes - continued**

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

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

Under the partial payment schedule, taxes are payable in three equal installments on the 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) \$1.11 per square foot on residential construction and (ii) \$0.50 per square foot on non-residential construction up to the lesser of \$25,000 per building permit or \$25,000 per structure. The tax rate limits are adjusted annually by the Oregon Department of Revenue for changes in construction costs. The Construction Excise Tax is not subject to voter approval.

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



## ACRONYMS

504	Federal law requiring individual plan for students needing special accommodations	ELPA	English Language Proficiency Assessment
ABLE	Alternative Based Learning Environment	ESD	Education Service District
ADA	Americans with Disabilities Act	ESEA	Elementary & Secondary Education Act
ADD	Attention Deficit Disorder	ESL	English as a Second Language
ADHD	Attention Deficit Hyperactivity Disorder	ESLC	Evans Street Learning Center
ADM	Average Daily Membership	ESOL	English for Speakers Other than English
ADMW	Average Daily Membership Weighted	ESY	Extended School Year
AESOP	Automated Educational Substitute Operator Program	FAPE	Free and Appropriate Public Education
ALC	Alternative Learning Center	FBA	Functional Behavior Assessment
AP	Advanced Placement	FBLA	Future Business Leaders of America
ARRA	American Recovery & Reinvestment Act of 2009	FDAB	Fair Dismissal Appeals Board
ASB	Associated Student Body	FERPA	Family Educational Rights and Privacy Act
AV	Assessed "Property" Value	FMLA	Family Medical Leave Act
AYP	Adequate Yearly Progress	FTE	Full Time Equivalent
BFB	Beginning Fund Balance	GAAP	Generally Accepted Accounting Principles
CACG	College Access Challenge Grant	GFOA	Government Finance Officers Association
CAD	Computer Assisted Drafting	GLAD	Guided Language Acquisition Design
CAP	Conditional Assignment Permit	G.O.BOND	General Obligation Bond
CCN	College Credit Now	HB	House Bill
CDIP	Consolidated District Improvement Plan	HQ	Highly Qualified
CDS	Child Development Specialist	HR	Human Resources
CFA	Common Formative Assessment	HS	High School
CLIP	Tracking system for CPDUs in McMinnville	IDEA	Individuals with Disabilities Education Act
CIS	Career Information Service	IEE	Investing in Effective Educators (MSD project funded thru Federal TIF funding)
COSA	Confederation of Oregon School Administrators	IEP	Individualized Education Plan
CPD	Continuing Professional Development	ISS	In School Suspension
CPDU	Continuing Professional Development Unit	KOB	Kids on the Block - portion of afterschool program ran by city
CPI	Consumer Price Index	KOB INC.	Non-profit organization that fundraises for support of after school program
CRISS	Creating Independence through Student Owned Strategies	LD	Learning Disabled
CSIP	Comprehensive School Improvement Plan	LEA	Local Education Agency
DHS	Department of Human Services	LEP	Limited English Proficient
DI	Direct Instruction	LRC	Learning Resource Center
DO	District Office	LRE	Least Restrictive Environment
EASA	Engineering and Science Academy	MACA	Media Arts and Communications Academy (now a Pathway)
EBS/EBIS	Effective Behavior Supports/Effective Behavior Intervention Support	MAP	Measures of Academic Progress
ECE	Early Childhood Education	MDT	Multi-disciplinary Team
ECIA	Education Consolidation Improvement Act (TITLE 1)	MEA	McMinnville Education Association (licensed union)
EFB	Ending Fund Balance	MEF	McMinnville Education Foundation
Elem.	Elementary	MIM	Mastery in Motion
ELD	English Language Development	MSD	McMinnville School District
ELL	English Language Learners	MTG	Making the Grade
		MWEC	Mid-Willamette Education Consortium

NAPE National Association of Partners in Education  
 NCLB No Child Left Behind Act  
 NEA National Education Association  
 NWREL Northwest Region Educational Laboratory  
 OAR Oregon Administrative Rules  
 OAKS Oregon Assessment of Knowledge and Skills  
 ODE Oregon Department of Education  
 OEA Oregon Education Association  
 OEBS Oregon Educators' Benefits Board  
 OHI Other Health Impaired  
 OPSRP Oregon Public Service Retirement Plan  
 ORS Oregon Revised Statutes  
 OSAA Oregon School Activities Association  
 OSBA Oregon School Board Association  
 OSEA Oregon School Employees Association (classified union)  
 OT Occupational Therapy  
 PBIP Positive Behavior Intervention Plan  
 PBIS Positive Behavior Interventions and Supports  
 PDA Public Displays of Affection (or personal digital assistant)  
 PE Physical Education  
 PERS Public Employee Retirement System  
 PH Power Hour – First hour of after school program ran by school district  
 PSET Power Strategies for Effective Teaching  
 PSU Portland State University  
 PT Physical Therapy  
 PTA Parent-Teacher Association  
 QEM Quality Education Model  
 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  
 SMART Start Making a Reader Today

SSF State School Fund  
 SST Student Services Team  
 STEM Science, Technology, Engineering, Mathematics  
 SYS School Year Subaccount  
 TAG Talented and Gifted  
 TBD To be Determined  
 TBI Traumatic Brain Injury  
 TIF Teacher Incentive Fund – Federal program  
 TITLE I Federal grant for improving the education of the disadvantaged  
 TITLE IIA Federal grant for improving teacher quality  
 TITLE III Federal grant for limited English proficient and immigrant student  
 TLQ Too Low to Qualify  
 TOSA Teacher on Special Assignment  
 TSPC Teachers Standards and Practices Commission  
 WESD Willamette Educational Service District  
 WOU Western Oregon University  
 WU Willamette University  
 YCAP Yamhill County Action Program  
 YST Youth Services Team

## **GLOSSARY**

### **Accounting System**

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

### **Accrual Basis**

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

### **Accrue**

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

### **Adopted Budget**

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

### **Ad Valorem Tax**

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

### **Appropriation**

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

### **Appropriation Level**

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

### **Approved Budget**

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

### **Assessed Value**

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

### **Assets**

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

### **ADM**

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

### **ADMr**

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

**ADMw**

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

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

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

**Board of School Directors**

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

**Bond**

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

**Budget**

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

**Budget Committee**

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

**Budgetary Control**

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

**Budget Document**

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

**Budget Message**

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

**Budget Officer**

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

**Budgetary Expenditures**

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

**Contracted Services**

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

**County School Fund**

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

**Current Resources**

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

**Debt**

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

**Debt Service Fund**

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

**Deficit**

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

**Employees, Licensed**

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

**Employees, Classified**

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

**Encumbrance**

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

**Enterprise Funds**

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

**Equipment**

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

**Estimated Revenue**

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

**Expenditures**

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

**Extra-curricular**

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

**Fall Enrollment**

Number of students enrolled in school on October 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.