

FISCAL YEAR 2011-12 ADOPTED BUDGET



McMinnville
School District No. 40

Achieving excellence through high standards of teaching and learning

BUDGET COMMITTEE

		<u>TERM</u>
<u>CITIZEN MEMBERS:</u>	Ms. Maggie Dressel	June 30, 2013
	Dr. Scott Gibson	June 30, 2011
	Dr. Paul Haddeland	June 30, 2013
	Ms. Kathy Loving	June 30, 2013
	Mr. Wesley Paul	June 30, 2011
	Mr. Steven Patterson	June 30, 2012
	Mr. Dale Tomlinson	June 30, 2012
<u>SCHOOL BOARD OF DIRECTORS:</u>	Ms. Kathy Cabe, Board Chair	June 30, 2013
	Mr. Larry Vollmer, Vice Chair	June 30, 2011
	Ms. Janis Braich, Director	June 30, 2011
	Dr. Francis Charbonnier, Director	June 30, 2011
	Ms. Nicole Obrist, Director	June 30, 2013
	Mr. Stan Primozich, Director	June 30, 2011
	Dr. Tim Roberts, Director	June 30, 2013
<u>ADMINISTRATION:</u>	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

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BUDGET CALENDAR

November 8, 2010	Regular Board Meeting/School Board Approves Budget Calendar
November 29, 2010	Special Budget Work Session
February 23, 2011	First Budget Work Session
<i>March 26, 2011</i>	<i>Publish 1st Notice of Budget Meetings</i>
March 30, 2011	Second Budget Work Session
<i>April 9, 2011</i>	<i>Publish 2nd Notice of Budget Meetings</i>
April 20, 2011	First Budget Committee Meeting/Receive Budget Message and Document
May 11, 2011	Second Budget Committee Meeting
May 25, 2011	Third Budget Committee Meeting
<i>June 4, 2011</i>	<i>Publish Notice of Budget Hearing</i>
June 13, 2011	Budget Hearing at Regular Board Meeting Resolutions adopting the budget, making appropriations, and declaring the tax levy
July 15, 2011	Deadline to certify tax levy to the county assessor



McMinnville School District No. 40

1500 NE. Baker Street McMinnville, Oregon 97128 Phone: (503) 565-4000 Fax: (503) 565-4030

PROPOSED 2011-12 MCMINNVILLE SCHOOL DISTRICT BUDGET

BUDGET MESSAGE TO THE BUDGET COMMITTEE

April 20, 2011

The 2010-2011 school year has been one of challenge and concern as well as great success. All of us shared in the excitement of Cathy Carnahan's selection as National Middle School Principal of the Year. The community came together to recognize an individual and to celebrate a system that builds capacity for individual and group accomplishment. We were all excited to be part of Cathy's learning community – at both Duniway Middle School and in the McMinnville School District. We were all made to feel successful because Cathy perfectly articulates that the success of one is truly the result of the contribution of many.

Those attending the District Welcome Back event remember Columbus teacher Amy Fast and her encouragement to us all to believe in students and help them believe in themselves – that they are smart and they can achieve. Believing can help us reach a goal because it inspires us to do the difficult work to accomplish what we believe is possible.

We thanked board member Francis Charbonnier for 30 years of volunteer service to the students of McMinnville. Francis modeled for students the value of service and demonstrated behaviors of a life-long learner.

Of course we can't forget the excitement our high school football team brought to the District. In spite of some early injuries that hampered beginning play for athletes, the players overcame their circumstances, improving their league standing and, most importantly, came together as a team. MHS students also excelled in athletic programs, including notable performances in swimming and by our cheer team.

MHS performing arts students continue to impress and receive recognition in competitions.

MHS continues to lead the region in college credits earned by students attending high school. For the second year in a row, college credits earned exceeded 4,000.

Last year MHS students demonstrated great improvement in student achievement as measured by statewide assessments, and it appears the students remain on track to earn some of their highest scores to date. We expect 90% of 11th graders to meet or exceed state standards in reading.

McMinnville High School was host to a National Smaller Learning Communities Summit (SLC) and received accolades from high school teachers and administrators visiting campus from other states.

MACA Still-Image students earned college credit in graphic design and student produced videos were completed as public service announcements working in conjunction with community organizations.

McMinnville elementary and middle school students earned recognition in the District and statewide Battle of the Books competition. After a second round of state assessment testing, eight fourth grade classrooms already have achieved 90% of their students meeting or exceeding in reading. Assessment scores should only improve as students enter the last round of testing later this spring.

Our subpopulations as defined by No Child Left Behind demonstrate growth as well. Oregon's Special Education Report Card for McMinnville students reported that 89% of students with a learning disability met or exceeded state targets for this population. Their drop-out rate has decreased to 1.6% and the students performed above the state average on the statewide math assessment.

English Language Learners (ELL) are demonstrating a higher level of performance in math as measured by the Oregon Assessment of Knowledge and Skills (OAKS) test.

Science, technology, engineering and math (STEM) programs grew this year. A STEM Center was added to Duniway following Patton's program development in school year 2009-10. EASA sponsored the District's first Robotics Team. Elementary students received enhanced science opportunities at the EASA/Evergreen Museum site. Middle school teachers and students received new technology equipment to support teaching and learning related to content-area courses.

These things happened during a global recession. These things happened when state funding for the 2009-2011 biennium was promised to be \$6.0 billion, then later reduced to \$5.7 billion. These things happened because the most valuable resource to schools consists of the people in them, those who find a way to believe and achieve goals because they know it is possible.

2011-2012 Budget Status

Given the uncertainty of state revenues, the District is proposing a budget which is balanced to meet the requirements of Oregon's Local Budget Law. At any level of currently proposed K-12 funding, we will have to make significant cuts to the District's current service level. As we experienced in the last biennium, the financial picture for school may change, and the adopted budget will need to be managed to address changes in state school funding levels as necessary.

The recession that began in 2007 was technically over in 2009; however, recovery has been and will be slow. The current Oregon economic forecast predicts that it will take until 2014 for employment to reach the level it was at in 2007. Since Oregon relies heavily on personal income taxes as a source of funding (more than 70%), this slow recovery has had a deep and prolonged impact on state school funding beginning in 2009 and extending through the next biennium, which ends June 2013.

Additional issues affecting the budget make a "perfect storm" for the McMinnville School District. We experienced our first decline in enrollment for many years in 2010-11; PERS employer rates will increase significantly at a cost of \$1.3 million annually beginning in 2011-12, and federal stimulus funds that were available beginning in 2009 will end this year. Other sources that have served to enhance District programs, such as the McMinnville High School Smaller Learning Communities Grant and the Secondary 21st Century Grant will also end in June.

We communicated early with the Board, staff and public regarding the anticipated shortfall in state revenue. Community meetings, website information, patron mailers and staff meetings were part of the process to share information, address questions and receive input. District administrator meetings were held to discuss school needs and narrow reduction proposals resulting in the recommendations provided within this budget document to close the revenue and expenditure gap. The following goals guided the budget recommendations:

- Decisions are made with the District's mission and Board goals in mind, minimizing the negative impact on students and maximizing student achievement.
- Sufficient reserve balances are maintained to meet Board policy during 2011-2012 and protect District's bond rating status.
- Attempt to maintain enriched curriculum opportunities such as physical education, music, library services, counseling, athletics, high school career pathways and dual high school/college credit programs.
- Attempt to minimize layoffs to the extent possible.

- Attempt to maintain elementary class sizes and minimize increased class size to the secondary level.
- Propose a service level for the coming school year that is sustainable for at least two years.

We are basing the District's proposed 2011-12 general fund budget on the legislative Ways and Means Co-chair's Budget of a \$5.75 billion state-funding level for K-12 education. To address the District's resulting \$6.3 million shortfall at this funding level, difficult decisions had to be made. The additional \$6.3 million in reductions comes after the District already reduced programs two years ago at the beginning of this current recession. At that time we reduced programs such as extended kindergarten, reading and math specialists and a mentoring program. We were able to fund part of the reading and math specialist positions through one-time Federal ARRA (stimulus) funding that ends in June 2011. While our goal is to keep cuts as far away from the classroom as possible, the magnitude of this budget deficit makes it a difficult task. The following budget measures have been taken to reduce the impact on students and programs:

2010-11

- *2009-10 State School Fund adjustment and improved property tax collections combined with a reduction of planned expenditures improves the 2011-12 projected beginning fund balance by approximately \$1.3 million.*

2011-12:

- *Draw down general fund reserves - \$2,000,000.*
- *Reduce transfer to Asset Reserve Fund - \$250,000.*
- *Reduce discretionary supply and professional development budgets by \$330,000.*
- *Employee Compensation Assumptions - \$1,394,000.* The budget has been prepared with the assumption that negotiated agreements with employee groups will reduce the wage and benefit costs projected in February.

The above measures total \$3,974,000 or 60% of the \$6.3 million budget gap.

Additional reductions include:

- *Convert MACA to a high school career pathway program - \$350,000.* Due to enrollment challenges the Board has decided to restructure the Media Arts and Communications Academy from a separate high school, to a MACA high school pathway similar to the EASA off-site pathway program. The savings will be obtained from efficiencies in administration, reducing the need for a separate principal and related support staff.

- *Reduce Library program - \$258,000.* Reduce library staffing at four elementary and both middle schools from full-time to half-time positions. Newby and Wascher Elementary currently have half-time librarians and as a result of earlier boundary changes, all six elementary schools are comparable in size. The reduction of FTE maintains weekly library service to elementary students and maintains a .5 licensed media specialist at each middle school. Library assistant positions were maintained at all schools.
- *Reduce Specialist and Support Staff positions -\$258,000.* Reduce Elementary Music/PE Specialist for adjustment in enrollment (1 FTE); reduce Talented and Gifted Coordinator (.50 FTE); reduce ELL teacher due to reduction in enrollment (1.0 FTE); reduce Buel Elementary Student Management position (.50 FTE).
- *Reduce secondary athletic budgets by \$131,500.* This includes a restructure of middle school athletics and eliminating some 6-12 stipend positions. This also assumes the reduction of a .5 athletic coordinator position at the high school.
- *Reduce Middle School Summer School - \$24,000.* This intervention program was in place to help students lagging behind on standardized tests to improve preparation for high school graduation. This year middle school intervention programs will help offset the impact of eliminating this service.
- *Increase Class Size and adjustments for enrollment: \$1,075,000.* Obtains savings from increasing class size at middle school level by one and high school level by one and one half students per teacher. This will result in the reduction of 12.5 licensed staff.

Class Size History

<i>Level</i>	<i>2008-09</i>	<i>2009-10</i>	<i>2010-11</i>	<i>2011-12</i>
<i>Kindergarten</i>	<i>1:17</i>	<i>1:19</i>	<i>1:19</i>	<i>1:19</i>
<i>Elementary 1 -5</i>	<i>1:23</i>	<i>1:25</i>	<i>1:25</i>	<i>1:25</i>
<i>Middle School 6-8</i>	<i>1:26.5</i>	<i>1:27.5</i>	<i>1:27.5</i>	<i>1:28.5</i>
<i>High School 9-12</i>	<i>1:28</i>	<i>1:29</i>	<i>1:29</i>	<i>1:30.5</i>

- *Reduce classified K-12 support staff by 6 FTE - \$270,000.* (A total of 8.25 classified when combined with MACA reduction.)

- *Reduce administrative staff by additional 1 FTE - \$120,000. (A total of 2.0 administrative FTE when combined with MACA reduction.)*
- *Reduce confidential/supervisory position by .75 (Includes .25 communication staff and .5 other District confidential/supervisory staff.)*

Reading and math intervention specialists funded through grant funds were reduced when ARRA funds ended. In the general fund, 1.5 FTE of those positions are restored and one middle school math intervention specialist was added (.5 Duniway; .5 Patton).

Considerations Moving Forward

Compensation

The District is in the midst of a lengthy negotiation with its licensed employee group. Negotiations for a successor agreement to a contract that expired on June 30, 2010, has been under way since March 2010. The District and MEA are in the 13th month of discussion about compensation, benefits and other employment matters.

This proposed budget assumes no increase in salary schedule, but does maintain step and column movement for eligible employees. Should the compensation package increase through the negotiation process, further reductions would need to be made. The reductions would result in fewer licensed positions either in the classroom or among specialists.

The licensed group had no furlough days in 2010-11. The full work year proposed for administrators is due to the furlough days taken this year and last. The option for licensed employees to have 5 furlough days in 2011-12 or an increase in insurance of 7% adjusts for no licensed employees furlough days in 2010-11 among employee groups.

The negotiated agreement for classified employees was settled earlier this school year and goes into effect July 1, 2011. The classified group reduced their work year by 5 days in 2010-2011. This budget assumes classified employees work their full calendar next year; however, their agreement freezes step advancement. The classified employee group took 5 furlough days in each of the last two years to reduce the need for employee layoff.

Administrator compensation will not increase in 2011-12. The budgeted insurance benefit is based on the same offer to licensed employees and would be 7% higher in 2011-12 than it was in 2009-10 (3% 2010-11, 4% 2011-12). Administrators had 5 furlough days in 2009-10 and 5 days in 2010-11.

The fourth employee group is the confidential/supervisory group. They will follow the classified offer freezing step with no furlough days in 2011-12. This group took 5 furlough days in 2009-10 and 2010-2011.

State Revenue

The May revenue forecast is just around the corner, and it is possible the outlook for Oregon's economy could improve enough to encourage legislators to release additional reserves to K-12. An additional \$100 million to the state appropriation would mean approximately \$1 million to McMinnville School District. Our early projections for the second year of the biennium estimate a fund balance of 2.5%, or half the fund balance minimum outlined in Board Policy, and would require Board approval to change policy prior to the June 2012-13 budget adoption.

If additional revenue becomes available it should first build back the 2012-13 fund balance estimates to 5% fulfilling a Board policy requirement.

Second, we should consider, based on actual and anticipated facility needs, reinstatement of \$250,000 to asset reserve account at least by 2013-14, but preferably 2012-13.

And third, other programmatic adjustments should be assessed, including class size, intervention staffing, full-day kindergarten and library services based upon the level of funding available and our ability to sustain staffing allocations over time.

Local Option

In the fall the Board will survey the community and consider placing a local option levy on the ballot next spring. Feedback in informal survey and community testimony has included support for library services. The library reductions proposed in this budget document do not eliminate library services but reduce staffing for the program. Library staffing levels should be part of the local option survey and, if supported by survey outcomes, be included in a local option proposal presented to the community. Other areas to be considered for funding through a local option levy would include full-day kindergarten, class-size reduction and technology replacement.

Conclusion

We know the budget climate will get better. The financial outlook will improve. We are beginning to hear news reports about improved private sector employment, which supports this concept. State economists long ago suggested an upturn could be expected by 2013-14. But like individual student achievement, it takes work and it takes time. Our challenge is to believe that the revenue picture will improve and that we structure programs and expenditures

associated with the programs to sustain a broad range of opportunities for students.

Because we have fewer resources available to us, it is important do things differently. We have no choice about that. It is equally important to avoid an overreaction to the economic climate. Deeper reductions to programs should be held for a later time if the funding picture worsens or if other financial circumstances place additional constraints on the District's ability to staff at its current level.

I look forward to working with you as you review the following proposed budget.

Respectfully submitted,

A handwritten signature in cursive script that reads "Maryalice Russell".

Maryalice Russell, Ed.D.
Superintendent

McMinnville School District No. 40
Proposed Budget Reduction Plan
2011-2012

Budget Reduction Category and Item Detail	FTE	Item Total	Category Total
1. Reserve and One-Time Funds			2,000,000
2. Compensation and Benefits			1,394,000
Five Furlough Days or Insurance Freeze - Licensed *		\$660,000	
Cost of Living Freeze for Licensed & Admin; Step Freeze for Classified/Confidential		\$734,000	
3. Class size Adjustments			1,075,000
a. Adjust class size for decline in enrollment			\$516,000
Elementary K = 19; Grades 1-5 = 25	4.0 FTE	\$344,000	
Middle School = 27.50	no change	\$0	
High School = 28.00	2.0 FTE	\$172,000	
b. No increase to elementary; middle school +1; high school +1.5			\$559,000
Elementary K = 19; Grades 1-5 = 25	no change	\$0	
Middle School = 28.50	2.0 FTE	\$172,000	
High School = 29.50	4.5 FTE	\$387,000	
4. Other Staffing & Program Changes			1,332,500
a. Convert MACA to MHS pathway			\$350,000
MACA principal	1.0 FTE		
MACA dean of students	.5 FTE		
MACA counselor	.6 FTE		
MACA classified staff	2.25 FTE		
b. Reduce Library to .50 FTE per Elem & Mid Sch; 1 FTE at High Sch	3.0 FTE	\$258,000	
c. Reduce Elem PE/Music specialists for class size & enrollment	1.0 FTE	\$86,000	
d. Reduce Talented & Gifted Coordinators	.5 FTE	\$43,000	
e. Reduce ELL staff due to enrollment decline	1.0 FTE	\$86,000	
f. Reduce elementary dean of students	.5 FTE	\$43,000	
g. Reduce middle school summer school		\$24,000	
h. Reduce classified staff	6.0 FTE	\$270,000	
i. Reduce administrators	1.0 FTE	\$120,000	
j. Reduce Confidential/Supervisory positions	.75 FTE	\$52,500	
5. Athletics and other expenditure categories			711,500
a. Reductions to High School Athletics	.50 FTE	\$77,000	
b. Reductions to Middle School Athletics		\$54,500	
c. Reduce transfer to asset reserve		\$250,000	
d. Reduce discretionary supply budgets and staff development		\$330,000	
6. Intervention Staffing			(215,000)
a. Elementary Intervention Restored	1 FTE	\$86,000	
b. Elementary Math Specialist Restored	.50 FTE	\$43,000	
c. Middle School Math Intervention Addition	1 FTE	\$86,000	

Total General Fund

6,298,000

Positions Reduced:

17.60 Licensed
8.25 Classified
2.00 Admin
0.75 Confidential/Supr

Total FTE 28.60

* Furlough Days taken by other employee groups in 2010-11 xii

**McMinnville School District No. 40
Proposed Budget Reduction Plan
2011-2012**

Reductions in the following grant funded positions

ARRA - Title I Reading Intervention	2.50	Licensed
ARRA - Title I Math Specialists	3.00	Licensed
Title III - Title IIA TOSA Position	0.50	Licensed
Perkins Vocational Program Position	0.34	Licensed
STEM Grant Instructional Coaching Positions	1.80	Licensed
SLC Secretarial Support	0.25	Classified
21st Century Secondary After School Site Coordinators	-	Extra Duty
	8.39	
Total FTE	<u>8.39</u>	

Total Reductions all Funds

	25.74	Licensed
	8.50	Classified
	2.00	Admin
	0.75	Confidential/Supr
	36.99	
Total FTE	<u>36.99</u>	

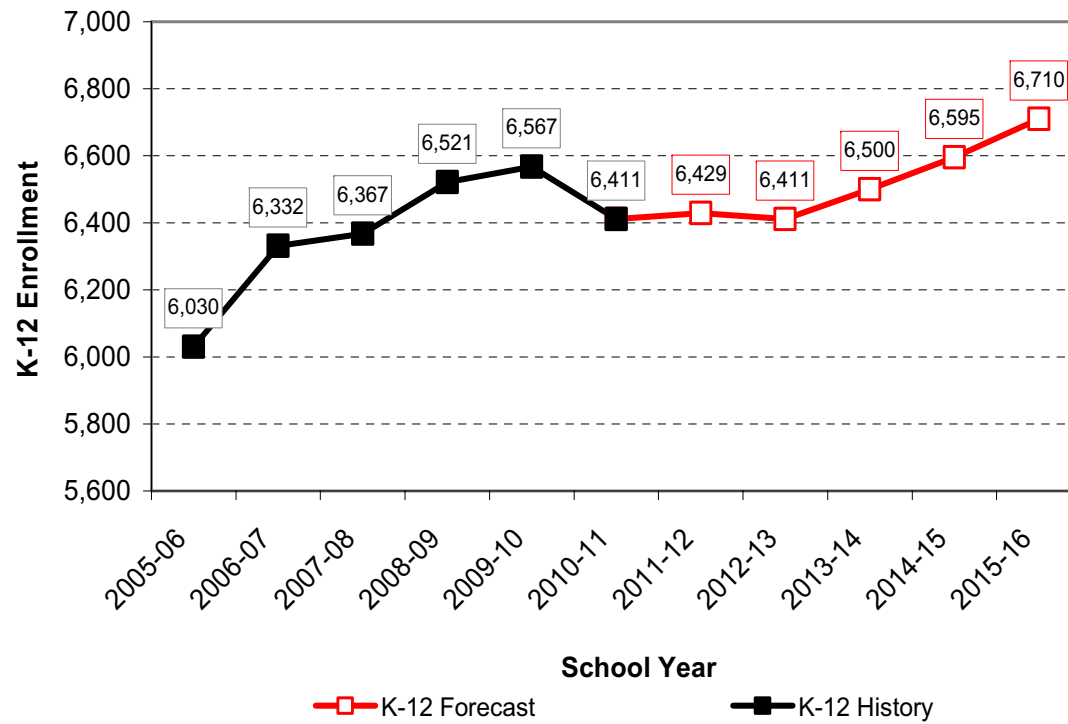
**McMinnville School District
Proposed Budget
2011-12
Staffing Summary**

	2010-2011	Proposed 2011-12	Difference
General Fund			
LICENSED STAFF	354.60	336.95	(17.65)
CLASSIFIED STAFF	209.10	200.90	(8.20)
ADMINISTRATORS	23.25	20.30 *	(2.95)
SUPERVISORS/CONFIDENTIAL	11.50	11.75 *	0.25
TOTAL FTE GENERAL FUND	598.45	569.90	(28.55)
Other Funds			
LICENSED STAFF	16.17	8.00	(8.17)
CLASSIFIED STAFF	64.50	64.20	(0.30)
ADMINISTRATORS	1.50	1.70	0.20
SUPERVISORS/CONFIDENTIAL	2.00	2.00	-
TOTAL FTE OTHER FUNDS	84.17	75.90	(8.27)
Total			
Licensed	370.77	344.95	(25.82)
Classified	273.60	265.10	(8.50)
Administrators	24.75	22.00	(2.75)
Supervisors/Confidential	13.50	13.75	0.25
	<u>682.62</u>	<u>645.80</u>	<u>(36.82)</u>

*** Note:**

Facilities Director position will be restructured and reclassified from a .75 administrative position to a 1.0 Supervisor/Confidential position. Net reduction to administrative positions is 2.0 FTE and net reductions to Supervisor/Confidential positions is .75 FTE when this reclassification is taken out of the calculation.

Chart 1
McMinnville S.D. K-12 Enrollment History and Forecast



Enrollment Projection

Table 1
Historic and Forecast Enrollment
McMinnville School District

One Year Trend

	Actual		Forecast
	2009-10	2010-11	2011-12
Grades K-5	3,031	2,933	2,911
<i>Change</i>		-98	-22
		-3.2%	-0.8%
Grades 6-8	1,502	1,495	1,527
<i>Change</i>		-7	32
		-0.5%	2.1%
Grades 9-12	2,034	1,983	1,991
<i>Change</i>		-51	8
		-2.5%	0.4%
Total	6,567	6,411	6,429
<i>Change</i>		-156	18
		-2.4%	0.3%

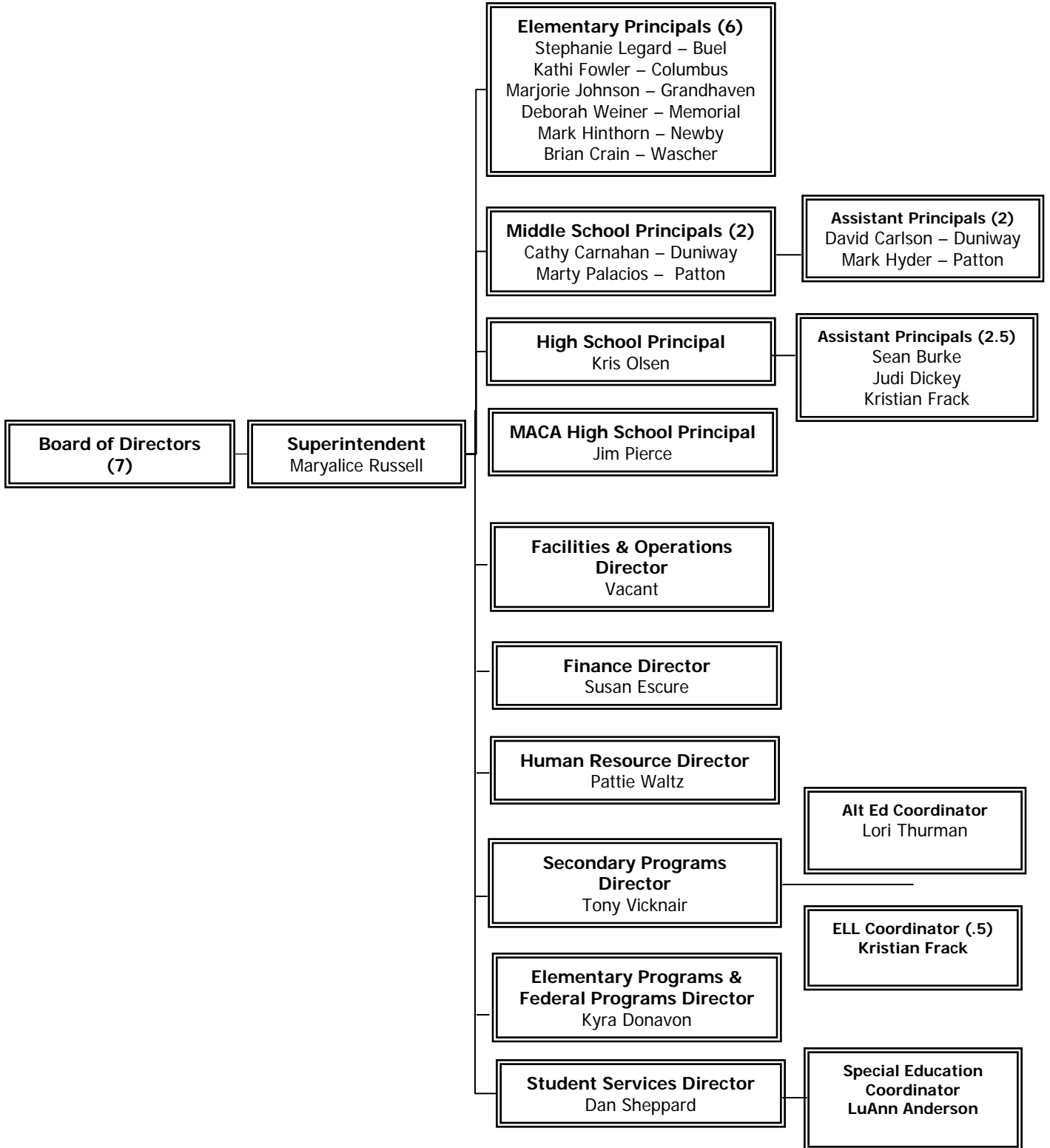
Five Year Trend

	Actual		Forecast
	2005-06	2010-11	2015-16
Grades K-5	2,776	2,933	3,092
<i>Change</i>		157	159
		6%	5%
Grades 6-8	1,415	1,495	1,506
<i>Change</i>		80	11
		6%	1%
Grades 9-12	1,839	1,983	2,112
<i>Change</i>		144	129
		8%	7%
Total	6,030	6,411	6,710
<i>Change</i>		381	299
		6%	5%

Actual: McMinnville School District.

Forecast: Population Research Center, PSU, January 2011.

McMinnville School District #40
Administrative Organizational Chart
2010-11



**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2011-12**

		2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
	GENERAL FUND						
1000	INSTRUCTION	32,384,250	31,072,866	34,244,343	33,502,254	33,502,254	33,502,254
2000	SUPPORT SERVICES	15,945,800	16,574,096	18,359,961	17,740,287	17,840,287	17,840,287
3000	ENTERPRISE & COMMUNITY	50,000	55,000	55,000	55,000	55,000	55,000
4000	BUILDING ACQUISITION	55,987	-	1,677	50,000	50,000	50,000
5200	TRANSFERS OF FUNDS	20,000	500,000	500,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,000,000	2,623,812	2,523,812	2,523,812
7000	UNAPPROP ENDING FUND BAL	5,089,333	6,598,452	1,350,000	-	-	-
	TOTAL REQUIREMENTS	53,545,370	54,800,414	56,510,981	54,221,353	54,221,353	54,221,353
	ASSET RESERVE FUND						
2000	SUPPORT SERVICES	9,771	46,629	414,000	400,000	400,000	400,000
4000	BUILDING ACQUISITION	418,264	627,204	1,923,000	1,697,000	1,697,000	1,697,000
7000	UNAPPROP ENDING FUND BAL	1,721,877	1,687,487	-	-	-	-
	TOTAL REQUIREMENTS	2,149,912	2,361,320	2,337,000	2,097,000	2,097,000	2,097,000
	CONSTRUCTION EXCISE TAX						
4000	BUILDING ACQUISITION	1,101	1,673	282,000	418,000	418,000	418,000
7000	UNAPPROP ENDING FUND BAL	123,445	254,286	-	-	-	-
	TOTAL REQUIREMENTS	124,546	255,959	282,000	418,000	418,000	418,000
	INSURANCE RESERVE FUND						
1000	INSTRUCTION	14,507	146	400,000	400,000	400,000	400,000
2000	SUPPORT SERVICES	21,810	56,011	322,000	322,000	322,000	322,000
7000	UNAPPROP ENDING FUND BAL	733,821	722,234	-	-	-	-
	TOTAL REQUIREMENTS	770,138	778,391	722,000	722,000	722,000	722,000
	STUDENT BODY FUND						
1000	INSTRUCTION				2,400,000	2,400,000	2,400,000
	TOTAL REQUIREMENTS				2,400,000	2,400,000	2,400,000
	GRANTS FUND						
1000	INSTRUCTION	4,204,526	3,827,210	5,953,059	4,427,000	4,427,000	4,427,000
2000	SUPPORT SERVICES	276,004	1,134,365	2,390,606	2,708,000	2,708,000	2,708,000
3000	ENTERPRISE & COMMUNITY	-	72,595	105,000	95,000	95,000	95,000
4000	BUILDING ACQUISITION	962,044	87,389	50,000	50,000	50,000	50,000
5200	TRANSFERS OF FUNDS	-	1,200,000	-	-	-	-
7000	UNAPPROP ENDING FUND BAL	1,209,549	50,255	-	-	-	-
	TOTAL REQUIREMENTS	6,652,123	6,371,814	8,498,665	7,280,000	7,280,000	7,280,000
	NUTRITION SERVICES						
3000	ENTERPRISE & COMMUNITY	2,351,551	2,313,300	3,157,000	3,098,108	3,098,108	3,098,108
7000	UNAPPROP ENDING FUND BAL	229,798	350,637	-	-	-	-
	TOTAL REQUIREMENTS	2,581,349	2,663,937	3,157,000	3,098,108	3,098,108	3,098,108
	PERS DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	1,689,516	1,788,965	1,881,489	1,986,870	1,986,870	1,986,870
7000	UNAPPROP ENDING FUND BAL	126,220	597,135	974,511	884,130	884,130	884,130

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2011-12**

		2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
	TOTAL REQUIREMENTS	1,815,736	2,386,100	2,856,000	2,871,000	2,871,000	2,871,000
	DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	6,424,807	6,744,250	7,077,907	7,329,157	7,329,157	7,329,157
7000	UNAPPROP ENDING FUND BAL	477,674	506,505	500,000	454,843	454,843	454,843
	TOTAL REQUIREMENTS	6,902,481	7,250,755	7,577,907	7,784,000	7,784,000	7,784,000
	BOND CONSTRUCTION FUND						
4000	BUILDING ACQUISITION	26,579,632	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL	-	-	-	-	-	-
	TOTAL REQUIREMENTS	26,579,632	-	-	-	-	-
	BOND CONSTRUCION EARNINGS						
4000	BUILDING ACQUISITION	1,954,885	1,221,114	386,000	387,000	387,000	387,000
7000	UNAPPROP ENDING FUND BAL	1,599,060	382,182	-	-	-	-
	TOTAL REQUIREMENTS	3,553,945	1,603,296	386,000	387,000	387,000	387,000
	SCHOLARSHIP FUND						
2000	SUPPORT SERVICES	5,050			-	-	-
3000	ENTERPRISE & COMMUNITY	-	6,500	55,000	55,000	55,000	55,000
6000	CONTINGENCIES	-	-	100,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BAL	134,746	132,216	-	-	-	-
	TOTAL REQUIREMENTS	139,796	138,716	155,000	155,000	155,000	155,000
	TOTAL APPROPRIATIONS	93,369,505	67,329,313	79,658,042	80,094,488	80,094,488	80,094,488
	TOTAL UNAPPROPRIATED RESERV	11,445,523	11,281,389	2,824,511	1,338,973	1,338,973	1,338,973
	TOTAL REQUIREMENTS	104,815,028	78,610,702	82,482,553	81,433,461	81,433,461	81,433,461
	TOTAL ALL FUNDS						
1000	INSTRUCTION	36,603,283	34,900,222	40,597,402	40,729,254	40,729,254	40,729,254
2000	SUPPORT SERVICES	16,258,435	17,811,101	21,486,567	21,170,287	21,270,287	21,270,287
3000	COMMUNITY SERVICES	2,401,551	2,447,395	3,372,000	3,303,108	3,303,108	3,303,108
4000	BUILDING ACQUISITION	29,971,913	1,937,380	2,642,677	2,602,000	2,602,000	2,602,000
5100	DEBT SERVICE	8,114,323	8,533,215	8,959,396	9,316,027	9,316,027	9,316,027
5200	TRANSFERS OF FUNDS	20,000	1,700,000	500,000	250,000	250,000	250,000
6000	CONTINGENCIES	-	-	2,100,000	2,723,812	2,623,812	2,623,812
	TOTAL APPROPRIATIONS	93,369,505	67,329,313	79,658,042	80,094,488	80,094,488	80,094,488



McMinnville

School District No. 40

GENERAL FUND

General Fund Resources

State School Funding

The general fund relies heavily on state funding and it is important to consider the state's economic and revenue forecast as background for our annual budget. Oregon's tax structure and strong reliance on income tax revenues cause recovery to lag. The February 2011 unemployment rate for Oregon was 10.2% whereas the average for the United States was 8.9%. Personal income taxes make up 70% of the state's resources so unemployment has a significant effect on our financial status.

The "Great Recession" technically ended in June, 2009, however, we are in the second year of a "jobless" recovery with Oregon unemployment remaining almost unchanged for over 12 months at 10.5%. However, recovery is occurring per the March Oregon Economic Forecast. Based on the quarterly state economic forecast significant recovery of revenues occurs in the 2013-15 biennium. Although this coming biennium shows an increase in state revenues of 10%, our state school funding will remain flat.

March State Revenue Forecast (in millions) – Two Year Budget

	2007-09	2009-11	2011-13	2013-15
State General Fund	\$12,808	\$12,429	\$13,774	\$16,132
Percent Change	.5%	-3.0%	10.8%	17.1%

The proposed budget assumes a state K-12 allocation from the state of \$5.75 million.

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

	2007-09	2009-11	2011-13
K-12 Allocation	\$6,131	\$5,739	\$5,750
Percent Increase		-6.4%	.2%

Based on this state school funding level, estimated local property tax revenues and estimated ADMw of 7,600, the District will generate \$47.3 million in total state school fund formula (SSF) revenues. 2011-12 will be the third year of decreased SSF revenues.

McMinnville School District – Annual Budget State School Fund Formula Revenues (in millions)

	2008-09	2009-10	2010-11	2011-12
K-12 Allocation	\$48.1	\$48.0	\$47.5	\$47.3
Percent Change		-.2%	-1.2%	-.3%

Projected Enrollment

State school fund formula revenues make up over 90% of our general fund revenues. We are allocated these revenues based on our average daily membership. Enrollment in Fall of 2010 decreased at all levels by 156 students (2.4%). A demographic study by PSU forecasts two years of flat enrollment for the 2011-12 and 2012-13 school years before we see our economy pickup and see in-migration and increased enrollment. The good news is that our enrollment is stabilizing and we do not predict any further decrease.

STATE SCHOOL FUND GRANT

2011-2012

Co-Chairs' Budget of \$5.700 Billion including \$100 Million in Education Stability Fund revenue as of 4/12/2011

Yamhill County, McMinnville SD 40

District ID: 2256

2011-2012 ADMw Components		2011-2012 Local Revenue	
ADMr: 6,100.0 X 1.00 =	6,100.0	Property Taxes and in-lieu of property taxes from local sources =	\$10,575,000.00
Students in ESL programs: 983.0 X 0.50 =	491.5	Federal Forest Fees =	\$0.00
822.0 IEP Students capped at 11% of ADMr: 671.0 X 1.00 =	671.0	Common School Fund =	\$549,831.53
Students on IEP Above 11% of ADMr: 12.6 X 1.00 =	12.6	County School Fund =	\$60,000.00
Students in Pregnant/Parenting Programs: 23.0 X 1.00 =	23.0	State Managed Timber =	\$0.00
Students in Poverty: 1,038.8 X 0.25 =	259.7	In-Lieu of Property Taxes(non-local sources) =	\$0.00
Students in Foster Care and Neglected/Delinquent: 20.0 X 0.25 =	5.0	Revenue Adjustments =	
Remote Elementary School Correction: 0.0 X 1.00 =	0.0	Local Revenue =	\$11,184,831.53
Small High School Correction: 0.0 X 1.00 =	0.0	2011-2012 Transportation Grant	
Estimated ADMw: =	7,562.8	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. =	\$2,050,000.00
		Trans per ADMr Rank. 9%	Transportation Reimburs. Rate 70.00%
		Grant (Rate* Net Eligible Expend) =	\$1,435,000.00
2011-2012 Extended ADMw			
2011-2012 Estimated ADMw =	7,562.8		
2010-2011 Estimated ADMw =	7,592.9		
Extended ADMw - Greater of			
Or 2011-2012 Estimated ADMw =	7,592.9		
2010-2011 Estimated ADMw			
2011-2012 Experience Adjustment			
District Average Teacher Experience =	11.78		
State Average Teacher Experience =	12.63		
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.85		

2011-2012 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio

(7,592.9 x [\$4500 + (\$25 x -0.85)]) X 1.291742666448 = **\$43,928,041**

2011-2012 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$43,928,041 + \$1,435,000 = \$45,363,041**

2011-2012 State School Fund Grant

Total Formula Revenue - Local Revenue

= **\$45,363,041 - \$11,184,832 = \$34,178,209**

General Purpose Grant per Extended ADMw= \$5,785

Total Formula Revenue per Extended ADMw= \$5,974

Charter Schools Rate(ORS 338.155)= \$5,808

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

Date: 4/12/2011

To: District Business Managers

Re: 2011-12 State School Fund Estimates

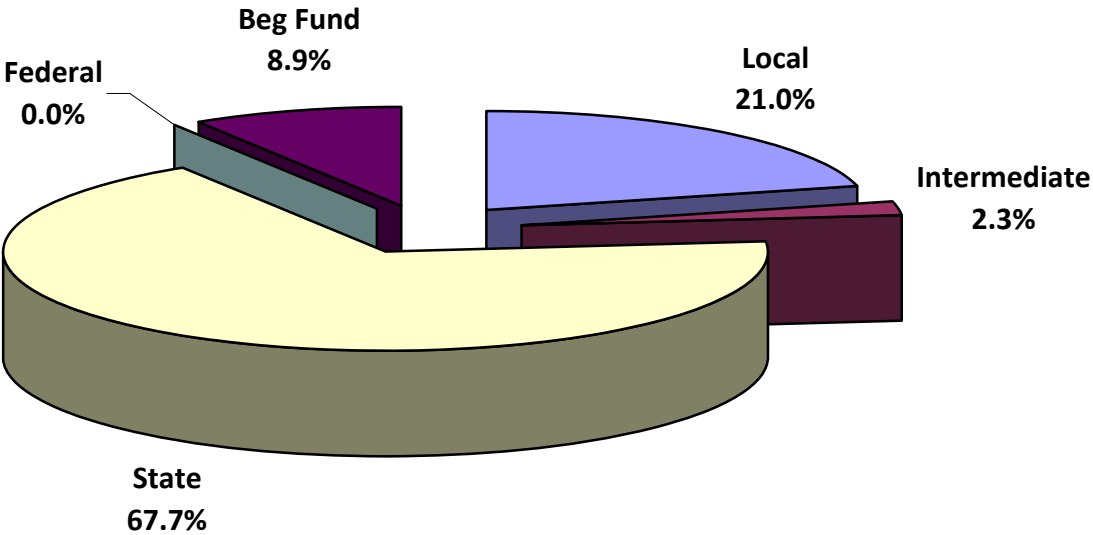
2011-12*	2012-13	2011-13 Biennium
\$2,840,405,000	\$2,839,220,000	\$5,679,625,000
2011-12 Budget Appropriation for school districts & ESDs:		\$2,840,405,000
	Less 2011-12 School Year Subaccount:	(\$100,000,000)
	Less Reserve Account:	(\$20,000,000)
	Less TAG, Speech Pathology and Virtual School Funding:	(\$1,150,299)
	Less Long Term Care and State Schools:	(\$12,000,000)
	Less Small High School Grants:	(\$2,500,000)
Transfers/Deductions		(\$135,650,299)
State Revenue for Formula		\$2,704,754,701
	District Local Revenue:	\$1,458,448,524
	ESD Local Revenue:	\$98,258,476
Local Rev. for Formula (District + ESD)		\$1,556,707,000
Total Revenue For Formula		\$4,261,461,701
	District Share at 95.25%	\$4,059,042,270
	ESD Share at 4.75%	\$202,419,431
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$18,000,000)
	Less Facility Grants:	(\$12,500,000)
Districts		(\$30,500,000)
	Less ESD testing contract:	(\$550,000)
ESDs		(\$550,000)
Formula Revenue for Distribution		
School Districts		\$4,028,542,270
ESDs		\$201,869,431
<p>*This State School Fund estimate is based on the Co-chairs' Recommended Budget of \$5.700 billion. This estimate accounts for the increase in the Common School Fund disbursement, a 50/50 split, and \$100 million for the 2011-12 School Year Subaccount which will be distributed via ODE EGMS. Only school districts are eligible to receive grant funding from the 2011-12 School Year Subaccount.</p>		

Sources for 2011-12 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2009_10
School District Funding Ratio:	1.2917426664480
Transportation Grant:	Estimated @ \$180,623,192
Estimated ADMr:	535,000
Estimated ADMw:	662,000
District Accrual per ADMw:	\$327
ESD Accrual per ADMw:	\$12
YCEP/JDEP amount per ADMw:	\$5,813

If you have questions, please contact Michael Elliott at michael.S.elliott@state.or.us

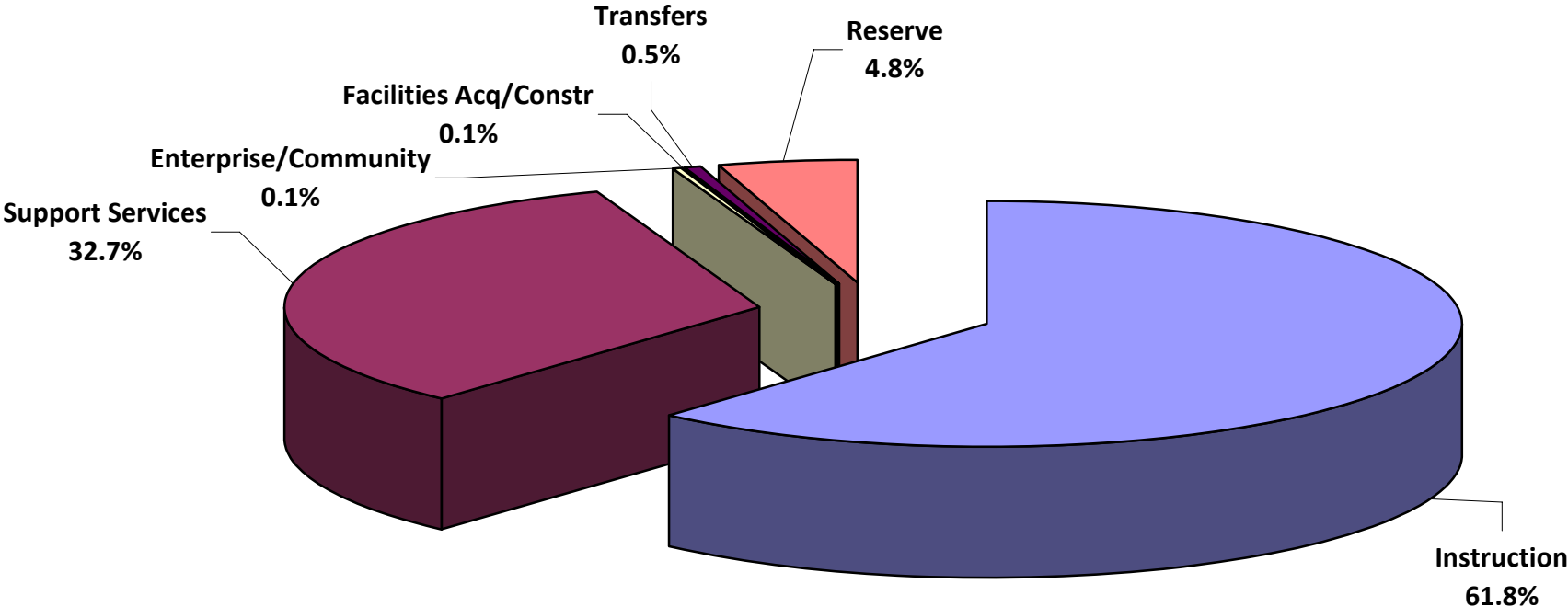
**General Fund Resources
2011-12**



**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2012-13 Adopted
100 GENERAL FUND							
R1111 *	AD VALOREM TAXES LEVIED	9,352,209	9,694,177	10,000,000	10,250,000	10,250,000	10,250,000
R1112 *	PRIOR YEAR'S TAXES	304,696	366,426	200,000	325,000	325,000	325,000
R1311	TUITION FROM INDIVIDUALS	64,066	64,830	0	5,000	5,000	5,000
R1312	TUITION - WITHIN STATE	20,379	30,784	480,000	300,000	300,000	300,000
R1330	SUMMER SCHOOL TUITION	83	10,691	0	0	0	0
R1333	SENIOR HIGH SUMMER SCHOOL	5,375	700	8,000	10,000	10,000	10,000
R1510	INTEREST ON INVESTMENT	247,656	105,029	150,000	150,000	150,000	150,000
R1710	ADMISSIONS	20,000	21,500	25,000	25,000	25,000	25,000
R1741	HIGH SCH ATHLETIC FEES	84,354	68,980	70,000	70,000	70,000	70,000
R1742	MID SCH ATHLETIC FEES	24,723	20,970	24,000	24,000	24,000	24,000
R1801	BEAR HUGS REVENUE	0	0	70,000	70,000	70,000	70,000
R1910	RENTALS	11,102	16,466	7,000	10,000	10,000	10,000
R1960	RECOVERY PRIOR YR EXPEND	399	16,352	0	0	0	0
R1980	SERVICE PROVIDED OTHER FUNDS	0	79,365	150,000	150,000	150,000	150,000
R1990	MISCELLANEOUS	9,100	20,155	5,000	20,000	20,000	20,000
Total Local Revenues		10,144,142	10,516,425	11,189,000	11,409,000	11,409,000	11,409,000
R2101 *	COUNTY SCHOOL FUNDS	59,906	53,489	64,000	60,000	60,000	60,000
R2102	ESD APPORTIONMENT	0	0	1,323,489	1,200,000	1,200,000	1,200,000
Total Intermediate Revenues		59,906	53,489	1,387,489	1,260,000	1,260,000	1,260,000
R3101 *	STATE SCHOOL FUND - GENRL	34,804,464	35,623,946	35,723,873	34,478,209	34,478,209	34,478,209
R3103 *	COMMON SCHOOL FUND	408,543	510,915	535,619	549,832	549,832	549,832
R3105 *	SSF - BUDGET FOR GROWTH	0	0	250,000	500,000	500,000	500,000
R3199 *	STATE UNRESTRICTED GRANT	567,124					
R3299 *	STATE RESTRICTED GRANTS	1,353,259	0	0	1,154,312	1,154,312	1,154,312
Total State Revenues		37,133,390	36,134,861	36,509,492	36,682,353	36,682,353	36,682,353
R4500	RSTRCTD REVENUE FED GOV	27,192	29,433	25,000	20,000	20,000	20,000
R4503 *	FEDERAL GRANT (STATE STABILIZATION FUNDS)	1,270,345	1,776,874	700,000	0	0	0
R4700	FEDERAL GRANT THROUGH COUNTY	22,825	0	0	0	0	0
Total Federal Revenues		1,320,362	1,806,307	725,000	20,000	20,000	20,000
SUBTOTAL OPERATING REVENUES		48,657,801	48,511,082	49,810,981	49,371,353	49,371,353	49,371,353
R5200	INTERFUND TRANSFERS	0	1,200,000	0	0	0	0
R5400	BEG FUND BALANCE	4,887,570	5,089,332	6,700,000	4,850,000	4,850,000	4,850,000
Total Other Revenues		4,887,570	6,289,332	6,700,000	4,850,000	4,850,000	4,850,000
TOTAL GENERAL FUND REVENUES		53,545,370	54,800,414	56,510,981	54,221,353	54,221,353	54,221,353
* State School Fund Formula Revenues		48,120,546	48,025,827	47,473,492	47,317,353	47,317,353	47,317,353

General Fund Expenditures by Function 2011-12



**McMinnville School District
General Fund Budget
Requirements by Function
2011-12**

Function #	Function Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
1111	PRIMARY K-3 INSTRUCTION	9,879,200	8,683,839	8,971,761	11,675,792	11,675,792	11,675,792
1112	INTERMEDIATE PROG 4&5	3,169,425	3,132,930	3,259,643	-	-	-
	Subtotal - Elementary Instruction *	13,048,625	11,816,769	12,231,404	11,675,792	11,675,792	11,675,792
1113	ELEM EXTRA CURRICULAR	29,695	-	-	-	-	-
1121	MIDDLE/JUNIOR HIGH PROGR	5,480,340	5,226,875	5,675,761	5,957,764	5,957,764	5,957,764
1122	MIDDLE SCH CO-CURRICULAR	172,957	111,289	206,072	151,572	151,572	151,572
1131	HIGH SCHOOL PROGRAMS	6,940,017	7,131,633	7,588,789	7,418,588	7,418,588	7,418,588
1132	HIGH SCH CO-CURRICULAR	462,054	505,084	384,796	366,592	366,592	366,592
1140	PRE-K PROGRAMS (MIGRANT ED)	15,322	16,332	18,487	5,642	5,642	5,642
1210	TAG PROGRAMS	230,683	246,326	265,143	230,492	230,492	230,492
1221	STRUCTURED LEARNING PROG (SLP)	637,257	543,955	581,269	600,998	600,998	600,998
1223	POST-HIGH SLP/ COMMUNITY TRANS	-	-	211,550	172,912	172,912	172,912
1224	LIFE SKILLS	-	-	859,849	756,159	756,159	756,159
1250	LEARNING RESOURCE CENTER (LRC)	1,731,576	2,112,252	2,317,656	2,185,091	2,185,091	2,185,091
1260	EARLY INTERVENTION	-	-	1,500	1,350	1,350	1,350
1280-1287	ALTERNATIVE EDUCATION	641,937	557,701	733,110	962,327	962,327	962,327
1291	ELL PROGRAMS	2,563,745	2,537,066	2,832,186	2,728,097	2,728,097	2,728,097
1292	TEEN PARENT PROGRAMS	185,937	186,790	213,625	213,787	213,787	213,787
1295	COUNTY CORRECTIONS	51,053	9,611	43,573	32,797	32,797	32,797
1299	OTHER PROGRAMS (Tutoring)	60,652	60,825	47,593	32,294	32,294	32,294
1400	ELEMENTARY SUMMER SCHOOL	102,319	403	-	-	-	-
1442	MIDDLE SCHL SUMMER PROG	10,182	4,831	23,560	-	-	-
1443	SR HIGH SUMMER PROG	19,900	5,126	8,420	10,000	10,000	10,000
1000	INSTRUCTIONAL SERVICES	32,384,252	31,072,866	34,244,343	33,502,254	33,502,254	33,502,254
2110	ATTENDANCE/STUDENT SERVICES	150,970	564,060	470,560	472,668	472,668	472,668
2120	GUIDANCE SERVICES	1,404,178	1,328,921	1,578,974	1,538,374	1,538,374	1,538,374
2130	HEALTH SERVICES	86,247	101,386	152,459	163,535	163,535	163,535
2140	PSYCHOLOGICAL SERVICES	149,067	111,310	233,133	211,107	211,107	211,107
2150	SPEECH PATHOLOGY/AUDIOL	259,165	263,889	323,619	332,490	332,490	332,490
2190	DIRECTION OF STUDENT SERVICES	273,831	308,323	446,355	377,620	377,620	377,620
2210	IMPROVEMENT OF INSTRUCTION	303,914	462,795	495,493	424,776	424,776	424,776

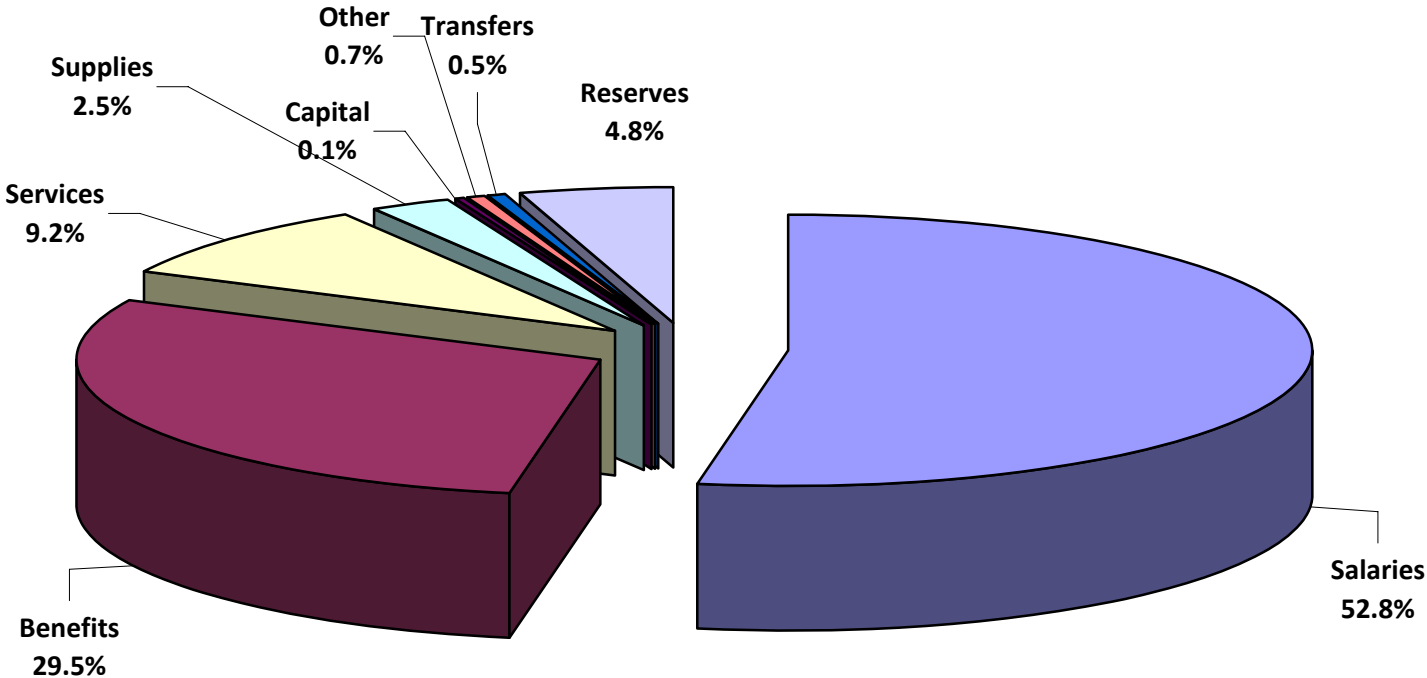
**McMinnville School District
General Fund Budget
Requirements by Function
2011-12**

Function #	Function Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
2213	TECHNOLOGY CURRICULUM DEV	165,602	108,718	104,291	106,228	106,228	106,228
2220	EDUCATIONAL MEDIA SERVICES	910,555	829,710	914,297	669,102	669,102	669,102
2230	ASSESSMENT AND TESTING	5,497	11,556	35,100	20,000	20,000	20,000
2240	INSTRUCTIONAL STAFF DEVELOP.	28,437	141,453	142,300	117,050	117,050	117,050
2310	BOARD OF EDUCATION	151,355	210,606	212,100	209,100	209,100	209,100
2320	EXEC ADMIN SERVICES	330,480	329,535	336,399	351,267	351,267	351,267
2410	OFFICE OF PRINCIPAL	3,021,034	2,955,267	3,189,103	3,047,223	3,047,223	3,047,223
2510	BUSINESS SUPPORT SERVICES	176,202	186,840	199,574	182,606	182,606	182,606
2520	FISCAL SERVICES	443,806	455,576	446,712	449,404	449,404	449,404
2525	BUILDING RENTAL/LABOR	7,158	2,921	3,600	3,600	3,600	3,600
2527	PROPERTY ACCOUNTING SERV	5,650	-	-	-	-	-
2540	OPER/MAINT PLANT SERVICE	4,059,564	4,159,178	4,638,413	4,692,965	4,692,965	4,692,965
2550	STUDENT TRANSPORTATION **	1,943,363	2,058,902	2,090,900	2,133,900	2,233,900	2,233,900
2570	INTERNAL SERVICES	118,812	54,000	79,000	72,000	72,000	72,000
2610	CENTRAL SUPPORT SERVICES	413,081	325,607	347,407	357,399	357,399	357,399
2630	COMMUNICATIONS	115,631	46,207	85,223	49,058	49,058	49,058
2640	STAFF SERVICES	31,323	29,550	30,000	30,000	30,000	30,000
2660	TECHNOLOGY SERVICES	749,669	762,545	854,948	828,815	828,815	828,815
2700	SUPPLEMENTAL RETIREMENT	641,210	765,241	950,000	900,000	900,000	900,000
2000	SUPPORT SERVICES	15,945,799	16,574,096	18,359,961	17,740,287	17,840,287	17,840,287
3390	COMMUNITY SERVICES	50,000	55,000	55,000	55,000	55,000	55,000
4150	BUILDING ACQUISITION	55,987	-	1,677	50,000	50,000	50,000
5200	TRANSFERS OF FUNDS	20,000	500,000	500,000	250,000	250,000	250,000
6110	PLANNED RESERVE	-	-	2,000,000	2,623,812	2,523,812	2,523,812
7770	UNAPPROP ENDING FUND BAL	5,089,335	6,598,452	1,350,000	-	-	-
TOTAL REQUIREMENTS		53,545,373	54,800,414	56,510,981	54,221,353	54,221,353	54,221,353

* Elementary Instruction expenditures will be combined into one Function beginning in 2011-12.

** Student Transportation increased by \$100,000 for increased fuel costs.

General Fund Expenditures by Object 2011-12



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

Object#	Expenditure Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
111	LICENSED SALARIES	19,071,107	17,553,209	19,517,504	18,775,637	18,294,882	18,294,882
112	CLASSIFIED SALARIES	4,843,091	4,862,309	5,942,098	5,640,567	5,640,567	5,640,567
113	ADMINISTRATORS	2,165,683	2,056,445	2,270,472	2,010,469	2,010,469	2,010,469
114	CONFIDENTIAL STAFF	604,008	561,191	597,868	639,611	639,611	639,611
116	RETIREMENT STIPEND	4,881	5,857	-	-	-	-
117	UNUSED LEAVE (Retirement Severance)	-	23,757	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	487,681	352,746	413,121	391,539	391,539	391,539
121	SUBSTITUTES-LICENSED	586,910	597,360	644,838	618,642	618,642	618,642
122	SUBSTITUTES-CLASSIFIED	113,476	81,604	98,773	109,442	109,442	109,442
123	TEMPORARY-LICENSED	5,088	-	-	-	-	-
125	CURRICULUM SUB	63,745	104,176	168,700	48,350	48,350	48,350
130	LIC ADDITIONAL WAGES	2,512	124,882	117,080	146,575	146,575	146,575
131	CLASS ADDITIONAL WAGES	34	31,198	62,550	48,481	48,481	48,481
132	NON CERTIFIED OVERTIME	43,443	8,360	4,500	4,500	4,500	4,500
151	STUDENT LABOR	7,256	6,103	7,500	7,500	7,500	7,500
Subtotal Wages		27,998,913	26,369,198	30,031,003	28,627,313	28,146,558	28,146,558
211	PERS EMPR CONTRIB	1,623,826	1,027,949	1,148,048	3,078,283	3,049,765	3,049,765
212	EMPLOYEE CONTRIBUTION PU	1,265,537	1,195,218	1,302,868	1,219,712	1,207,596	1,207,596
213	PERS BOND PAY	1,569,047	2,024,468	2,266,516	1,321,785	1,310,689	1,310,689
220	FICA/MEDICARE	2,097,344	1,948,378	2,237,778	2,145,354	2,106,913	2,106,913
231	WORKERS' COMPENSATION	141,170	131,188	140,052	129,637	128,128	128,128
232	UNEMPLOYMENT COMPENSATION	31,323	29,550	30,000	30,000	30,000	30,000
242	HEALTH INSURANCE	6,687,867	6,743,440	7,771,686	7,320,645	7,883,504	7,883,504
244	LIFE INSURANCE	50,602	28,535	38,088	27,086	36,662	36,662
246	DISABILITY INSURANCE	10,598	6,396	5,573	5,263	5,263	5,263
247	RETIREE INSURANCE	641,210	739,666	750,000	700,000	700,000	700,000
Subtotal Benefits		14,118,524	13,874,789	15,690,609	15,977,765	16,458,520	16,458,520
310	INSTRUCTIONAL PROFESSIONAL SERV	297,676	245,603	335,966	309,563	309,563	309,563
311	TUITION REIMBURSEMENT	75,505	77,670	50,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	13,525	35,834	95,350	69,520	69,520	69,520
319	OTHER PROFESSIONAL	35,491	37,519	55,000	52,000	52,000	52,000
322	REPAIRS AND MAINTENANCE	93,631	278,728	101,500	110,300	110,300	110,300
324	RENTALS	108,404	121,112	130,934	128,140	128,140	128,140
325	ELECTRICITY	487,532	498,165	575,000	600,000	600,000	600,000
326	HEATING FUEL	401,227	344,553	550,000	450,000	450,000	450,000
327	WATER AND SEWAGE	144,975	161,248	200,000	275,000	275,000	275,000
328	GARBAGE	79,994	57,483	70,000	70,000	70,000	70,000
331	REIMBURSABLE STUDENT TRANSPORT	1,903,248	2,020,173	2,041,400	2,084,400	2,184,400	2,184,400
332	NON-REIMBR STUDENT TRANSPORT	51,291	40,685	50,000	50,000	50,000	50,000
340	TRAVEL	43,303	146,382	51,620	58,004	58,004	58,004

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

Object#	Expenditure Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
351	TELEPHONE	69,460	91,569	81,000	76,000	76,000	76,000
353	POSTAGE	76,402	58,372	66,500	54,840	54,840	54,840
354	ADVERTISING	2,875	3,907	2,350	2,350	2,350	2,350
355	PRINTING AND BINDING	130,536	102,637	158,930	140,799	140,799	140,799
359	OTHER COMMUNICATION SERVICES	29,682	39,900	50,000	40,000	40,000	40,000
360	CHARTER SCHOOL PAYMENTS	46,482	37,106	30,000	30,000	30,000	30,000
380	NON-INSTRUC PROF\TECH SERVICES	29,567	1,113	1,500	750	750	750
381	AUDIT SERVICES	34,907	46,018	34,400	34,000	34,000	34,000
382	LEGAL SERVICES	32,829	33,912	40,000	40,000	40,000	40,000
387	STATISTICAL SERVICES	5,650	-	-	-	-	-
388	ELECTION SERVICES	8,221	6,168	10,000	10,000	10,000	10,000
389	OTHER NON-INSTRCT PROF\TECH	110,106	208,581	208,800	219,700	219,700	219,700
	Total Services	4,312,515	4,594,438	4,990,250	4,971,366	5,071,366	5,071,366
410	SUPPLIES	505,225	662,269	915,097	811,244	811,244	811,244
411	MAINTENANCE SUPPLIES	61,027	69,833	84,000	70,000	70,000	70,000
412	CUSTODIAL SUPPLIES	79,754	146,284	92,000	80,000	80,000	80,000
413	GROUND SUPPLIES	40,494	32,503	50,000	45,000	45,000	45,000
418	VEHICLE FUEL	-	22,110	30,000	25,000	25,000	25,000
420	TEXTBOOKS	402,486	325,115	63,650	48,500	48,500	48,500
430	LIBRARY BOOKS	42,349	28,350	28,485	25,525	25,525	25,525
440	PERIODICALS	5,732	7,585	9,275	7,705	7,705	7,705
450	FOOD	9,992	10,359	10,000	10,000	10,000	10,000
460	NON-CONSUMABLE EQUIPMENT	99,506	110,208	55,995	26,289	26,289	26,289
470	COMPUTER SOFTWARE	182,509	217,810	172,900	175,210	175,210	175,210
480	COMPUTER HARDWARE	206,674	696,449	84,215	40,000	40,000	40,000
	Subtotal Supplies & Materials	1,635,747	2,328,873	1,595,617	1,364,473	1,364,473	1,364,473
540	EQUIPMENT	63,505	30,758	1,677	50,000	50,000	50,000
550	TECHNOLOGY	-	149,366	-	-	-	-
	Subtotal Capital Outlay	63,505	180,124	1,677	50,000	50,000	50,000
640	DUES AND FEES	40,819	67,691	44,825	51,525	51,525	51,525
651	LIABILITY INSURANCE	266,014	286,849	307,000	305,100	305,100	305,100
	Subtotal Insurance and Fees	306,833	354,540	351,825	356,625	356,625	356,625
710	FUND TRANSFERS	20,000	500,000	500,000	250,000	250,000	250,000
	Subtotal Fund Transfers	20,000	500,000	500,000	250,000	250,000	250,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	2,000,000	2,623,812	2,523,812	2,523,812
820	RESERVED FOR NEXT YEAR	5,089,335	6,598,452	1,350,000	-	-	-
	Subtotal Reserves	5,089,335	6,598,452	3,350,000	2,623,812	2,523,812	2,523,812
	TOTAL	53,545,373	54,800,414	56,510,981	54,221,354	54,221,354	54,221,354

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1111 ELEMENTARY INSTRUCTION (Beginning in 2011-12, ODE will use only one account for elementary. This schedule combines all prior year detail for functions 1111 and 1112 for comparison purposes.)							
111	LICENSED SALARIES	7,505,433	6,357,120	6,939,110	6,701,459	6,533,106	6,533,106
112	CLASSIFIED SALARIES	386,039	366,244	425,673	402,645	402,645	402,645
121	SUBSTITUTES-LICENSED	317,514	268,295	266,676	262,546	262,546	262,546
122	SUBSTITUTES-CLASSIFIED	11,172	21,996	10,500	10,932	10,932	10,932
125	CURRICULUM SUB	16,762	17,294	82,200	11,100	11,100	11,100
130	LIC. ADDITIONAL WAGES	69	4,689	6,400	25,010	25,010	25,010
131	CLASS. ADDITIONAL WAGES	0	1,642	1,950	2,000	2,000	2,000
132	NON CERTIFIED OVERTIME	0	266	0	0	0	0
Account Group Total		8,236,990	7,037,547	7,732,509	7,415,692	7,247,339	7,247,339
211	PERS EMPR CONTRIB	358,554	275,981	281,349	754,583	759,139	759,139
212	EMPLOYEE CONTRBTN, PICKUP	445,665	381,668	389,346	366,016	369,379	369,379
213	PERS BOND PAY	467,471	545,661	556,183	324,088	326,891	326,891
220	FICA/MEDICARE	615,127	518,920	554,436	539,745	526,867	526,867
231	WORKERS' COMPENSATION	28,107	24,944	25,063	23,535	23,011	23,011
242	HEALTH INSURANCE	1,946,560	1,737,799	1,862,927	1,680,560	1,848,282	1,848,282
244	LIFE INSURANCE	12,245	6,055	9,394	5,752	9,063	9,063
Account Group Total		3,873,729	3,491,027	3,678,698	3,694,279	3,862,632	3,862,632
310	INSTRUC CONSULT/PROF	2,554	0	1,000	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	4,256	7,085	9,000	4,250	4,250	4,250
322	REPAIRS AND MAINTENANCE	0	396	0	0	0	0
324	RENTALS	43,532	44,808	52,734	53,540	53,540	53,540
340	TRAVEL	69	628	100	400	400	400
353	POSTAGE	0	1,239	2,900	1,950	1,950	1,950
355	PRINTING AND BINDING	40,280	37,355	48,900	45,900	45,900	45,900

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
Account Group Total		90,691	91,511	114,634	107,540	107,540	107,540
410	SUPPLIES	156,390	191,670	498,864	256,321	256,321	256,321
420	TEXTBOOKS	282,254	108,618	16,500	11,350	11,350	11,350
421	NEW CLASSROOM MATERIALS	73,259	-185	0	0	0	0
430	LIBRARY BOOKS	6,637	0	0	3,000	3,000	3,000
440	PERIODICALS	0	0	500	450	450	450
460	NON-CONSUMABLE ITEMS	4,890	21,282	4,500	4,400	4,400	4,400
470	COMPUTER SOFTWARE	133,218	177,336	163,200	162,410	162,410	162,410
480	COMPUTER HARDWARE	190,570	548,597	22,000	20,350	20,350	20,350
Account Group Total		847,217	1,047,317	705,564	458,281	458,281	458,281
550	TECHNOLOGY	0	149,366	0	0	0	0
Account Group Total		0	149,366	0	0	0	0
640	DUES AND FEES	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
Function Total		13,048,626	11,816,768	12,231,405	11,675,792	11,675,792	11,675,792

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1111 PRIMARY K-3 INSTRUCTION (See previous summary of Elementary Instruction)							
111	LICENSED SALARIES	5,476,125	4,402,804	4,899,453	6,701,459	6,533,106	6,533,106
112	CLASSIFIED SALARIES	369,714	366,244	425,673	402,645	402,645	402,645
121	SUBSTITUTES-LICENSED	271,238	222,912	215,646	262,546	262,546	262,546
122	SUBSTITUTES-CLASSIFIED	11,172	21,996	10,500	10,932	10,932	10,932
125	CURRICULUM SUB	13,178	14,896	82,200	11,100	11,100	11,100
130	LIC. ADDITIONAL WAGES	69	4,689	6,400	25,010	25,010	25,010
131	CLASS. ADDITIONAL WAGES	0	1,642	1,950	2,000	2,000	2,000
132	NON CERTIFIED OVERTIME	0	266	0	0	0	0
Account Group Total		6,141,497	5,035,450	5,641,822	7,415,692	7,247,339	7,247,339
211	PERS EMPR CONTRIB	296,043	196,178	199,344	754,583	759,139	759,139
212	EMPLOYEE CONTRBTN, PICKUP	323,831	264,340	266,967	366,016	369,379	369,379
213	PERS BOND PAY	346,649	389,009	393,010	324,088	326,891	326,891
220	FICA/MEDICARE	457,225	370,682	392,458	539,745	526,867	526,867
231	WORKERS' COMPENSATION	20,857	17,903	17,942	23,535	23,011	23,011
242	HEALTH INSURANCE	1,433,859	1,222,759	1,336,895	1,680,560	1,848,282	1,848,282
244	LIFE INSURANCE	9,207	4,386	6,624	5,752	9,063	9,063
Account Group Total		2,887,671	2,465,256	2,613,240	3,694,279	3,862,632	3,862,632
310	INSTRUC CONSULT/PROF	1,466	0	500	1,500	1,500	1,500
312	CONFERENCE/WORKSHOPS	4,071	6,384	7,000	4,250	4,250	4,250
324	RENTALS	35,909	29,693	29,535	53,540	53,540	53,540
340	TRAVEL	69	628	100	400	400	400
353	POSTAGE	0	1,239	2,200	1,950	1,950	1,950
355	PRINTING AND BINDING	21,632	27,350	31,250	45,900	45,900	45,900
Account Group Total		63,147	65,294	70,585	107,540	107,540	107,540

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
410	SUPPLIES	109,963	138,033	454,314	256,321	256,321	256,321
420	TEXTBOOKS	273,145	103,900	10,800	11,350	11,350	11,350
421	NEW CLASSROOM MATERIALS	73,259	-185	0	0	0	0
430	LIBRARY BOOKS	6,637	0	0	3,000	3,000	3,000
440	PERIODICALS	0	0	0	450	450	450
460	NON-CONSUMABLE ITEMS	3,302	14,287	2,500	4,400	4,400	4,400
470	COMPUTER SOFTWARE	133,218	176,934	161,000	162,410	162,410	162,410
480	COMPUTER HARDWARE	187,363	535,505	17,500	20,350	20,350	20,350
Account Group Total		786,886	968,473	646,114	458,281	458,281	458,281
550	TECHNOLOGY	0	149,366	0	0	0	0
Account Group Total		0	149,366	0	0	0	0
Function Total		9,879,200	8,683,839	8,971,761	11,675,792	11,675,792	11,675,792

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1112 INTERMEDIATE PROGRAM 4&5 (This account code has been discontinued - see 1111 Elem Instruction)							
111	LICENSED SALARIES	2,029,308	1,954,316	2,039,657	0	0	0
112	CLASSIFIED SALARIES	16,325	0	0	0	0	0
121	SUBSTITUTES-LICENSED	46,276	45,383	51,030	0	0	0
125	CURRICULUM SUB	3,584	2,398	0	0	0	0
Account Group Total		2,095,492	2,002,097	2,090,687	0	0	0
211	PERS EMPR CONTRIB	62,511	79,803	82,005	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	121,834	117,328	122,379	0	0	0
213	PERS BOND PAY	120,822	156,652	163,173	0	0	0
220	FICA/MEDICARE	157,902	148,238	161,978	0	0	0
231	WORKERS' COMPENSATION	7,250	7,041	7,121	0	0	0
242	HEALTH INSURANCE	512,701	515,040	526,032	0	0	0
244	LIFE INSURANCE	3,038	1,669	2,770	0	0	0
Account Group Total		986,058	1,025,771	1,065,457	0	0	0
310	INSTRUC CONSULT/PROF	1,088	0	500	0	0	0
312	CONFERENCE/WORKSHOPS	185	701	2,000	0	0	0
322	REPAIRS AND MAINTENANCE	0	396	0	0	0	0
324	RENTALS	7,623	15,115	23,199	0	0	0
353	POSTAGE	0	0	700	0	0	0
355	PRINTING AND BINDING	18,648	10,005	17,650	0	0	0
Account Group Total		27,543	26,218	44,049	0	0	0
410	SUPPLIES	46,427	53,637	44,550	0	0	0
420	TEXTBOOKS	9,109	4,718	5,700	0	0	0
440	PERIODICALS	0	0	500	0	0	0
460	NON-CONSUMABLE ITEMS	1,588	6,995	2,000	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
470	COMPUTER SOFTWARE	0	402	2,200	0	0	0
480	COMPUTER HARDWARE	3,207	13,092	4,500	0	0	0
Account Group Total		60,332	78,844	59,450	0	0	0
Function Total		3,169,425	3,132,930	3,259,643	0	0	0
1113 ELEMENTARY EXTRA CURRICULAR							
118	EXTRA-DUTY SALARIES	23,338	0	0	0	0	0
Account Group Total		23,338	0	0	0	0	0
211	PERS EMPR CONTRIB	1,782	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	1,370	0	0	0	0	0
213	PERS BOND PAY	1,336	0	0	0	0	0
220	FICA/MEDICARE	1,766	0	0	0	0	0
231	WORKERS' COMPENSATION	103	0	0	0	0	0
Account Group Total		6,357	0	0	0	0	0
Function Total		29,695	0	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
1121	MIDDLE SCHOOL INSTRUCTION						
111	LICENSED SALARIES	3,311,608	3,123,057	3,416,669	3,467,110	3,375,925	3,375,925
112	CLASSIFIED SALARIES	83,684	81,392	91,861	109,966	109,966	109,966
118	EXTRA-DUTY SALARIES	4,895	3,904	0	0	0	0
121	SUBSTITUTES-LICENSED	118,503	102,185	132,137	127,513	127,513	127,513
122	SUBSTITUTES-CLASSIFIED	4,016	14,910	10,500	10,932	10,932	10,932
125	CURRICULUM SUB	14,523	10,013	35,500	9,000	9,000	9,000
130	LIC. ADDITIONAL WAGES	2,146	4,347	2,000	21,600	21,600	21,600
131	CLASS. ADDITIONAL WAGES	0	2,907	2,400	1,900	1,900	1,900
132	NON CERTIFIED OVERTIME	0	112	0	0	0	0
	Account Group Total	3,539,376	3,342,826	3,691,067	3,748,021	3,656,836	3,656,836
211	PERS EMPR CONTRIB	268,491	131,449	146,046	418,885	403,118	403,118
212	EMPLOYEE CONTRBTN, PICKUP	194,107	187,048	205,000	210,997	202,556	202,556
213	PERS BOND PAY	198,153	258,579	282,682	180,801	173,766	173,766
220	FICA/MEDICARE	265,704	247,884	279,421	283,382	276,407	276,407
231	WORKERS' COMPENSATION	11,878	11,886	12,515	12,436	12,102	12,102
242	HEALTH INSURANCE	837,504	812,967	907,722	873,274	1,001,128	1,001,128
244	LIFE INSURANCE	5,119	2,736	4,684	3,030	4,913	4,913
	Account Group Total	1,780,956	1,652,548	1,838,070	1,982,805	2,073,990	2,073,990
310	INSTRUC CONSULT/PROF	2,400	0	6,200	900	900	900
312	CONFERENCE/WORKSHOPS	4,267	0	14,000	7,970	7,970	7,970
322	REPAIRS AND MAINTENANCE	2,704	4,898	6,200	5,100	5,100	5,100
324	RENTALS	12,577	10,143	13,000	13,000	13,000	13,000
340	TRAVEL	259	583	3,000	1,400	1,400	1,400
353	POSTAGE	0	4,594	1,200	1,690	1,690	1,690
355	PRINTING AND BINDING	18,074	17,898	21,300	20,850	20,850	20,850

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
389	OT NON-INSTRCT PROF\TECH	38,455	37,599	40,000	40,000	40,000	40,000
Account Group Total		78,736	75,715	104,900	90,910	90,910	90,910
410	SUPPLIES	61,379	70,745	19,234	117,733	117,733	117,733
420	TEXTBOOKS	5,795	15,407	6,300	5,850	5,850	5,850
430	LIBRARY BOOKS	958	0	640	0	0	0
460	NON-CONSUMABLE ITEMS	12,946	8,247	8,350	5,244	5,244	5,244
470	COMPUTER SOFTWARE	0	1,245	800	800	800	800
480	COMPUTER HARDWARE	0	50,548	5,800	5,800	5,800	5,800
Account Group Total		81,077	146,192	41,124	135,427	135,427	135,427
540	EQUIPMENT	0	8,949	0	0	0	0
Account Group Total		0	8,949	0	0	0	0
640	DUES AND FEES	195	645	600	600	600	600
Account Group Total		195	645	600	600	600	600
Function Total		5,480,340	5,226,875	5,675,761	5,957,764	5,957,763	5,957,763

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1122 MIDDLE SCHOOL CO-CURRICULAR							
118	EXTRA-DUTY SALARIES	123,239	66,455	134,000	94,690	94,690	94,690
121	SUBSTITUTES-LICENSED	0	344	0	0	0	0
125	CURRICULUM SUB	1,427	2,862	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	1,357	0	0	0	0
Account Group Total		124,665	71,019	134,000	94,690	94,690	94,690
211	PERS EMPR CONTRIB	9,155	2,301	5,360	10,462	10,462	10,462
212	EMPLOYEE CONTRBTN, PICKUP	6,015	3,179	8,040	5,356	5,356	5,356
213	PERS BOND PAY	6,367	4,541	10,720	4,346	4,346	4,346
220	FICA/MEDICARE	9,389	5,339	10,252	7,244	7,244	7,244
231	WORKERS' COMPENSATION	554	253	700	474	474	474
242	HEALTH INSURANCE	61	0	0	0	0	0
Account Group Total		31,540	15,612	35,072	27,882	27,882	27,882
310	INSTRUC CONSULT/PROF	4,878	0	0	0	0	0
319	OTHER PROFESSIONAL	0	4,585	17,000	17,000	17,000	17,000
322	REPAIRS AND MAINTENANCE	1,389	0	0	0	0	0
332	NON-REIMBRS STDNT TRNSPRT	10,032	0	0	0	0	0
340	TRAVEL	454	276	0	0	0	0
Account Group Total		16,752	4,861	17,000	17,000	17,000	17,000
410	SUPPLIES	0	19,797	20,000	12,000	12,000	12,000
Account Group Total		0	19,797	20,000	12,000	12,000	12,000
Function Total		172,957	111,289	206,072	151,572	151,572	151,572

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	4,231,154	4,097,966	4,535,647	4,276,156	4,163,695	4,163,695
112	CLASSIFIED SALARIES	94,132	92,346	132,180	122,375	122,375	122,375
118	EXTRA-DUTY SALARIES	61,008	65,340	75,727	75,895	75,895	75,895
121	SUBSTITUTES-LICENSED	93,447	141,582	157,652	147,093	147,093	147,093
122	SUBSTITUTES-CLASSIFIED	4,787	6,450	10,500	10,932	10,932	10,932
123	TEMPORARY-LICENSED	5,088	0	0	0	0	0
125	CURRICULUM SUB	15,229	11,387	15,900	14,400	14,400	14,400
130	LIC. ADDITIONAL WAGES	0	8,515	0	21,000	21,000	21,000
131	CLASS. ADDITIONAL WAGES	0	947	0	0	0	0
132	NON CERTIFIED OVERTIME	0	165	0	0	0	0
151	STUDENT LABOR	7,256	6,103	7,500	7,500	7,500	7,500
Account Group Total		4,512,101	4,430,802	4,935,105	4,675,351	4,562,890	4,562,890
211	PERS EMPR CONTRIB	236,084	173,725	196,715	513,945	504,432	504,432
212	EMPLOYEE CONTRBTN, PICKUP	249,299	248,339	274,688	259,068	254,121	254,121
213	PERS BOND PAY	250,037	341,235	378,825	221,344	217,221	217,221
220	FICA/MEDICARE	339,921	329,847	375,853	353,391	344,787	344,787
231	WORKERS' COMPENSATION	15,121	15,501	16,490	15,726	15,360	15,360
242	HEALTH INSURANCE	1,033,513	1,041,765	1,172,732	1,036,560	1,174,376	1,174,376
244	LIFE INSURANCE	6,060	3,372	5,976	3,423	5,621	5,621
Account Group Total		2,130,035	2,153,785	2,421,279	2,403,457	2,515,918	2,515,918
310	INSTRUC CONSULT/PROF	9,837	9,553	7,894	6,000	6,000	6,000
312	CONFERENCE/WORKSHOPS	0	1,243	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	2,780	5,533	8,500	8,500	8,500	8,500
324	RENTALS	31,914	40,941	33,000	30,000	30,000	30,000
331	REIMBRS STDNT TRANSPORT	0	254	0	0	0	0

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100 GENERAL FUND							
340	TRAVEL	0	288	0	0	0	0
353	POSTAGE	0	17,170	15,000	15,000	15,000	15,000
355	PRINTING AND BINDING	37,291	23,635	33,500	30,000	30,000	30,000
389	OT NON-INSTRCT PROF\TECH	40,280	40,653	45,000	45,000	45,000	45,000
Account Group Total		122,101	139,269	152,894	144,500	144,500	144,500
410	SUPPLIES	110,967	120,890	36,161	180,030	180,030	180,030
412	CUSTODIAL SUPPLIES	0	0	0	0	0	0
420	TEXTBOOKS	20,050	192,730	22,600	14,500	14,500	14,500
430	LIBRARY BOOKS	2,313	0	0	0	0	0
440	PERIODICALS	262	247	0	0	0	0
460	NON-CONSUMABLE ITEMS	18,881	33,436	10,750	750	750	750
470	COMPUTER SOFTWARE	4,469	928	0	0	0	0
480	COMPUTER HARDWARE	9,233	57,368	10,000	0	0	0
Account Group Total		166,176	405,599	79,511	195,280	195,280	195,280
550	TECHNOLOGY	7,519	0	0	0	0	0
Account Group Total		7,519	0	0	0	0	0
640	DUES AND FEES	2,086	2,179	0	0	0	0
Account Group Total		2,086	2,179	0	0	0	0
Function Total		6,940,017	7,131,633	7,588,789	7,418,588	7,418,588	7,418,588

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
1132 HIGH SCHOOL CO-CURRICULAR							
118	EXTRA-DUTY SALARIES	272,209	213,654	200,000	202,626	202,626	202,626
125	CURRICULUM SUB	0	9,463	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	0	14,440	10,000	6,250	6,250	6,250
131	CLASS. ADDITIONAL WAGES	0	9,218	10,000	6,250	6,250	6,250
132	NON CERTIFIED OVERTIME	0	293	0	0	0	0
Account Group Total		272,209	247,068	224,000	219,126	219,126	219,126
211	PERS EMPR CONTRIB	17,688	8,258	8,960	15,483	15,483	15,483
212	EMPLOYEE CONTRBTN, PICKUP	12,080	11,029	12,000	8,796	8,796	8,796
213	PERS BOND PAY	13,582	16,387	17,920	9,874	9,874	9,874
220	FICA/MEDICARE	20,607	18,747	17,136	16,457	16,457	16,457
231	WORKERS' COMPENSATION	1,189	883	1,500	1,076	1,076	1,076
242	HEALTH INSURANCE	53	0	0	0	0	0
244	LIFE INSURANCE	-1	0	0	0	0	0
Account Group Total		65,196	55,303	57,516	51,686	51,686	51,686
310	INSTRUC CONSULT/PROF	3,190	3,107	0	0	0	0
319	OTHER PROFESSIONAL	35,491	32,934	35,000	35,000	35,000	35,000
322	REPAIRS AND MAINTENANCE	8,567	12,965	5,000	5,000	5,000	5,000
324	RENTALS	11,831	3,060	5,000	5,000	5,000	5,000
340	TRAVEL	0	1,274	1,000	1,000	1,000	1,000
342	TRAVEL, OUT OF DISTRICT	3,604	0	0	0	0	0
355	PRINTING AND BINDING	136	1,908	3,000	3,000	3,000	3,000
Account Group Total		62,818	55,247	49,000	49,000	49,000	49,000
410	SUPPLIES	23,804	115,078	52,280	44,780	44,780	44,780
460	NON-CONSUMABLE ITEMS	32,506	9,733	2,000	2,000	2,000	2,000

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100 GENERAL FUND							
470	COMPUTER SOFTWARE	1,205	1,200	0	0	0	0
Account Group Total		57,515	126,011	54,280	46,780	46,780	46,780
541	INITL & ADDTL EQUIP PRCHS	0	15,000	0	0	0	0
Account Group Total		0	15,000	0	0	0	0
640	DUES AND FEES	4,315	6,455	0	0	0	0
Account Group Total		4,315	6,455	0	0	0	0
Function Total		462,054	505,084	384,796	366,592	366,592	366,592

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100 GENERAL FUND							
1140 PRE-K PROGRAMS (MIGRANT ED)							
112	CLASSIFIED SALARIES	8,756	9,202	10,709	3,198	3,198	3,198
Account Group Total		8,756	9,202	10,709	3,198	3,198	3,198
211	PERS EMPR CONTRIB	761	360	410	388	388	388
213	PERS BOND PAY	555	729	857	160	160	160
220	FICA/MEDICARE	690	623	819	245	245	245
231	WORKERS' COMPENSATION	47	38	42	12	12	12
242	HEALTH INSURANCE	4,492	5,369	5,638	1,637	1,637	1,637
244	LIFE INSURANCE	22	12	12	3	3	3
Account Group Total		6,566	7,131	7,778	2,444	2,444	2,444
Function Total		15,322	16,332	18,487	5,642	5,642	5,642

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100 GENERAL FUND							
1210 TAG PROGRAMS (TALENTED & GIFTED)							
111	LICENSED SALARIES	96,706	108,667	112,859	82,311	80,146	80,146
112	CLASSIFIED SALARIES	49,987	45,265	47,332	53,052	53,052	53,052
121	SUBSTITUTES-LICENSED	2,312	1,992	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	59	255	0	0	0	0
125	CURRICULUM SUB	2,703	2,914	0	1,750	1,750	1,750
130	LIC. ADDITIONAL WAGES	0	0	0	650	650	650
Account Group Total		151,767	159,094	160,190	137,763	135,598	135,598
211	PERS EMPR CONTRIB	11,331	6,054	6,291	15,916	15,739	15,739
212	EMPLOYEE CONTRBTN, PICKUP	5,801	6,529	6,772	4,895	4,809	4,809
213	PERS BOND PAY	8,715	12,244	12,815	6,732	6,660	6,660
220	FICA/MEDICARE	10,726	11,088	12,255	10,355	10,190	10,190
231	WORKERS' COMPENSATION	691	582	574	465	458	458
242	HEALTH INSURANCE	38,749	40,323	58,780	49,230	51,860	51,860
244	LIFE INSURANCE	308	166	267	137	178	178
Account Group Total		76,321	76,986	97,753	87,729	89,894	89,894
310	INSTRUC CONSULT/PROF	41	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	900	0	0	0	0
324	RENTALS	0	334	0	0	0	0
331	REIMBRS STDNT TRANSPORT	731	1,243	0	0	0	0
340	TRAVEL	0	113	1,700	0	0	0
355	PRINTING AND BINDING	836	55	1,500	1,000	1,000	1,000
Account Group Total		1,608	2,644	3,200	1,000	1,000	1,000
410	SUPPLIES	487	4,605	3,500	3,500	3,500	3,500
460	NON-CONSUMABLE ITEMS	0	2,997	0	0	0	0
470	COMPUTER SOFTWARE	500	0	500	500	500	500
Account Group Total		986	7,602	4,000	4,000	4,000	4,000
Function Total		230,684	246,326	265,143	230,492	230,492	230,492

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100 GENERAL FUND							
1221 SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	219,724	155,532	162,363	156,627	152,507	152,507
112	CLASSIFIED SALARIES	179,426	180,128	193,172	191,932	191,932	191,932
121	SUBSTITUTES-LICENSED	5,406	7,489	5,250	5,236	5,236	5,236
122	SUBSTITUTES-CLASSIFIED	8,375	3,556	4,225	4,099	4,099	4,099
125	CURRICULUM SUB	0	1,230	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	1,872	1,872	1,872
131	CLASS. ADDITIONAL WAGES	0	979	0	480	480	480
Account Group Total		412,931	348,913	365,010	360,246	356,126	356,126
211	PERS EMPR CONTRIB	33,341	13,973	14,499	40,359	40,177	40,177
212	EMPLOYEE CONTRBTN, PICKUP	13,183	9,354	9,742	9,237	9,150	9,150
213	PERS BOND PAY	23,745	27,105	28,443	17,294	17,222	17,222
220	FICA/MEDICARE	29,910	24,400	27,778	27,328	27,013	27,013
231	WORKERS' COMPENSATION	1,919	1,329	1,331	1,347	1,335	1,335
242	HEALTH INSURANCE	115,988	115,685	130,297	142,054	146,754	146,754
244	LIFE INSURANCE	790	420	490	404	491	491
Account Group Total		218,876	192,266	212,579	238,022	242,142	242,142
312	CONFERENCE/WORKSHOPS	322	0	300	150	150	150
340	TRAVEL	0	459	150	150	150	150
355	PRINTING AND BINDING	32	0	80	75	75	75
Account Group Total		354	459	530	375	375	375
410	SUPPLIES	1,617	1,628	1,950	1,755	1,755	1,755
420	TEXTBOOKS	3,479	688	600	300	300	300
470	COMPUTER SOFTWARE	0	0	600	300	300	300
Account Group Total		5,096	2,317	3,150	2,355	2,355	2,355
Function Total		637,258	543,955	581,269	600,998	600,998	600,998

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100 GENERAL FUND							
1223 SPECIAL EDUC (SLP) POST HIGH STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	0	0	61,861	51,116	49,772	49,772
112	CLASSIFIED SALARIES	0	0	70,164	49,054	49,054	49,054
121	SUBSTITUTES-LICENSED	0	0	1,750	1,760	1,760	1,760
122	SUBSTITUTES-CLASSIFIED	0	0	1,440	1,366	1,366	1,366
125	CURRICULUM SUB	0	0	350	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	624	624	624
131	CLASS. ADDITIONAL WAGES	0	0	0	320	320	320
Account Group Total		0	0	135,565	104,240	102,896	102,896
211	PERS EMPR CONTRIB	0	0	5,057	12,129	12,143	12,143
212	EMPLOYEE CONTRBTN, PICKUP	0	0	3,712	2,979	2,987	2,987
213	PERS BOND PAY	0	0	10,562	4,936	4,941	4,941
220	FICA/MEDICARE	0	0	10,850	7,885	7,783	7,783
231	WORKERS' COMPENSATION	0	0	488	386	382	382
242	HEALTH INSURANCE	0	0	44,141	39,276	40,672	40,672
244	LIFE INSURANCE	0	0	150	96	123	123
Account Group Total		0	0	74,960	67,687	69,031	69,031
312	CONFERENCE/WORKSHOPS	0	0	200	100	100	100
340	TRAVEL	0	0	75	50	50	50
355	PRINTING AND BINDING	0	0	50	50	50	50
Account Group Total		0	0	325	200	200	200
410	SUPPLIES	0	0	500	585	585	585
420	TEXTBOOKS	0	0	200	100	100	100
470	COMPUTER SOFTWARE	0	0	0	100	100	100
Account Group Total		0	0	700	785	785	785
Function Total		0	0	211,550	172,912	172,912	172,912

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100 GENERAL FUND							
1224 SPECIAL EDUC - LIFE SKILLS PROGRAM							
111	LICENSED SALARIES	0	0	216,000	175,601	175,601	175,601
112	CLASSIFIED SALARIES	0	0	283,000	254,156	254,156	254,156
121	SUBSTITUTES-LICENSED	0	0	7,000	6,996	6,996	6,996
122	SUBSTITUTES-CLASSIFIED	0	0	5,070	5,466	5,466	5,466
125	CURRICULUM SUB	0	0	1,050	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	3,456	3,456	3,456
131	CLASS. ADDITIONAL WAGES	0	0	0	2,016	2,016	2,016
Account Group Total		0	0	512,120	447,691	447,691	447,691
211	PERS EMPR CONTRIB	0	0	19,961	44,925	44,385	44,385
212	EMPLOYEE CONTRBTN, PICKUP	0	0	12,960	9,986	10,669	10,669
213	PERS BOND PAY	0	0	39,922	19,359	18,929	18,929
220	FICA/MEDICARE	0	0	40,546	33,762	33,932	33,932
231	WORKERS' COMPENSATION	0	0	2,495	1,698	1,704	1,704
242	HEALTH INSURANCE	0	0	205,434	194,380	194,380	194,380
244	LIFE INSURANCE	0	0	811	520	629	629
Account Group Total		0	0	322,129	304,628	304,628	304,628
312	CONFERENCE/WORKSHOPS	0	0	3,350	400	400	400
340	TRAVEL	0	0	150	200	200	200
355	PRINTING AND BINDING	0	0	100	200	200	200
Account Group Total		0	0	3,600	800	800	800
410	SUPPLIES	0	0	4,000	2,340	2,340	2,340
420	TEXTBOOKS	0	0	800	400	400	400
470	COMPUTER SOFTWARE	0	0	2,000	300	300	300
480	COMPUTER HARDWARE	0	0	15,200	0	0	0
Account Group Total		0	0	22,000	3,040	3,040	3,040
Function Total		0	0	859,849	756,159	756,159	756,159

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100 GENERAL FUND							
1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER							
111	LICENSED SALARIES	674,676	699,612	735,535	688,633	670,521	670,521
112	CLASSIFIED SALARIES	423,625	618,636	699,822	634,428	634,428	634,428
121	SUBSTITUTES-LICENSED	16,409	27,535	24,500	24,508	24,508	24,508
122	SUBSTITUTES-CLASSIFIED	12,303	9,673	8,938	15,031	15,031	15,031
125	CURRICULUM SUB	5,448	8,276	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	6,048	6,048	6,048
131	CLASS. ADDITIONAL WAGES	0	150	0	0	0	0
Account Group Total		1,132,460	1,363,884	1,468,794	1,368,649	1,350,537	1,350,537
211	PERS EMPR CONTRIB	83,404	53,349	57,289	147,839	147,641	147,641
212	EMPLOYEE CONTRBTN, PICKUP	40,487	42,191	44,132	40,317	40,231	40,231
213	PERS BOND PAY	64,389	105,843	114,829	63,341	63,269	63,269
220	FICA/MEDICARE	83,876	98,830	112,659	104,015	102,630	102,630
231	WORKERS' COMPENSATION	5,272	5,155	5,315	5,038	4,986	4,986
242	HEALTH INSURANCE	310,741	417,756	504,607	447,671	467,248	467,248
244	LIFE INSURANCE	2,066	1,524	1,914	1,603	1,931	1,931
Account Group Total		590,235	724,647	840,744	809,824	827,936	827,936
312	CONFERENCE/WORKSHOPS	0	0	500	250	250	250
340	TRAVEL	0	0	200	100	100	100
Account Group Total		0	0	700	350	350	350
410	SUPPLIES	3,425	5,897	4,458	4,308	4,308	4,308
420	TEXTBOOKS	5,056	325	1,500	1,000	1,000	1,000
430	LIBRARY BOOKS	156	0	160	60	60	60
470	COMPUTER SOFTWARE	0	17,500	300	150	150	150
480	COMPUTER HARDWARE	243	0	1,000	750	750	750
Account Group Total		8,880	23,721	7,418	6,268	6,268	6,268
Function Total		1,731,576	2,112,252	2,317,656	2,185,091	2,185,091	2,185,091

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100 GENERAL FUND							
1260 EARLY INTERVENTION							
390	OT GNRL PROF\TECH SERVCS	0	0	1,200	1,200	1,200	1,200
Account Group Total		0	0	1,200	1,200	1,200	1,200
410	SUPPLIES	0	0	300	150	150	150
Account Group Total		0	0	300	150	150	150
Function Total		0	0	1,500	1,350	1,350	1,350

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100 GENERAL FUND							
1280 ALTERNATIVE EDUCATION							
111	LICENSED SALARIES	109,953	114,483	165,601	252,036	245,407	245,407
112	CLASSIFIED SALARIES	73,552	56,261	70,474	104,357	104,357	104,357
121	SUBSTITUTES-LICENSED	5,180	2,243	4,254	6,336	6,336	6,336
122	SUBSTITUTES-CLASSIFIED	3,104	1,998	0	4,225	4,225	4,225
125	CURRICULUM SUB	526	144	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	2,208	2,208	2,208
131	CURRICULUM SUB	0	0	0	1,560	1,560	1,560
Account Group Total		192,315	175,129	240,329	370,722	364,093	364,093
211	PERS EMPR CONTRIB	14,457	6,688	9,537	40,279	40,039	40,039
212	EMPLOYEE CONTRBTN, PICKUP	6,597	6,883	9,936	14,843	14,724	14,724
213	PERS BOND PAY	11,001	13,640	18,886	16,839	16,740	16,740
220	FICA/MEDICARE	13,806	12,504	18,383	27,705	27,198	27,198
231	WORKERS' COMPENSATION	891	641	833	1,229	1,210	1,210
242	HEALTH INSURANCE	59,472	51,964	78,666	120,646	128,149	128,149
244	LIFE INSURANCE	338	164	298	311	421	421
Account Group Total		106,562	92,484	136,539	221,852	228,481	228,481
310	INSTRUC CONSULT/PROF	1,145	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	300	300	300
340	TRAVEL	0	0	0	150	150	150
355	PRINTING AND BINDING	0	0	0	150	150	150
360	CHARTER SCHOOL PAYMENTS	46,482	37,106	30,000	30,000	30,000	30,000
Account Group Total		47,627	37,106	30,000	30,600	30,600	30,600
410	SUPPLIES	1,440	630	400	1,220	1,220	1,220
420	TEXTBOOKS	397	0	400	550	550	550
470	COMPUTER SOFTWARE	0	0	0	200	200	200
480	COMPUTER HARDWARE	0	1,199	0	100	100	100
Account Group Total		1,837	1,829	800	2,070	2,070	2,070
Function Total		348,342	306,548	407,668	625,244	625,244	625,244

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100 GENERAL FUND							
1283 ALTERNATIVE ED (CONNECTIONS)							
111	LICENSED SALARIES	73,233	44,086	46,738	48,197	46,929	46,929
121	SUBSTITUTES-LICENSED	2,297	3,481	1,418	1,408	1,408	1,408
122	SUBSTITUTES-CLASSIFIED	1,119	0	0	0	0	0
Account Group Total		76,649	47,568	48,156	49,605	48,337	48,337
211	PERS EMPR CONTRIB	4,554	1,788	1,847	5,665	5,365	5,365
212	EMPLOYEE CONTRBTN, PICKUP	3,462	2,645	2,804	2,804	2,816	2,816
213	PERS BOND PAY	3,499	3,688	3,739	2,337	2,347	2,347
220	FICA/MEDICARE	5,772	3,391	3,683	3,785	3,688	3,688
231	WORKERS' COMPENSATION	351	170	165	164	160	160
242	HEALTH INSURANCE	20,441	13,092	13,488	13,092	14,712	14,712
244	LIFE INSURANCE	117	41	68	41	68	68
Account Group Total		38,196	24,815	25,795	27,888	29,156	29,156
410	SUPPLIES	571	764	0	0	0	0
Account Group Total		571	764	0	0	0	0
Function Total		115,417	73,147	73,951	77,493	77,493	77,493

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100 GENERAL FUND							
1287 ALTERNATIVE ED (COOK CAMPUS)							
111	LICENSED SALARIES	79,326	93,805	122,520	131,082	127,635	127,635
112	CLASSIFIED SALARIES	36,614	19,735	21,354	21,461	21,461	21,461
121	SUBSTITUTES-LICENSED	1,051	2,058	4,252	4,180	4,180	4,180
122	SUBSTITUTES-CLASSIFIED	892	208	0	0	0	0
125	CURRICULUM SUB	526	155	0	0	0	0
Account Group Total		118,409	115,961	148,126	156,723	153,276	153,276
211	PERS EMPR CONTRIB	10,338	4,886	6,317	16,070	16,143	16,143
212	EMPLOYEE CONTRBTN, PICKUP	4,752	5,628	7,351	7,617	7,658	7,658
213	PERS BOND PAY	6,849	9,083	11,510	7,420	7,455	7,455
220	FICA/MEDICARE	8,953	8,616	11,331	11,960	11,696	11,696
231	WORKERS' COMPENSATION	548	425	524	532	522	522
242	HEALTH INSURANCE	27,272	32,445	50,789	52,368	55,857	55,857
244	LIFE INSURANCE	233	123	233	150	233	233
Account Group Total		58,944	61,206	88,054	96,117	99,564	99,564
410	SUPPLIES	825	839	15,310	6,750	6,750	6,750
Account Group Total		825	839	15,310	6,750	6,750	6,750
Function Total		178,177	178,006	251,491	259,590	259,590	259,590

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100 GENERAL FUND							
1291 ELL PROGRAMS							
111	LICENSED SALARIES	993,112	970,449	1,075,514	999,518	973,232	973,232
112	CLASSIFIED SALARIES	528,976	508,812	596,051	574,248	574,248	574,248
113	ADMINISTRATORS	83,331	81,480	84,998	43,349	43,349	43,349
121	SUBSTITUTES-LICENSED	17,674	27,619	28,605	25,432	25,432	25,432
122	SUBSTITUTES-CLASSIFIED	2,028	3,850	9,800	8,199	8,199	8,199
125	CURRICULUM SUB	911	696	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	4,617	5,000	4,000	4,000	4,000
131	CLASS. ADDITIONAL WAGES	0	7,512	8,000	5,255	5,255	5,255
132	NON CERTIFIED OVERTIME	0	1,796	500	500	500	500
Account Group Total		1,626,031	1,606,830	1,808,468	1,660,502	1,634,215	1,634,215
211	PERS EMPR CONTRIB	125,940	63,594	71,414	186,189	179,627	179,627
212	EMPLOYEE CONTRBTN, PICKUP	62,885	63,682	69,631	64,694	60,995	60,995
213	PERS BOND PAY	89,838	124,208	138,905	80,801	77,719	77,719
220	FICA/MEDICARE	122,576	118,252	136,565	126,076	124,065	124,065
231	WORKERS' COMPENSATION	7,488	5,954	6,435	5,896	5,807	5,807
242	HEALTH INSURANCE	480,947	512,740	567,684	571,894	613,073	613,073
244	LIFE INSURANCE	3,195	1,844	2,420	1,751	2,303	2,303
246	DISABILITY INSURANCE	442	257	220	229	229	229
Account Group Total		893,310	890,531	993,274	1,037,531	1,063,818	1,063,818
310	INSTRUC CONSULT/PROF	397	165	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	70	175	1,000	1,000	1,000	1,000
324	RENTALS	0	478	500	500	500	500
331	REIMBRS STDNT TRANSPORT	90	0	500	500	500	500
340	TRAVEL	1,525	1,211	1,000	1,000	1,000	1,000
351	TELEPHONE	192	0	0	0	0	0

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100 GENERAL FUND							
355	PRINTING AND BINDING	654	18	650	650	650	650
Account Group Total		2,928	2,047	4,650	4,650	4,650	4,650
410	SUPPLIES	29,190	24,787	21,094	20,814	20,814	20,814
420	TEXTBOOKS	8,123	3,126	3,550	3,450	3,450	3,450
460	NON-CONSUMABLE ITEMS	2,641	1,454	0	0	0	0
470	COMPUTER SOFTWARE	554	5,869	650	650	650	650
480	COMPUTER HARDWARE	966	2,421	500	500	500	500
Account Group Total		41,475	37,658	25,794	25,414	25,414	25,414
Function Total		2,563,745	2,537,066	2,832,186	2,728,097	2,728,097	2,728,097

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100 GENERAL FUND							
1292 TEEN PARENT PROGRAMS							
112	CLASSIFIED SALARIES	109,790	110,035	121,645	108,851	108,851	108,851
121	SUBSTITUTES-LICENSED	0	134	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	2,634	2,356	2,800	2,733	2,733	2,733
Account Group Total		112,424	112,525	124,445	111,584	111,584	111,584
211	PERS EMPR CONTRIB	8,522	4,509	4,888	10,865	10,865	10,865
213	PERS BOND PAY	6,416	8,872	9,732	4,639	4,639	4,639
220	FICA/MEDICARE	8,514	8,169	9,306	8,526	8,526	8,526
231	WORKERS' COMPENSATION	549	444	478	476	476	476
242	HEALTH INSURANCE	36,848	39,675	52,640	65,460	65,460	65,460
244	LIFE INSURANCE	241	137	137	137	137	137
Account Group Total		61,090	61,806	77,180	90,103	90,103	90,103
410	SUPPLIES	2,430	2,101	2,000	2,100	2,100	2,100
450	FOOD	9,992	10,359	10,000	10,000	10,000	10,000
Account Group Total		12,422	12,459	12,000	12,100	12,100	12,100
Function Total		185,937	186,790	213,625	213,787	213,787	213,787

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100 GENERAL FUND							
1295 COUNTY CORRECTIONS							
111	LICENSED SALARIES	35,864	712	27,000	20,000	20,000	20,000
121	SUBSTITUTES-LICENSED	0	6,226	0	0	0	0
Account Group Total		35,864	6,938	27,000	20,000	20,000	20,000
211	PERS EMPR CONTRIB	2,507	179	1,080	2,400	2,400	2,400
212	EMPLOYEE CONTRBTN, PICKUP	2,002	0	1,620	0	0	0
213	PERS BOND PAY	2,098	370	2,160	918	918	918
220	FICA/MEDICARE	2,744	531	2,066	1,530	1,530	1,530
231	WORKERS' COMPENSATION	159	39	135	135	135	135
242	HEALTH INSURANCE	5,587	0	6,744	6,546	6,546	6,546
244	LIFE INSURANCE	70	0	68	68	68	68
Account Group Total		15,166	1,118	13,873	11,597	11,597	11,597
340	TRAVEL	0	1,555	2,500	1,000	1,000	1,000
Account Group Total		0	1,555	2,500	1,000	1,000	1,000
410	SUPPLIES	23	0	200	200	200	200
Account Group Total		23	0	200	200	200	200
Function Total		51,052	9,611	43,573	32,797	32,797	32,797

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100	GENERAL FUND						
1299	OTHER PROGRAMS (TUTORING)						
111	LICENSED SALARIES	28,736	0	0	0	0	0
112	CLASSIFIED SALARIES	16,723	16,138	17,414	0	0	0
130	LIC. ADDITIONAL WAGES	194	30,038	20,000	20,000	20,000	20,000
Account Group Total		45,654	46,176	37,414	20,000	20,000	20,000
211	PERS EMPR CONTRIB	2,838	902	758	2,400	2,400	2,400
212	EMPLOYEE CONTRBTN, PICKUP	209	394	0	0	0	0
213	PERS BOND PAY	2,341	1,807	1,393	918	918	918
220	FICA/MEDICARE	3,404	3,334	1,332	1,530	1,530	1,530
231	WORKERS' COMPENSATION	214	169	69	69	69	69
242	HEALTH INSURANCE	5,942	7,499	6,264	6,264	6,264	6,264
244	LIFE INSURANCE	50	33	14	14	14	14
Account Group Total		14,999	14,138	9,829	11,194	11,194	11,194
340	TRAVEL	0	462	300	1,000	1,000	1,000
Account Group Total		0	462	300	1,000	1,000	1,000
410	SUPPLIES	0	49	50	100	100	100
Account Group Total		0	49	50	100	100	100
Function Total		60,652	60,825	47,593	32,294	32,294	32,294

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100 GENERAL FUND							
1400 ELEMENTARY SUMMER SCHOOL PROGRAMS							
111	LICENSED SALARIES	46,455	0	0	0	0	0
112	CLASSIFIED SALARIES	32,752	0	0	0	0	0
Account Group Total		79,207	0	0	0	0	0
211	PERS EMPR CONTRIB	5,484	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	2,754	0	0	0	0	0
213	PERS BOND PAY	4,179	0	0	0	0	0
220	FICA/MEDICARE	6,059	0	0	0	0	0
231	WORKERS' COMPENSATION	381	0	0	0	0	0
Account Group Total		18,858	0	0	0	0	0
410	SUPPLIES	4,254	403	0	0	0	0
420	TEXTBOOKS	0	0	0	0	0	0
Account Group Total		4,254	403	0	0	0	0
Function Total		102,318	403	0	0	0	0

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100 GENERAL FUND							
1442 MIDDLE SCHOOL SUMMER SCHOOL PROGRAMS							
111	LICENSED SALARIES	6,300	0	0	0	0	0
112	CLASSIFIED SALARIES	1,670	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	14,840	0	0	0
131	CLASS. ADDITIONAL WAGES	0	27	6,720	0	0	0
Account Group Total		7,970	27	21,560	0	0	0
211	PERS EMPR CONTRIB	608	1	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	378	0	0	0	0	0
213	PERS BOND PAY	423	2	0	0	0	0
220	FICA/MEDICARE	610	2	0	0	0	0
231	WORKERS' COMPENSATION	37	0	0	0	0	0
Account Group Total		2,056	5	0	0	0	0
310	INSTRUC CONSULT/PROF	0	4,799	0	0	0	0
Account Group Total		0	4,799	0	0	0	0
410	SUPPLIES	156	0	2,000	0	0	0
Account Group Total		156	0	2,000	0	0	0
Function Total		10,182	4,831	23,560	0	0	0

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100 GENERAL FUND							
1443 SR HIGH SUMMER SCHOOL PROGRAMS							
111	LICENSED SALARIES	11,176	0	0	0	0	0
112	CLASSIFIED SALARIES	4,774	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	2,770	5,040	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	0	1,239	2,880	3,000	3,000	3,000
Account Group Total		15,950	4,009	7,920	8,000	8,000	8,000
211	PERS EMPR CONTRIB	1,183	160	0	500	500	500
212	EMPLOYEE CONTRBTN, PICKUP	587	166	0	300	300	300
213	PERS BOND PAY	884	257	0	200	200	200
220	FICA/MEDICARE	1,220	301	0	500	500	500
231	WORKERS' COMPENSATION	75	15	0	0	0	0
Account Group Total		3,949	899	0	1,500	1,500	1,500
410	SUPPLIES	0	218	500	500	500	500
Account Group Total		0	218	500	500	500	500
Function Total		19,900	5,126	8,420	10,000	10,000	10,000

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100 GENERAL FUND							
2110 STUDENT SUPPORT SERVICES							
111	LICENSED SALARIES	0	230,789	133,765	146,681	142,824	142,824
112	CLASSIFIED SALARIES	94,525	125,206	154,824	119,825	119,825	119,825
118	EXTRA-DUTY SALARIES	0	0	0	15,273	15,273	15,273
Account Group Total		94,525	355,995	288,589	281,779	277,922	277,922
211	PERS EMPR CONTRIB	7,194	14,727	12,295	31,225	28,775	28,775
212	EMPLOYEE CONTRBTN, PICKUP	0	13,847	8,026	9,941	8,569	8,569
213	PERS BOND PAY	5,530	28,147	23,087	14,098	12,955	12,955
220	FICA/MEDICARE	6,591	25,567	22,077	21,556	21,261	21,261
231	WORKERS' COMPENSATION	453	1,307	1,079	995	974	974
242	HEALTH INSURANCE	36,299	122,275	113,106	110,736	119,793	119,793
244	LIFE INSURANCE	163	347	352	287	369	369
Account Group Total		56,230	206,217	180,022	188,839	192,696	192,696
410	SUPPLIES	214	1,849	1,950	2,050	2,050	2,050
Account Group Total		214	1,849	1,950	2,050	2,050	2,050
Function Total		150,970	564,060	470,560	472,668	472,668	472,668

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100 GENERAL FUND							
2120 GUIDANCE SERVICES							
111	LICENSED SALARIES	780,139	697,300	832,339	806,795	785,577	785,577
112	CLASSIFIED SALARIES	155,652	184,522	206,580	184,753	184,753	184,753
118	EXTRA-DUTY SALARIES	2,992	3,394	3,394	3,055	3,055	3,055
121	SUBSTITUTES-LICENSED	0	193	0	0	0	0
Account Group Total		938,782	885,409	1,042,312	994,602	973,385	973,385
211	PERS EMPR CONTRIB	66,217	34,170	40,412	108,037	111,951	111,951
212	EMPLOYEE CONTRBTN, PICKUP	44,171	42,042	49,940	43,889	47,318	47,318
213	PERS BOND PAY	51,353	68,969	81,977	45,566	48,423	48,423
220	FICA/MEDICARE	69,862	65,004	79,477	76,087	72,629	72,629
231	WORKERS' COMPENSATION	4,176	3,145	3,676	3,332	3,271	3,271
242	HEALTH INSURANCE	224,606	226,384	275,568	261,900	276,080	276,080
244	LIFE INSURANCE	1,242	681	1,190	739	1,095	1,095
Account Group Total		461,627	440,395	532,240	539,550	560,767	560,767
410	SUPPLIES	2,867	3,118	4,422	4,222	4,222	4,222
420	TEXTBOOKS	902	0	0	0	0	0
440	PERIODICALS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	0	0	0
Account Group Total		3,769	3,118	4,422	4,222	4,222	4,222
Function Total		1,404,178	1,328,921	1,578,974	1,538,374	1,538,374	1,538,374

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100 GENERAL FUND							
2130 HEALTH SERVICES							
111	LICENSED SALARIES	38,789	47,840	49,133	49,133	47,841	47,841
112	CLASSIFIED SALARIES	13,444	13,142	17,414	17,501	17,501	17,501
122	SUBSTITUTES-CLASSIFIED	1,000	697	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	1,293	0	2,092	2,092	2,092
Account Group Total		53,234	62,971	66,547	68,726	67,434	67,434
211	PERS EMPR CONTRIB	3,697	2,391	2,548	10,197	10,041	10,041
212	EMPLOYEE CONTRBTN, PICKUP	2,133	2,948	2,948	2,948	2,870	2,870
213	PERS BOND PAY	3,085	4,919	5,323	4,207	4,142	4,142
220	FICA/MEDICARE	3,852	4,408	5,091	5,098	4,999	4,999
231	WORKERS' COMPENSATION	242	228	241	242	284	284
242	HEALTH INSURANCE	15,760	18,389	19,752	19,668	21,288	21,288
244	LIFE INSURANCE	58	41	82	68	96	96
Account Group Total		28,827	33,324	35,985	42,428	43,720	43,720
310	INSTRUC CONSULT/PROF	0	105	42,127	45,381	45,381	45,381
312	CONFERENCE/WORKSHOPS	0	237	500	500	500	500
324	RENTALS	0	334	0	0	0	0
340	TRAVEL	653	284	800	600	600	600
355	PRINTING AND BINDING	958	55	100	100	100	100
390	OT GNRL PROF\TECH SERVCS	0	0	1,100	1,000	1,000	1,000
Account Group Total		1,610	1,015	44,627	47,581	47,581	47,581
410	SUPPLIES	2,441	3,897	5,000	4,500	4,500	4,500
440	PERIODICALS	0	44	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
Account Group Total		2,441	3,941	5,150	4,650	4,650	4,650
640	DUES AND FEES	135	135	150	150	150	150
Account Group Total		135	135	150	150	150	150
Function Total		86,247	101,386	152,459	163,535	163,535	163,535

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2140 PSYCHOLOGICAL SERVICES							
111	LICENSED SALARIES	91,897	71,021	149,860	125,435	122,137	122,137
130	LIC. ADDITIONAL WAGES	0	0	0	5,409	5,409	5,409
Account Group Total		91,897	71,021	149,860	130,844	127,546	127,546
211	PERS EMPR CONTRIB	7,383	2,833	6,000	13,830	13,750	13,750
212	EMPLOYEE CONTRBTN, PICKUP	5,514	4,261	8,991	7,375	7,328	7,328
213	PERS BOND PAY	5,376	5,622	11,988	6,146	6,107	6,107
220	FICA/MEDICARE	7,006	5,399	11,464	9,596	9,344	9,344
231	WORKERS' COMPENSATION	409	250	631	416	406	406
242	HEALTH INSURANCE	24,576	19,295	39,381	39,276	42,921	42,921
244	LIFE INSURANCE	140	82	217	123	205	205
Account Group Total		50,404	37,743	78,672	76,763	80,061	80,061
310	INSTRUC CONSULT/PROF	4,848	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	275	600	500	500	500
340	TRAVEL	1,713	1,340	2,750	2,000	2,000	2,000
Account Group Total		6,561	1,615	3,350	2,500	2,500	2,500
410	SUPPLIES	205	930	1,000	750	750	750
470	COMPUTER SOFTWARE	0	0	250	250	250	250
Account Group Total		205	930	1,250	1,000	1,000	1,000
Function Total		149,067	111,310	233,133	211,107	211,107	211,107

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2150 SPEECH PATHOLOGY/AUDIOLOGY							
111	LICENSED SALARIES	172,700	176,319	182,611	184,138	179,295	179,295
130	LIC. ADDITIONAL WAGES	0	0	0	1,296	1,296	1,296
Account Group Total		172,700	176,319	182,611	185,434	180,591	180,591
211	PERS EMPR CONTRIB	12,072	6,753	6,994	22,132	21,730	21,730
212	EMPLOYEE CONTRBTN, PICKUP	10,362	10,579	10,957	10,957	10,758	10,758
213	PERS BOND PAY	10,103	13,959	14,609	9,131	8,965	8,965
220	FICA/MEDICARE	12,881	12,980	13,970	14,087	13,716	13,716
231	WORKERS' COMPENSATION	751	607	626	594	580	580
242	HEALTH INSURANCE	36,720	39,276	40,464	39,276	45,188	45,188
244	LIFE INSURANCE	210	123	205	123	205	205
Account Group Total		83,098	84,276	87,824	96,299	101,142	101,142
310	INSTRUC CONSULT/PROF	0	0	48,159	47,032	47,032	47,032
312	CONFERENCE/WORKSHOPS	0	813	500	500	500	500
322	REPAIRS AND MAINTENANCE	800	760	1,100	1,000	1,000	1,000
340	TRAVEL	188	172	400	400	400	400
355	PRINTING AND BINDING	0	0	750	300	300	300
Account Group Total		988	1,745	50,909	49,232	49,232	49,232
410	SUPPLIES	2,379	799	1,500	750	750	750
Account Group Total		2,379	799	1,500	750	750	750
640	DUES AND FEES	0	750	775	775	775	775
Account Group Total		0	750	775	775	775	775
Function Total		259,165	263,889	323,619	332,490	332,490	332,490

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2190 DIRECTION OF STUDENT SERVICES							
111	LICENSED SALARIES	974	0	0	0	0	0
112	CLASSIFIED SALARIES	5,917	52,901	59,270	59,566	59,566	59,566
113	ADMINISTRATORS	100,868	98,721	185,078	130,953	130,953	130,953
114	SUPERVISORS/CONFIDENTIAL	45,346	42,148	45,477	45,704	45,704	45,704
125	CURRICULUM SUB	0	232	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	226	0	0	0	0
Account Group Total		153,105	194,228	289,825	236,223	236,223	236,223
211	PERS EMPR CONTRIB	10,862	7,438	11,240	28,630	28,630	28,630
212	EMPLOYEE CONTRBTN, PICKUP	6,208	5,937	11,105	7,857	7,857	7,857
213	PERS BOND PAY	9,011	14,911	23,186	11,811	11,811	11,811
220	FICA/MEDICARE	11,636	14,403	22,172	18,071	18,071	18,071
231	WORKERS' COMPENSATION	674	697	1,155	793	793	793
242	HEALTH INSURANCE	25,302	44,089	60,174	52,692	52,692	52,692
244	LIFE INSURANCE	507	400	400	449	449	449
246	DISABILITY INSURANCE	477	302	299	344	344	344
Account Group Total		64,677	88,177	129,731	120,647	120,647	120,647
310	INSTRUC CONSULT/PROF	0	9,420	0	0	0	0
312	CONFERENCE/WORKSHOPS	385	1,568	3,500	2,500	2,500	2,500
340	TRAVEL	9,454	4,164	4,500	3,500	3,500	3,500
351	TELEPHONE	1,119	848	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	1,742	891	500	500	500	500
380	NON-INSTRCT PROF\TECH SRV	29,567	1,113	1,500	750	750	750
Account Group Total		42,267	18,004	11,000	8,250	8,250	8,250
410	SUPPLIES	9,049	6,647	9,000	9,000	9,000	9,000

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
440	PERIODICALS	525	423	500	500	500	500
460	NON-CONSUMABLE ITEMS	3,034	444	3,300	2,500	2,500	2,500
480	COMPUTER HARDWARE	1,176	400	3,000	500	500	500
Account Group Total		13,783	7,914	15,800	12,500	12,500	12,500
Function Total		273,831	308,323	446,355	377,620	377,620	377,620

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2210 IMPROVEMENT OF INSTRUCTION SERVICES							
111	LICENSED SALARIES	22,017	83,241	51,116	52,576	51,193	51,193
112	CLASSIFIED SALARIES	24,920	19,712	21,339	21,445	21,445	21,445
113	ADMINISTRATORS	113,123	92,206	102,885	130,313	130,313	130,313
114	SUPERVISORS/CONFIDENTIAL	42,971	42,148	45,477	45,704	45,704	45,704
121	SUBSTITUTES-LICENSED	2,117	1,160	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	1,485	0	0	0	0	0
125	CURRICULUM SUB	1,875	30,882	19,200	3,200	3,200	3,200
130	LIC. ADDITIONAL WAGES	0	51,209	26,500	8,360	8,360	8,360
131	CLASS. ADDITIONAL WAGES	0	28	600	1,400	1,400	1,400
Account Group Total		208,507	320,586	267,116	262,999	261,616	261,616
211	PERS EMPR CONTRIB	13,245	10,432	8,457	30,128	30,137	30,137
212	EMPLOYEE CONTRBTN, PICKUP	6,933	11,271	9,240	10,886	10,890	10,890
213	PERS BOND PAY	10,857	20,587	17,665	12,429	12,433	12,433
220	FICA/MEDICARE	15,898	24,545	16,892	19,128	19,022	19,022
231	WORKERS' COMPENSATION	931	1,155	779	826	822	822
242	HEALTH INSURANCE	27,220	51,895	49,044	53,568	55,016	55,016
244	LIFE INSURANCE	531	463	400	471	498	498
246	DISABILITY INSURANCE	477	287	249	342	342	342
Account Group Total		76,092	120,636	102,727	127,778	129,160	129,160
310	INSTRUC CONSULT/PROF	5,917	5,630	3,500	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	2,635	900	2,500	2,500	2,500	2,500
340	TRAVEL	3,729	4,501	4,500	15,000	15,000	15,000
355	PRINTING AND BINDING	1,066	1,364	1,000	1,000	1,000	1,000
Account Group Total		13,347	12,395	11,500	19,500	19,500	19,500

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
410	SUPPLIES	1,441	3,421	102,650	11,000	11,000	11,000
430	LIBRARY BOOKS	662	290	500	500	500	500
440	PERIODICALS	688	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	3,177	343	4,000	0	0	0
470	COMPUTER SOFTWARE	0	2,459	3,000	3,000	3,000	3,000
480	COMPUTER HARDWARE	0	2,666	4,000	0	0	0
Account Group Total		5,969	9,178	114,150	14,500	14,500	14,500
Function Total		303,914	462,795	495,493	424,776	424,776	424,776

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2213 TECHNOLOGY CURRICULUM DEVELOPMENT							
111	LICENSED SALARIES	66,043	60,383	61,861	61,861	60,234	60,234
112	CLASSIFIED SALARIES	6,598	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	5,000	7,000	7,000	7,000
Account Group Total		72,641	60,383	66,861	68,861	67,234	67,234
211	PERS EMPR CONTRIB	5,084	2,313	2,369	7,498	7,785	7,785
212	EMPLOYEE CONTRBTN, PICKUP	3,963	3,623	3,712	3,712	3,614	3,614
213	PERS BOND PAY	4,218	4,780	4,949	3,093	3,012	3,012
220	FICA/MEDICARE	5,549	4,619	4,732	4,732	4,608	4,608
231	WORKERS' COMPENSATION	317	209	212	199	195	195
242	HEALTH INSURANCE	15,582	15,368	13,488	13,092	14,712	14,712
244	LIFE INSURANCE	81	41	68	41	68	68
Account Group Total		34,793	30,954	29,530	32,367	33,994	33,994
310	INSTRUC CONSULT/PROF	100	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	61	50	0	0	0	0
319	OTHER PROFESSIONAL	0	0	3,000	0	0	0
322	REPAIRS AND MAINTENANCE	0	0	500	1,000	1,000	1,000
324	RENTALS	0	334	600	0	0	0
340	TRAVEL	274	0	500	600	600	600
355	PRINTING AND BINDING	832	55	1,000	1,000	1,000	1,000
Account Group Total		1,266	439	5,600	2,600	2,600	2,600
410	SUPPLIES	2,207	48	2,000	2,400	2,400	2,400
460	NON-CONSUMABLE ITEMS	13,252	5	0	0	0	0
470	COMPUTER SOFTWARE	41,202	10,413	0	0	0	0
480	COMPUTER HARDWARE	240	6,477	0	0	0	0
Account Group Total		56,901	16,943	2,000	2,400	2,400	2,400
640	DUES AND FEES	0	0	300	0	0	0
Account Group Total		0	0	300	0	0	0
Function Total		165,602	108,718	104,291	106,228	106,228	106,228

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100 GENERAL FUND							
2220 EDUCATIONAL MEDIA SERVICES							
111	LICENSED SALARIES	471,143	424,382	439,404	299,171	291,304	291,304
112	CLASSIFIED SALARIES	93,519	84,857	99,856	92,935	92,935	92,935
121	SUBSTITUTES-LICENSED	4,655	4,513	11,344	5,632	5,632	5,632
122	SUBSTITUTES-CLASSIFIED	855	634	0	0	0	0
125	CURRICULUM SUB	300	851	0	0	0	0
Account Group Total		570,472	515,237	550,604	397,738	389,871	389,871
211	PERS EMPR CONTRIB	41,271	20,006	21,364	44,394	43,589	43,589
212	EMPLOYEE CONTRBTN, PICKUP	28,278	25,463	26,365	17,877	17,478	17,478
213	PERS BOND PAY	33,015	40,244	43,140	18,486	18,154	18,154
220	FICA/MEDICARE	42,025	37,451	41,900	30,388	29,786	29,786
231	WORKERS' COMPENSATION	2,557	1,840	1,945	1,375	1,352	1,352
242	HEALTH INSURANCE	137,204	130,287	168,726	107,487	117,378	117,378
244	LIFE INSURANCE	918	440	683	342	479	479
Account Group Total		285,268	255,731	304,123	220,349	228,216	228,216
310	INSTRUC CONSULT/PROF	200	1,000	800	800	800	800
312	CONFERENCE/WORKSHOPS	620	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	180	361	1,300	3,800	3,800	3,800
Account Group Total		1,000	1,361	2,100	4,600	4,600	4,600
410	SUPPLIES	8,684	6,963	9,200	10,350	10,350	10,350
420	TEXTBOOKS	0	3,542	4,200	4,000	4,000	4,000
430	LIBRARY BOOKS	31,248	27,949	26,785	21,565	21,565	21,565
440	PERIODICALS	2,514	4,133	4,100	4,080	4,080	4,080
460	NON-CONSUMABLE ITEMS	3,947	4,384	4,570	1,970	1,970	1,970
470	COMPUTER SOFTWARE	849	501	1,100	1,050	1,050	1,050

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100 GENERAL FUND							
480	COMPUTER HARDWARE	6,573	9,908	7,515	3,400	3,400	3,400
Account Group Total		53,815	57,381	57,470	46,415	46,415	46,415
Function Total		910,555	829,710	914,297	669,102	669,102	669,102

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2230 ASSESSMENT AND TESTING							
355	PRINTING AND BINDING	2,234	1,331	1,500	0	0	0
390	OT GNRL PROF\TECH SERVCS	0	9,795	22,000	14,000	14,000	14,000
Account Group Total		2,234	11,126	23,500	14,000	14,000	14,000
410	SUPPLIES	94	430	1,600	1,000	1,000	1,000
420	TEXTBOOKS	3,170	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	10,000	0	0	0
470	COMPUTER SOFTWARE	0	0	0	5,000	5,000	5,000
Account Group Total		3,264	430	11,600	6,000	6,000	6,000
Function Total		5,497	11,556	35,100	20,000	20,000	20,000

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100 GENERAL FUND							
2240 INSTRUCTIONAL STAFF DEVELOPMENT							
125	CURRICULUM SUB	5,285	7,050	10,500	4,900	4,900	4,900
130	LIC. ADDITIONAL WAGES	297	1,550	17,300	4,700	4,700	4,700
131	CLASS. ADDITIONAL WAGES	0	3,142	5,000	300	300	300
132	NON CERTIFIED OVERTIME	0	909	0	0	0	0
Account Group Total		5,582	12,651	32,800	9,900	9,900	9,900
211	PERS EMPR CONTRIB	312	396	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	112	93	0	0	0	0
213	PERS BOND PAY	235	684	0	0	0	0
220	FICA/MEDICARE	426	944	0	0	0	0
231	WORKERS' COMPENSATION	26	73	0	0	0	0
242	HEALTH INSURANCE	60	0	0	0	0	0
Account Group Total		1,172	2,191	0	0	0	0
310	INSTRUC CONSULT/PROF	6,516	11,957	17,500	7,500	7,500	7,500
311	TUITION REIMBURSEMENT	0	75,865	50,000	66,000	66,000	66,000
312	CONFERENCE/WORKSHOPS	1,338	17,351	34,900	23,600	23,600	23,600
340	TRAVEL	2,890	12,213	200	1,200	1,200	1,200
Account Group Total		10,744	117,387	102,600	98,300	98,300	98,300
410	SUPPLIES	7,058	8,928	6,500	8,450	8,450	8,450
430	LIBRARY BOOKS	375	296	400	400	400	400
Account Group Total		7,433	9,224	6,900	8,850	8,850	8,850
640	DUES AND FEES	3,507	0	0	0	0	0
Account Group Total		3,507	0	0	0	0	0
Function Total		28,437	141,453	142,300	117,050	117,050	117,050

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100 GENERAL FUND							
2310 BOARD OF EDUCATION SERVICES							
310	INSTRUC CONSULT/PROF	3,367	0	5,000	0	0	0
312	CONFERENCE/WORKSHOPS	0	3,210	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	0	263	0	0	0	0
324	RENTALS	0	1,800	0	2,000	2,000	2,000
340	TRAVEL	3,539	435	3,000	2,000	2,000	2,000
350	COMMUNICATIONS	714	0	0	0	0	0
354	ADVERTISING	1,336	1,629	0	0	0	0
381	AUDIT SERVICES	34,907	46,018	34,400	34,000	34,000	34,000
382	LEGAL SERVICES	32,828	33,912	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	8,221	6,168	10,000	10,000	10,000	10,000
389	OT NON-INSTRCT PROF\TECH	0	13,400	14,000	14,000	14,000	14,000
Account Group Total		84,913	106,835	116,400	112,000	112,000	112,000
410	SUPPLIES	2,209	5,652	2,800	2,600	2,600	2,600
440	PERIODICALS	778	528	1,000	500	500	500
480	COMPUTER HARDWARE	0	0	0	0	0	0
Account Group Total		2,987	6,180	3,800	3,100	3,100	3,100
640	DUES AND FEES	3,455	22,722	10,000	14,000	14,000	14,000
651	LIABILITY INSURANCE	60,000	74,870	81,900	80,000	80,000	80,000
Account Group Total		63,455	97,592	91,900	94,000	94,000	94,000
Function Total		151,355	210,606	212,100	209,100	209,100	209,100

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100 GENERAL FUND							
2320 EXEC ADMIN SERVICES							
112	CLASSIFIED SALARIES	31,624	30,492	35,287	26,598	26,598	26,598
113	ADMINISTRATORS	130,045	127,631	132,556	132,566	132,566	132,566
114	SUPERVISORS/CONFIDENTIAL	54,511	54,521	48,755	54,320	54,320	54,320
122	SUBSTITUTES-CLASSIFIED	143	0	0	0	0	0
Account Group Total		216,323	212,644	216,598	213,484	213,484	213,484
211	PERS EMPR CONTRIB	16,877	8,877	8,479	27,900	27,900	27,900
212	EMPLOYEE CONTRBTN, PICKUP	8,703	8,558	7,953	9,154	9,154	9,154
213	PERS BOND PAY	13,524	17,473	17,328	11,690	11,690	11,690
220	FICA/MEDICARE	15,095	15,965	14,973	16,389	16,389	16,389
231	WORKERS' COMPENSATION	1,005	787	759	795	795	795
240	CONTRACTUAL EMPLOYEE BNFTS	15,000	15,000	15,000	20,000	20,000	20,000
242	HEALTH INSURANCE	35,909	37,144	38,856	36,975	36,975	36,975
244	LIFE INSURANCE	555	443	420	434	434	434
246	DISABILITY INSURANCE	477	357	332	346	346	346
Account Group Total		107,145	104,604	104,101	123,683	123,683	123,683
310	INSTRUC CONSULT/PROF	1,547	3,500	5,000	0	0	0
324	RENTALS	0	0	500	500	500	500
340	TRAVEL	822	1,139	2,000	4,000	4,000	4,000
354	ADVERTISING	0	0	500	500	500	500
355	PRINTING AND BINDING	0	0	500	500	500	500
Account Group Total		2,369	4,639	8,500	5,500	5,500	5,500
410	SUPPLIES	3,509	5,355	5,600	6,000	6,000	6,000
440	PERIODICALS	142	431	600	600	600	600
Account Group Total		3,651	5,785	6,200	6,600	6,600	6,600
640	DUES AND FEES	993	1,863	1,000	2,000	2,000	2,000
Account Group Total		993	1,863	1,000	2,000	2,000	2,000
Function Total		330,480	329,535	336,399	351,267	351,267	351,267

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2410 OFFICE OF PRINCIPAL SERVICES							
112	CLASSIFIED SALARIES	641,111	554,136	632,170	586,531	586,531	586,531
113	ADMINISTRATORS	1,446,429	1,399,634	1,487,263	1,362,288	1,362,288	1,362,288
122	SUBSTITUTES-CLASSIFIED	973	3,042	0	0	0	0
125	CURRICULUM SUB	0	594	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	1,188	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	918	0	0	0	0
Account Group Total		2,088,513	1,959,512	2,119,433	1,948,819	1,948,819	1,948,819
211	PERS EMPR CONTRIB	48,047	75,570	83,781	224,503	224,503	224,503
212	EMPLOYEE CONTRBTN, PICKUP	79,772	81,494	89,236	74,990	74,990	74,990
213	PERS BOND PAY	111,168	147,638	169,555	95,686	95,686	95,686
220	FICA/MEDICARE	157,552	144,926	162,076	148,891	148,891	148,891
231	WORKERS' COMPENSATION	7,096	6,983	7,481	6,484	6,484	6,484
242	HEALTH INSURANCE	460,190	455,754	478,056	455,533	455,533	455,533
244	LIFE INSURANCE	7,500	4,998	4,601	4,205	4,205	4,205
246	DISABILITY INSURANCE	7,295	4,378	3,779	3,448	3,448	3,448
Account Group Total		878,619	921,740	998,565	1,013,740	1,013,740	1,013,740
310	INSTRUC CONSULT/PROF	1,696	424	2,536	0	0	0
322	REPAIRS AND MAINTENANCE	750	0	600	600	600	600
340	TRAVEL	7,810	12,438	17,695	15,854	15,854	15,854
342	TRAVEL, OUT OF DISTRICT	376	0	0	2,000	2,000	2,000
351	TELEPHONE	1,149	320	0	0	0	0
353	POSTAGE	0	9,104	6,400	6,200	6,200	6,200
355	PRINTING AND BINDING	1,590	475	2,500	2,424	2,424	2,424
Account Group Total		13,371	22,761	29,731	27,078	27,078	27,078

**McMINNVILLE SCHOOL DISTRICT
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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
410	SUPPLIES	33,674	25,043	29,024	42,336	42,336	42,336
420	TEXTBOOKS	0	679	7,000	7,000	7,000	7,000
440	PERIODICALS	177	0	375	375	375	375
460	NON-CONSUMABLE ITEMS	1,119	13,082	3,275	5,275	5,275	5,275
470	COMPUTER SOFTWARE	-99	0	0	0	0	0
480	COMPUTER HARDWARE	5,570	11,529	1,000	900	900	900
Account Group Total		40,441	50,332	40,674	55,886	55,886	55,886
640	DUES AND FEES	89	921	700	1,700	1,700	1,700
Account Group Total		89	921	700	1,700	1,700	1,700
Function Total		3,021,034	2,955,267	3,189,103	3,047,223	3,047,223	3,047,223

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2510 BUSINESS SUPPORT SERVICES							
113	ADMINISTRATORS	97,930	71,885	74,917	0	0	0
114	SUPERVISORS/CONFIDENTIAL	21,207	42,148	48,851	114,383	114,383	114,383
Account Group Total		119,137	114,033	123,768	114,383	114,383	114,383
211	PERS EMPR CONTRIB	8,328	4,367	4,740	12,679	12,679	12,679
212	EMPLOYEE CONTRBTN, PICKUP	5,876	4,313	4,495	0	0	0
213	PERS BOND PAY	6,970	8,728	9,901	5,719	5,719	5,719
220	FICA/MEDICARE	8,812	7,875	9,468	8,750	8,750	8,750
231	WORKERS' COMPENSATION	516	406	433	2,022	2,022	2,022
242	HEALTH INSURANCE	19,158	25,452	26,328	22,971	22,971	22,971
244	LIFE INSURANCE	463	288	246	82	82	82
246	DISABILITY INSURANCE	477	241	194	0	0	0
Account Group Total		50,599	51,671	55,806	52,224	52,224	52,224
310	INSTRUC CONSULT/PROF	90	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	790	2,000	2,000	2,000	2,000
340	TRAVEL	1,659	983	2,400	1,200	1,200	1,200
354	ADVERTISING	0	0	500	500	500	500
389	OT NON-INSTRCT PROF\TECH	0	2,500	4,500	4,500	4,500	4,500
Account Group Total		1,749	4,273	9,400	8,200	8,200	8,200
410	SUPPLIES	962	583	3,000	2,800	2,800	2,800
460	NON-CONSUMABLE ITEMS	0	8,731	2,100	1,000	1,000	1,000
480	COMPUTER HARDWARE	1,065	0	2,500	1,000	1,000	1,000
Account Group Total		2,027	9,314	7,600	4,800	4,800	4,800
541	INITL & ADDTL EQUIP PRCHS	0	6,809	0	0	0	0
Account Group Total		0	6,809	0	0	0	0
640	DUES AND FEES	2,690	740	3,000	3,000	3,000	3,000
Account Group Total		2,690	740	3,000	3,000	3,000	3,000
Function Total		176,202	186,840	199,574	182,606	182,606	182,606

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2520 FISCAL SERVICES							
112	CLASSIFIED SALARIES	39,140	37,775	41,092	41,297	41,297	41,297
113	ADMINISTRATORS	94,151	92,683	99,889	104,943	104,943	104,943
114	SUPERVISORS/CONFIDENTIAL	158,419	154,110	145,003	134,302	134,302	134,302
Account Group Total		291,710	284,567	285,985	280,543	280,543	280,543
211	PERS EMPR CONTRIB	21,320	10,279	11,471	32,491	32,491	32,491
212	EMPLOYEE CONTRBTN, PICKUP	5,589	5,561	5,993	6,297	6,297	6,297
213	PERS BOND PAY	17,007	20,104	22,879	14,027	14,027	14,027
220	FICA/MEDICARE	21,460	21,149	21,878	21,462	21,462	21,462
231	WORKERS' COMPENSATION	1,318	1,035	1,030	950	950	950
242	HEALTH INSURANCE	67,002	66,818	63,912	63,324	63,324	63,324
244	LIFE INSURANCE	693	473	415	434	434	434
246	DISABILITY INSURANCE	477	288	250	277	277	277
Account Group Total		134,867	125,707	127,828	139,261	139,261	139,261
310	INSTRUC CONSULT/PROF	2,189	150	250	250	250	250
312	CONFERENCE/WORKSHOPS	0	1,137	1,500	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	321	321	300	300	300	300
340	TRAVEL	1,004	227	500	2,000	2,000	2,000
354	ADVERTISING	0	884	250	250	250	250
389	OT NON-INSTRCT PROF\TECH	0	17,760	10,000	6,000	6,000	6,000
Account Group Total		3,514	20,480	12,800	10,800	10,800	10,800
410	SUPPLIES	3,826	1,159	5,000	3,700	3,700	3,700
440	PERIODICALS	0	46	100	100	100	100
460	NON-CONSUMABLE ITEMS	583	4,875	500	500	500	500
480	COMPUTER HARDWARE	0	930	1,200	1,200	1,200	1,200
Account Group Total		4,409	7,009	6,800	5,500	5,500	5,500
640	DUES AND FEES	9,306	17,814	13,300	13,300	13,300	13,300
Account Group Total		9,306	17,814	13,300	13,300	13,300	13,300
Function Total		443,806	455,576	446,712	449,404	449,404	449,404

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100 GENERAL FUND							
2525 BLDG RENTAL/LABOR							
410	SUPPLIES	7,158	2,921	3,600	3,600	3,600	3,600
Account Group Total		7,158	2,921	3,600	3,600	3,600	3,600
Function Total		7,158	2,921	3,600	3,600	3,600	3,600

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2527 PROPERTY ACCOUNTING SERVICES							
387	STATISTICAL SERVICES	5,650	0	0	0	0	0
Account Group Total		5,650	0	0	0	0	0
Function Total		5,650	0	0	0	0	0

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2540 OPERATION & MAINTENANCE OF PLANT SERVICES							
112	CLASSIFIED SALARIES	1,399,922	1,360,620	1,541,590	1,524,307	1,524,307	1,524,307
114	SUPERVISORS/CONFIDENTIAL	62,692	61,491	66,349	66,681	66,681	66,681
122	SUBSTITUTES-CLASSIFIED	58,530	11,979	35,000	35,528	35,528	35,528
131	CLASS. ADDITIONAL WAGES	0	1,131	25,000	24,000	24,000	24,000
132	NON CERTIFIED OVERTIME	43,442	4,194	4,000	4,000	4,000	4,000
Account Group Total		1,564,586	1,439,415	1,671,939	1,654,515	1,654,515	1,654,515
211	PERS EMPR CONTRIB	117,793	57,587	64,647	184,297	184,297	184,297
213	PERS BOND PAY	88,635	110,738	128,635	77,534	77,534	77,534
220	FICA/MEDICARE	117,965	106,112	123,007	124,303	124,303	124,303
231	WORKERS' COMPENSATION	41,856	41,904	42,520	37,827	37,827	37,827
242	HEALTH INSURANCE	494,988	525,957	562,200	590,924	590,924	590,924
244	LIFE INSURANCE	2,249	1,388	1,265	1,265	1,265	1,265
Account Group Total		863,486	843,686	922,275	1,016,149	1,016,149	1,016,149
322	REPAIRS AND MAINTENANCE	64,644	246,786	73,000	80,000	80,000	80,000
324	RENTALS	1,458	12,135	17,000	15,000	15,000	15,000
325	ELECTRICITY	487,532	498,165	575,000	600,000	600,000	600,000
326	FUEL	401,227	344,553	550,000	450,000	450,000	450,000
327	WATER AND SEWAGE	144,975	161,248	200,000	275,000	275,000	275,000
328	GARBAGE	79,994	57,483	70,000	70,000	70,000	70,000
340	TRAVEL	103	327	200	200	200	200
351	TELEPHONE	31,099	32,512	35,000	30,000	30,000	30,000
355	PRINTING AND BINDING	0	10	0	0	0	0
389	OT NON-INSTRCT PROF\TECH	27,941	36,481	36,000	50,000	50,000	50,000
390	OT GNRL PROF\TECH SERVCS	50	0	0	0	0	0

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
	Account Group Total	1,239,023	1,389,699	1,556,200	1,570,200	1,570,200	1,570,200
410	SUPPLIES	2,236	2,790	6,900	7,000	7,000	7,000
411	MAINTENANCE SUPPLIES	61,027	69,833	84,000	70,000	70,000	70,000
412	CUSTODIAL SUPPLIES	79,754	146,284	92,000	80,000	80,000	80,000
413	GROUND SUPPLIES	40,494	32,503	50,000	45,000	45,000	45,000
418	VEHICLE FUEL	0	22,110	30,000	25,000	25,000	25,000
460	NON-CONSUMABLE ITEMS	2,191	879	0	0	0	0
480	COMPUTER HARDWARE	242	0	0	0	0	0
	Account Group Total	185,944	274,399	262,900	227,000	227,000	227,000
640	DUES AND FEES	511	0	0	0	0	0
651	LIABILITY INSURANCE	206,014	211,979	225,100	225,100	225,100	225,100
	Account Group Total	206,525	211,979	225,100	225,100	225,100	225,100
	Function Total	4,059,564	4,159,178	4,638,413	4,692,965	4,692,965	4,692,965

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2550 STUDENT TRANSPORTATION							
331	REIMBRS STDNT TRANSPORT	1,902,104	2,018,216	2,040,900	2,083,900	2,183,900	2,183,900
332	NON-REIMBRS STDNT TRNSPRT	41,259	40,685	50,000	50,000	50,000	50,000
Account Group Total		1,943,363	2,058,902	2,090,900	2,133,900	2,233,900	2,233,900
Function Total		1,943,363	2,058,902	2,090,900	2,133,900	2,233,900	2,233,900

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2570 INTERNAL SERVICES							
112	CLASSIFIED SALARIES	8,810	0	0	0	0	0
Account Group Total		8,810	0	0	0	0	0
211	PERS EMPR CONTRIB	616	0	0	0	0	0
213	PERS BOND PAY	515	0	0	0	0	0
220	FICA/MEDICARE	644	0	0	0	0	0
231	WORKERS' COMPENSATION	373	0	0	0	0	0
242	HEALTH INSURANCE	2,783	0	0	0	0	0
244	LIFE INSURANCE	12	0	0	0	0	0
Account Group Total		4,943	0	0	0	0	0
324	RENTALS	7,094	6,411	8,000	8,000	8,000	8,000
329	OTHER PROPERTY SERVICES	782	0	0	0	0	0
353	POSTAGE	75,557	22,021	35,000	25,000	25,000	25,000
355	PRINTING AND BINDING	10,370	7,950	17,000	17,000	17,000	17,000
Account Group Total		93,803	36,382	60,000	50,000	50,000	50,000
410	SUPPLIES	11,255	17,618	19,000	22,000	22,000	22,000
Account Group Total		11,255	17,618	19,000	22,000	22,000	22,000
Function Total		118,812	54,000	79,000	72,000	72,000	72,000

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2610 CENTRAL SUPPORT SERVICES / PERSONNEL							
111	LICENSED SALARIES	2,819	2,325	0	0	0	0
113	ADMINISTRATORS	99,806	92,206	102,885	104,943	104,943	104,943
114	SUPERVISORS/CONFIDENTIAL	86,149	84,296	90,953	91,408	91,408	91,408
116	SUPP RETIREMNT STIPEND	4,881	5,857	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	150	0	0	0	0	0
123	TEMPORARY-LICENSED	0	0	5,000	0	0	0
132	NON CERTIFIED OVERTIME	0	625	0	0	0	0
Account Group Total		193,806	185,309	198,838	196,351	196,351	196,351
211	PERS EMPR CONTRIB	12,617	6,784	7,424	23,798	23,798	23,798
212	EMPLOYEE CONTRBTN, PICKUP	5,378	5,532	6,173	6,297	6,297	6,297
213	PERS BOND PAY	10,559	13,560	15,507	9,818	9,818	9,818
220	FICA/MEDICARE	14,274	13,474	14,829	15,021	15,021	15,021
231	WORKERS' COMPENSATION	837	638	686	654	654	654
242	HEALTH INSURANCE	37,562	37,812	38,856	40,308	40,308	40,308
244	LIFE INSURANCE	4,015	1,469	345	375	375	375
246	DISABILITY INSURANCE	477	287	249	277	277	277
Account Group Total		85,719	79,556	84,069	96,548	96,548	96,548
310	INSTRUC CONSULT/PROF	38,869	328	0	0	0	0
311	TUITION REIMBURSEMENT	67,317	1,555	0	0	0	0
312	CONFERENCE/WORKSHOPS	573	0	0	0	0	0
340	TRAVEL	2,125	634	1,500	500	500	500
353	POSTAGE	0	0	1,000	0	0	0
354	ADVERTISING	1,539	387	500	500	500	500
355	PRINTING AND BINDING	2,245	4,900	10,000	8,000	8,000	8,000
389	OT NON-INSTRCT PROF\TECH	0	35,893	30,000	34,000	34,000	34,000

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
Account Group Total		112,668	43,697	43,000	43,000	43,000	43,000
410	SUPPLIES	7,199	2,401	5,000	5,000	5,000	5,000
430	LIBRARY BOOKS	0	0	0	0	0	0
440	PERIODICALS	150	1,175	1,500	500	500	500
470	COMPUTER SOFTWARE	0	0	0	0	0	0
Account Group Total		7,349	3,576	6,500	5,500	5,500	5,500
640	DUES AND FEES	13,538	13,469	15,000	16,000	16,000	16,000
Account Group Total		13,538	13,469	15,000	16,000	16,000	16,000
Function Total		413,081	325,607	347,407	357,399	357,399	357,399

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Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
2630 COMMUNICATIONS							
114	SUPERVISORS/CONFIDENTIAL	70,021	18,839	40,654	20,429	20,429	20,429
131	CLASS. ADDITIONAL WAGES	34	0	0	0	0	0
Account Group Total		70,055	18,839	40,654	20,429	20,429	20,429
211	PERS EMPR CONTRIB	6,235	0	1,768	0	0	0
213	PERS BOND PAY	3,939	0	3,252	0	0	0
220	FICA/MEDICARE	5,314	1,441	3,110	1,563	1,563	1,563
231	WORKERS' COMPENSATION	310	65	133	67	67	67
242	HEALTH INSURANCE	10,209	0	6,264	0	0	0
244	LIFE INSURANCE	58	0	41	0	0	0
Account Group Total		26,065	1,506	14,569	1,629	1,629	1,629
340	TRAVEL	66	166	250	250	250	250
353	POSTAGE	845	4,245	5,000	5,000	5,000	5,000
354	ADVERTISING	218	1,007	600	600	600	600
355	PRINTING AND BINDING	12,198	4,683	15,000	8,000	8,000	8,000
389	OT NON-INSTRCT PROF\TECH	3,378	14,500	5,000	10,000	10,000	10,000
Account Group Total		16,704	24,601	25,850	23,850	23,850	23,850
410	SUPPLIES	2,273	381	2,550	1,550	1,550	1,550
440	PERIODICALS	496	558	600	600	600	600
470	COMPUTER SOFTWARE	38	233	500	500	500	500
480	COMPUTER HARDWARE	0	90	500	500	500	500
Account Group Total		2,807	1,262	4,150	3,150	3,150	3,150
Function Total		115,631	46,207	85,223	49,058	49,058	49,058

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100 GENERAL FUND							
2640 STAFF SERVICES							
232	UNEMPLOYMNT COMPENSATION	31,323	29,550	30,000	30,000	30,000	30,000
Account Group Total		31,323	29,550	30,000	30,000	30,000	30,000
Function Total		31,323	29,550	30,000	30,000	30,000	30,000

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100 GENERAL FUND							
2660 TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES	296,269	293,365	351,828	336,086	336,086	336,086
114	SUPERVISORS/CONFIDENTIAL	62,692	61,491	66,349	66,681	66,681	66,681
Account Group Total		358,961	354,856	418,177	402,767	402,767	402,767
211	PERS EMPR CONTRIB	26,210	13,835	16,282	38,006	38,006	38,006
213	PERS BOND PAY	20,999	27,163	33,454	15,999	15,999	15,999
220	FICA/MEDICARE	27,171	26,698	31,991	30,812	30,812	30,812
231	WORKERS' COMPENSATION	1,630	1,294	1,516	1,373	1,373	1,373
242	HEALTH INSURANCE	77,473	83,168	93,960	92,004	92,004	92,004
244	LIFE INSURANCE	359	231	219	205	205	205
Account Group Total		153,842	152,389	177,421	178,398	178,398	178,398
310	INSTRUC CONSULT/PROF	165,403	140,466	140,000	143,200	143,200	143,200
312	CONFERENCE/WORKSHOPS	0	350	1,000	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	10,715	6,445	5,000	5,000	5,000	5,000
324	RENTALS	0	334	600	600	600	600
340	TRAVEL	989	794	250	250	250	250
351	TELEPHONE	34,968	57,889	45,000	45,000	45,000	45,000
355	PRINTING AND BINDING	0	55	0	100	100	100
359	OTHER COMMUNICTN SERVICES	29,682	39,900	50,000	40,000	40,000	40,000
Account Group Total		241,757	246,234	241,850	235,150	235,150	235,150
410	SUPPLIES	3,403	4,310	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	337	316	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	573	125	0	0	0	0
480	COMPUTER HARDWARE	-9,205	4,316	10,000	5,000	5,000	5,000
Account Group Total		-4,891	9,067	17,500	12,500	12,500	12,500
Function Total		749,669	762,545	854,948	828,815	828,815	828,815

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
2700	SUPLIMENTAL RETIREMENT						
117	UNUSED LEAVE	0	23,757	186,000	186,000	186,000	186,000
Account Group Total		0	23,757	186,000	186,000	186,000	186,000
220	FICA/MEDICARE	0	1,817	14,000	14,000	14,000	14,000
247	RETIREE INSURANCE	641,210	739,666	750,000	700,000	700,000	700,000
Account Group Total		641,210	741,484	764,000	714,000	714,000	714,000
Function Total		641,210	765,241	950,000	900,000	900,000	900,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)							
310	INSTRUC CONSULT/PROF	50,000	55,000	55,000	55,000	55,000	55,000
Account Group Total		50,000	55,000	55,000	55,000	55,000	55,000
Function Total		50,000	55,000	55,000	55,000	55,000	55,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
4150	BUILDING ACQUISITION & IMPROVEMENTS						
540	EQUIPMENT	55,987	0	1,677	50,000	50,000	50,000
Account Group Total		55,987	0	1,677	50,000	50,000	50,000
Function Total		55,987	0	1,677	50,000	50,000	50,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
5200	TRANSFER OF FUNDS						
710	FUND MODIFICATIONS	20,000	500,000	500,000	250,000	250,000	250,000
Account Group Total		20,000	500,000	500,000	250,000	250,000	250,000
Function Total		20,000	500,000	500,000	250,000	250,000	250,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100	GENERAL FUND						
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	0	0	2,000,000	2,623,812	2,523,812	2,523,812
Account Group Total		0	0	2,000,000	2,623,812	2,523,812	2,523,812
Function Total		0	0	2,000,000	2,623,812	2,523,812	2,523,812

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008/09 Actual	2009/10 Actual	2010/11 Budget	2011/12 Proposed	2011/12 Approved	2011/12 Adopted
100 GENERAL FUND							
7770 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	5,089,335	6,598,452	1,350,000	0	0	0
Account Group Total		5,089,335	6,598,452	1,350,000	0	0	0
Function Total		5,089,335	6,598,452	1,350,000	0	0	0
Fund Total		53,545,373	54,800,414	56,510,981	54,221,353	54,221,353	54,221,353



McMinnville

School District No. 40

OTHER FUNDS

Reserve Funds

Asset Reserve Fund - 201

This fund contains includes revenue receipts generated 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 - 202

This fund contains revenue receipts generated from the construction excise tax assessed on residential and commercial building permits. The District collects \$1.00 per square fee for residential structures and \$.50 per square feet for nonresidential use.

The District may expend these funds for capital improvements.

Insurance Reserve Fund - 205

This fund was established to provide a reserve to pay for the self-insured portion of our insurance coverage and uninsured losses. Funds were transferred to this fund from the general fund in prior year. Additional revenues include interest income and insurance claim receipts.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
201 ASSET RESERVE FUND							
R1510	INTEREST ON INVESTMENT	38,520	10,813	20,000	10,000	10,000	10,000
R1910	RENTALS	11,828	14,164	12,000	27,000	27,000	27,000
R1920	DONATIONS PRIVATE SOURCE	6,030	0	0	0	0	0
R1960	RECOVERY PRIOR YR EXPEND	837	0	0	0	0	0
R1990	MISCELLANEOUS	151,085	100,770	5,000	10,000	10,000	10,000
Total Local Revenues		208,300	125,747	37,000	47,000	47,000	47,000
R3199	UNRESTRICTED GRANTS-IN-AID	67,829	13,696	0	0	0	0
Total State Revenues		67,829	13,696	0	0	0	0
R5200	INTERFUND TRANSFERS	0	500,000	500,000	250,000	250,000	250,000
R5400	BEG FUND BALANCE	1,873,781	1,721,877	1,800,000	1,800,000	1,800,000	1,800,000
Total Other Revenues		1,873,781	2,221,877	2,300,000	2,050,000	2,050,000	2,050,000
Fund Total		2,149,910	2,361,320	2,337,000	2,097,000	2,097,000	2,097,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
201	ASSET RESERVE						
2510	DIRECTION/BUSINESS SERVICES						
389	PROFESSIONAL SERVICES	1,667	0	0	0	0	0
	Account Group Total	1,667	0	0	0	0	0
	Function Total	1,667	0	0	0	0	0
2520	FISCAL SERVICES						
670	TAXES AND LICENSES	3,238	4,653	4,000	0	0	0
	Account Group Total	3,238	4,653	4,000	0	0	0
	Function Total	3,238	4,653	4,000	0	0	0
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	3,476	27,803	150,000	150,000	150,000	150,000
	Account Group Total	3,476	27,803	150,000	150,000	150,000	150,000
460	NON-CONSUMABLE ITEMS	0	14,173	150,000	150,000	150,000	150,000
	Account Group Total	0	14,173	150,000	150,000	150,000	150,000
541	INITL & ADDTL EQUIP PRCHS	1,388	0	110,000	100,000	100,000	100,000
	Account Group Total	1,388	0	110,000	100,000	100,000	100,000
	Function Total	4,864	41,976	410,000	400,000	400,000	400,000
4120	SITE AQUITION & DEVELOP						
322	REPAIRS AND MAINTENANCE	18,868	0	0	0	0	0
383	ARCHITECT/ENGINEER SRVCES	0	3,515	100,000	100,000	100,000	100,000
389	OT NON-INSTRCT PROF\TECH	3,540	260	0	0	0	0
390	OT GNRL PROF\TECH SVCS	16,907	1,455	100,000	100,000	100,000	100,000
	Account Group Total	39,314	5,230	200,000	200,000	200,000	200,000
410	SUPPLIES	375	403	0	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
Account Group Total		375	403	0	0	0	0
510	LAND ACQUISITION	5,715	0	0	0	0	0
520	BUILDINGS ACQUISITION	16,306	0	0	0	0	0
530	IMPROVEMNTS OT THAN BLDGS	220,292	180	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	4,535	0	0	0	0	0
Account Group Total		246,848	180	0	0	0	0
670	TAXES AND LICENSES	0	0	0	8,000	8,000	8,000
Account Group Total		0	0	0	8,000	8,000	8,000
Function Total		286,537	5,813	200,000	208,000	208,000	208,000
4150	BUILDING ACQUIS & IMPROVE						
510	LAND ACQUISITION	0	-3,284	150,000	200,000	200,000	200,000
520	BUILDINGS ACQUISITION	67,030	623,247	1,000,000	889,000	889,000	889,000
530	IMPROVEMNTS OT THAN BLDGS	64,696	1,428	473,000	300,000	300,000	300,000
541	INITL & ADDTL EQUIP PRCHS	0	0	100,000	100,000	100,000	100,000
Account Group Total		131,726	621,391	1,723,000	1,489,000	1,489,000	1,489,000
Function Total		131,726	621,391	1,723,000	1,489,000	1,489,000	1,489,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,721,878	1,687,487	0	0	0	0
Account Group Total		1,721,878	1,687,487	0	0	0	0
Function Total		1,721,878	1,687,487	0	0	0	0
Fund Total		2,149,910	2,361,320	2,337,000	2,097,000	2,097,000	2,097,000

**ASSET RESERVE FUND
DRAFT CAPITAL IMPROVEMENTS NEEDS 3 TO 5 YEARS
SPRING 2011**

Description of maintenance and improvement projects	ESTIMATED COSTS		
	Annual Estimated Need	One Time Cost	Total
11 HVAC units identified in 2008 at MHS		500,000	500,000
HVAC units that have aged out at other buildings		100,000	100,000
Painting District-Wide	40,000		40,000
Seal of Brick	20,000		20,000
Siding repairs and window replacement of aging modular District-wide	20,000		20,000
*Chiller Replacement - Patton		500,000	500,000
*Cooling tower rebuild - Duniway		25,000	25,000
*Cooling tower rebuild - Columbus		25,000	25,000
Asphalt on parkig lots, 100,000 to 150,000 sq. ft. per year	50,000		50,000
Carpet replacement	75,000		75,000
Window replacement plan District-wide	50,000		50,000
Duniway roof reseal		250,000	250,000
Retube boilers that have aged out	40,000		40,000
Safety striping parking lots	5,000		5,000
Replacement of sidewalks that have broken and fallen apart	5,000		5,000
Roof repairs around District	100,000		100,000
Maintenance/Grounds vehicles replacement of aged out fleet	25,000		25,000
Fire alarm upgrades aged out (MHS, Patton, DMS & older parts elem)	100,000		100,000
Plumbing retro fitting and replacement of aged out pipe	100,000		100,000
Gym floors refinish - sand down and restripe	50,000		50,000
Chairs, desks and tables replacement as aged ones break	50,000		50,000
Asbestos abatement District-wide	40,000		40,000
Turf replacement (10 year life)	50,000		50,000
TOTAL	565,000	1,400,000	2,220,000

This document represents a work in progress to document and estimate requirements to maintain our capital assets. Annual estimated needs in some items represents the amount needed to be set aside for future larger project cost. Main concern is fire, life, safety & protection of the building envelope.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
202 CONSTRUCTION EXCISE TAX							
R1130	CONSTRUC EXCISE TAX	78,223	131,294	80,000	80,000	80,000	80,000
R1510	INTEREST ON INVESTMENT	1,839	1,220	2,000	2,000	2,000	2,000
Total Local Revenues		80,063	132,514	82,000	82,000	82,000	82,000
R5400	BEG FUND BALANCE	44,484	123,445	200,000	336,000	336,000	336,000
Total Other Revenues		44,484	123,445	200,000	336,000	336,000	336,000
Fund Total		124,547	255,959	282,000	418,000	418,000	418,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
202	CONSTRUCTION EXCISE TAX						
4150	BUILDING ACQUIS & IMPROVE						
310	INSTRUC CONSULT/PROF	1,101	1,673	10,000	10,000	10,000	10,000
	Account Group Total	1,101	1,673	10,000	10,000	10,000	10,000
530	IMPROVEMNTS OT THAN BLDGS	0	0	272,000	408,000	408,000	408,000
	Account Group Total	0	0	272,000	408,000	408,000	408,000
	Function Total	1,101	1,673	282,000	418,000	418,000	418,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	123,445	254,286	0	0	0	0
	Account Group Total	123,445	254,286	0	0	0	0
	Function Total	123,445	254,286	0	0	0	0
	Fund Total	124,546	255,959	282,000	418,000	418,000	418,000

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
205 INSURANCE RESERVE FUND							
R1510	INTEREST ON INVESTMENT	16,640	4,952	7,000	7,000	7,000	7,000
R1960	RECOVERY PRIOR YR EXPEND	0	0	0	0	0	0
R1990	MISCELLANEOUS	3,753	39,616	15,000	15,000	15,000	15,000
Total Local Revenues		20,393	44,568	22,000	22,000	22,000	22,000
R4500	FEDERAL REVENUE	6,262	0	0	0	0	0
Total Federal Revenues		6,262	0	0	0	0	0
R5200	INTERFUND TRANSFERS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	743,483	733,821	700,000	700,000	700,000	700,000
Total Other Revenues		743,483	733,821	700,000	700,000	700,000	700,000
Fund Total		770,138	778,389	722,000	722,000	722,000	722,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
1111	INSTRUCTION						
410	SUPPLIES	14,507	146	0	0	0	0
420	TEXTBOOKS	0	0	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	0	0	100,000	100,000	100,000	100,000
Account Group Total		14,507	146	200,000	200,000	200,000	200,000
542	REPLCMNT EQUIPMNT PURCHASE	0	0	100,000	100,000	100,000	100,000
550	TECHNOLOGY	0	0	100,000	100,000	100,000	100,000
Account Group Total		0	0	200,000	200,000	200,000	200,000
Function Total		14,507	146	400,000	400,000	400,000	400,000
2520	FISCAL SERVICES						
231	WORKERS' COMPENSATION	11,204	0	0	0	0	0
Account Group Total		11,204	0	0	0	0	0
310	INSTRUC CONSULT/PROF	0	3,460	0	0	0	0
Account Group Total		0	3,460	0	0	0	0
Function Total		11,204	3,460	0	0	0	0
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	10,606	50,931	100,000	100,000	100,000	100,000
Account Group Total		10,606	50,931	100,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	0	1,620	100,000	100,000	100,000	100,000
Account Group Total		0	1,620	100,000	100,000	100,000	100,000
540	EQUIPMENT	0	0	100,000	100,000	100,000	100,000
Account Group Total		0	0	100,000	100,000	100,000	100,000
Function Total		10,606	52,551	300,000	300,000	300,000	300,000
2640	STAFF SERVICES						

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
231	WORKERS' COMPENSATION	0	0	12,000	12,000	12,000	12,000
Account Group Total		0	0	12,000	12,000	12,000	12,000
389	OT NON-INSTRCT PROF\TECH	0	0	10,000	10,000	10,000	10,000
Account Group Total		0	0	10,000	10,000	10,000	10,000
Function Total		0	0	22,000	22,000	22,000	22,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	733,821	722,234	0	0	0	0
Account Group Total		733,821	722,234	0	0	0	0
Function Total		733,821	722,234	0	0	0	0
Fund Total		770,138	778,391	722,000	722,000	722,000	722,000

Student Body Fund

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 Districts budget. This is the first year that this fund is included within the district budget.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
208 STUDENT BODY FUNDS							
R1510	INTEREST ON INVESTMENT	0	0	0	5,000	5,000	5,000
R1700	EXTRA CURRICULAR ACTIVITES	0	0	0	1,895,000	1,895,000	1,895,000
Total Local Revenue		0	0	0	1,900,000	1,900,000	1,900,000
R5400	BEG FUND BALANCE	0	0	0	500,000	500,000	500,000
Total Other Revenue		0	0	0	500,000	500,000	500,000
Fund Total		0	0	0	2,400,000	2,400,000	2,400,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
208	STUDENT BODY FUND						
1113	ELEMENTARY EXTRA CURRICULAR						
410	Supplies	0	0	0	500,000	500,000	500,000
	Account Group Total	0	0	0	500,000	500,000	500,000
	Function Total	0	0	0	500,000	500,000	500,000
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	Supplies	0	0	0	500,000	500,000	500,000
	Account Group Total	0	0	0	500,000	500,000	500,000
	Function Total	0	0	0	500,000	500,000	500,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	Supplies	0	0	0	1,400,000	1,400,000	1,400,000
	Account Group Total	0	0	0	1,400,000	1,400,000	1,400,000
	Function Total	0	0	0	1,400,000	1,400,000	1,400,000
	Fund Total	0	0	0	2,400,000	2,400,000	2,400,000

Grants Fund

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 – Funds support excess costs related to the education of students with disabilities.
- Title III – Funds support services for language instruction for limited English proficient and immigrant students.
- Title IIA – provides funds for staff development to prepare, train and recruit high quality teachers and principals.
- Teacher Incentive Fund – The district was awarded a competitive grant direct from the U.S. Department of Education for developing a bonus compensation system. This \$6.5 million grant is for a period of five years.
- 21st Century – funds for community learning centers provide support for our elementary after school program. The grant for our secondary after school program ends June 30, 2011.
- “ARRA” – as part of the federal stimulus program, (American Recovery and Reinvestment Act), additional funds were received for Title I, IDEA and Title IID – education through technology. These funds will be expended by June 30, 2011.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
210 GRANT FUNDS							
R1510	INTEREST ON INVESTMENT	15,477	11,074	15,000	15,000	15,000	15,000
R1740	FEES	26,005	33,760	25,000	25,000	25,000	25,000
R1920	DONATIONS PRIVATE SOURCE	350,265	119,542	585,000	585,000	585,000	585,000
R1990	MISCELLANEOUS	8,365	39,927	8,000	8,000	8,000	8,000
Total Local Revenue		400,112	204,303	633,000	633,000	633,000	633,000
R2199	REVENUE FOR INTERMED SOURCE	186,842	200,860	175,000	175,000	175,000	175,000
Total Intermediate Revenue		186,842	200,860	175,000	175,000	175,000	175,000
R3299	STATE RESTRICTED GRANTS	951,075	384,925	1,703,000	842,000	842,000	842,000
Total State Revenue		951,075	384,925	1,703,000	842,000	842,000	842,000
R4300	RESTRICTED FED REV DIRECT DOE	194,707	192,244	175,000	1,010,000	1,010,000	1,010,000
R4500	RESTR FEDERAL REV THRU STATE	3,704,595	4,179,903	5,652,665	4,500,000	4,500,000	4,500,000
R4700	FED GRANT THRU INTERMED	1,056	0	130,000	90,000	90,000	90,000
Total Federal Revenue		3,900,358	4,372,147	5,957,665	5,600,000	5,600,000	5,600,000
R5400	BEG FUND BALANCE	1,213,738	1,209,549	30,000	30,000	30,000	30,000
Total Other Revenue		1,213,738	1,209,549	30,000	30,000	30,000	30,000
Fund Total		6,652,125	6,371,784	8,498,665	7,280,000	7,280,000	7,280,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Function	Function Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
210 GRANT FUNDS							
1111	Primary K-3 Instruction	464,017	20,140	1,653,000	1,191,704	1,191,704	1,191,704
1121	Middle/Junior High Programs	122,171	143,384	72,973	50,000	50,000	50,000
1131	High School Programs	510,793	296,630	350,000	197,267	197,267	197,267
1132	High School Extra Curr	-	-	40,000	-	-	-
1140	Pre-K Programs	20,000	20,000	22,595	16,927	16,927	16,927
1220	Programs for Disabilites	200,987	-	-	-	-	-
1221	Structured Learning Program	-	155,485	172,427	202,712	202,712	202,712
1223	Community Transition	167,309	189,661	175,000	-	-	-
1224	Life Skills Program	-	-	-	209,859	209,859	209,859
1225	Out of District Programs	-	367,826	472,406	177,000	177,000	177,000
1227	Extended Year Program	-	14,350	20,000	15,000	15,000	15,000
1240	Student with Emotional Dist	152,960	-	-	-	-	-
1250	Learning Resource Center	1,024,989	195,836	226,167	249,797	249,797	249,797
1271	Remediation	96,728	568,923	489,853	323,344	323,344	323,344
1272	Title 1 Programs	1,176,657	1,589,257	1,829,071	1,413,738	1,413,738	1,413,738
1273	Special Programs:Enrichment	-	33,621	105,082	101,579	101,579	101,579
1287	Additional Alternative Ed	789	1,698	-	-	-	-
1288	Charter School	32,910	22,160	-	-	-	-
1291	ELL Programs	224,216	189,221	262,405	246,290	246,290	246,290
1292	Teen Parent Programs	10,000	-	-	-	-	-
1400	Summer School Programs	-	19,018	62,080	31,783	31,783	31,783
1000	Total Instructional Services	4,204,525	3,827,210	5,953,059	4,427,000	4,427,000	4,427,000
2100	Student Services	-	251	2,000	-	-	-
2110	Attendance/Drop Out Prevention	26,742	31,024	255,000	33,829	33,829	33,829
2120	Guidance Services	-	18,146	25,000	10,000	10,000	10,000
2130	Health Services	-	-	-	75,000	75,000	75,000
2140	Psychological Services	-	48,384	-	-	-	-
2150	Speech Pathology/Audiolg	-	98,918	103,864	94,028	94,028	94,028
2190	Student Support Services	4,160	19,560	165,503	114,678	114,678	114,678
2210	Improvement Instruction Services	40,386	97,442	52,000	1,010,000	1,010,000	1,010,000
2113	Technology Curriculum Developme	-	-	60,000	60,000	60,000	60,000
2230	Assessment and Testing	-	-	1,000	-	-	-

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Function	Function Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
210 GRANT FUNDS							
2240	Instructional Staff Development	58,640	487,407	1,516,239	1,204,683	1,204,683	1,204,683
2410	Office of Principal Services	50,039	-	-	-	-	-
2490	Other Support/Admin	61,319	43,708	80,000	73,782	73,782	73,782
2520	Fiscal Services	8,147	2,040	-	-	-	-
2540	Oper/Maintenance Plant Service	-	169,009	-	-	-	-
2546	Security Services	-	91,368	75,000	-	-	-
2550	Student Transportation	26,571	21,708	14,000	9,000	9,000	9,000
2620	Personnel Services	-	5,400	3,000	3,000	3,000	3,000
2640	Staff Services	-	-	38,000	20,000	20,000	20,000
2000	Total Support Services	276,004	1,134,365	2,390,606	2,708,000	2,708,000	2,708,000
3300	Community Services	-	27,579	75,000	58,462	58,462	58,462
3390	Community Learning Cntr	-	45,016	30,000	36,538	36,538	36,538
3000	Total Community Services	-	72,595	105,000	95,000	95,000	95,000
4150	Building Acquisition	962,044	87,389	50,000	50,000	50,000	50,000
4000	Total Facilities Acquisition	962,044	87,389	50,000	50,000	50,000	50,000
5200	Transfer of Funds	-	1,200,000	-	-	-	-
5000	Total Transfers of Funds	-	1,200,000	-	-	-	-
7000	Unapprop Ending Fund Balance	1,209,549	50,255	-	-	-	-
7000	Total Unapprop Ending Fund	1,209,549	50,255	-	-	-	-
Total Requirements		6,652,123	6,371,814	8,498,665	7,280,000	7,280,000	7,280,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BY SUB-FUND

Grants Fund		2008-09	2009-10	2010-11	2010-12	2010-12	2010-12
Fund	List of Subfunds	Actual	Actual	Budget	Proposed	Approved	Adopted
210	Special Revenue Grant Funds (New Grants)	19,694	12,729	2,000,000	1,896,176	1,896,176	1,896,176
211	Migrant ED Programs	109,803	103,947	130,000	90,000	90,000	90,000
212	Title 1A	1,339,411	1,153,342	1,772,262	1,575,000	1,575,000	1,575,000
213	Title IA Federal Stimulus "ARRA"	0	523,400	276,000	0	0	0
216	IDEA Funds (includes "ARRA" funds)	1,393,609	941,858	1,306,000	1,100,000	1,100,000	1,100,000
217	Carl Perkins Fund	56,376	56,350	57,000	0	0	0
218	Title IID ED Thru Tech	12,361	12,513	0	0	0	0
220	WESD-SPEC ED	167,147	189,661	175,000	0	0	0
221	Title V Innovative Program	20,247	0	0	0	0	0
222	Gear Up Grant	7,855	7,366	10,000	10,000	10,000	10,000
223	Personal Choice	8,147	2,040	38,000	20,000	20,000	20,000
224	Safe and Drug Free Schools	22,035	22,313	0	0	0	0
225	Title IID Competitive STEM (Patton)	0	171,576	95,904	0	0	0
226	Title 3 Language Instruction	134,413	120,469	170,000	200,000	200,000	200,000
229	Donations Fund	1,088	20,726	53,000	20,000	20,000	20,000
230	Title IID "ARRA" STEM (Duniway)	0	130,022	97,675	0	0	0
233	GH Celebration Grant	4,053	0	0	0	0	0
234	Mentoring ELL	0	6,032	0	0	0	0
235	LRC Student Projects	431	684	0	0	0	0
236	PBS Grant	84	3,182	0	0	0	0
237	Project Lead the Way	0	2,875	0	0	0	0
238	MWEC	0	8,606	0	0	0	0
239	STEM Girls Camp	0	334	0	5,000	5,000	5,000
240	Classroom Start Up	0	1,200,000	0	0	0	0
241	MMEF	0	9,952	0	0	0	0
242	Sharing the Dream		3,000	0	0	0	0
243	"ARRA" McKinney Homeless Grant		4,134	0	0	0	0
244	Learn & Serve Grant	0	2,621	0	0	0	0
248	Teen/Child Development Grant	10,000	0	0	0	0	0
250	ODE Facilities Grant	827,000	390,053	1,215,000	600,000	600,000	600,000
251	Title IIA Quality Teacher	215,541	246,336	300,000	300,000	300,000	300,000
253	MACA E3 Grant	171,132	70,403	0			
255	Smaller Learning Communities	194,708	192,244	175,000	0	0	0
256	Teacher Incentive Fund Grant	0	0	0	1,010,000	1,010,000	1,010,000
266	Charter School Planning	32,910	22,160	0	0	0	0
268	SB 622 Tech Grant	135,044	0	0	0	0	0
275	After School Elementary - Non Federal	187,210	25,100	25,000	25,000	25,000	25,000
277	Secondary After School Grant (21st Century)	354,590	247,054	174,000	0	0	0
280	Elementary After School Grant (21st Century)	0	403,824	403,824	403,824	403,824	403,824
290	Teaching Supply Revolving Account	17,686	14,653	25,000	25,000	25,000	25,000
Total		5,442,574	6,321,559	8,498,665	7,280,000	7,280,000	7,280,000

Nutrition Services Fund

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.

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
298 NUTRITION SERVICES							
R1612	LUNCH	354,373	346,839	500,000	459,428	459,428	459,428
R1621	ALA CARTE SALES	159,366	141,075	200,000	150,000	150,000	150,000
R1622	ADULT MEAL SALES	18,418	15,068	17,000	10,000	10,000	10,000
R1690	CATERING	40,241	54,486	55,000	50,000	50,000	50,000
R1990	MISCELLANEOUS	1,044	554	5,000	5,500	5,500	5,500
R1991	REBATES	10,684	15,504	15,000	15,000	15,000	15,000
Total Local Revenue		584,126	573,526	792,000	689,928	689,928	689,928
R3102	STATE SCHOOL FUND MATCH	0	20,000	23,000	24,500	24,500	24,500
Total State Revenue		0	20,000	23,000	24,500	24,500	24,500
R4502	OTHER FED GRANT	43,990	48,452	85,000	75,000	75,000	75,000
R4505	FED SCHL LUNCH REIMBURSE	1,514,860	1,664,232	1,812,000	1,938,950	1,900,000	1,900,000
R4509	SUMMER PROGRAM FED REIMBURSE	0	0	0	0	38,950	38,950
R4900	COMMODITIES	105,029	127,928	215,000	159,730	159,730	159,730
Total Federal Revenue		1,663,879	1,840,612	2,112,000	2,173,680	2,173,680	2,173,680
R5200	INTERFUND TRANSFERS	20,000	0	60,000	0	0	0
R5400	BEG FUND BALANCE	313,344	229,799	170,000	210,000	210,000	210,000
Total Other Revenue		333,344	229,799	230,000	210,000	210,000	210,000
Fund Total		2,581,349	2,663,937	3,157,000	3,098,108	3,098,108	3,098,108

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
298	NUTRITION SERVICES						
3100	NUTRITION SERVICES						
112	CLASSIFIED SALARIES	567,406	530,871	620,951	627,659	627,659	627,659
114	SUPERVISORS/CONFIDENTIAL	108,344	117,503	126,785	127,418	127,418	127,418
119	CATERING LABOR	28,359	19,589	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	18,250	14,706	23,000	25,000	25,000	25,000
131	CLASS. ADDITIONAL WAGES	0	28,029	55,200	45,000	25,000	25,000
132	NON CERTIFIED OVERTIME	9,266	2,935	2,500	4,000	4,000	4,000
151	STUDENT LABOR	5,793	3,556	12,000	10,000	10,000	10,000
Account Group Total		737,419	717,189	840,435	839,077	819,077	819,077
211	PERS EMPR CONTRIB	56,461	28,105	31,927	91,380	89,130	89,130
213	PERS BOND PAY	41,825	55,214	61,819	39,458	38,458	38,458
220	FICA/MEDICARE	52,745	49,199	59,202	62,958	61,258	61,258
231	WORKERS' COMPENSATION	15,376	14,168	16,245	16,180	15,680	15,680
242	HEALTH INSURANCE	264,787	283,335	364,932	341,206	341,206	341,206
244	LIFE INSURANCE	1,659	965	964	964	964	964
Account Group Total		432,853	430,986	535,089	552,146	546,696	546,696
310	INSTRUC CONSULT/PROF	1,993	2,500	2,500	2,500	2,500	2,500
312	CONFERENCE/WORKSHOPS	1,164	1,092	3,000	3,500	3,500	3,500
322	REPAIRS AND MAINTENANCE	4,506	24,341	36,700	39,000	38,000	38,000
324	RENTALS	1,444	0	1,000	1,500	1,500	1,500
326	FUEL	1,676	0	2,500	0	0	0
340	TRAVEL	1,750	878	4,500	4,850	4,350	4,350
351	TELEPHONE	709	678	1,500	1,750	1,750	1,750
353	POSTAGE	0	2,083	3,000	4,000	4,000	4,000
355	PRINTING AND BINDING	6,153	5,473	10,000	11,000	11,000	11,000
380	NON-INSTRCT PROF\TECH SRV	0	62	2,500	2,500	2,500	2,500

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
389	OT NON-INSTRCT PROF\TECH	3,948	0	40,000	30,000	30,000	30,000
Account Group Total		23,343	37,107	107,200	100,600	99,100	99,100
410	SUPPLIES	31,485	25,807	50,750	52,500	52,000	52,000
412	CUSTODIAL SUPPLIES	9,054	10,160	13,350	14,250	14,000	14,000
414	FOOD SERV SUPPLIES	55,885	33,568	66,750	71,200	70,200	70,200
416	CATERING SUPPLIES	10,501	22,838	25,000	37,000	37,000	37,000
417	COMMODITY PROCESSING	92,325	132,405	140,000	175,500	175,000	175,000
418	VEHICLE FUEL	0	1,442	2,500	3,000	3,000	3,000
419	COMMODITIES FDP CHARGE	0	0	0	20,000	20,000	20,000
450	FOOD	716,740	655,652	881,275	923,000	915,000	915,000
455	COMMODITES	106,455	127,928	157,000	160,000	160,000	160,000
460	NON-CONSUMABLE ITEMS	5,497	9,775	41,650	18,000	17,000	17,000
470	COMPUTER SOFTWARE	4,271	6,392	7,000	20,000	20,000	20,000
480	COMPUTER HARDWARE	3,451	5,390	6,000	15,000	15,000	15,000
Account Group Total		1,035,665	1,031,357	1,391,275	1,509,450	1,498,200	1,498,200
540	EQUIPMENT PURCHASE	0	39,345	130,000	0	0	0
541	INITL & ADDTL EQUIP PRCHS	116,830	29,564	45,000	42,000	40,000	40,000
542	REPLCMNT EQUIPMNT PURCHASE	2,646	22,423	40,000	46,285	46,285	46,285
550	TECHNOLOGY	0	0	3,000	3,300	3,300	3,300
Account Group Total		119,476	91,332	218,000	91,585	89,585	89,585
640	DUES AND FEES	2,795	5,329	5,000	5,500	5,500	5,500
Account Group Total		2,795	5,329	5,000	5,000	5,500	5,500

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
Function Total		2,351,551	2,313,300	3,097,000	3,098,108	3,058,158	3,058,158
3199	Summer Nutrition Program						
131	CLASS. ADDITIONAL WAGES	0	0	0	0	20,000	20,000
Account Group Total		0	0	0	0	20,000	20,000
211	PERS EMPR CONTRIB	0	0	0	0	2,000	2,000
213	PERS BOND PAY	0	0	0	0	1,000	1,000
220	FICA/MEDICARE	0	0	0	0	1,700	1,700
231	WORKERS' COMPENSATION	0	0	0	0	500	500
Account Group Total		0	0	0	0	5,200	5,200
322	REPAIRS AND MAINTENANCE	0	0	0	0	1,000	1,000
340	TRAVEL	0	0	0	0	500	500
Account Group Total		0	0	0	0	1,500	1,500
410	SUPPLIES	0	0	0	0	500	500
412	CUSTODIAL SUPPLIES	0	0	0	0	250	250
414	FOOD SERV SUPPLIES	0	0	0	0	1,000	1,000
416	CATERING SUPPLIES	0	0	0	0	500	500
450	FOOD	0	0	0	0	8,000	8,000
460	NON-CONSUMABLE ITEMS	0	0	0	0	1,000	1,000
Account Group Total		0	0	0	0	11,250	11,250
541	INITL & ADDTL EQUIP PRCHS	0	0	0	0	2,000	2,000
Account Group Total		0	0	0	0	2,000	2,000
Function Total		0	0	0	0	39,950	39,950
5200	FUNDS TRANSFER						
710	FUND MODIFICATIONS	0	0	60,000	0	0	0

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
Account Group Total		0	0	60,000	0	0	0
Function Total		0	0	60,000	0	0	0
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	229,798	350,637	0	0	0	0
Account Group Total		229,798	350,637	0	0	0	0
Function Total		229,798	350,637	0	0	0	0
Fund Total		2,581,349	2,663,937	3,157,000	3,098,108	3,098,108	3,098,108

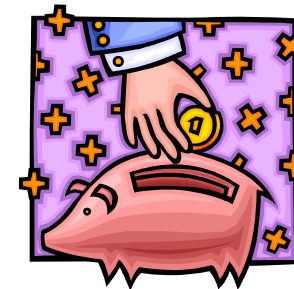
PERS Bond Debt Service Fund (300)

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 six years, this has saved the district over \$6,000,000 in PERS employee retirement contributions.

<i>Issue Date</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2011</i>	<i>Principal Due 2011-2012</i>	<i>Interest Due 2011-2012</i>	<i>Total Due 2011-2012</i>
10/31/2002	\$16,044,243	4.82-5.55%	\$14,774,657	\$ 272,976	\$ 827,487	\$1,100,463
02/19/2004	\$13,715,000	4.40-5.53%	13,535,000	155,000	731,406	886,406
Total	\$29,759,243		\$28,309,657	\$ 427,976	\$1,558,893	\$1,986,869

Statement of Future Requirements

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2011-12	\$427,976	\$1,558,893	\$1,986,869
2012-13	496,877	1,592,881	2,089,758
2013-14	572,120	1,632,615	2,204,735
2014-15	648,956	1,672,837	2,321,793
2015-16	731,361	1,713,940	2,445,301
2016-17	812,628	1,757,078	2,569,706
2017-18	902,249	1,797,612	2,699,861
2018-19	996,769	1,838,321	2,835,090
2019-20	1,100,721	1,879,236	2,979,957
2020-21	1,935,000	1,194,123	3,129,123
2021-22	2,200,000	1,088,365	3,288,365
2022-23	2,480,000	967,873	3,447,873
2023-24	2,780,000	831,300	3,611,300
2024-25	3,115,000	677,283	3,792,283
2025-26	3,470,000	504,707	3,974,707
2026-27	3,850,000	312,465	4,162,465
2027-28	1,790,000	99,169	1,889,169
Total	\$28,309,657	\$21,118,698	\$49,428,355



Estimated Savings from Participating in PERS Bond Program:

<i>Fiscal Year</i>	<i>Payroll Rate without Bond</i>	<i>Payroll Rate with Bond</i>	<i>Rate Relief</i>	<i>Savings</i>
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2006	15.54%	11.35%	4.19%	1,050,000
2006-2007	15.54%	11.97%	3.57%	968,000
2007-2008	18.35%	11.96%	6.39%	1,856,000
2008-2009	18.35%	14.03%	4.32%	1,302,000
2009-2010	14.50%	12.00%	2.50%	716,500
Total				\$6,409,500

**McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
300 PERS DEBT SERVICE							
R1510	INTEREST ON INVESTMENT	12,248	5,032	6,000	6,000	6,000	6,000
R1970	SERVICES PROVIDE FUNDS	1,731,945	2,254,848	2,300,000	1,885,000	1,885,000	1,885,000
Total Local Revenue		1,744,193	2,259,880	2,306,000	1,891,000	1,891,000	1,891,000
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	71,543	126,220	550,000	980,000	980,000	980,000
Total Other Revenue		71,543	126,220	550,000	980,000	980,000	980,000
Fund Total		1,815,736	2,386,100	2,856,000	2,871,000	2,871,000	2,871,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
300	PERS DEBT SERVICE						
5110	LONG TERM DEBT SERVICE						
610	REDEMPTION OF PRINCIPAL	222,628	293,729	356,484	427,976	427,976	427,976
620	INTEREST	1,466,888	1,495,236	1,525,005	1,558,894	1,558,894	1,558,894
	Account Group Total	1,689,515	1,788,965	1,881,489	1,986,870	1,986,870	1,986,870
	Function Total	1,689,515	1,788,965	1,881,489	1,986,870	1,986,870	1,986,870
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	126,221	597,135	974,511	884,130	884,130	884,130
	Account Group Total	126,221	597,135	974,511	884,130	884,130	884,130
	Function Total	126,221	597,135	974,511	884,130	884,130	884,130
	Fund Total	1,815,736	2,386,100	2,856,000	2,871,000	2,871,000	2,871,000

Debt Service Fund (310)

This fund is used to account for payments on general obligation bonds approved by District patrons in prior years. Expenditures budgeted in 2011-12 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, 2011, outstanding general obligation bonds total \$67,760,000. GO bonds represent 21.52% of the district's legal debt limit of \$314.9 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, 2011 and annual payments to be made in 2011-12.

<i>Issue Date</i>	<i>Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2011</i>	<i>Principal Due 2011-2012</i>	<i>Interest Due 2011-2012</i>	<i>Total Due 2011-2012</i>
09/01/2001	Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$10,005,000	\$1,775,000	\$ 550,275	\$2,325,275
06/01/2007	New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	57,755,000	2,180,000	2,823,881	5,003,881
	Total	\$78,835,000		\$67,760,000	\$ 3,955,000	\$3,374,156	\$7,329,156

Current General Obligation Debt Capacity:

Real Market Value	\$ 3,961,011,054
Total Capacity (7.95% of RMV)	314,900,379
Less: Outstanding GO Bonds	<u>67,760,000</u>
Remaining Capacity	247,140,379
Capacity Used	21.52%

Debt Service Fund (Continued)

Statement of Future Requirements

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2011-12	\$3,955,000	\$3,374,156	\$7,329,156
2012-13	4,410,000	3,178,431	7,588,431
2013-14	4,900,000	2,961,131	7,861,131
2014-15	5,420,000	2,711,131	8,131,131
2015-16	5,965,000	2,444,881	8,409,881
2016-17	1,925,000	2,152,856	4,077,856
2017-18	2,155,000	2,059,325	4,214,325
2018-19	2,415,000	1,947,288	4,362,288
2019-20	2,690,000	1,826,538	4,516,538
2020-21	2,990,000	1,685,313	4,675,313
2021-22	3,300,000	1,535,813	4,835,813
2022-23	3,635,000	1,370,813	5,005,813
2023-24	3,990,000	1,189,063	5,179,063
2024-25	4,375,000	989,563	5,364,563
2025-26	4,770,000	781,750	5,551,750
2026-27	5,200,000	543,250	5,743,250
2027-28	5,665,000	283,250	5,948,250
<i>Total</i>	<i>\$67,760,000</i>	<i>\$31,034,552</i>	<i>\$98,794,552</i>

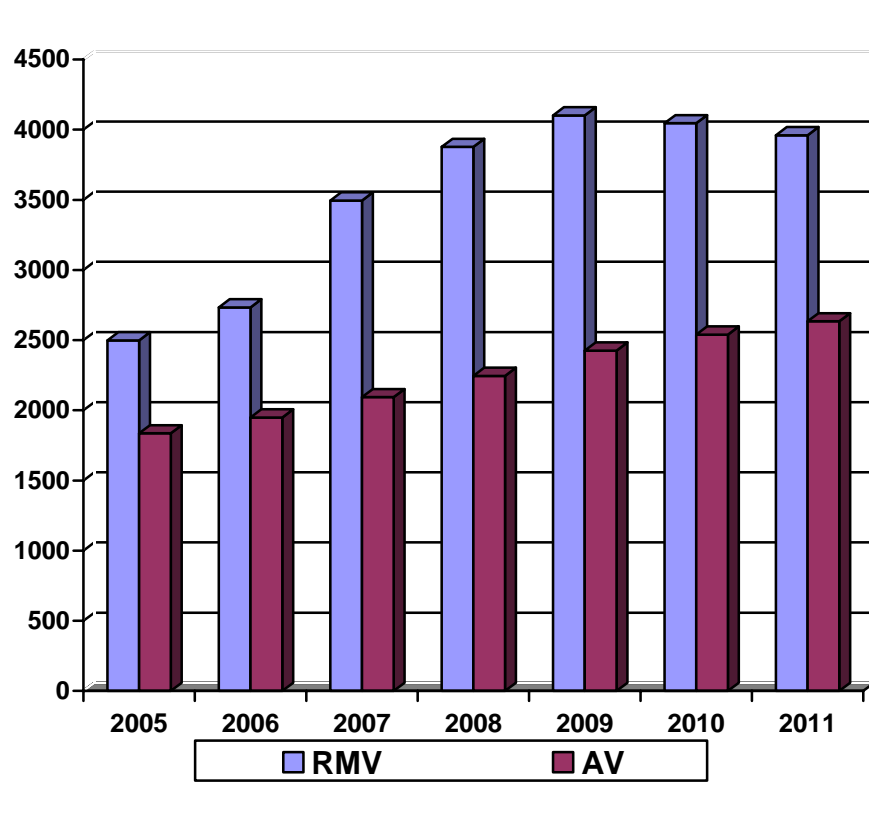
Historical Bond Levy Rates

Rate per \$1,000 of Assessed Value

Fiscal Year	Rate
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>
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
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
310 DEBT SERVICE (General Obligation Bonds)							
R1111	AD VALOREM TAXES LEVIED	6,223,386	6,530,615	6,825,500	7,068,000	7,068,000	7,068,000
R1112	PRIOR YEAR'S TAXES	175,904	226,010	177,407	200,000	200,000	200,000
R1510	INTEREST ON INVESTMENT	42,023	16,456	20,000	16,000	16,000	16,000
Total Local Revenue		6,441,314	6,773,081	7,022,907	7,284,000	7,284,000	7,284,000
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	461,168	477,674	555,000	500,000	500,000	500,000
Total Other Revenue		461,168	477,674	555,000	500,000	500,000	500,000
Fund Total		6,902,482	7,250,755	7,577,907	7,784,000	7,784,000	7,784,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
310	DEBT SERVICE						
5110	LONG TERM DEBT SERVICES						
389	OTHER PROF SERVICES	400	0	1,250	0	0	0
	Account Group Total	400	0	1,250	0	0	0
610	REDEMPTION OF PRINCIPAL	2,610,000	3,070,000	3,535,000	3,955,000	3,955,000	3,955,000
620	INTEREST	3,814,407	3,674,250	3,541,657	3,374,157	3,374,157	3,374,157
	Account Group Total	6,424,407	6,744,250	7,076,657	7,329,157	7,329,157	7,329,157
	Function Total	6,424,807	6,744,250	7,077,907	7,329,157	7,329,157	7,329,157
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	477,674	506,505	500,000	454,843	454,843	454,843
	Account Group Total	477,674	506,505	500,000	454,843	454,843	454,843
	Function Total	477,674	506,505	500,000	454,843	454,843	454,843
	Fund Total	6,902,481	7,250,755	7,577,907	7,784,000	7,784,000	7,784,000

Construction Project Funds

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, 2010, cumulative investment earnings on the construction bond proceeds totaled \$3,558,181. These funds were expended on the above capital projects except for a balance \$382,182 which is held for an estimated arbitrage interest rebate due to the IRS in 2012.

The combined resources from the 2007 bond including investment earning totaled \$67,611,147 as of June 30, 2009. 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
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
410 BOND CONSTRUCTION FUND							
R5400	BEG FUND BALANCE	26,579,631	0	0	0	0	0
Total Other Revenue		26,579,631	0	0	0	0	0
Fund Total		26,579,631	0	0	0	0	0
415 CONSTRUCTION EARNING FUND							
R1510	INTEREST ON INVESTMENT	784,683	4,236	4,000	3,000	3,000	3,000
Total Local Revenue		784,683	4,236	4,000	3,000	3,000	3,000
R5400	BEG FUND BALANCE	2,769,262	1,599,060	382,000	384,000	384,000	384,000
Total Other Revenue		2,769,262	1,599,060	382,000	384,000	384,000	384,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
410 BOND CONSTRUCTION FUND							
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS							
520	BUILDINGS ACQUISITION	25,369,817	0	0	0	0	0
530	IMPROVEMNTS OT THAN BLDGS	1,143,508	0	0	0	0	0
540	EQUIPMENT	66,253	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	53	0	0	0	0	0
550	TECHNOLOGY	0	0	0	0	0	0
Account Group Total		26,579,631	0	0	0	0	0
Fund Total		26,579,631	0	0	0	0	0
415 CONSTRUCTION EARNING FUND							
4110 SERVICE AREA DIRECTION							
389	PROFESSIONAL SERVICES	1,000	0	0	0	0	0
Account Group Total		1,000	0	0	0	0	0
Function Total		1,000	0	0	0	0	0
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS							
520	BUILDINGS ACQUISITION	1,953,886	1,221,114	0	0	0	0
Account Group Total		1,953,886	1,221,114	0	0	0	0
640	DUES AND FEES	0	0	386,000	387,000	387,000	387,000
Account Group Total		0	0	386,000	386,000	386,000	386,000
Function Total		1,953,886	1,221,114	386,000	386,000	386,000	386,000
7000 UNAPPROP ENDING FUND BALANCE							
820	RESERVED FOR NEXT YEAR	1,599,059	382,182	0	0	0	0
Account Group Total		1,599,059	382,182	0	0	0	0
Function Total		1,599,059	382,182	0	0	0	0
Fund Total		3,553,945	1,603,296	386,000	387,000	387,000	387,000

Scholarships Fund

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
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
710 SCHOLARSHIP FUNDS							
R1510	INTEREST ON INVESTMENT	5,892	1,920	5,000	5,000	5,000	5,000
R1920	DONATIONS PRIVATE SOURCE	468	2,050	10,000	10,000	10,000	10,000
Total Local Revenue		6,360	3,970	15,000	15,000	15,000	15,000
R5400	BEG FUND BALANCE	133,437	134,746	140,000	140,000	140,000	140,000
Total Other Revenue		133,437	134,746	140,000	140,000	140,000	140,000
Fund Total		139,797	138,716	155,000	155,000	155,000	155,000

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2011-12**

Acct	Account Title	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Proposed	2011-12 Approved	2011-12 Adopted
710	SCHOLARSHIP FUND						
2510	DIR BUSINESS/SUPPORT SERV						
374	OTHER TUITION PAYMENTS	5,050	0	0	0	0	0
	Account Group Total	5,050	0	0	0	0	0
	Function Total	5,050	0	0	0	0	0
3390	OTHER COMMUNITY SERVICES						
374	OTHER TUITION PAYMENTS	0	6,500	55,000	55,000	55,000	55,000
	Account Group Total	0	6,500	55,000	55,000	55,000	55,000
	Function Total	0	6,500	55,000	55,000	55,000	55,000
6000	CONTINGENCY						
810	PLANNED RESERVE	0	0	100,000	100,000	100,000	100,000
	Account Group Total	0	0	100,000	100,000	100,000	100,000
	Function Total	0	0	100,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BALA						
820	RESERVED FOR NEXT YEAR	134,746	132,216	0	0	0	0
	Account Group Total	134,746	132,216	0	0	0	0
	Function Total	134,746	132,216	0	0	0	0
	Fund Total	139,796	138,716	155,000	155,000	155,000	155,000



McMinnville

School District No. 40

APPENDIX

BUDGET PROCESS:

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

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

Budget preparation takes several months and involves both building-based and central staff. Once a proposed budget is developed, the superintendent presents it and the budget message to the budget committee, which then reviews the proposed budget and receives public comment. The budget committee process is to then review the budget as proposed and make needed changes.

Although the majority of school funding comes from state sources and local tax revenues are set with a permanent rate, the budget committee remains an important part of the budgeting process. Oregon budget law requires citizen involvement to assure that public policy decisions are made openly in a public meeting. The budget committee process provides a forum to discuss priorities for maintaining good

schools, programs and facilities. Although the budget committee's role is not to directly establish or eliminate specific educational programs or services, the committee does review the level of projected resources and recommend the level of spending for the year.

Budget committee work sessions are normally scheduled in February and March to receive enrollment and financial projections and to give direction to staff on the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting is published twice in the local newspaper, five to 30 days before the first meeting date, with notices separated by at least five days.

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

HOW THE BUDGET IS ADOPTED

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

Budget Process – Continued

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 6,400 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 approximately 32,930, and Lafayette, population approximately 3,920. 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.

During this current recession, unemployment in Yamhill County has been slightly higher than the Oregon average unemployment and as of October 2010 was at 10.7% compared to 11.6% in the prior year. The unemployment rate for Oregon has remained essentially unchanged for the past twelve months, remaining at 10.5% in October. The Oregon Office of Economic Analysis predicts continued job loss during the fourth quarter of 2010 and only mild job growth through 2011.

The real market value of property located in the boundaries of the District decreased from 2009 to 2010 by 2.09 percent, while the assessed property values increased by 3.71 percent. Assessed

value as a percentage of real market value was 66.5% compared to 62.8% for 2009. 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 2010, the total real market value of property within the District boundaries is \$4 million and the assessed value is \$2.6 million.

Until this current school year, the District has experienced uninterrupted enrollment growth for more than 20 years. As of October 2010 our enrollment was 6,411, down 156 student or 2.4% from the prior year. The District is currently projecting enrollment to remain constant over the next few years due to the economy and population data for the area. Population growth for the City of McMinnville slowed to .5% in 2010 compared to an average growth of 2.7% in the past 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 12th grade education. The SSF consists primarily of State General Fund and Lottery Fund revenues.

State School Fund (SSF). Under the SSF, State aid is provided to school districts pursuant to a formula set by the Legislative Assembly. The objective of the formula is to provide equal funding for all school districts. Available State and local resources determine the actual amount of the allocation. Under the current formula, each student is given a factor as an enrolled student (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 School Funding - continued

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

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

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

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

State Reserve Funds

The 2007 Legislative Assembly created two budgetary reserve funds, the Oregon Rainy Day Fund and the Education Stability Fund. With the approval of three-fifths of each house, the Legislative Assembly may appropriate up to two-thirds of the money in the Oregon Rainy Day Fund or Education Stability Fund for use in any biennium if certain economic or revenue triggers occur. The 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”).

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.

Property Taxes - continued

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

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

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

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

Federal Funding

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

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) \$1.00 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.

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 (ADM_r) 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:

ADM _r	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 1st.

Fiscal Year

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

Fixed Assets

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

Function Classification

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

FTE

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

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes

therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

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

General Fund

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

General Obligation Bonds

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

Generally Accepted Accounting Principals (GAAP)

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

Grants

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

Instruction

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

Internal Service Fund

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

Levy

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

Liabilities

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

Local Government

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

Location

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

Measure 5

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

Measure 47

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

Measure 50

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

Modified Accrual Basis

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

Non-consumable Supplies

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

Object

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

Payroll Costs

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

Examples are: Group health insurance, contributions to public employee's retirement system, Social security (FICA), workers' compensation and unemployment insurance.

Program

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

Program Budget

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

Property Taxes

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

Proposed Budget

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

Purchase Order

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

Rate Limit

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

Real Market Value

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

Requirements

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

Reserve Fund

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

Resolution

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

Resources

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

Revenues

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

Special Revenue Fund

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

Staffing Ratio

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

State School Fund

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

Supplemental Budget

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

Tax Base

The total property and resources subject to taxation.

Tax Levy

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

Taxes

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

TOSA

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

Transfers

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

Trust and Agency Fund

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

Unappropriated Ending Fund Balance

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

**Employee Compensation
Budget Assumptions**

	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>
Licensed			
Salary Schedule Increase	4%	0%	0%
Step	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,146	\$1,226
Percent Increase	7%	5%	7%
Furlough Days	5 Days	1.5 Days	5 Days
Classified			
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%
Step	No - Frozen	* Steps Restored	NO STEP
Insurance -Monthly District Contribution	\$994	\$1,044	\$1,096
Percent Increase	7%	5%	5%
Furlough Days	5 Days	5 Days	No Days
Admin			
Salary Schedule Increase	2% - Frozen	* 2% - Restored	0%
Step	No - Frozen	* Steps Restored	Yes
Insurance -Monthly District Contribution	\$1,091	\$1,124	\$1,167
Percent Increase	7%	3%	4%
Furlough Days	5 Days	5 Days	No Days
Confidential/Supervisors			
Salary Schedule Increase	3% - Frozen	* 2.75% - Restored	0.50%
Step	No - Frozen	* Steps Restored	No Step
Insurance -Monthly District Contribution	\$1,030	\$1,044	\$1,096
Percent Increase	0%	1%	5%
Furlough Days	5 Days	5 Days	No Days
Superintendent			
Salary Schedule Increase	Frozen	4%	0%
Step	No Step	No Step	No Step
Insurance -Monthly District Contribution	\$1,091	\$1,124	\$1,167
Percent Increase	7%	3%	4%
Furlough Days	5 days	5 days	No Days

*2009-10 salaries and step frozen at 2008-09 level; restored in 2010-11

**McMinnville School District
Licensed Salary Schedule
2011-12**

2011-12 SALARY SCHEDULE WITH 190 DAYS

STEP		COLUMN						
		1	2	3	4	5	6	7
STEP #	Years of Experience	BA	BA+23	BA+45	BA+68	MA or BA+75	MA+24	MA +45
1	0	33,942	35,164	36,521	37,981	39,440	40,255	41,035
2	1	35,164	36,385	37,879	39,440	40,900	41,782	42,631
3	2	36,385	37,607	39,237	40,900	42,359	43,310	44,226
4	3	37,607	38,829	40,594	42,359	43,819	44,837	45,821
5	4	38,829	40,051	41,952	43,819	45,278	46,364	47,416
6	5	40,051	41,273	43,310	45,278	46,738	47,892	49,012
7	6	41,273	42,495	44,667	46,738	48,197	49,419	50,607
8	7	42,495	43,717	46,025	48,197	49,657	50,946	52,202
9	8	43,717	44,939	47,383	49,657	51,116	52,474	53,798
10	9	44,939	46,161	48,740	51,116	52,576	54,001	55,393
11	10	46,161	47,383	50,098	52,576	54,035	55,529	56,988
12	11	47,383	48,604	51,456	54,035	55,495	57,056	58,583
13	12	49,133	49,826	52,813	55,495	56,954	58,583	60,179
14	13	-	51,577	54,171	56,954	58,414	60,111	61,774
15	14	-	-	56,057	58,414	59,873	61,638	63,369
16	15	-	-	-	60,402	61,861	63,694	64,964
17	16	-	-	-	-	-	-	67,088

2011-12 SALARY SCHEDULE WITH 185 DAYS

STEP		COLUMN						
		1	2	3	4	5	6	7
STEP #	Years of Experience	BA	BA+23	BA+45	BA+68	MA or BA+75	MA+24	MA +45
1	0	33,049	34,239	35,560	36,982	38,402	39,196	39,955
2	1	34,239	35,428	36,882	38,402	39,824	40,682	41,509
3	2	35,428	36,617	38,204	39,824	41,244	42,170	43,062
4	3	36,617	37,807	39,526	41,244	42,666	43,657	44,615
5	4	37,807	38,997	40,848	42,666	44,086	45,144	46,168
6	5	38,997	40,187	42,170	44,086	45,508	46,632	47,722
7	6	40,187	41,377	43,492	45,508	46,929	48,119	49,275
8	7	41,377	42,567	44,814	46,929	48,350	49,605	50,828
9	8	42,567	43,756	46,136	48,350	49,771	51,093	52,382
10	9	43,756	44,946	47,457	49,771	51,192	52,580	53,935
11	10	44,946	46,136	48,780	51,192	52,613	54,068	55,488
12	11	46,136	47,325	50,102	52,613	54,035	55,555	57,041
13	12	47,840	48,515	51,423	54,035	55,455	57,041	58,595
14	13	-	50,220	52,745	55,455	56,877	58,529	60,148
15	14	-	-	54,582	56,877	58,297	60,016	61,701
16	15	-	-	-	58,812	60,233	62,018	63,254
17	16	-	-	-	-	-	-	65,323

**CLASSIFIED HOURLY WAGE SCHEDULE
2011-12**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
SECRETARIAL AND CLERICAL								
Secretary I	A1	12.09	12.72	13.37	14.00	14.63	15.28	16.10
Secretary II	A2	12.58	13.25	13.91	14.57	15.25	15.90	16.76
Secretary III	A3	13.13	13.82	14.50	15.21	15.89	16.58	17.49
Accounts Clerk	A4	13.13	13.82	14.50	15.21	15.89	16.58	17.49
Secretary IV	A5	13.35	14.05	14.75	15.46	16.16	16.85	17.79
Lead Elem School Sec'y	A6	13.35	14.05	14.75	15.46	16.16	16.85	17.79
Lead Middle School Sec'y	A7	13.80	14.52	15.24	15.97	16.69	17.42	18.37
Lead High School Sec'y	A8	15.05	15.92	16.63	17.43	18.22	19.00	20.04
MAINTENANCE AND CUSTODIAL								
Custodian	B1	12.03	12.65	13.30	13.93	14.56	15.20	16.02
Lead Custodian	B2	12.69	13.36	14.03	14.69	15.37	16.03	16.90
Warehouse	B3	13.38	14.08	14.78	15.49	16.19	16.89	17.82
Grounds and Maintenance	B4	13.38	14.08	14.78	15.49	16.19	16.89	17.82
Head Custodian Elem	B5	14.00	14.72	15.48	16.20	16.93	17.68	18.65
Head Custodian/Middle	B6	14.90	15.68	16.47	17.26	18.03	18.82	19.85
Lead Grounds/Maintenance	B7	15.36	16.16	16.97	17.78	18.57	19.40	20.45
Head Custodian/High Sch	B8	15.36	16.16	16.97	17.78	18.57	19.40	20.45
Maintenance Specialist	B9	16.04	16.89	17.73	18.58	19.42	20.26	21.37
FOOD SERVICE								
Food Service Worker	C1	10.26	10.79	11.33	11.88	12.41	12.96	13.66
Assistant Kitchen Manager	C2	12.47	13.13	13.79	14.44	15.10	15.75	16.61
Kitchen Manager I	C3	12.92	13.60	14.28	14.96	15.65	16.32	17.22
Catering Manager	C4	13.22	13.91	14.61	15.30	16.00	16.69	17.60
Kitchen Manager II	C5	13.22	13.91	14.61	15.30	16.00	16.69	17.60
Kitchen Manager III	C6	15.23	16.02	16.83	17.62	18.43	19.23	20.27
EDUCATIONAL ASSISTANT AND TECHNICIAN								
General Ed Assistant	D1	11.71	12.32	12.93	13.56	14.16	14.77	15.59
Library Assistant	D2	11.71	12.32	12.93	13.56	14.16	14.77	15.59
Special Programs Assistant I	D3	12.57	13.24	13.90	14.56	15.24	15.89	16.75
Campus Supervisor	D4	12.75	13.42	14.09	14.76	15.43	16.10	16.98
Instructional Technician	D5	12.90	13.59	14.26	14.93	15.63	16.30	17.20
Migrant Ed Assistant	D6	13.13	13.81	14.49	15.20	15.88	16.56	17.48
Wk Exp. Coord/Drop-out Prev.	D7	16.61	17.49	18.36	19.23	20.11	20.98	22.13
TECHNOLOGY TECHNICIANS								
School Technology I	E1	14.24	14.99	15.74	16.49	17.25	18.00	18.97
School Technology II	E2	15.93	16.76	17.60	18.44	19.28	20.11	21.22
District Technology	E3	18.45	19.42	20.38	21.36	22.32	23.31	24.57
Network Technician	E4	23.53	24.75	26.00	27.24	28.48	29.71	31.34
DISTRICT OFFICE STAFF								
Receptionist/Secretary	F1	12.75	13.42	14.09	14.76	15.43	16.10	16.98
Accounting Specialist	F2	15.03	15.82	16.61	17.41	18.19	18.98	19.78

McMinnville School District #40
ADMINISTRATOR SALARY SCHEDULE
2011-12

LEVEL	POSITION	CONTRACT DAYS	STEP 1	STEP 2	STEP 3	STEP 4
A	HS Principal	235	99,046	102,673	106,301	109,928
B	Dir. Human Resources Dir. Student Services Dir. Secondary School Improvement Dir. Elementary School Improvement	235	94,553	98,016	101,480	104,943
C	MS Principal	230	89,807	93,096	96,385	99,674
D	Elem Principal MACA Principal	225	86,717	89,893	93,069	96,245
E	HS Asst Principal	225	84,621	87,720	90,819	93,919
F	MS Asst Principal	225	80,168	83,104	86,040	88,977
G	Coordinator	225	78,115	80,976	83,837	86,698

Non-Licensed Administrators

A	Dir Finance	235	94,553	98,016	101,480	104,943
B	Dir Facilites and Operations	235	91,800	95,162	98,525	101,887

Salary Schedule same as 2010-11; No furlough Days
Insurance Contribution = \$1,167 per month

**McMinnville School District
2011-12
Confidential and Supervisor Salary Schedule**

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
A	16.64	17.51	18.39	19.26	20.14	21.01	21.89
B	15.08	15.87	16.66	17.46	18.25	19.05	19.84
C	13.16	13.85	14.55	15.24	15.93	16.62	17.32

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
S1	44,873	47,235	49,597	51,959	54,320	56,682	59,044
S2	50,677	53,345	56,012	58,679	61,346	64,014	66,681

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
C1	62,103	65,372	68,640	71,909	75,177	78,446	81,715

ANNUALIZED AT 261 DAYS

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
A	34,735.06	36,563.22	38,391.38	40,219.54	42,047.70	43,875.86	45,704.02
B	31,481.64	33,138.56	34,795.49	36,452.42	38,109.35	39,766.28	41,423.21
C	27,478.65	28,924.90	30,371.14	31,817.39	33,263.63	34,709.88	36,156.12

2010-11 Salaries Adjusted by an increase of .5%
Insurance Contribution = \$1,096 per month

- A - Administrative Assistant, Payroll-Benefits Specialist, Food Service Assistant
- B - Accounting Specialist
- C - Receptionist/Secretary
- S1 - Accounting Supervisor, Superintendent's Administrative Assistant/Office Manager
- S2 - Maintenance/Custodial Supervisor, Computer Systems Supervisor,
- C1 - Communication Specialist, Nutrition Services Supervisor

NOTICE OF BUDGET HEARING

A meeting of the **McMinnville School District No. 40** will be held on **June 13, 2011 at 7:15 p.m.** at the District Office, 1500 NE Baker Street McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2011 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 1500 NE Baker Street, McMinnville, Oregon between the hours of 8:00 a.m and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year.

This budget is for an annual period.

County YAMHILL	City McMINNVILLE	Chairperson of Governing Body Kathy Cabe	Telephone Number 503-565-4000
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FINANCIAL SUMMARY

TOTAL ALL FUNDS		Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
Anticipated Requirements	1. Total Instruction.....	40,597,402	40,729,254
	2. Total Support Services.....	21,486,567	21,270,287
	3. Total Enterprise and Community Services.....	3,372,000	3,303,108
	4. Total Facilities Acquisition and Construction.....	2,642,677	2,602,000
	5. Total Other Uses (includes Debt Service and Transfers).....	9,459,396	9,566,027
	6. Total Contingencies.....	2,100,000	2,623,812
	7. Total Special Payments.....		
	8. Total Unappropriated and Reserved for Future Expenditure.....	2,824,511	1,338,973
	9. Total Requirements (add lines 1 - 8).....	82,482,553	81,433,461
Anticipated Resources	10. Total Resources Except Property Taxes.....	65,657,053	64,115,461
	11. Total Property Taxes to be Received.....	16,825,500	17,318,000
	12. Total Resources (add lines 10 and 11).....	82,482,553	81,433,461
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be received (line 11).....	16,825,500	17,318,000
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....	20,000	25,000
	B. Discounts Allowed, Other Uncollected Amounts.....	1,246,435	1,305,730
	15. Total Tax Levy (add lines 13 and 14 A & B).....	18,091,935	18,648,730
Taxes By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit (rate limit 4.1494).....	4.1494	4.1494
	20. Local Option Levy.....		
	21. Levy for Payment of Bonded Debt.....	7,300,000	7,600,000

STATEMENT OF INDEBTEDNESS

Debt Outstanding <input type="checkbox"/> None <input checked="" type="checkbox"/> As Summarized Below	Debt Authorized, Not Incurred <input checked="" type="checkbox"/> None <input type="checkbox"/> As Summarized Below
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PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year (July 1)	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year (July 1)
Bonds.....	96,069,657	
Int. Bearing Warrants		
Other.....		
Total Indebtedness.	96,069,657	

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Costs

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Name of Fund	ASSET RESERVE	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		0	0	0
2. Total Support Services.....		46,629	414,000	400,000
3. Total Enterprise and Community Services.....		0	0	0
4. Total Facilities Acquisition and Construction.....		627,204	1,923,000	1,697,000
5. Total Other Uses.....		0	0	0
6. Total Contingencies.....			0	0
7. Total Special Payments		0	0	0
8. Total Unappropriated / Ending Fund Balance		1,687,487	0	0
9. Total Requirements (add lines 1 - 8).....		2,361,320	2,337,000	2,097,000
10. Total Resources Except Property Taxes.....		2,361,320	2,337,000	2,097,000
Name of Fund	CONSTRUCTION EXCISE TAX	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		0	0	0
2. Total Support Services.....		0	0	0
3. Total Enterprise and Community Services.....		0	0	0
4. Total Facilities Acquisition and Construction.....		1,673	282,000	418,000
5. Total Other Uses.....		0	0	0
6. Total Contingencies.....			0	0
7. Total Special Payments		0	0	0
8. Total Unappropriated / Ending Fund Balance		254,286	0	0
9. Total Requirements (add lines 1 - 8).....		255,959	282,000	418,000
10. Total Resources Except Property Taxes.....		255,959	282,000	418,000
Name of Fund	INSURANCE RESERVE	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		146	400,000	400,000
2. Total Support Services.....		56,011	322,000	322,000
3. Total Enterprise and Community Services.....		0	0	0
4. Total Facilities Acquisition and Construction.....		0	0	0
5. Total Other Uses.....		0	0	0
6. Total Contingencies.....			0	0
7. Total Special Payments		0	0	0
8. Total Unappropriated / Ending Fund Balance		722,234	0	0
9. Total Requirements (add lines 1 - 8).....		778,391	722,000	722,000
10. Total Resources Except Property Taxes.....		778,391	722,000	722,000
Name of Fund	STUDENT BODY FUND	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		0	0	2,400,000
2. Total Support Services.....		0	0	0
3. Total Enterprise and Community Services.....		0	0	0
4. Total Facilities Acquisition and Construction.....		0	0	0
5. Total Other Uses.....		0	0	0
6. Total Contingencies.....			0	0
7. Total Special Payments		0	0	0
8. Total Unappropriated / Ending Fund Balance		0	0	0
9. Total Requirements (add lines 1 - 8).....		0	0	2,400,000
10. Total Resources Except Property Taxes.....		0	0	2,400,000
Name of Fund	GRANTS	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		3,827,210	5,953,059	4,427,000
2. Total Support Services.....		1,134,365	2,390,606	2,708,000
3. Total Enterprise and Community Services.....		72,595	105,000	95,000
4. Total Facilities Acquisition and Construction.....		87,389	50,000	50,000
5. Total Other Uses.....		1,200,000	0	0
6. Total Contingencies.....			0	0
7. Total Special Payments		0	0	0
8. Total Unappropriated / Ending Fund Balance		50,255	0	0
9. Total Requirements (add lines 1 - 8).....		6,371,814	8,498,665	7,280,000

10. Total Resources Except Property Taxes.....	6,371,814	8,498,665	7,280,000
Name of Fund NUTRITION SERVICES	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....	0	0	0
2. Total Support Services.....	0	0	0
3. Total Enterprise and Community Services.....	2,313,300	3,157,000	3,098,108
4. Total Facilities Acquisition and Construction.....	0	0	0
5. Total Other Uses.....	0	0	0
6. Total Contingencies.....		0	0
7. Total Special Payments	0	0	0
8. Total Unappropriated / Ending Fund Balance	350,637	0	0
9. Total Requirements (add lines 1 - 8).....	2,663,937	3,157,000	3,098,108
10. Total Resources Except Property Taxes.....	2,663,937	3,157,000	3,098,108
Name of Fund PERS BOND DEBT SERVICE	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....	0	0	0
2. Total Support Services.....	0	0	0
3. Total Enterprise and Community Services.....	0	0	0
4. Total Facilities Acquisition and Construction.....	0	0	0
5. Total Other Uses.....	1,788,965	1,881,489	1,986,870
6. Total Contingencies.....		0	0
7. Total Special Payments	0	0	0
8. Total Unappropriated / Ending Fund Balance	597,135	974,511	884,130
9. Total Requirements (add lines 1 - 8).....	2,386,100	2,856,000	2,871,000
10. Total Resources Except Property Taxes.....	2,386,100	2,856,000	2,871,000
Name of Fund BOND CONSTRUCTION EARNINGS	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....	0	0	0
2. Total Support Services.....	0	0	0
3. Total Enterprise and Community Services.....	0	0	0
4. Total Facilities Acquisition and Construction.....	1,221,114	386,000	387,000
5. Total Other Uses.....	0	0	0
6. Total Contingencies.....		0	0
7. Total Special Payments	0	0	0
8. Total Unappropriated / Ending Fund Balance	382,182	0	0
9. Total Requirements (add lines 1 - 8).....	1,603,296	386,000	387,000
10. Total Resources Except Property Taxes.....	1,603,296	386,000	387,000
Name of Fund SCHOLARSHIPS	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....	0	0	0
2. Total Support Services.....	0	0	0
3. Total Enterprise and Community Services.....	6,500	55,000	55,000
4. Total Facilities Acquisition and Construction.....	0	0	0
5. Total Other Uses.....	0	0	0
6. Total Contingencies.....		100,000	100,000
7. Total Special Payments	0	0	0
8. Total Unappropriated / Ending Fund Balance	132,216	0	0
9. Total Requirements (add lines 1 - 8).....	138,716	155,000	155,000
10. Total Resources Except Property Taxes.....	138,716	155,000	155,000

**FUNDS REQUIRING A
PROPERTY TAX TO BE LEVIED**

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Name of Fund	GENERAL FUND	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		31,072,866	34,244,343	33,502,254
2. Total Support Services.....		16,574,096	18,359,961	17,840,287
3. Total Enterprise and Community Services.....		55,000	55,000	55,000
4. Total Facilities Acquisition and Construction.....		0	1,677	50,000
5. Total Other Uses.....		500,000	500,000	250,000
6. Total Contingencies.....			2,000,000	2,523,812
7. Total Special Payments.....		0	0	0
8. Total Unappropriated / Reserved for Future Expenditure		6,598,452	1,350,000	0
9. Total Requirements (add lines 1 - 8).....		54,800,414	56,510,981	54,221,353
10. Total Resources Except Property Taxes.....		45,106,237	46,510,981	43,971,353
11. Property Taxes to be Received.....		9,694,177	10,000,000	10,250,000
12. Total Resources (add lines 10 and 11).....		54,800,414	56,510,981	54,221,353
13. Property Taxes to be Received (from line 11).....			10,000,000	10,250,000
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....			20,000	25,000
B. Discounts, Other Uncollected Amounts.....			771,935	773,730
15. Total Tax Levy (add lines 13 and 14 A & B)			10,791,935	11,048,730
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.1494)..		4.1494	4.1494	4.1494
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....				

Name of Fund	DEBT SERVICE FUND	Actual Data Prior Year 2009-10	Adopted Budget Current Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction.....		0	0	0
2. Total Support Services.....		0	0	0
3. Total Enterprise and Community Services.....		0	0	0
4. Total Facilities Acquisition and Construction.....		0	0	0
5. Total Other Uses.....		6,744,250	7,077,907	7,329,157
6. Total Contingencies.....			0	0
7. Total Special Payments.....		0	0	0
8. Total Unappropriated / Reserved for Future Expenditure		506,505	500,000	454,843
9. Total Requirements (add lines 1 - 8).....		7,250,755	7,577,907	7,784,000
10. Total Resources Except Property Taxes.....		720,140	752,407	716,000
11. Property Taxes to be Received.....		6,530,615	6,825,500	7,068,000
12. Total Resources (add lines 10 and 11).....		7,250,755	7,577,907	7,784,000
13. Property Taxes to be Received (from line 11).....			6,825,500	7,068,000
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....			0	0
B. Discounts, Other Uncollected Amounts.....			474,500	532,000
15. Total Tax Levy (add lines 13 and 14 A & B)			7,300,000	7,600,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____) ..				
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....			7,300,000	7,600,000

