

Fiscal Year 2014-15 Adopted Budget



McMinnville
School District No. 40

Achieving excellence through high standards of teaching and learning

Table of Contents

Introduction

Budget Committee	4
Budget Calendar	5
Improvement Plan	6
Organization Chart	8
Budget Message	9
Budget Measures	18

Budget Summaries

Board Resolution	21
Budget Resolution Summary	22
All Funds – Summary	24
All Funds Graph	25
All Funds - Revenue Summary	26
All Funds – Expenditure Summary	27
State K-12 Allocation History	28
State School Fund Estimate	29
Budgeted Class Size	31
Enrollment Forecast	32
Staffing History	33
Employee Compensation	34
School Level & Department Summaries	35
General Fund Financial Forecast	49

General Fund

General Fund Graph	52
General Fund Summary	53
General Fund Revenues	54
General Fund Expense by Function	55
General Fund Expense by Object	56
General Fund Expense Detail	58

Other Funds

Other Funds Descriptions	95
Asset Reserve Fund	97
Construction Excise Tax Fund	99
Textbook Technology Reserve	101
Insurance Reserve Fund	102
Student Body Funds	106
Grant Funds	108
Nutrition Services Fund	132
PERS Debt Service Fund	135
Debt Service Fund	138
Construction Earnings Fund	143
Scholarship Fund	145
Appendix	147



McMinnville
School District No. 40

INTRODUCTION

BUDGET COMMITTEE

CITIZEN MEMBERS

TERM

Mr. Carson Benner	June 30, 2014
Ms. Kathy Cabe	June 30, 2016
Ms. Maggie McKinney	June 30, 2016
Mr. Steve Patterson	June 30, 2016
Mr. Wesley Paul	June 30, 2014
Mr. Dale Tomlinson	June 30, 2015
Mr. Jim VanArsdel	June 30, 2016

SCHOOL BOARD OF DIRECTORS:

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

ADMINISTRATION:

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

McMinnville School District 2014-15 Budget Calendar

NOVEMBER:

- November 4, 2013 School Board approves Budget Calendar at Regular Board Meeting

MARCH

- March 19, 2014 Budget Work Session at 7:00 p.m.
 - Review information on enrollment forecast and estimated State School Funding
 - Review latest economic forecast update
 - Review Education Compact.

APRIL

- April 30, 2014 First Formal Budget Committee Meeting 7:00 p.m.
 - Presentation of the 2014-15 Budget Message and Proposed Budget
 - Public input, questions, comments

MAY

- May 21, 2014 Second Formal Budget Committee Meeting 7:00 p.m.
 - Levels/Department Reports
 - Public input, questions, comments
 - Budget approval

JUNE

- June 9, 2014 Public Hearing Regular School Board Meeting 7:30 p.m.
 - Public Input
 - Adopt budget, make appropriations, levy the taxes

**Dates to Publish Budget Meeting Notices*

- April 5, 2014 – Publish 1st Notice of Budget Meetings
- April 19, 2014 – Publish 2nd Notice of Budget Meetings
- May 31, 2014 – Publish Notice of Budget Hearing

**McMINNVILLE SCHOOL DISTRICT
IMPROVEMENT PLAN
2013-2014**

GOAL 1 SCHOOL IMPROVEMENT

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

OBJECTIVES

- A. The District will: strive for the percentage of students at all grades who meet the State benchmarks in reading and math to be greater than state average and not less than the percentage of students meeting or exceeding state benchmarks in the previous year. The District will strive to maximize academic growth for every student. The District will support the transition to Common Core Standards and align curriculum and instruction to assist students in meeting those standards.

- B. Monitor and improve student performance in writing as measured by district developed assessments, and in grade 11 by the Oregon state wide writing assessments. The District will continue to focus on student writing as related to Common Core Standards.

- C. Strive to reduce its dropout rate for 2013-2014 from the prior year. The District will continuously strive for a dropout rate lower than the state dropout rate.

- D. Continue to focus reducing the number of student behavior incidents related to student safety including weapons, fighting, assault, bullying, and harassment at each school. The District will continue to make available drug and alcohol and violence prevention programs at the secondary level.

- E. Involve parents, students, staff, and community to achieve an attendance rate at or above 96% for all schools. Achieve a 4-year graduation rate for the class of 2014 of 75% or better and a graduation rate of 69% or better for students recognized as disadvantaged according to the Oregon Achievement Compact.

- F. Increase pathway endorsement recipients (2.5/credits) in core career pathways at McMinnville High School by 5%.

- G. Provide staff development aligned with the District's learning objectives and priorities.

- H. Meet or exceed McMinnville School District compact targets.

- I. Continue to develop and monitor McMinnville High School (MHS) off site programs including 9-12 Alternative School and Engineering and Aerospace Sciences Academy (EASA), online instructional program and other off-site district sponsored programs.

GOAL II RESOURCES

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

OBJECTIVES

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

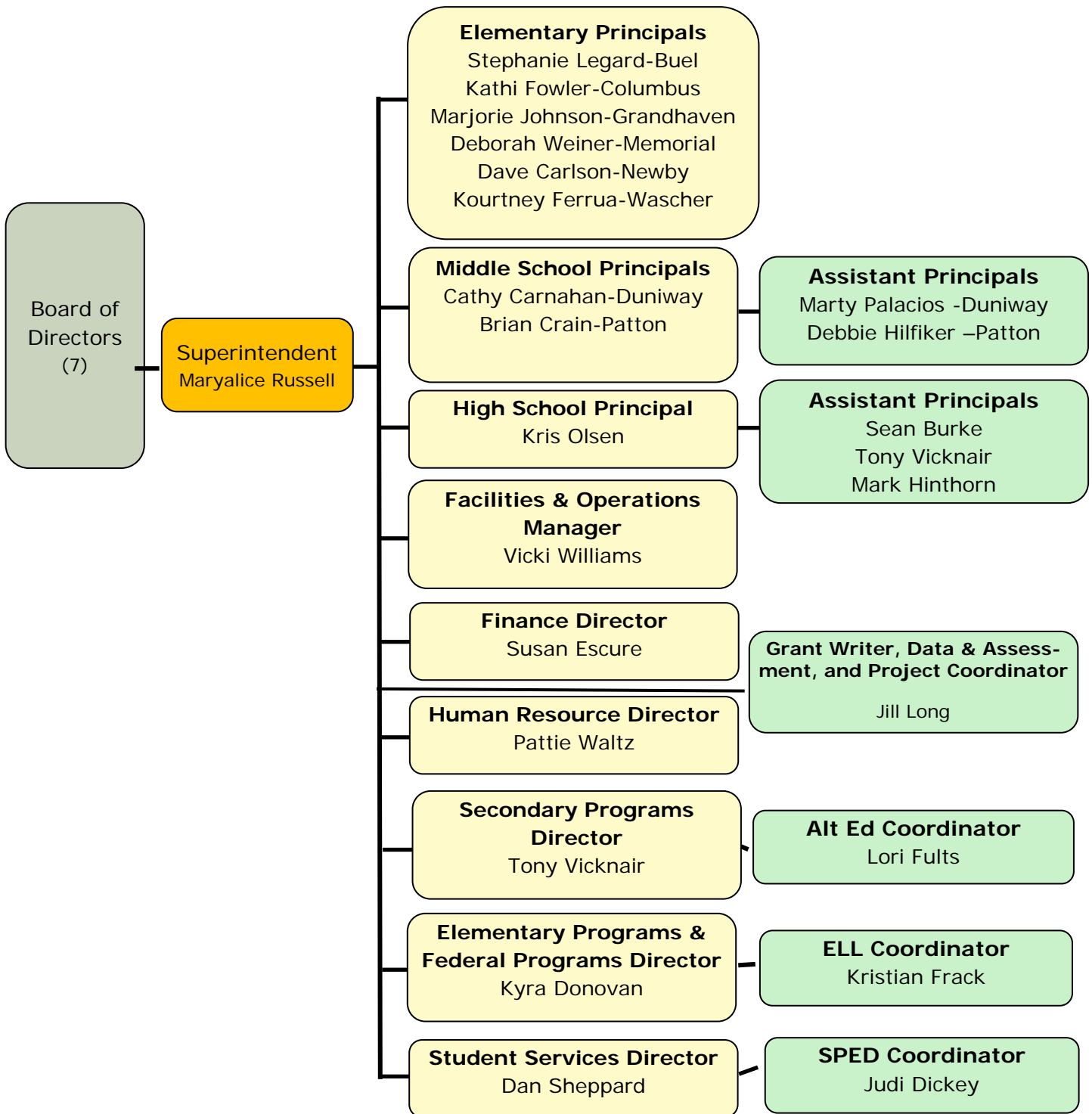
GOAL III RELATIONSHIPS

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

OBJECTIVES

- A. Nurture within the community a positive recognition of McMinnville Schools as a system directed toward high standards and excellence in all endeavors. Communicate with District patrons that great schools are fundamental to a great community. Continue the District's communication with the public about district progress and projects via newsletters, web site, community presentations, and other information distribution formats as needed.
- B. Successfully complete contract negotiations with employee groups.

**McMinnville School District #40
Administrative Organizational Chart
2013-2014**



2014/15 Budget Message

Superintendent Maryalice Russell

MCMINNVILLE SCHOOL DISTRICT

April 30, 2014

2014/15 Budget Message

Superintendent Maryalice Russell

District Highlights

For two consecutive years, McMinnville School District has had three Level 5/Model Elementary Schools and one Level 5 middle school, more than any other district in the state of Oregon. A level 5 rating is given to schools performing at or above the 87.0 percentile of all schools in the state, based on academic achievement and growth. The additional distinction of “Model School” is applied if the school is high poverty and receives Title I funds.

This past fall, Memorial, Sue Buel, and Newby elementary schools were identified as Level 5/Model Schools based on academic achievement and growth in the 2012/2013 school year. Memorial and Buel performed in the top 5% of all elementary schools, and Newby performed in the top 10%. Grandhaven, Memorial, and Sue Buel Elementary were identified as Model Schools last year for academic achievement and growth in the 2011/2012 school year. Both Memorial and Sue Buel Elementary were Level 5/Model Schools two consecutive years in a row. Duniway Middle School does not receive district Title I funds and, therefore, did not earn the distinction of Model School. However, Duniway demonstrated the same academic growth success for its students and performed in the top 5% of Oregon middle schools. Duniway has ranked Level 5 for two consecutive years.

All district elementary schools ranked in the top 30% of all elementary schools in the state, and all district schools performed above the top 50% of all schools in Oregon. District-wide, student performance on state assessments is above state average in all subject areas. All tested grade levels exceed state average in math by double digits, as documented in the table below comparing district proficiency rates in math and reading to state average proficiency rates.

2012/13 District Composite (all tested grades) MATH	State Average	McMinnville School District	% District is ABOVE State Average
All Students	62.1%	75.5%	+13.4%
Hispanic	46.2%	65.3%	+19.1%
Economically Disadvantaged	50.0%	68.6%	+18.6%
2012/13 District Composite (all tested grades) READING	State Average	McMinnville School District	% District is ABOVE State Average
All Students	70.6%	73.8%	+3.2%
Hispanic	52.4%	56.9%	+4.5%
Economically Disadvantaged	59.1%	64.9%	+5.8%

McMinnville School District was selected as a 2014 National STEM Showcase, one of only three programs in the nation to receive such distinction. The U.S. Department of Education reviewed nominations that were submitted by state departments of education from each of the fifty states and the U.S. Territories. Nominees submitted application materials to document their STEM programs. U.S. Dept. of Education selected three STEM Showcase winners, McMinnville School District and two vendor-run programs on the east coast. A documentary about the district's STEM program will be featured on a U.S. Dept. of Education website and available on the district website later this spring.

Stephanie Legard, principal of Sue Buel Elementary, was selected as the 2014 Oregon Elementary Principal of the Year and a National Distinguished Principal.

Cindi Hiatt-Henry, nutrition services director, was recognized as the 2014 Oregon Outstanding Nutrition Director of the Year and as the Northwest Regional Outstanding Nutrition Director.

McMinnville School District has been recognized for high standards in government and financial reporting by the Government Finance Officers Association. The district received the Award of Financial Reporting Achievement for its 2012/13 Comprehensive Annual Financial Report. The award is the highest form of recognition in the area of governmental accounting and financial reporting. It is based on a demonstrated "constructive spirit of full disclosure to clearly communicate its financial story and motivate potential users and user groups to read the report." The district has received this award for four consecutive years.

Duniway Middle School Advanced Choir and Patton Middle School Advanced Choir participated in the Oregon Chapter of the American Choral Director Association Middle School Choral Festival. Middle schools from around the Willamette Valley attend the festival to perform and be judged using the same criteria as the high school choir. Both McMinnville middle school choirs received a Gold Standard from this festival. This is the first time that both schools have received the highest standard at the same time. Additionally, the MHS Symphonic Choir won the Pacific Conference contest.

Both Duniway and Patton Middle Schools started FIRST Tech Challenge robotics teams this year. Duniway's team, the Purple Thunder, placed 1st in the region and 7th in the State Championship, after competing against other Oregon middle and high school robotics teams.

Students at the Engineering and Aerospace Sciences Academy (EASA) are preparing to launch an International Space Station project, in partnership with Valley Christian High School in San Jose, Oregon State University, and Evergreen Space Museum. The satellite is scheduled to launch on Ariane 5 ATV-4 Launch Vehicle in the spring and will return on a Russian satellite.

McMinnville High School's (MHS) dual high school/college credit program continues to lead the state. Last year, MHS students earned 9,287 college credits through College Credit Now and Advanced Placement. The dual credit program is a powerful tool for increasing postsecondary enrollment. MHS students who earn nine-plus college credits are 25% more likely to enroll in

college as students who do not earn dual credit. Additionally, the MHS Class of 2013 received over \$6,486,588 in scholarships, grants, and awards.

This year, MHS implemented a Unified Sports program that provides extracurricular athletic opportunities for students with disabilities to participate in an inclusive environment with non-disabled peers. Currently, Unified Sports offers a basketball and soccer program. Next year, MHS plans to add track and softball. The Unified Sports teams compete with other Unified Sports teams in the state.

2014/15 Budget Development

The district annually establishes goals in three broad areas: (1) school improvement, (2) resources, and (3) relationships. This budget proposal continues to build on and enhance progress in the following goal areas:

Goal Area I, School Improvement

Reduce Class Size

Since the onset of the 2008 recession, McMinnville School District, like most districts in Oregon, faced financial hardship due to insufficient per student allocation and overall available State School Funds. Since then, the district has increased the teacher to student ratio by 3 at all levels.

An improved budget scenario for the 2014/15 school year enables this budget proposal to include a reduction in class size by 1.5 students per class, resulting in the following classroom teacher-to-student ratios:

- Kindergarten - 1:18.5
- Grades 1-5 - 1:24.5
- Grades 6-8 - 1:28
- Grades 9-12 - 1:28.5

The reduction in class size will add approximately 12.5 FTE classroom teachers to district schools for the 2014/15 school year.

Enhance Curricular Opportunities to Meet State Standards

Oregon adopted the Common Core State Standards and will implement a new assessment system (Smarter Balanced) for reading and math in 2014/2015. In an effort to ease the transition between the old and new assessment requirements and to prepare staff and students for success, additional math support will be provided in 2014/2015. Math specialists will be increased at all levels for the upcoming school year, followed by a phase down of math support in 2015/16. The upcoming year's increase in licensed math FTE (Full Time Equivalent) is to further align instructional delivery of the Common Core State Standards, relative to student success, while anticipating a need for fewer specialists the following year. This will result in

increased academic intervention and acceleration of learning for students, as well as parent and classroom teacher support to address the new standards. The 4.5 FTE math positions, as a transitional year resource, are included in the proposed budget for elementary and middle school. An additional 1.67 FTE in math will be added at the high school as part of the overall class size reduction.

The district's English/Language Arts committee has been meeting throughout the current school year to recommend a new English/Language Arts (ELA) adoption. This process will be completed by June, resulting in new instructional materials aligned with the new ELA Common Core State Standards for use in 2014/2015. Associated with both the new adoption and assessment requirements, technology upgrades will result in a one-to-one student to device ratio in grades 3-5 and 6-8 language arts. The Title I funded programs and elementary intervention positions previously added to support literacy development will remain in place.

In order to meet the needs of students with disabilities, a combination of classified and licensed support services, which were decreased in the previous year due to budget constraints, have been restored in this proposed budget. The restoration of services includes support in the district's Structured Learning Program and in the work transition program. It also includes an increase in licensed psychological services.

The district has an ongoing need for translation services; therefore, an increase to the English Learner budget for parent/teacher translations is included in this proposed budget.

Research-Based Practices

The proposed budget will continue to support the district's work on our three foundational frameworks of teaching and learning: (1) Power Strategies for Effective Teaching, (2) Common Formative Assessments/Data Teams, and (3) Rigorous Curriculum Design. These three frameworks provide a district-wide unity of purpose and approach to using research-based best practices and data-driven decision making to ensure students catch-up, keep-up, and move up.

Goal Area II, Resources

Facilities

The district renewed its Long Range Facility Plan last spring and continues to meet with the Long Range Facility Task Force to identify short and long term facility needs. The task force identified level 1 and level 2 improvements from last year's facility assessment report, as well as projects at the high school and other locations to consider for a future bond. Funding to survey the community about its support for a facilities bond is included in the proposed budget. The proposed budget also restores approximately \$100,000 in supplies and materials for day-to-day operations, including materials, supplies, and repairs.

Asset Reserve

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

General Fund Ending Balance

The budget proposes an ending fund balance of \$4 million, consistent with board policy that the fund balance should not be less than 5% of total revenue.

Textbook and Technology Fund

The budget proposes a textbook/technology fund of \$250,000 to stabilize resources over time for annual textbook adoptions and needed technology improvements.

Partnerships

The district continues to expand its community partnerships. McMinnville School District is part of the new Yamhill Early Learning Hub, focusing on early learning for children birth to grade 3. The district successfully helped the Hub earn a grant to support a county-wide early literacy initiative. In conjunction with the Hub, McMinnville School District is hopeful of an award for a grant proposal that is currently pending, which would support pre-kindergarten programs for at-risk 4 year olds.

The district also participates in a Regional Achievement Collaborative with a primary focus of career and college readiness. This group is designed to work in partnership with community college and higher education representatives to expand opportunities for students and to increase postsecondary enrollment.

The McMinnville Education Foundation provides \$30,000 in teacher mini grants, ongoing support for the Artist in Residence program, field-based STEM experiences, and music enrichment. These opportunities would not otherwise be available without the critical support provided by the foundation.

Goal Area III, Relationships

The district successfully completed contract negotiations with its licensed group and is in year one of a two year agreement. The district's negotiated agreement with the McMinnville Education Association is in place through June 30, 2015.

The district and Oregon School Employee Association, the classified employee group, recently began negotiations for a successor agreement to their contract that ends June 30, 2014.

The proposed budget includes restoration of the communications specialist position to meet the district goal of enhanced communications with community stakeholders.

Grants

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

Entitlement Grants

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

Competitive Grants

- ❑ **21st Century Community Learning Center Elementary** - This competitive grant funds the elementary afterschool program. The grant ends June 30, 2014. District general funds will maintain a smaller program targeted for elementary students who have been identified to need additional support. Kids on the Block, funded through KOB and the City of McMinnville, will continue to run a fees-based recreation and enrichment afterschool program in district elementary schools.
- ❑ **21st Century Community Learning Center Secondary** - The district was awarded a secondary 21st Century grant of \$1,655,286 to operate afterschool, Saturday Academies, and summer programs at the middle schools and high school. The new grant is a five-year grant that will end at the conclusion of the 2018/19 school year.
- ❑ **Teacher Incentive Fund** - This \$6.7 million, five-year competitive grant ends September 2015. The grant funds instructional coaching positions, administration of the grant, and payment of performance-based bonuses for licensed staff. The performance-based compensation system is a core component of the project and was designed collaboratively by a team of district teachers and administrators.
- ❑ **CTE Revitalization** - This eighteen month competitive grant of \$236,248 will enable the district to open a Manufacturing and Engineering Career Pathway at McMinnville High School. Grant funds will provide industry-standard equipment and technology for hands-on student learning.
- ❑ **Math/Science Partnership Grant** - This \$850,000 three-year competitive grant funds instructional coaching in 9th grade algebra and biology and additional wages for teachers

to develop STEM-focused curriculum that integrates algebra and biology. This grant ends September, 2015.

- ❑ **Ready for Kindergarten** - The district has received over \$40,000 in private foundation grants, including a Nike Employee Fund grant and a Spirit Mountain Community Fund grant, and from local service clubs to support Ready for Kindergarten, a program that serves at-risk families with children ages birth to five. The Spirit Mountain Community Fund has provided funding for Ready for Kindergarten for three consecutive years.
- ❑ **Professional Learning Teams** - This grant of \$77,951 funds additional wages for teachers to work on curriculum, instruction, and assessment aligned with Common Core State Standards in Reading/Language Arts and Mathematics and to continue to refine the new Educator Evaluation and Support System. This grant is available through June, 2015.
- ❑ **Student Mentoring and Monitoring** - This eighteen month competitive grant of \$187,500 funds school-day and summer programs, including college mentoring, for 8th and 9th graders who need additional support to achieve academic success.
- ❑ **New Teacher Mentoring** - This \$224,000 two-year competitive grant funds new teacher mentoring and professional development for teachers with less than two years in the profession.

Achievement Compact

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

The Achievement Compact:

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

The district has exceeded its target for the percentage of students earning nine-plus college credits. As of the end of their junior year (2012/13), 47% of the 2014 graduating class had earned nine or more college credits, which is an increase of 12% over last year. Also, as of the end of last school year, 54% of 9th-12th graders had earned at least three college credits, which is a 5% increase over the prior year.

The proposed budget continues funding of the highly-successful dual high school/college credit program, secondary math and reading interventions to enable students to meet the Essential Skills diploma requirement, and the new College and Career Center.

Conclusion

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

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

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

Sincerely,



Dr. Maryalice Russell
Superintendent
McMinnville School District

GENERAL FUND: PROPOSED BUDGET MEASURES

2014-15

ADDITIONS:		
A	Decrease Class Size by 1.5	\$ 1,053,000
(Class size has increased by three (3) since beginning of the recession)		
	Elementary teachers	5.50 FTE
	Elementary: adjust PE/Music allocation due to class size reduction	1.00 FTE
	Middle School teachers	2.66 FTE
	High School teachers	4.34 FTE
B	Elementary Summer School	76,000
Math Intervention (one year support during transition to Smarter Balance)		
	Elementary Math Specialists	2.50 FTE
	Middle School Math Specialists	2.00 FTE
C	Classified School Support	196,297
	Elementary General Ed Assistants	2 hrs/sch
	Elementary Clerical Support	2 hrs/sch
	Middle School Library Support	3 hrs/sch
	Structured Learning Program Support	2 hrs
	MHS Work Transition Specialists	1 hr
D	Instructional Services and Supplies	234,919
	Partially restore school discretionary budgets (reduced by 15% over past 5 years)	\$ 87,583
	Elementary curriculum consumables, previously funded by grant fund	\$ 38,500
	English Language Learner Program supplies and translation services	\$ 10,620
	Curriculum software, previously funded by grant fund	\$ 59,735
	New library management software	\$ 11,000
	Secondary curriculum materials previously funded by grant fund	\$ 27,481
E	Special Education Services	287,750
	Learning Resource Center teacher (MHS)	.67 FTE
	RISE Behavior Program oversight	.50 FTE
	School Psychologist	1.20 FTE
	Speech Language contracted services, previously funded by grant fund	\$ 45,000
	Augmentative Communication & Assistive Technology, previously ESD resolution	\$ 22,000
	Savings from discontinuation of County behavior services program	\$ (63,000)
	Special Ed Coordinator: Allocate fully to General Fund due to reduced grant funding. Currently .75 FTE General Fund and .25 IDEA Grant	.25 FTE
F	Middle School Extra Curricular	17,367
	Increase track coaches due to participation	1 per sch
	Increase intramural support	1 per sch
	Increase to supply budget for uniforms and equipment	\$ 6,000

GENERAL FUND: PROPOSED BUDGET MEASURES (continued)

2014-15

ADDITIONS:		
G	Support Services Positions	238,000
	Restore Communication Specialist, currently .25 FTE	.75 FTE
	Technology Curriculum and Department Coordinator	1.0 FTE
	Technology additional hours for summer work	\$ 5,000
H	Support Services Expenses	127,060
	Personnel - increase employee tuition reimbursement	\$ 14,000
	Operations & Maintenance - increase repairs, supplies and equipment	\$ 99,410
	Board of Education -professional services	\$ 13,650
I	Fund Transfer to Reserve Funds	545,000
	Asset Reserve Fund, restore to previous level	\$ 250,000
	Contribution to City of McMinnville KOB program (see next item)	\$ (55,000)
	Elementary After School Program, transfer to Grant Fund to sustain after school academic support. (21st Century grant ends June 30, 2014.)	\$ 100,000
	Textbook and Technology Reserve Fund	\$ 250,000
TOTAL GENERAL FUND		\$ 3,126,393

OTHER FUNDS: BUDGET MEASURES

2014-15

Additions and Reductions		
J	IDEA - Special Education Grant	\$ (54,867)
	Added Student Assistant Hours	4.5 hrs/day
	Speech Language Contracted Services .50 position (allocate to General Fund)	\$ (45,000)
	Special Education Coordinator .25 FTE (allocate to General Fund)	(-.25 FTE)
K	Elementary After School Grant	(12,927)
	Secretarial Support reduced due to grant ending	2 hrs
L	Insurance Reserve Fund	59,000
	Add Security Officer Position	1 FTE



McMinnville

School District No. 40

Budget Summaries

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2014-15 in the total of **\$93,016,781** now on file at 1500 NE Baker, McMinnville, OR 97128.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)		STUDENT BODY (208)	
INSTRUCTION	\$ 39,165,588	INSTRUCTION	\$ 1,500,000
SUPPORT SERVICES	19,381,609	TOTAL	\$ 1,500,000
ENTERPRISE & COMMUNITY SERVICES	-		
FACILITIES ACQUISITION	10,000	GRANTS FUND (210-294)	
TRANSFERS	850,000	INSTRUCTION	\$ 4,620,468
CONTINGENCY	4,000,000	SUPPORT SERVICES	3,635,802
TOTAL	\$ 63,407,197	ENTERPRISE & COMMUNITY SERVICES	291,014
		FACILITIES ACQUISITION	107,000
		TOTAL	\$ 8,654,284
ASSET RESERVE FUND (201)		NUTRITION SERVICES (298)	
SUPPORT SERVICES	\$ 290,000	ENTERPRISE & COMMUNITY SERVICES	\$ 3,296,300
FACILITIES ACQUISITION	1,010,000	TOTAL	\$ 3,296,300
CONTINGENCY	1,200,000		
TOTAL	\$ 2,500,000	PERS DEBT SERVICE FUND (300)	
		LONG TERM DEBT SERVICE	\$ 2,309,033
CONSTRUCTION EXCISE TAX (202)		TOTAL	\$ 2,309,033
FACILITIES ACQUISITION	\$ 10,000		
CONTINGENCY	1,080,000	DEBT SERVICE FUND (310)	
TOTAL	\$ 1,090,000	LONG TERM DEBT SERVICE	\$ 7,963,682
		TOTAL	\$ 7,963,682
TEXTBOOK & TECHNOLOGY RESERVE FUND (203)		SCHOLARSHIP FUND (700)	
INSTRUCTION	\$ 250,000	ENTERPRISE & COMMUNITY SERVICES	\$ 50,000
TOTAL	\$ 250,000	CONTINGENCY	80,000
		TOTAL	\$ 130,000
INSURANCE RESERVE FUND (205)		TOTAL APPROPRIATIONS, ALL FUNDS	
INSTRUCTION	\$ 100,000		\$ 91,915,496
SUPPORT SERVICES	212,663	Unappropriated Amounts, All Funds	1,101,285
CONTINGENCY	502,337	TOTAL ADOPTED BUDGET	\$ 93,016,781
TOTAL	\$ 815,000		

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for the tax year 2014-15:



- (1) At the rate of **\$4.1494** per \$1,000 of assessed value for permanent rate tax.
- (2) In the amount of **\$8,150,000** for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

	Education Limitation	Excluded from Limitation
Permanent Rate Tax	\$4.1494 per \$1,000	
		General Obligation Debt Service \$ 8,150,000

The above resolution statements were approved and declared adopted on this 9th day of June, 2014.

School Board Chair Date: 6 June 2014
 Superintendent Date: 6-9-14

21

2014-2015 ADOPTED BUDGET

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2014-15**

		2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
	GENERAL FUND						
1000	INSTRUCTION	32,903,307	32,763,365	35,580,751	39,165,588	39,165,588	39,165,588
2000	SUPPORT SERVICES	17,123,528	17,690,811	18,658,104	19,381,609	19,381,609	19,381,609
3000	ENTERPRISE & COMMUNITY	55,000	55,000	55,000	-	-	-
4000	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	250,000	250,000	250,000	850,000	850,000	850,000
6000	CONTINGENCIES	-	-	3,000,000	4,000,000	4,000,000	4,000,000
7000	UNAPPROP ENDING FUND BAL	4,455,113	3,437,015	-	-	-	-
	TOTAL REQUIREMENTS	54,786,948	54,196,191	57,553,855	63,407,197	63,407,197	63,407,197
	ASSET RESERVE FUND						
2000	SUPPORT SERVICES	58,503	67,155	285,000	290,000	290,000	290,000
4000	BUILDING ACQUISITION	211,036	225,911	815,000	1,010,000	1,010,000	1,010,000
6000	CONTINGENCIES	-	-	1,000,000	1,200,000	1,200,000	1,200,000
7000	UNAPPROP ENDING FUND BAL	1,879,504	1,969,466	-	-	-	-
	TOTAL REQUIREMENTS	2,149,043	2,262,532	2,100,000	2,500,000	2,500,000	2,500,000
	CONSTRUCTION EXCISE TAX						
4000	BUILDING ACQUISITION	2,038	2,489	10,000	10,000	10,000	10,000
6000	CONTINGENCIES	-	-	693,000	1,080,000	1,080,000	1,080,000
7000	UNAPPROP ENDING FUND BAL	490,316	660,824	-	-	-	-
	TOTAL REQUIREMENTS	492,354	663,313	703,000	1,090,000	1,090,000	1,090,000
	TEXTBOOK & TECHNOLOGY RESERVE FUND						
1000	INSTRUCTION	-	-	-	250,000	250,000	250,000
7000	UNAPPROP ENDING FUND BAL	-	-	-	-	-	-
	TOTAL REQUIREMENTS	-	-	-	250,000	250,000	250,000
	INSURANCE RESERVE FUND						
1000	INSTRUCTION	-	2,986	100,000	100,000	100,000	100,000
2000	SUPPORT SERVICES	27,488	68,674	265,000	212,663	212,663	212,663
6000	CONTINGENCIES	-	-	500,000	502,337	502,337	502,337
7000	UNAPPROP ENDING FUND BAL	778,827	774,738	-	-	-	-
	TOTAL REQUIREMENTS	806,315	846,398	865,000	815,000	815,000	815,000
	STUDENT BODY FUND						
1000	INSTRUCTION	942,459	909,809	1,500,000	1,500,000	1,500,000	1,500,000
7000	UNAPPROP ENDING FUND BAL	498,324	507,463	-	-	-	-
	TOTAL REQUIREMENTS	1,440,783	1,417,272	1,500,000	1,500,000	1,500,000	1,500,000
	GRANTS FUND						
1000	INSTRUCTION	3,665,369	3,725,221	3,964,983	4,620,468	4,620,468	4,620,468
2000	SUPPORT SERVICES	1,735,754	3,227,674	3,267,006	3,635,802	3,635,802	3,635,802
3000	ENTERPRISE & COMMUNITY	92,848	62,857	283,296	291,014	291,014	291,014
4000	BUILDING ACQUISITION	-	-	110,000	107,000	107,000	107,000
7000	UNAPPROP ENDING FUND BAL	224,579	219,474	-	-	-	-
	TOTAL REQUIREMENTS	5,718,550	7,235,226	7,625,285	8,654,284	8,654,284	8,654,284

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2014-15**

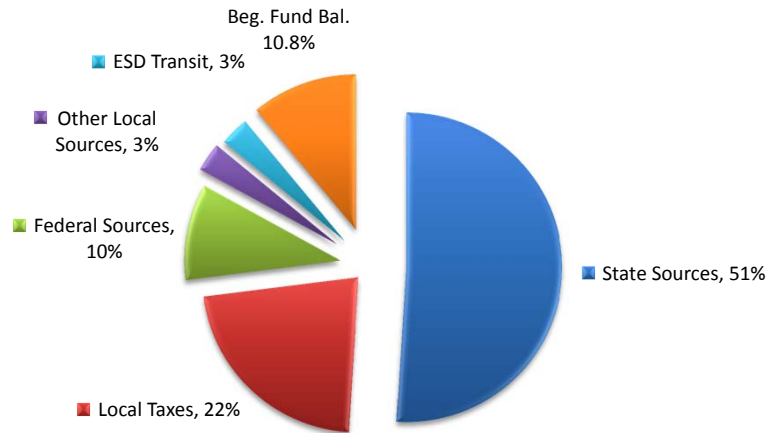
		2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
	NUTRITION SERVICES						
3000	ENTERPRISE & COMMUNITY	2,268,707	2,346,604	3,105,125	3,296,300	3,296,300	3,296,300
7000	UNAPPROP ENDING FUND BAL	502,623	486,686	-	-	-	-
	TOTAL REQUIREMENTS	2,771,330	2,833,290	3,105,125	3,296,300	3,296,300	3,296,300
	PERS DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	3,070,789	2,076,996	2,191,973	2,309,033	2,309,033	2,309,033
7000	UNAPPROP ENDING FUND BAL	719,687	563,578	83,027	578,967	578,967	578,967
	TOTAL REQUIREMENTS	3,790,476	2,640,574	2,275,000	2,888,000	2,888,000	2,888,000
	DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	7,329,156	56,931,642	7,691,982	7,963,682	7,963,682	7,963,682
7000	UNAPPROP ENDING FUND BAL	694,337	704,145	508,018	522,318	522,318	522,318
	TOTAL REQUIREMENTS	8,023,493	57,635,787	8,200,000	8,486,000	8,486,000	8,486,000
	BOND CONSTRUCTION EARNINGS						
4000	BUILDING ACQUISITION	388,937	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL	-	-	-	-	-	-
	TOTAL REQUIREMENTS	388,937	-	-	-	-	-
	SCHOLARSHIP FUND						
3000	ENTERPRISE & COMMUNITY	12,100	8,000	50,000	50,000	50,000	50,000
6000	CONTINGENCIES	-	-	100,000	80,000	80,000	80,000
7000	UNAPPROP ENDING FUND BAL	123,454	117,017	-	-	-	-
	TOTAL REQUIREMENTS	135,554	125,017	150,000	130,000	130,000	130,000
	TOTAL APPROPRIATIONS	70,137,019	120,415,194	83,486,220	91,915,496	91,915,496	91,915,496
	TOTAL UNAPPROPRIATED RESERVE	10,366,764	9,440,406	591,045	1,101,285	1,101,285	1,101,285
	TOTAL REQUIREMENTS	80,503,783	129,855,600	84,077,265	93,016,781	93,016,781	93,016,781
	TOTAL ALL FUNDS						
1000	INSTRUCTION	37,511,135	37,401,381	41,145,734	45,636,056	45,636,056	45,636,056
2000	SUPPORT SERVICES	18,945,273	21,054,314	22,475,110	23,520,074	23,520,074	23,520,074
3000	COMMUNITY SERVICES	2,428,655	2,472,461	3,493,421	3,637,314	3,637,314	3,637,314
4000	BUILDING ACQUISITION	602,011	228,400	945,000	1,137,000	1,137,000	1,137,000
5100	DEBT SERVICE	10,399,945	59,008,638	9,883,955	10,272,715	10,272,715	10,272,715
5200	TRANSFERS OF FUNDS	250,000	250,000	250,000	850,000	850,000	850,000
6000	CONTINGENCIES	-	-	5,293,000	6,862,337	6,862,337	6,862,337
	TOTAL APPROPRIATIONS	70,137,019	120,415,194	83,486,220	91,915,496	91,915,496	91,915,496

**McMINNVILLE SCHOOL DISTRICT
BUDGET SUMMARY - ALL FUNDS
2014-15**

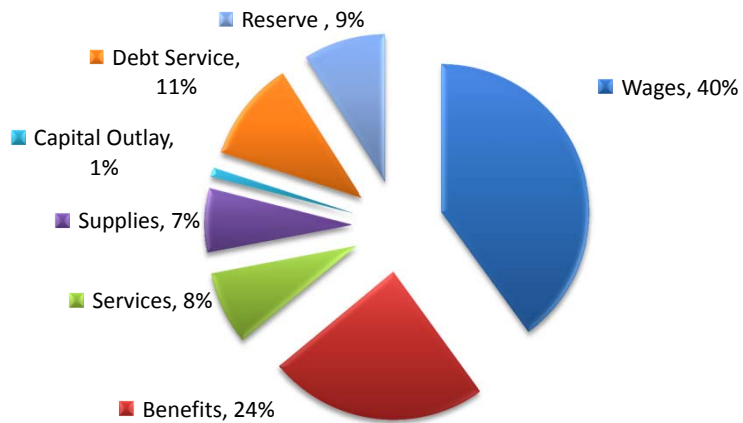
RESOURCES	General Fund	Asset Reserve	Construc Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Scholarship Fund	District Total
Local Taxes	11,630,000		200,000	-						7,968,000		19,798,000
Other Local Sources	608,000	50,000	5,000	-	65,000	1,000,000	235,484	513,500	8,000	18,000	10,500	2,513,484
ESD Transit	2,090,000											2,090,000
Other Intermediate Sources	25,000						141,600					166,600
State Sources	44,624,197						1,546,500	29,000				46,199,697
Federal Sources	20,000						6,527,700	2,153,800				8,701,500
Interfund Revenues/Transfers	160,000	500,000		250,000			100,000		2,380,000			3,390,000
Beginning Fund Balance	4,250,000	1,950,000	885,000	-	750,000	500,000	103,000	600,000	500,000	500,000	119,500	10,157,500
Total Resources	63,407,197	2,500,000	1,090,000	250,000	815,000	1,500,000	8,654,284	3,296,300	2,888,000	8,486,000	130,000	93,016,781

REQUIREMENTS	General Fund	Asset Reserve	Construction Excise Tax	Textbook & Technology Reserve	Insurance Reserve	Student Body Fund	Grants Fund	Nutrition Services	PERS Debt Service	Debt Service	Scholarship Fund	District Total
Instruction Services	39,165,588	-	-	250,000	100,000	1,500,000	4,620,468	-	-	-	-	45,636,056
Support Services	19,381,609	290,000	-	-	212,663	-	3,635,802	-	-	-	-	23,520,074
Enterprise & Community Services	-	-	-	-	-	-	291,014	3,296,300	-	-	50,000	3,637,314
Building Acquisition & Development	10,000	1,010,000	10,000	-	-	-	107,000	-	-	-	-	1,137,000
Debt Service	-	-	-	-	-	-	-	-	2,309,033	7,963,682	-	10,272,715
Transfers	850,000	-	-	-	-	-	-	-	-	-	-	850,000
Contingency	4,000,000	1,200,000	1,080,000	-	502,337	-	-	-	-	-	80,000	6,862,337
Unappropriated Fund Balance	-	-	-	-	-	-	-	-	578,967	522,318	-	1,101,285
Total Requirements	63,407,197	2,500,000	1,090,000	250,000	815,000	1,500,000	8,654,284	3,296,300	2,888,000	8,486,000	130,000	93,016,781

Resources– All Funds



Requirements – All Funds



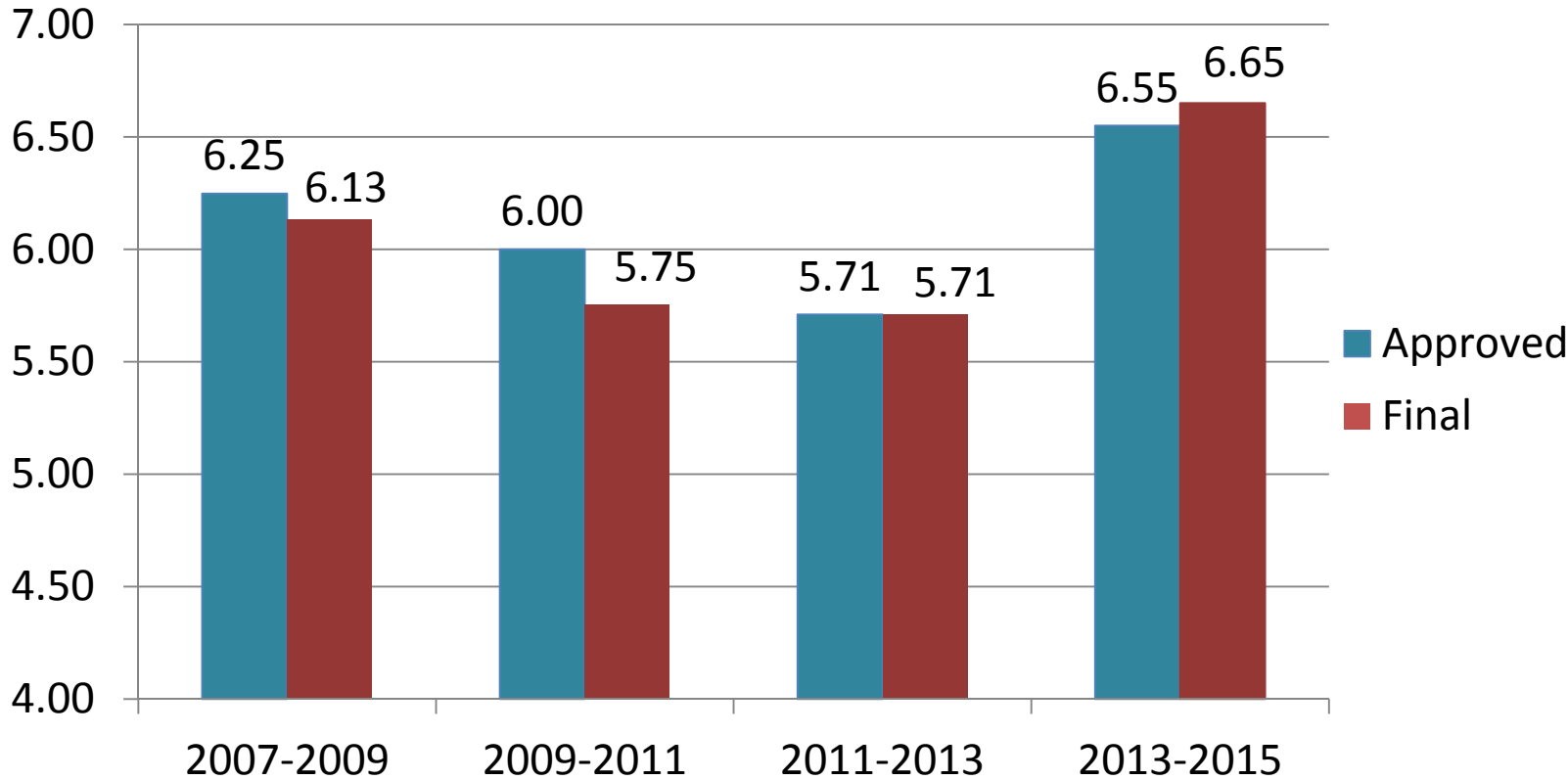
**McMINNVILLE SCHOOL DISTRICT
ALL FUNDS - REVENUE BUDGET
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1110	AD VALOREM TAXES LEVIED	18,294,839	18,585,198	18,722,000	19,598,000	19,598,000	19,598,000
1130	CONSTRUCTION EXCISE TAX	145,189	169,735	100,000	200,000	200,000	200,000
1311	TUITION FROM INDIVIDUALS	900	-	1,000	-	-	-
1312	TUITION FROM OTHER DISTRICTS	288,388	236,464	240,000	240,000	240,000	240,000
1330	SUMMER SCHOOL TUITION	5,440	7,524	5,000	5,000	5,000	5,000
1500	INTEREST ON INVESTMENT	131,778	132,641	136,750	138,500	138,500	138,500
1600	FOOD SERVICE	433,920	375,487	417,000	500,000	500,000	500,000
1700	EXTRA-CURRICULAR ACTIVITIES	1,210,944	1,115,072	1,173,524	1,138,000	1,138,000	1,138,000
1800	COMMUNITY SERVICE ACTIVITIES	89,619	81,037	70,000	85,000	85,000	85,000
1910	RENTALS	45,342	33,983	42,000	45,000	45,000	45,000
1920	DONATIONS FROM PRIVATE SOURCES	106,768	140,206	270,000	175,484	175,484	175,484
1960	RECOVERY OF PRIOR YEAR EXPENDITURE	-	-	-	-	-	-
1970	SERVICES PROVIDED OTHER FUNDS	1,507,798	1,911,448	2,067,000	2,380,000	2,380,000	2,380,000
1980	FEES CHARGED TO GRANTS	135,958	170,413	150,000	160,000	160,000	160,000
1990	MISCELLANEOUS	277,128	296,390	145,000	186,500	186,500	186,500
	Total Local Revenues	22,674,011	23,255,598	23,539,274	24,851,484	24,851,484	24,851,484
2101	COUNTY SCHOOL FUNDS	26,659	20,096	50,000	25,000	25,000	25,000
2102	ESD APPORTIONMENT	1,264,323	1,875,412	1,950,000	2,090,000	2,090,000	2,090,000
2199	OTHER INTERMEDIATE REVENUE	-	-	-	141,600	141,600	141,600
	Total Intermediate Revenues	1,290,982	1,895,508	2,000,000	2,256,600	2,256,600	2,256,600
3101	STATE SCHOOL FUND - GENERAL	34,555,757	35,428,598	39,059,972	43,657,974	43,657,974	43,657,974
3102	STATE SCHOOL FUND - SCHOOL LUNCH MATCH	23,805	23,122	24,500	24,500	24,500	24,500
3103	COMMON SCHOOL FUND	567,336	633,398	512,883	566,223	566,223	566,223
3105	SSF - BUDGET RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
3299	STATE RESTRICTED GRANTS	1,940,250	1,073,085	1,104,500	1,551,000	1,551,000	1,551,000
	Total State Revenues	37,087,148	37,158,203	41,101,855	46,199,697	46,199,697	46,199,697
4300	FEDERAL RESTRICTED DIRECT	892,857	1,674,186	1,755,844	1,722,700	1,722,700	1,722,700
4500	FEDERAL RESTRICTED THROUGH STATE	5,513,243	5,698,701	6,331,917	6,773,500	6,773,500	6,773,500
4700	FEDERAL RESTRICTED THROUGH OTHER	107,957	87,485	84,000	60,000	60,000	60,000
4900	FEDERAL COMMODITIES	158,921	120,771	142,375	145,300	145,300	145,300
	Total Federal Revenues	6,672,978	7,581,143	8,314,136	8,701,500	8,701,500	8,701,500
	SUBTOTAL OPERATING REVENUES	67,725,119	69,890,452	74,955,265	82,009,281	82,009,281	82,009,281
5100	REFUNDING BONDS ISSUED	1,104,320	49,348,383	-	-	-	-
5200	INTERFUND TRANSFERS	250,000	250,000	250,000	850,000	850,000	850,000
5400	BEG FUND BALANCE	11,424,344	10,366,765	8,872,000	10,157,500	10,157,500	10,157,500
	Total Other Revenues	12,778,664	59,965,148	9,122,000	11,007,500	11,007,500	11,007,500
	TOTAL REVENUES	80,503,783	129,855,600	84,077,265	93,016,781	93,016,781	93,016,781

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

Object#	Expenditure Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
111	LICENSED SALARIES	18,962,391	18,959,960	20,315,313	21,948,167	21,948,167	21,948,167
112	CLASSIFIED SALARIES	6,989,124	6,754,191	6,940,874	7,573,313	7,573,313	7,573,313
113	ADMINISTRATORS	2,140,258	2,199,986	2,265,519	2,407,397	2,407,397	2,407,397
114	CONFIDENTIAL STAFF	758,684	749,481	755,717	824,414	824,414	824,414
116	RETIREMENT SEVERANCE	57,188	78,165	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	486,873	434,131	437,791	430,235	430,235	430,235
121	SUBSTITUTES-LICENSED	570,278	578,754	627,803	667,916	667,916	667,916
122	SUBSTITUTES-CLASSIFIED	184,090	148,036	148,331	164,793	164,793	164,793
125	CURRICULUM SUB	202,138	290,409	125,495	167,518	167,518	167,518
130	LIC ADDITIONAL WAGES	566,566	610,507	780,081	1,205,993	1,205,993	1,205,993
131	CLASS ADDITIONAL WAGES	189,320	181,233	185,815	188,610	188,610	188,610
132	NON CERTIFIED OVERTIME	18,213	21,646	9,000	10,754	10,754	10,754
133	PERFORMANCE BONUS	-	655,667	687,000	786,195	786,195	786,195
151	STUDENT LABOR	14,770	19,933	16,500	16,500	16,500	16,500
	Subtotal Wages	31,139,893	31,682,099	33,481,239	36,577,805	36,577,805	36,577,805
210	PERS	6,322,932	6,772,693	8,783,111	9,011,992	9,011,992	9,011,992
220	FICA/MEDICARE	2,287,304	2,334,815	2,522,364	2,821,583	2,821,583	2,821,583
230	OTHER REQUIRED PAYROLL COSTS	208,973	249,753	344,524	359,638	359,638	359,638
240	CONTRACTUAL EMPLOYEE BENEFITS	8,816,820	8,975,649	9,555,597	10,181,968	10,181,968	10,181,968
	Subtotal Benefits	17,636,029	18,332,910	21,205,596	22,375,181	22,375,181	22,375,181
310	INSTRUCTIONAL PROFESSIONAL SERV	702,607	1,325,134	1,114,102	1,375,774	1,375,774	1,375,774
320	PROPERTY SERVICES	1,614,730	1,597,466	2,010,131	2,054,329	2,054,329	2,054,329
330	STUDENT TRANSPORTATION SERVICES	2,190,315	2,198,728	2,280,195	2,340,415	2,340,415	2,340,415
340	TRAVEL	75,314	74,187	55,776	81,062	81,062	81,062
350	COMMUNICATION	253,163	221,322	311,193	310,179	310,179	310,179
371	TUITION PAYMENTS TO OTH DISTRICTS	343,481	356,087	90,000	155,000	155,000	155,000
374	SCHOLARSHIPS	12,100	16,500	50,000	60,000	60,000	60,000
380	NON-INSTRUCTIONAL PROF/TECH	364,664	296,384	492,500	507,500	507,500	507,500
	Total Services	5,556,374	6,085,808	6,403,897	6,884,259	6,884,259	6,884,259
410	CONSUMABLE MATERIALS/SUPPLIES	2,212,321	2,195,242	3,036,353	3,523,200	3,523,200	3,523,200
420	TEXTBOOKS	150,801	224,312	262,125	403,917	403,917	403,917
430	LIBRARY BOOKS	39,854	22,241	24,674	37,711	37,711	37,711
440	PERIODICALS	5,930	4,923	5,819	5,375	5,375	5,375
450	FOOD	745,315	786,050	1,070,000	1,125,000	1,125,000	1,125,000
460	NON-CONSUMABLE EQUIPMENT	72,833	162,776	476,566	389,216	389,216	389,216
470	COMPUTER SOFTWARE	222,230	184,674	215,837	387,276	387,276	387,276
480	COMPUTER HARDWARE	593,072	671,142	371,273	486,391	486,391	486,391
	Subtotal Supplies & Materials	4,042,356	4,251,360	5,462,647	6,358,086	6,358,086	6,358,086
510	LAND ACQUISITION	-	-	200,000	200,000	200,000	200,000
520	BUILDING ACQUISITION/IMPROVEMENT	129,958	167,266	400,000	607,000	607,000	607,000
530	IMPROVEMENTS OTHER THAN BLDG	20,207	14,909	100,000	100,000	100,000	100,000
540	EQUIPMENT	2,363	73,171	241,781	220,745	220,745	220,745
550	TECHNOLOGY	75,450	-	-	-	-	-
	Subtotal Capital Outlay	227,978	255,346	941,781	1,127,745	1,127,745	1,127,745
610	REDEMPTION OF PRINCIPAL	5,452,976	5,396,877	5,582,120	6,183,957	6,183,957	6,183,957
610	REFUNDED BOND ESCROW PMT	-	49,112,845	-	-	-	-
620	INTEREST	4,929,097	4,265,880	4,301,835	4,088,758	4,088,758	4,088,758
640	DUES AND FEES	77,804	293,053	63,400	71,800	71,800	71,800
650	LIABILITY & PROPERTY INSURANCE	287,398	275,352	331,993	350,000	350,000	350,000
670	TAXES AND LICENSES	366,678	7,223	8,000	8,000	8,000	8,000
690	GRANT INDIRECT CHARGES	139,457	170,502	160,712	177,568	177,568	177,568
	Subtotal Other Expenses	11,253,410	59,521,732	10,448,060	10,880,083	10,880,083	10,880,083
710	FUND TRANSFERS	250,000	250,000	250,000	850,000	850,000	850,000
720	TRANSITS	30,979	35,939	-	-	-	-
	Subtotal Fund Transfers	280,979	285,939	250,000	850,000	850,000	850,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	5,293,000	6,862,337	6,862,337	6,862,337
820	RESERVED FOR NEXT YEAR	10,366,764	9,440,406	591,045	1,101,285	1,101,285	1,101,285
	Subtotal Reserves	10,366,764	9,440,406	5,884,045	7,963,622	7,963,622	7,963,622
	TOTAL	80,503,783	129,855,600	84,077,265	93,016,781	93,016,781	93,016,781

State K-12 Biennial Budget Allocation (in billions)



Source: Audited Financials June 30, 2013

STATE SCHOOL FUND GRANT

2014-2015

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 2/28/2014

Yamhill County, McMinnville SD 40

District ID: 2256

2014-2015 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$11,630,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$566,222.69
County School Fund	=	\$25,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$12,221,222.69

2014-2015 Experience Adjustment

District Average Teacher Experience	=	13.59
State Average Teacher Experience	=	13.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.41

2014-2015 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$2,175,000.00
Trans per ADMr Rank. 17%	Transportation Reimburs. Rate 70.00%	
Grant (Rate* Net Eligible Expend)	=	\$1,522,500.00

2014-2015 Extended ADMw

	2014-2015 ADMw	2013-2014 ADMw	Extended ADMw
McMinnville SD 40 (non-charter)	7,869.86	7,527.62	7,869.86
District Extended ADMw			7,869.86

2014-2015 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (7,869.86 x [\$4500 + (\$25 x 0.41)]) X 1.525753508270 = \$54,156,696

2014-2015 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$54,156,696 + \$1,522,500 = \$55,679,196

2014-2015 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$55,679,196 - \$12,221,223 = **\$43,457,974**

General Purpose Grant per Extended ADMw=	\$6,882
Total Formula Revenue per Extended ADMw=	\$7,075
Charter Schools Rate(ORS 338.155)=	\$6,882

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

2014-2015 Extended ADMw

McMinnville SD 40 (non-charter)

2014-2015

2013-2014

ADMr:	6,330.00 X 1.00 =	6,330.00	6,125.00 X 1.00 =	6,125.00
Students in ESL programs:	890.00 X 0.50 =	445.00	860.00 X 0.50 =	430.00
Students in Pregnant and Parenting Programs:	20.00 X 1.00 =	20.00	20.00 X 1.00 =	20.00
800 IEP Students capped at 11% of District ADMr:	696.30 X 1.00 =	696.30	673.75 X 1.00 =	673.75
Students on IEP Above 11% of ADMr:	15.80 X 1.00 =	15.80	15.80 X 1.00 =	15.80
Students in Poverty:	1,422.05 X 0.25 =	355.51	1,023.29 X 0.25 =	255.82
Students in Foster Care and Neglected/Delinquent:	29.00 X 0.25 =	7.25	29.00 X 0.25 =	7.25
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
		2014-2015 ADMw		2013-2014 ADMw
		7,869.86		7,527.62

McMinnville SD 40 (non-charter) Extended ADMw 7,869.86

McMinnville SD 40 Extended ADMw 7,869.86

MSD Budgeted Class Size

Grade	08-09	09-10	10-11	11-12	12-13	13-14	14-15
Kindergarten	17.0	19.0	19.0	19.0	20.0	20.0	18.5
Grades 1-5	23.0	25.0	25.0	25.0	26.0	26.0	24.5
Middle School	26.5	27.5	27.5	28.5	29.5	29.5	28.0
High School	27.0	28.0	28.0	29.5	30.0	30.0	28.5

**McMinnville School District
Enrollment Forecast
2014-15**

Grade	Actual			District Forecast		
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
K	510	503	506	470	434	455
1	437	531	525	520	483	446
2	487	431	544	537	532	494
3	477	495	455	557	549	543
4	514	460	494	458	552	544
5	523	520	468	497	461	556
6	521	511	527	469	498	462
7	515	524	542	536	477	506
8	503	521	514	544	538	479
9	487	500	537	523	552	546
10	492	478	497	533	519	548
11	465	477	472	485	520	506
12	559	513	525	517	531	570
Total	6,490	6,464	6,606	6,646	6,646	6,655
Annual change		-26	142	40	0	9
		-0.4%	2.2%	0.6%	0.0%	0.1%
K-5	2,948	2,940	2,992	3,039	3,011	3,038
6-8	1,539	1,556	1,583	1,549	1,513	1,447
9-12	2,003	1,968	2,031	2,058	2,122	2,170

PSU Forecast				
Grade	2013-14	2014-15	2015-16	2016-17
K	492	481	468	454
1	524	512	502	477
2	535	529	519	510
3	434	541	536	527
4	498	438	547	543
5	463	502	443	554
6	526	469	510	450
7	511	527	471	513
8	524	512	529	474
9	529	533	521	539
10	492	522	526	515
11	466	480	510	515
12	527	516	532	566
Total	6,521	6,562	6,614	6,637
Change	57	41	52	23
	0.9%	0.6%	0.8%	0.3%
K-5	2,946	3,003	3,015	3,065
6-8	1,561	1,508	1,510	1,437
9-12	2,014	2,051	2,089	2,135
Source: Population Research Center, PSU, March 2013				

**McMINNVILLE SCHOOL DISTRICT
STAFFING HISTORY**

	2008-2009	2011-12	2012-13	2013-14	2014-15	Change from Prior Yr
General Fund						
LICENSED STAFF	383.71	343.53	333.71	340.46	360.93	20.47
CLASSIFIED STAFF	186.84	202.63	199.87	194.66	198.97	4.31
ADMINISTRATORS	23.25	20.30	20.80	21.00	22.25	1.25
SUPERVISORS/CONFIDENTIAL	12.00	11.75	11.75	11.75	12.50	0.75
TOTAL FTE GENERAL FUND	605.80	578.21	566.13	567.87	594.65	26.78
Grant Funds						
LICENSED STAFF	13.28	13.31	19.08	16.84	16.67	(0.17)
CLASSIFIED STAFF	77.84	65.85	62.47	60.69	60.19	(0.50)
ADMINISTRATORS	0.50	1.75	1.75	1.75	1.50	(0.25)
SUPERVISORS/CONFIDENTIAL	2.00	2.50	1.50	1.50	1.50	-
TOTAL FTE OTHER FUNDS	93.62	83.41	84.80	80.78	79.86	(0.92)
Totals						
Licensed	396.99	356.84	352.79	357.30	377.60	20.30
Classified	264.68	268.48	262.34	255.35	259.16	3.81
Administrators	23.75	22.05	22.55	22.75	23.75	1.00
Supervisors/Confidential	14.00	14.25	13.25	13.25	14.00	0.75
	699.42	661.62	650.93	648.65	674.51	25.86

**Employee Compensation
Budget Assumptions**

	2011-12	2012-13	2013-14	2014-15
Licensed				
Salary Schedule Increase	0%	0%	1.25%	1.75%
Step	Yes	Yes	Yes	Yes
Column	Yes	Frozen	Yes	Yes
Insurance -Monthly District Contribution	\$1,226	\$1,287	\$1,287	\$1,338
Percent Increase	7%	5%	0%	4%
Furlough Days	5 Days	4 Days	No Days	No Days

				<i>Based on current District offer</i>
Classified				
Salary Schedule Increase	0.50%	1.00%	0.50%	1.25%
Step	NO STEP	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,096	\$1,173	\$1,255	\$1,305
Percent Increase	5%	7%	7%	4%
Furlough Days	No Days	6 days	No Days	No Days

Admin				
Salary Schedule Increase	0%	0%	1.25%	1.75%
Step	Yes	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,167	\$1,225	\$1,287	\$1,338
Percent Increase	4%	5%	5%	4%
Furlough Days	No Days	4 Days	No Days	No Days

				<i>Estimated same as Classified</i>
Confidential/Supervisors				
Salary Schedule Increase	0.50%	1.00%	0.50%	1.25%
Step	No Step	Yes	Yes	Yes
Insurance -Monthly District Contribution	\$1,096	\$1,173	\$1,255	\$1,305
Percent Increase	5%	7%	7%	4%
Furlough Days	No Days	6 Days	No Days	No Days

Elementary School Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function					
Elementary Instruction	10,926,196	10,792,015	11,872,043	13,164,121	1,292,078
English Language Learners	86,151	83,972	91,006	91,075	69
Guidance Services	558,529	556,456	588,868	590,577	1,709
Library Services	343,162	342,451	367,129	427,046	59,917
Staff Development	6,098	2,230	3,730	7,943	4,213
Office of Principal	1,259,045	1,231,380	1,295,703	1,347,164	51,461
Student Transportation	3,745	4,611	4,055	4,255	200
Total	13,182,926	13,013,115	14,222,534	15,632,181	1,409,647
By Account					
Wages & Benefits	12,864,038	12,722,879	13,920,450	15,284,507	1,364,057
Purchased Services	108,744	101,891	106,087	111,224	5,137
Supplies & Materials	209,770	188,345	195,147	235,600	40,453
Dues & Fees	374	-	850	850	-
Total	13,182,926	13,013,115	14,222,534	15,632,181	1,409,647
Staffing (FTE)					
Classroom Teachers (K-5)	109.50	106.50	111.00	116.50	5.50
Kindergarten Plus	-	-	-	-	-
Music/PE Specialists	8.57	8.57	8.67	9.67	1.00
Reading Specialists	-	-	3.00	3.00	-
Student Management	-	-	-	-	-
Counselors	6.00	6.00	6.00	6.00	-
Librarians	3.00	3.00	3.00	3.00	-
Total Licensed Staff	127.07	124.07	131.67	138.17	6.50
General Ed Assistants	12.25	12.44	12.44	13.69	1.25
School Techs	5.20	2.81	2.81	2.81	-
Library Assistants	2.25	2.25	2.25	2.25	-
Secretarial Support	10.38	9.63	9.63	11.13	1.50
Total Classified Staff	30.08	27.13	27.13	29.88	2.75
Total Administrators	6.00	6.00	6.00	6.00	-

Elementary School Budget Summary

Enrollment October 1st

Grade	10/1/2011	10/1/2012	10/1/2013	10/1/2014 Projected
Kindergarten	510	503	506	470
Grade 1	437	531	525	520
Grade 2	487	431	544	537
Grade 3	477	495	455	557
Grade 4	514	460	494	458
Grade 5	523	521	468	497
Total Enrollment	2948	2941	2992	3039

Budgeted Class Size	2011-12	2012-13	2013-14	2014-15
Kindergarten	19	20	20	18.5
Grades 1 - 5	25	26	26	24.5

Oaks Test Results

Reading Meets or Exceeds	2011-12 **	2012-13
Grade 3	77.4%	70.5%
<i>State Average</i>	<i>70.1%</i>	<i>66.4%</i>
Grade 4	81.0%	78.5%
<i>State Average</i>	<i>73.8%</i>	<i>73.2%</i>
Grade 5	77.3%	70.7%
<i>State Average</i>	<i>69.0%</i>	<i>67.6%</i>

Math Meets or Exceeds	2011-12	2012-13
Grade 3	84.0%	80.9%
<i>State Average</i>	<i>63.9%</i>	<i>61.3%</i>
Grade 4	82.7%	77.9%
<i>State Average</i>	<i>65.8%</i>	<i>63.6%</i>
Grade 5	78.4%	73.3%
<i>State Average</i>	<i>59.5%</i>	<i>58.2%</i>

Science Meets or Exceeds	2011-12	2012-13
Grade 5	83.3%	80.7%
<i>State Average</i>	<i>68.9%</i>	<i>66.8%</i>

Middle School Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function					
Middle School Instruction	5,733,475	5,773,137	6,231,752	6,816,344	584,592
Middle School Co-Curricular	148,993	108,126	117,196	135,878	18,682
Alternative Education *	98,295	99,551	-	-	-
Guidance Services	485,319	478,876	521,216	492,769	(28,447)
Library Services	135,366	131,565	149,011	159,833	10,822
Staff Development	1,524	1,052	5,655	5,655	-
Office of Principal	802,957	813,750	863,700	909,512	45,812
Student Transportation	23,032	14,435	12,375	12,400	25
Total	7,428,961	7,420,492	7,900,905	8,532,391	631,486
By Account					
Wages & Benefits	7,226,824	7,249,523	7,713,097	8,322,298	609,201
Purchased Services	77,560	62,956	71,956	72,566	610
Supplies & Materials	124,313	106,398	114,452	136,327	21,875
Dues & Fees	264	1,615	1,400	1,200	(200)
Total	7,428,961	7,420,492	7,900,905	8,532,391	631,486
Staffing (FTE)					
Classroom Teachers (6-8)	61.52	61.00	61.17	63.84	2.67
Alternative Education *	1.00	1.00	-	-	-
Reading Intervention	1.00	1.00	1.00	1.00	-
Math Intervention	1.00	1.00	1.00	3.00	2.00
Dean of Students	-	-	-	-	-
Counselors	4.00	4.00	4.00	4.00	-
Librarians	1.00	1.00	1.00	1.00	-
Total Licensed Staff	69.52	69.00	68.17	72.84	4.67
Education Assistants	2.63	2.63	2.63	2.63	-
School Techs	2.00	2.00	2.00	2.00	-
Campus Supervisor	1.00	1.00	-	-	-
Library Assistants	0.75	0.75	0.75	1.50	0.75
Secretarial Support	7.00	7.00	7.00	7.00	-
Total Classified Staff	13.38	13.38	12.38	13.13	0.75
Total Administrators	4.00	4.00	4.00	4.00	-

Middle School Budget Summary

Enrollment October 1st

Grade	10/1/2011	10/1/2012	10/1/2013	10/1/2014 Projected
Grade 6	521	511	527	469
Grade 7	515	524	542	536
Grade 8	503	521	514	544
Total Enrollment	1539	1556	1583	1549

Budgeted Class Size	2011-12	2012-13	2013-14	2013-14
Grades 6 -8	28.5	29.5	29.5	28

Oaks Test Results

Reading Meets or Exceeds	2011-12 **	2012-13
Grade 6	63.8%	63.3%
<i>State Average</i>	<i>64.7%</i>	<i>63.4%</i>
Grade 7	76.5%	77.7%
<i>State Average</i>	<i>74.5%</i>	<i>73.0%</i>
Grade 8	75.6%	68.4%
<i>State Average</i>	<i>67.6%</i>	<i>66.5%</i>

Math Meets or Exceeds	2011-12	2012-13
Grade 6	79.9%	74.5%
<i>State Average</i>	<i>59.1%</i>	<i>59.1%</i>
Grade 7	70.8%	79.5%
<i>State Average</i>	<i>62.8%</i>	<i>61.1%</i>
Grade 8	77.8%	70.8%
<i>State Average</i>	<i>65.2%</i>	<i>62.8%</i>

Science Meets or Exceeds	2011-12	2012-13
Grade 8	67.3%	63.3%
<i>State Average</i>	<i>66.3%</i>	<i>65.5%</i>

High School Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function					
High School Instruction	7,221,596	6,927,157	7,402,361	7,954,130	551,769
High School Co-Curricular	370,261	406,784	432,996	457,715	24,719
Alternative Education	474,107	557,395	607,863	595,826	(12,037)
Online Education	51,035	69,396	74,932	79,693	4,761
Teen Parent Program	184,216	194,807	222,841	227,696	4,855
Attendance /Student Services	412,931	462,289	446,152	486,271	40,119
Guidance Services	529,874	546,348	545,098	559,936	14,838
Library Services	173,490	170,088	185,737	191,501	5,764
Staff Development	15,410	9,479	5,000	5,000	-
Office of Principal	941,690	915,430	975,939	1,001,761	25,822
Student Transportation	53,710	55,132	47,500	47,500	-
Total	10,428,320	10,314,305	10,946,419	11,607,029	660,610
By Account					
Wages & Benefits	10,037,791	9,905,121	10,531,627	11,169,651	638,024
Purchased Services	208,953	195,162	191,959	195,383	3,424
Supplies & Materials	174,373	211,710	215,333	234,495	19,162
Dues & Fees	7,203	2,812	7,500	7,500	-
Total	10,428,320	10,314,805	10,946,419	11,607,029	660,610
Staffing (FTE)					
Classroom Teachers (9-12)	78.50	73.35	75.00	79.35	4.35
Alternative Education	4.50	5.50	5.00	5.00	-
Online Education	1.00	1.00	1.00	1.00	-
Reading Intervention	0.50	0.50	0.50	0.50	-
Math Intervention	-	0.50	0.50	0.50	-
Dean of Students	3.00	2.00	2.00	2.00	-
Counselors	4.00	4.00	4.10	4.10	-
Librarians	1.00	1.00	1.00	1.00	-
Total Licensed Staff	92.50	87.85	89.10	93.45	4.35
Career Center & Ed Support Staff	4.54	5.31	5.31	5.31	-
School Techs	1.75	2.00	1.00	1.00	-
Bearhugs Coordinator & Assistants	4.94	4.94	4.94	4.94	-
Campus Supervisors	1.94	1.94	1.94	1.94	-
Library Assistants	1.56	1.44	1.44	1.44	-
Attendance/Guidance/Office Support	13.26	13.13	12.19	12.19	-
Total Classified Staff	27.99	28.75	26.82	26.82	-
Total Administrators	4.30	4.30	4.30	4.30	-

High School Budget Summary

Enrollment October 1st

Grade	10/1/2011	10/1/2012	10/1/2013	10/1/2014 Projected
Grade 9	487	500	537	523
Grade 10	492	478	497	533
Grade 11	465	477	472	485
Grade 12	559	513	525	517
Total Enrollment	2003	1968	2031	2058

Budgeted Class Size	2011-12	2012-13	2013-14	2014-15
Grades 9-12	29.5	30.0	30.0	28.5

Oaks Test Results

Reading Meets or Exceeds	2011-12	2012-13
Grade 11	87.3%	90.0%
<i>State Average</i>	<i>83.6%</i>	<i>84.5%</i>

Math Meets or Exceeds	2011-12	2012-13
Grade 11	64.4%	71.6%
<i>State Average</i>	<i>65.7%</i>	<i>68.8%</i>

Science Meets or Exceeds	2011-12	2012-13
Grade 11	65.2%	64.0%
<i>State Average</i>	<i>63.6%</i>	<i>62.9%</i>

Improvement of Instruction (Curriculum) Budget Summary

General Fund	2011-12	2012-13	2013-14	2014-15	Change
By Function	Actual	Actual	Budget	Proposed	
Elementary & Secondary Instruction	343,392	373,881	231,213	597,122	365,909
Talented & Gifted	220,193	204,003	222,851	239,060	16,209
Student Services (Drop Out Prevention)	-	-	-	67,635	67,635
Summer School	6,357	6,055	10,000	85,182	75,182
Improvement of Instruction	467,444	504,301	493,592	583,269	89,677
Library Services	-	-	-	23,000	23,000
Other Programs	4,271	2,755	5,000	5,000	-
Total	1,041,657	1,090,995	962,656	1,600,268	637,612

By Account

Wages & Benefits	823,597	815,154	879,076	1,375,734	496,658
Purchased Services	20,423	20,570	28,000	62,300	34,300
Supplies & Materials	197,637	255,271	55,580	162,234	106,654
Total	1,041,657	1,090,995	962,656	1,600,268	637,612

Staffing (FTE)

Elementary Reading Specialist	1.50	-	-	-	-
Elementary Math Specialists	-	0.50	0.50	3.00	2.50
Talented & Gifted Teachers	1.50	1.50	1.50	1.50	-
Talented & Gifted Ed Assistants	2.25	1.81	1.81	1.81	-
Literacy TOSA	-	-	-	-	-
Grant Writer TOSA	1.00	-	-	-	-
Instructional Technology TOSA	1.00	1.00	1.00	1.00	-
Curriculum Director	1.25	1.00	1.00	1.00	-
Technology Coor	-	-	-	0.50	0.50
Data, Assessment & Grant Coor.	-	0.50	0.50	0.50	-
Admin Assistant	1.00	1.00	1.00	1.00	-
Total	9.50	7.31	7.31	10.31	3.00

Improvement of Instruction (Curriculum) Budget Summary

Grant Funds	2011-12	2012-13	2013-14	2014-15	Change
	Actual	Actual	Budget	Proposed	
By Function					
Elementary & Secondary Instruction	343,263	638,405	935,617	955,099	19,482
After School Programs	365,340	333,326	345,732	541,058	195,326
Title I Remediation	1,304,783	1,549,392	1,454,867	1,486,424	31,557
Summer School	-	9,971	33,493	39,471	5,978
Student Services	18,157	13,340	10,680	40,830	30,150
Improvement of Instruction	922,287	2,225,499	1,840,844	1,772,700	(68,144)
Staff Development	299,631	546,739	582,990	659,486	76,496
Community Services & Other	196,634	152,498	212,477	220,616	8,139
Total	3,450,095	5,469,170	5,416,700	5,715,684	298,984

Total Expenditures - All Funds	4,491,752	6,560,165	6,379,356	7,315,952
---------------------------------------	------------------	------------------	------------------	------------------

Staffing (FTE)

Title I Teachers	6.00	6.00	6.00	6.00	-
Reading/Math Intervention Specialists	-	3.00	-	-	-
Title I Ed Assistants	17.81	17.81	17.81	17.81	-
Title IIA - Instructional Coaches	0.50	0.50	-	-	-
STEM Instructional Coaches	0.66	0.50	0.83	0.83	-
TIF Instructional Coaches	4.48	7.00	7.00	7.00	-
Career Technical Positions	-	-	-	0.34	0.34
Program Director & Grant Coordinator	1.00	1.50	1.50	1.50	-
Classified Support Staff (Various Grants)	1.50	1.69	2.06	1.81	(0.25)
Total	31.95	38.00	35.20	35.29	0.09

English Language Learners Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Account					
Wages & Benefits	2,526,506	2,399,609	2,597,981	2,718,167	120,186
Purchased Services	4,233	2,047	4,650	2,730	(1,920)
Supplies & Materials	18,079	16,329	19,280	26,137	6,857
Total	2,548,818	2,417,985	2,621,911	2,747,034	125,123

Staffing (FTE)

ELL Teachers	18.67	17.50	16.50	16.50	-
ELL Ed Assistants	20.16	18.03	18.40	18.40	-
Migrant Ed Pre-K Assistant Coordinator	0.13	0.50	0.50	0.50	-
Translator & ELL Secretary	0.50	0.50	1.00	1.00	-
	2.00	2.00	2.00	2.00	-
Total	41.46	38.53	38.40	38.40	-

Average Daily Membership

	2011-12	2012-13	2013-14	2014-15
English Language Learners (ADM)	871	888	875	890
Percent of ADM	14.2%	14.4%	14.0%	14.0%

Grant Funds	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
Title I - C Migrant Education	107,957	98,982	84,000	60,000	(24,000)
Title III - English Language Learners	224,342	143,959	136,761	170,000	33,239
Total	332,299	242,941	220,761	230,000	9,239

Total Expenditures - All Funds	2,881,117	2,660,926	2,842,672	2,977,034
---------------------------------------	------------------	------------------	------------------	------------------

Staffing (FTE)

ELL Licensed TOSA	1.00	0.67	0.50	0.50	-
Migrant Ed Assistants	2.32	2.00	1.00	1.00	-
Total	3.32	2.67	1.50	1.50	-

Students Services & Special Education Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function	-	-	-	-	
Structured Learning Program (SLP)	774,482	794,356	902,185	1,163,143	260,958
Life Skills	765,086	857,420	885,465	757,878	(127,587)
Learning Resource Center (LRC)	2,181,002	2,242,605	2,416,191	2,587,185	170,994
Alternative Education	244,509	233,410	260,362	370,670	110,308
Other Instruction (Corrections & Tutoring)	59,620	72,839	94,598	33,319	(61,279)
Summer School	-	-	-	-	-
Health Services	155,801	180,891	225,514	229,457	3,943
Psychological Services	276,690	351,153	302,037	412,472	110,435
Speech Pathology & Audiology	318,020	674,190	661,609	735,335	73,726
Other Student Treatment Services	-	33,661	-	-	-
Student Support Services	371,753	406,620	493,335	458,614	(34,721)
Assessment & Testing	16,153	16,595	13,000	10,950	(2,050)
Student Transportation	10,097	14,847	12,000	14,000	2,000
Total	5,173,213	5,878,587	6,266,296	6,773,023	506,727

By Account

Wages & Benefits	4,946,195	5,254,520	5,783,803	6,285,031	501,228
Purchased Services	200,484	592,901	453,568	457,968	4,400
Supplies & Materials	25,325	30,186	27,075	28,174	1,099
Other	1,209	979	1,850	1,850	-
Total	5,173,213	5,878,586	6,266,296	6,773,023	506,727

Staffing (FTE)

Teachers	23.17	23.50	23.50	24.17	0.67
Ed Assistants	51.57	54.28	52.63	53.00	0.37
Nurse	1.00	1.50	2.00	2.00	-
School Psych	1.60	1.60	1.60	2.80	1.20
Behavior Specialist/Family Advocate	2.00	2.00	2.00	2.00	-
Speech Pathologist	3.00	3.00	3.00	3.00	-
Administrators	1.00	1.00	1.00	1.00	-
Coordinator	0.30	0.30	0.75	1.00	0.25
Support Staff (Secretary, Data, Health, DOP)	3.13	3.38	3.00	3.00	-
Total	86.77	90.56	89.48	91.97	2.49

December Census

	2011-12	2012-13	2013-14	2014-15
Student with Individual Education Plans	790	800	819	824
Percent of ADM	12.3%	12.4%	12.4%	12.5%

Students Services & Special Education Budget Summary

Grant Funds	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function					
Special Education Instruction	604,787	516,496	609,596	603,416	(6,180)
Out of District Placements	238,663	356,087	90,000	155,000	65,000
Student Support Services	23,468	23,489	-	-	-
Health Services	43,691	36,956	-	-	-
Psychological Services (Autism)	-	-	-	141,600	141,600
Speech Pathology & Audiology	89,230	43,584	93,687	91,042	(2,645)
Other Student Treatment Services	-	-	-	69,000	69,000
Student Services Direction	119,095	86,981	64,027	27,548	(36,479)
Staff Development	12,734	13,782	18,004	13,994	(4,010)
Total	1,131,668	1,077,375	875,314	1,101,600	226,286
By Grant					
IDEA Grant & IDEA ARRA Grant	1,131,668	1,077,345	875,314	960,000	84,686
Regional Services for Autism	-	-	-	141,600	141,600
Total	1,131,668	1,077,345	875,314	1,101,600	226,286
Staffing (FTE)					
Teachers	1.00	1.00	2.00	2.00	-
Ed Assistants	14.44	12.88	11.43	12.00	0.57
Speech Language Assistant	1.00	1.00	1.00	1.00	-
Nurse	-	0.50	-	-	-
Coordinator	0.70	0.70	0.25	-	(0.25)
Other Support Staff	0.38	0.38	-	-	-
Total	17.52	16.46	14.68	15.00	0.32

Facilities & Operations Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Function					
Facilities Direction	165,299	178,942	188,490	195,458	6,968
Operations/Plant Management	4,538,575	4,599,620	4,869,680	5,052,456	182,776
Student Transportation	2,025,460	2,045,362	2,100,000	2,162,000	62,000
Total	6,729,334	6,823,924	7,158,170	7,409,914	251,744

By Account

Wages & Benefits	2,746,388	2,781,558	2,939,227	3,000,561	61,334
Purchased Services	285,204	361,081	235,000	280,000	45,000
Utilities	1,194,453	1,137,537	1,400,000	1,460,000	60,000
Student Transportation	2,025,460	2,045,101	2,100,000	2,162,000	62,000
Supplies & Materials	261,469	296,662	230,450	275,853	45,403
Property Insurance & Fees	216,360	201,985	253,493	231,500	(21,993)
Total	6,729,334	6,823,924	7,158,170	7,409,914	251,744

Staffing (FTE)

Custodians, Grounds & Maintenance	43.38	42.56	41.56	41.56	-
Maintenance Secretary	1.00	1.00	1.00	1.00	-
Facilities & Operation Manager	1.00	1.00	1.00	1.00	-
Admin Assistant	1.00	1.00	1.00	1.00	-
Total	46.38	45.56	44.56	44.56	-

Technology Services Budget Summary

General Fund	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Change
By Account					
Wages & Benefits	587,500	592,894	635,687	714,209	78,522
Purchased Services	229,778	185,425	235,150	85,150 *	(150,000)
Supplies & Materials	5,662	29,547	12,500	12,500	-
Software Licenses	140,796	114,219	130,000	280,000 *	150,000
Computer Hardware & Equipment	48,119	177,202	-	-	-
Total	1,011,855	1,099,287	1,013,337	1,091,859	78,522

Staffing (FTE)

District Technicians	6.00	6.00	6.00	6.00	-
Technology Supervisor	1.00	1.00	1.00	1.00	-
Technology Coor	-	-	-	0.50	0.50
Total	7.00	7.00	7.00	7.50	0.50

General Fund and Grant Funds - All Departments

Technology Purchases

Software	222,230	184,673	215,837	387,276
Computer Hardware	593,072	671,142	401,272	486,391
Technology Capital Outlay	75,451	-	-	-
Total	890,753	855,815	617,109	873,667

*Note: For 2014-15, student information and finance software is reclassified from services (310) to software (470)

Central Office Admin Services Budget

General Fund	2011-12	2012-13	2013-14	2014-15	Change
	Actual	Actual	Budget	Budget	
By Function					
Personnel/HR Services	342,097	381,986	403,746	411,516	7,770
Staff Development	88,922	85,500	85,500	99,500	14,000
Fiscal Services	446,372	441,458	463,016	481,155	18,139
Internal Services	67,153	72,000	70,000	70,000	-
Board of Education	174,832	209,100	209,100	267,750	58,650
Executive Administrative Services	334,829	336,203	337,366	348,882	11,516
Communication	27,070	48,641	49,433	149,786	100,353
Total	1,481,275	1,574,888	1,618,161	1,828,589	210,428
By Account					
Wages & Benefits	1,048,819	1,022,381	1,094,861	1,225,354	130,493
Purchased Services	261,300	295,154	344,650	370,400	25,750
Supplies & Materials	50,575	51,232	53,350	61,435	8,085
Liability Insurance & Dues/Fees	120,581	122,577	125,300	171,400	46,100
Total	1,481,275	1,491,344	1,618,161	1,828,589	210,428
Staffing (FTE)					
HR Director	1.00	1.00	1.00	1.00	-
HR Admin Assistants	2.00	2.00	2.00	2.00	-
Finance Directors	1.00	1.00	1.00	1.00	-
Accounting Supervisor	1.00	1.00	1.00	1.00	-
Payroll/Benefits/Accounts Payable	3.00	3.00	3.00	3.00	-
Superintendent	1.00	1.00	1.00	1.00	-
Superintendent/Board Secretary	1.00	1.00	1.00	1.00	-
Receptionist	0.50	-	-	-	-
Communications Specialist	0.25	0.25	0.25	1.00	0.75
Total	10.75	10.25	10.25	11.00	0.75

McMinnville School District
Long-term Financial Forecast - General Fund
State School Fund Revenue Assumptions
April 2014

1. State Revenue Forecast

Per Oregon Economic Revenue Forecast March 2014 - Office of Economic Analysis

State Resources (in millions) - Two Year Budget

	2011-13	2013-15	2015-17	2017-19
MAY 2013				
State General Fund	\$ 14,155	\$ 15,715	\$ 17,412	\$ 18,925
Percent Change	13.0%	11.0%	10.8%	8.7%
State Lottery Funds	1,080	1,053	1,140	1,301
Percent Change	-0.6%	-2.5%	8.3%	14.1%
Total State Resources	\$ 15,235	\$ 16,768	\$ 18,552	\$ 20,226
Percent change	7.8%	10.1%	10.6%	9.0%

2. State K-12 Allocation

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

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

	2011-13	2013-15	2015-17	2017-19
K-12 Allocation	\$ 5,713	\$ 6,650	\$ 7,355	\$ 8,017
Percent Change	-0.7%	16.4%	10.6%	9.0%

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

Project annual State K-12 allocation based on traditional 49%/51% split. Local revenues per ODE estimates and future bienniums at 3% annual increase.

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

	2011-13		2013-15		2015-17		2017-19	
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16	2015-16
Allocation Percentage	50.2%	49.8%	48.3%	51.7%	49.0%	51.0%	49.0%	51.0%
State K-12 Allocation	\$ 2,867.8	\$ 2,845.3	\$ 3,209.5	\$ 3,440.7	\$ 3,604.1	\$ 3,751.2	\$ 3,928.5	\$ 4,088.8
Percent Change		-0.8%	13%	7%	5%	4%	5%	4%
Local Revenues	1,569.3	1,603.6	1,622.8	1,676.7	1,727.0	1,778.8	1,832.1	1,887.1
Percent Change		2.2%	1.2%	3.3%	3.0%	3.0%	3.0%	3.0%
Total SSF Formula Revenues	\$ 4,437.1	\$ 4,448.9	\$ 4,832.3	\$ 5,117.4	\$ 5,331.1	\$ 5,530.0	\$ 5,760.6	\$ 5,975.9
Percent change		0.3%	8.6%	5.9%	4.2%	3.7%	4.2%	3.7%

4. McMinnville School District SSF Formula Revenue Projection

Project the District's share of State K-12 allocation based on current percent of total state-wide SSF Revenues

McMinnville SSF Formula Revenues (in millions) - Annual budget

	2011-13		2013-15		2015-17		2017-19	
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16	2015-16
SSF Formula Revenues	\$ 45.98	\$ 47.52	\$ 51.88	\$ 55.68	\$ 58.11	\$ 60.28	\$ 62.79	\$ 65.14
Percent Change		3.3%	9.2%	7.3%	4.4%	3.7%	4.2%	3.7%
% of Total State K-12 Allocation	1.04%	1.07%	1.07%	1.09%	1.09%	1.09%	1.09%	1.09%

McMinnville School District
Long-term Financial Forecast - General Fund
Expenditure Assumptions
April 2014

	2011-13		2013-15		2015-17		2017-19	
	Actual 2011-12	Actual 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
Projected Revenues								
SSF Formula Revenues	47,472,895	47,093,888	52,500,000	55,879,197	58,110,000	60,280,000	62,790,000	65,140,000
ESD Transit	1,264,323	1,875,412	1,900,000	2,090,000	2,181,960	2,262,693	2,357,726	2,444,961
Other Revenues	830,905	771,779	710,000	788,000	795,880	803,839	811,877	819,996
Total Revenues	49,568,123	49,741,079	55,110,000	58,757,197	61,087,840	63,346,531	65,959,603	68,404,957
<i>Percent Change</i>	-0.1%	0.3%	10.8%	6.6%	4.0%	3.7%	4.1%	3.7%
Projected Expenditures								
Wages & Benefits	43,703,783	43,551,394	46,700,000	50,839,458	52,873,036	54,987,958	57,187,476	59,474,975
Services, Utilities, Student Transport.	4,761,632	5,142,423	5,060,000	5,385,683	5,477,121	5,571,556	5,669,094	5,769,846
Supplies & Capital Outlay	1,270,430	1,485,263	1,937,015	1,517,756	1,540,522	1,563,630	1,587,085	1,610,891
Insurance, Dues & Fees	345,991	330,096	350,000	414,300	430,872	448,107	466,031	484,672
Fund Transfers	250,000	250,000	250,000	850,000	850,000	850,000	850,000	850,000
Total Expenditures	50,331,836	50,759,176	54,297,015	59,007,197	61,171,552	63,421,251	65,759,686	68,190,384
<i>Percent Change</i>	-1.3%	0.8%	7.0%	8.7%	3.7%	3.7%	3.7%	3.7%
Net Revenues (Expenditures)	(763,713)	(1,018,097)	812,985	(250,000)	(83,712)	(74,719)	199,917	214,573
Beginning Fund Balance	5,218,825	4,455,112	3,437,015	4,250,000	4,000,000	3,916,288	3,841,569	4,041,486
Ending Fund Balance	4,455,112	3,437,015	4,250,000	4,000,000	3,916,288	3,841,569	4,041,486	4,256,059
EFB as percent of Revenues	9.0%	6.9%	7.7%	6.8%	6.4%	6.1%	6.1%	6.2%

1. Enrollment Assumptions:

October 1st Enrollment	6,490	6,464	6,606	6,646	6,646	6,655	6,655	6,655
ADMw	7,565	7,557	7,676	7,869	7,869	7,880	7,880	7,880
State ADMw	662,817	659,846	664,500	672,000	672,000	672,000	672,000	672,000
MSD as percent of State	1.14%	1.15%	1.16%	1.17%	1.17%	1.17%	1.17%	1.17%
SSF Formula per ADMw	\$ 6,275	\$ 6,232	\$ 6,839	\$ 7,101	\$ 7,385	\$ 7,650	\$ 7,968	\$ 8,266

2. FTE

Licensed	343.50	333.70	340.46	360.93	360.93	360.93	360.93	360.93
Classified	202.60	199.87	194.66	198.97	198.97	198.97	198.97	198.97
Admin	20.30	20.80	21.00	22.25	22.25	22.25	22.25	22.25
Confidential	11.75	11.75	11.75	12.50	12.50	12.50	12.50	12.50
Total	578.15	566.12	567.87	594.65	594.65	594.65	594.65	594.65

3. Class Size

	Decrease 1.5							
Kindergarten	19.0	20.0	20.0	18.5	18.5	18.5	18.5	18.5
Grades 1 - 5	25.0	26.0	26.0	24.5	24.5	24.5	24.5	24.5
Middle School	28.5	29.5	29.5	28.0	28.0	28.0	28.0	28.0
High School	29.5	30.0	30.0	28.5	28.5	28.5	28.5	28.5

4. Wage & Benefit Assumptions

Furlough Days	0-5 Days	4-6 days	none	none	none	none	none	none
Assumed increase to total compensation (Includes COLA, Step, Column, payroll costs and health i					4.0%	4.0%	4.0%	4.0%
PERS Employer Rate Tier 1/ Tier 2	12.12%	12.12%	15.00%	15.00%	17.50%	17.50%	17.50%	17.50%

5. Annual assumed % increase in non-personnel costs

Services	1%	1%	1%	1%
Utilities	4%	4%	4%	4%
Student Transportation	2%	2%	2%	2%
Supplies	1%	1%	1%	1%
Other Costs - Property & Liability Insurance	4%	4%	4%	4%

6. Budget challenges in the future

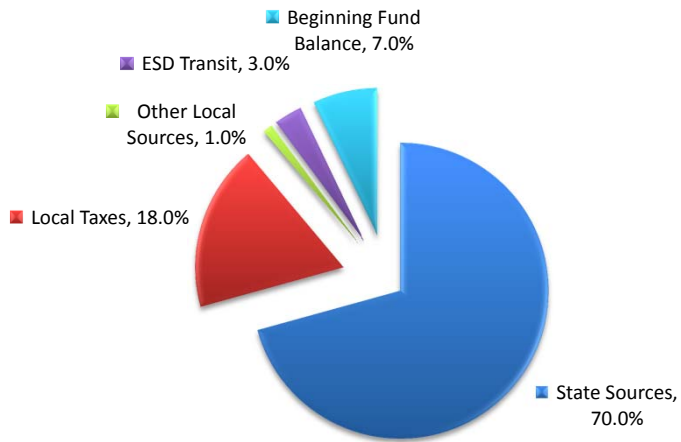
Full Day Kindergarten	\$ 1,000,000			
TIF Grant ends	\$ 546,000			



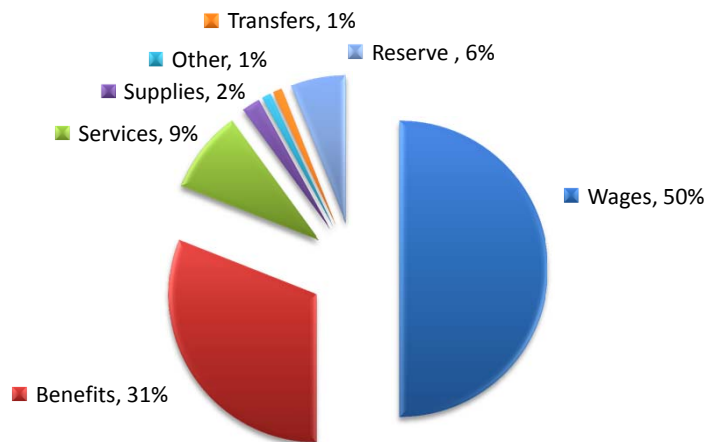
McMinnville
School District No. 40

GENERAL FUND

Resources– General Fund



Requirements – General Fund



McMINNVILLE SCHOOL DISTRICT
GENERAL FUND SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Budget	Current Estimate	2014-15 Proposed	Change from Current Estimate	% Change
REVENUES							
State School Fund	\$ 35,995,713	\$ 35,428,598	\$ 39,059,972	\$ 40,632,000	\$ 43,657,974	3,025,974	7.4%
Federal Stimulus	19,763	-	-	-	-	-	
Local Taxes	10,863,424	11,011,796	11,330,000	11,330,000	11,630,000	300,000	2.6%
County School Fund	26,659	20,096	50,000	25,000	25,000	-	
Common School Fund	567,336	633,398	512,883	513,000	566,223	53,223	10.4%
Total State School Fund Formula	\$ 47,472,895	\$ 47,093,888	\$ 50,952,855	\$ 52,500,000	\$ 55,879,197	3,379,197	6.4%
Other Revenues	2,095,228	2,647,191	3,101,000	2,610,000	3,278,000	668,000	25.6%
Total Revenues	\$ 49,568,123	\$ 49,741,079	\$ 54,053,855	\$ 55,110,000	\$ 59,157,197	4,047,197	7.3%
EXPENDITURES BY OBJECT							
Wages	\$ 27,762,776	\$ 27,391,635	\$ 28,899,620	\$ 28,700,000	\$ 31,653,884	2,953,884	10.3%
Benefits	15,941,007	16,159,759	18,616,655	18,000,000	19,585,574	1,585,574	8.8%
Services	4,761,632	5,142,521	5,334,020	5,060,000	5,385,683	325,683	6.4%
Supplies & Equipment	1,222,311	1,485,165	1,053,167	1,937,015	1,507,756	(429,259)	-22.2%
Capital Outlay	48,119	-	10,000	-	10,000	10,000	
Insurance, Dues & Fees	345,991	330,096	390,393	350,000	414,300	64,300	18.4%
Fund Transfers	250,000	250,000	250,000	250,000	850,000	600,000	240.0%
Total Expenditures	\$ 50,331,836	\$ 50,759,176	\$ 54,553,855	\$ 54,297,015	\$ 59,407,197	5,110,182	9.4%
Ending Fund Balance							
Expenditures in Excess of Revenues	\$ (763,713)	\$ (1,018,097)	\$ (500,000)	\$ 812,985	\$ (250,000)		
Beginning Fund Balance	5,218,825	4,455,112	3,500,000	3,437,015	4,250,000		
Ending Fund Balance	\$ 4,455,112	\$ 3,437,015	\$ 3,000,000	\$ 4,250,000	\$ 4,000,000		
EFB as % of Revenues	9.0%	6.9%	5.6%	7.7%	6.8%		
State School Funding per ADMw							
Average Daily Membership-Weighted	7565	7557	7542	7676	7869		
SSF Formula Revenue per ADMw	\$ 6,275	\$ 6,232	\$ 6,756	\$ 6,839	\$ 7,101		

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
R1111 *	AD VALOREM TAXES LEVIED	10,358,395	10,558,248	10,865,000	11,130,000	11,130,000	11,130,000
R1112 *	PRIOR YEAR'S TAXES	505,029	453,548	465,000	500,000	500,000	500,000
R1311	TUITION FROM INDIVIDUALS	900	-	1,000	-	-	-
R1312	TUITION FROM DISTRICTS WITHIN STATE	288,388	236,464	240,000	240,000	240,000	240,000
R1300	SUMMER SCHOOL TUITION	5,440	7,524	5,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENT	81,704	82,734	90,000	90,000	90,000	90,000
R1710	ADMISSIONS	23,154	22,657	25,000	25,000	25,000	25,000
R1740	FEES	16,757	224	-	-	-	-
R1741	HIGH SCH ATHLETIC FEES	77,940	78,000	70,000	78,000	78,000	78,000
R1742	MID SCH ATHLETIC FEES	29,314	24,600	20,000	25,000	25,000	25,000
R1801	BEAR HUGS FEES	89,619	81,037	70,000	85,000	85,000	85,000
R1910	RENTALS	15,995	13,885	12,000	15,000	15,000	15,000
R1980	SERVICE PROVIDED OTHER FUNDS	135,958	170,413	150,000	160,000	160,000	160,000
R1990	MISCELLANEOUS	48,639	37,766	48,000	45,000	45,000	45,000
Total Local Revenues		11,677,232	11,767,100	12,061,000	12,398,000	12,398,000	12,398,000
R2101 *	COUNTY SCHOOL FUNDS	26,659	20,096	50,000	25,000	25,000	25,000
R2102	ESD APPORTIONMENT	1,264,323	1,875,412	1,950,000	2,090,000	2,090,000	2,090,000
Total Intermediate Revenues		1,290,982	1,895,508	2,000,000	2,115,000	2,115,000	2,115,000
R3101 *	STATE SCHOOL FUND - GENRL	34,555,757	35,428,598	39,056,972	43,657,974	43,657,974	43,657,974
R3103 *	COMMON SCHOOL FUND	567,336	633,398	512,883	566,223	566,223	566,223
R3105	STATE SCHOOL FUND - RESERVE FOR GROWTH	-	-	400,000	400,000	400,000	400,000
R3299 *	STATE RESTRICTED GRANTS	1,439,956	-	-	-	-	-
Total State Revenues		36,563,049	36,061,996	39,969,855	44,624,197	44,624,197	44,624,197
R4500	RESTRICTED FEDERAL REVENUE	17,097	16,475	20,000	20,000	20,000	20,000
R4503 *	FEDERAL GRANT (STATE STABILIZATION FUNDS)	19,763	-	-	-	-	-
Total Federal Revenues		36,860	16,475	20,000	20,000	20,000	20,000
SUBTOTAL OPERATING REVENUES		49,568,123	49,741,079	54,050,855	59,157,197	59,157,197	59,157,197
R5400	BEG FUND BALANCE	5,218,825	4,455,112	3,500,000	4,250,000	4,250,000	4,250,000
Total Other Revenues		5,218,825	4,455,112	3,500,000	4,250,000	4,250,000	4,250,000
TOTAL GENERAL FUND REVENUES		54,786,948	54,196,191	57,550,855	63,407,197	63,407,197	63,407,197
* State School Fund (SSF) Formula Revenues		47,472,895	47,093,888	50,949,855	55,879,197	55,879,197	55,879,197
Average Daily Membership Weighted (ADMw)		7,565	7,546	7,600	7,869	7,869	7,869
SSF Revenues per ADMw		\$ 6,275	\$ 6,241	\$ 6,704	\$ 7,101	\$ 7,101	\$ 7,101

**McMinnville School District
General Fund Proposed Budget
Requirements by Function
2014-15**

Function #	Function Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
1111	ELEMENTARY PROGRAMS	11,481,443	11,501,691	12,476,265	14,057,063	14,057,063	14,057,063
1121	MIDDLE/JUNIOR HIGH PROGRAMS	5,800,195	5,801,776	6,442,625	7,116,360	7,116,360	7,116,360
1122	MIDDLE SCH CO-CURRICULAR	148,993	108,126	117,196	135,878	135,878	135,878
1131	HIGH SCHOOL PROGRAMS	7,395,769	7,098,285	7,660,972	8,340,031	8,340,031	8,340,031
1132	HIGH SCH CO-CURRICULAR	370,261	406,784	432,996	457,715	457,715	457,715
1140	PRE-K PROGRAMS	3,608	16,378	24,644	24,630	24,630	24,630
1210	TAG PROGRAMS	220,193	204,003	222,851	239,060	239,060	239,060
1221	STRUCTURED LEARNING PROG (SLP)	602,625	634,149	692,718	825,571	825,571	825,571
1223	POST-HIGH SLP/ COMMUNITY TRANS	171,858	160,207	209,467	357,572	357,572	357,572
1224	LIFE SKILLS	765,086	857,420	885,465	757,878	757,878	757,878
1225	OUT OF DISTRICT PROGRAMS	79,437	-	-	-	-	-
1250	LEARNING RESOURCE CENTER (LRC)	2,104,983	2,246,286	2,420,169	2,591,084	2,591,084	2,591,084
1280-1287	ALTERNATIVE EDUCATION	816,393	890,356	868,227	966,496	966,496	966,496
1289	ONLINE EDUCATION	51,035	69,396	74,931	79,694	79,694	79,694
1291	ELL PROGRAMS	2,641,235	2,494,807	2,724,788	2,870,359	2,870,359	2,870,359
1292	TEEN PARENT PROGRAMS	184,216	194,807	222,840	227,696	227,696	227,696
1294	COUNTY CORRECTIONS	17,498	38,500	63,000	-	-	-
1299	OTHER PROGRAMS (Tutoring)	42,122	34,339	31,597	33,319	33,319	33,319
1400	SUMMER SCHOOL	6,357	6,055	10,000	85,182	85,182	85,182
1000	INSTRUCTIONAL SERVICES	32,903,307	32,763,365	35,580,751	39,165,588	39,165,588	39,165,588
2110	STUDENT SUPPORT/ATTENDANCE	457,933	507,847	498,058	584,334	584,334	584,334
2120	GUIDANCE SERVICES	1,528,721	1,536,121	1,639,310	1,642,854	1,642,854	1,642,854
2130	HEALTH SERVICES	155,801	180,891	225,514	229,457	229,457	229,457
2140	PSYCHOLOGICAL SERVICES	276,690	351,153	302,036	412,472	412,472	412,472
2150	SPEECH PATHOLOGY/AUDIOL	318,020	674,190	661,609	735,335	735,335	735,335
2160	OTHER STUDENT TREATMENT SERVICES	-	33,661	-	-	-	-
2190	DIRECTION OF STUDENT SERVICES	371,753	406,620	493,334	458,614	458,614	458,614
2210	IMPROVEMENT OF INSTRUCTION	363,502	362,177	426,852	421,093	421,093	421,093
2213	TECHNOLOGY CURRICULUM DEV	103,942	142,733	101,646	163,613	163,613	163,613
2220	EDUCATIONAL MEDIA SERVICES	652,017	644,104	701,878	801,381	801,381	801,381
2230	ASSESSMENT AND TESTING	16,153	16,595	13,000	10,950	10,950	10,950
2240	INSTRUCTIONAL STAFF DEVELOP.	111,955	85,636	99,410	117,623	117,623	117,623
2310	BOARD OF EDUCATION	174,832	201,182	209,100	267,750	267,750	267,750
2320	EXEC ADMIN SERVICES	334,829	316,291	337,366	348,882	348,882	348,882
2410	OFFICE OF PRINCIPAL	3,003,619	2,960,560	3,133,823	3,256,916	3,256,916	3,256,916
2510	BUSINESS SUPPORT SERVICES	165,299	178,942	188,491	195,458	195,458	195,458
2520	FISCAL SERVICES	446,372	434,005	463,016	481,155	481,155	481,155
2540	OPER/MAINT PLANT SERVICE	4,526,227	4,591,115	4,856,950	5,039,726	5,039,726	5,039,726
2550	STUDENT TRANSPORTATION	2,137,182	2,163,190	2,280,195	2,320,835	2,320,835	2,320,835
2570	INTERNAL SERVICES	67,153	57,244	70,000	70,000	70,000	70,000
2610	CENTRAL SUPPORT SERVICES	342,097	379,664	403,746	411,516	411,516	411,516
2630	COMMUNICATIONS	27,070	29,474	49,433	149,786	149,786	149,786
2640	STAFF SERVICES	31,159	-	-	-	-	-
2660	TECHNOLOGY SERVICES	822,940	790,034	883,337	881,859	881,859	881,859
2700	SUPPLEMENTAL RETIREMENT	688,262	647,382	620,000	380,000	380,000	380,000
2000	SUPPORT SERVICES	17,123,528	17,690,811	18,658,104	19,381,609	19,381,609	19,381,609
3390	COMMUNITY SERVICES	55,000	55,000	55,000	-	-	-
4150	BUILDING ACQUISITION	-	-	10,000	10,000	10,000	10,000
5200	TRANSFERS OF FUNDS	250,000	250,000	250,000	850,000	850,000	850,000
6110	PLANNED RESERVE	-	-	3,000,000	4,000,000	4,000,000	4,000,000
7770	UNAPPROP ENDING FUND BAL	4,455,113	3,437,015	-	-	-	-
TOTAL REQUIREMENTS		54,786,948	54,196,191	57,553,855	63,407,197	63,407,197	63,407,197

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

Object#	Expenditure Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
111	LICENSED SALARIES	18,194,253	17,871,762	18,891,793	20,798,509	20,798,509	20,798,509
112	CLASSIFIED SALARIES	5,524,194	5,364,166	5,542,481	5,964,903	5,964,903	5,964,903
113	ADMINISTRATORS	1,978,089	2,011,859	2,100,707	2,298,648	2,298,648	2,298,648
114	CONFIDENTIAL STAFF	625,502	625,900	652,773	728,690	728,690	728,690
116	RETIREMENT SEVERANCE	57,188	78,165	186,000	186,000	186,000	186,000
118	EXTRA-DUTY SALARIES	416,273	382,879	383,783	404,470	404,470	404,470
121	SUBSTITUTES-LICENSED	564,204	578,189	626,000	666,000	666,000	666,000
122	SUBSTITUTES-CLASSIFIED	142,196	130,011	116,500	136,363	136,363	136,363
125	CURRICULUM SUB	79,033	66,062	43,074	53,763	53,763	53,763
130	LIC ADDITONAL WAGES	116,682	131,914	65,145	160,767	160,767	160,767
131	CLASS ADDITIONAL WAGES	51,623	79,887	49,834	54,271	54,271	54,271
132	NON CERTIFIED OVERTIME	5,911	4,634	4,000	4,000	4,000	4,000
133	PERFORMANCE BONUS	-	59,177	92,000	190,000	190,000	190,000
151	STUDENT LABOR	7,628	7,030	7,500	7,500	7,500	7,500
Subtotal Wages		27,762,776	27,391,635	28,761,590	31,653,884	31,653,884	31,653,884
211	PERS EMPR CONTRIB	3,123,842	3,042,245	4,680,562	4,337,892	4,337,892	4,337,892
212	EMPLOYEE CONTRIBUTION PU	1,228,861	1,200,991	1,284,342	1,416,945	1,416,945	1,416,945
213	PERS BOND PAY	1,346,510	1,707,886	1,678,984	2,146,117	2,146,117	2,146,117
220	FICA/MEDICARE	2,044,894	2,027,371	2,190,464	2,352,685	2,352,685	2,352,685
231	WORKR'S COMP/UNEMPLOYMENT	168,474	151,328	193,677	280,583	280,583	280,583
242	HEALTH INSURANCE	7,357,636	7,420,441	8,081,182	8,806,869	8,806,869	8,806,869
244	LIFE INSURANCE	39,521	40,624	40,834	57,527	57,527	57,527
246	DISABILITY INSURANCE	5,328	5,635	5,875	6,956	6,956	6,956
247	RETIREE INSURANCE	625,941	563,238	420,000	180,000	180,000	180,000
Subtotal Benefits		15,941,007	16,159,759	18,575,920	19,585,574	19,585,574	19,585,574
310	INSTRUCTIONAL PROFESSIONAL SERV	336,558	822,122	678,343	484,755	484,755	484,755
311	TUITION REIMBURSEMENT	70,196	58,111	66,000	80,000	80,000	80,000
312	CONFERENCE/WORKSHOPS	33,632	37,353	34,105	52,265	52,265	52,265
319	OTHER PROFESSIONAL	43,899	41,959	43,750	43,750	43,750	43,750
322	REPAIRS AND MAINTENANCE	198,016	212,758	112,046	157,679	157,679	157,679
324	RENTALS	124,106	117,149	134,585	133,150	133,150	133,150
325	ELECTRICITY	601,212	631,944	650,000	710,000	710,000	710,000
326	HEATING FUEL	320,750	269,263	400,000	400,000	400,000	400,000
327	WATER AND SEWAGE	216,432	176,538	285,000	285,000	285,000	285,000
328	GARBAGE	56,060	59,792	65,000	65,000	65,000	65,000
331	REIMBURSABLE STUDENT TRANSPORT	2,082,695	2,112,396	2,233,195	2,273,835	2,273,835	2,273,835
332	NON-REIMBR'S STUDENT TRANSPORT	54,487	50,888	47,000	47,000	47,000	47,000
340	TRAVEL	46,772	45,779	44,643	52,645	52,645	52,645
351	TELEPHONE	47,996	40,727	66,000	66,200	66,200	66,200
353	POSTAGE	59,584	51,199	54,578	51,750	51,750	51,750
354	ADVERTISING	1,662	2,247	1,350	1,350	1,350	1,350
355	PRINTING AND BINDING	106,906	109,931	127,190	129,304	129,304	129,304
359	OTHER COMMUNICATION SERVICES	25,606	8,074	40,000	40,000	40,000	40,000
371	TUITION PAYMENTS TO OTH DISTRICTS	79,437	-	-	-	-	-
381	AUDIT SERVICES	28,270	30,900	31,000	33,000	33,000	33,000
382	LEGAL SERVICES	26,233	31,040	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	-	6,534	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL SERVICES	201,123	225,817	249,000	229,000	229,000	229,000
Total Services		4,761,632	5,142,521	5,412,785	5,385,683	5,385,683	5,385,683

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

Object#	Expenditure Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
410	SUPPLIES	543,121	573,592	663,651	693,445	693,445	693,445
411	MAINTENANCE SUPPLIES	78,051	74,816	80,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	106,914	125,714	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	30,447	40,581	40,000	40,000	40,000	40,000
418	VEHICLE FUEL	34,228	27,018	30,000	30,000	30,000	30,000
420	TEXTBOOKS	44,524	46,491	31,925	53,717	53,717	53,717
430	LIBRARY BOOKS	27,622	22,241	22,842	37,711	37,711	37,711
440	PERIODICALS	5,930	4,923	5,819	5,375	5,375	5,375
450	FOOD	9,994	9,447	10,000	10,000	10,000	10,000
460	NON-CONSUMABLE EQUIPMENT	43,586	147,820	28,566	66,716	66,716	66,716
470	COMPUTER SOFTWARE	205,766	174,284	139,192	370,181	370,181	370,181
480	COMPUTER HARDWARE	92,128	238,238	31,172	30,611	30,611	30,611
	Subtotal Supplies & Materials	1,222,311	1,485,165	1,153,167	1,507,756	1,507,756	1,507,756
540	EQUIPMENT	-	-	10,000	10,000	10,000	10,000
550	TECHNOLOGY	48,119	-	-	-	-	-
	Subtotal Capital Outlay	48,119	-	10,000	10,000	10,000	10,000
640	DUES AND FEES	58,593	54,744	58,400	64,300	64,300	64,300
651	PROPERTY & LIABILITY INSURANCE	287,398	275,352	331,993	350,000	350,000	350,000
	Subtotal Insurance and Fees	345,991	330,096	390,393	414,300	414,300	414,300
710	FUND TRANSFERS	250,000	250,000	250,000	850,000	850,000	850,000
	Subtotal Fund Transfers	250,000	250,000	250,000	850,000	850,000	850,000
810	PLANNED RESERVE (CONTINGENCY)	-	-	3,000,000	4,000,000	4,000,000	4,000,000
820	RESERVED FOR NEXT YEAR (UNAPPROP)	4,455,112	3,437,015	-	-	-	-
	Subtotal Reserves	4,455,112	3,437,015	3,000,000	4,000,000	4,000,000	4,000,000
	TOTAL	54,786,948	54,196,191	57,553,855	63,407,197	63,407,197	63,407,197

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1111 PRIMARY K-3 INSTRUCTION							
111	LICENSED SALARIES	6,334,106	6,227,984	6,707,626	7,552,314	7,552,314	7,552,314
112	CLASSIFIED SALARIES	391,113	326,163	353,527	421,727	421,727	421,727
121	SUBSTITUTES-LICENSED	222,441	257,687	268,000	290,885	290,885	290,885
122	SUBSTITUTES-CLASSIFIED	13,683	12,725	15,000	20,002	20,002	20,002
125	CURRICULUM SUB	17,625	11,046	4,950	4,750	4,750	4,750
130	LIC. ADDITIONAL WAGES	18,389	28,708	5,106	5,500	5,500	5,500
131	CLASS. ADDITIONAL WAGES	1,966	18,708	1,300	1,600	1,600	1,600
132	NON CERTIFIED OVERTIME	126	298	0	0	0	0
133	PERFORMANCE BONUS	0	59,177	92,000	190,000	190,000	190,000
Account Group Total		6,999,451	6,942,496	7,447,509	8,486,778	8,486,778	8,486,778
211	PERS EMPR CONTRIB	794,192	778,034	1,234,900	1,171,564	1,171,564	1,171,564
212	EMPLOYEE CONTRBTN, PICKUP	382,281	379,377	411,977	458,123	458,123	458,123
213	PERS BOND PAY	342,933	438,116	439,091	580,629	580,629	580,629
220	FICA/MEDICARE	519,735	511,976	565,581	628,048	628,048	628,048
231	WORKERS' COMPENSATION	25,351	28,487	37,732	61,989	61,989	61,989
242	HEALTH INSURANCE	1,820,094	1,725,859	1,879,323	2,221,244	2,221,244	2,221,244
244	LIFE INSURANCE	9,578	9,366	9,542	12,911	12,911	12,911
Account Group Total		3,894,164	3,871,215	4,578,146	5,134,508	5,134,508	5,134,508
310	INSTRUC CONSULT/PROF	32,235	17,814	0	2,000	2,000	2,000
312	CONFERENCE/WORKSHOPS	1,369	600	800	2,800	2,800	2,800
322	REPAIRS AND MAINTENANCE	2,050	0	0	500	500	500
324	RENTALS	46,540	46,326	54,785	49,650	49,650	49,650
340	TRAVEL	587	978	500	1,300	1,300	1,300
353	POSTAGE	1,691	1,818	1,828	1,900	1,900	1,900
355	PRINTING AND BINDING	42,881	39,735	36,975	40,775	40,775	40,775
Account Group Total		127,354	107,271	94,888	98,925	98,925	98,925
410	SUPPLIES	168,256	214,198	191,103	183,312	183,312	183,312
420	TEXTBOOKS	6,484	25,388	13,583	34,990	34,990	34,990
430	LIBRARY BOOKS	3,480	0	0	0	0	0
440	PERIODICALS	450	48	428	0	0	0
460	NON-CONSUMABLE ITEMS	10,677	40,266	3,800	13,450	13,450	13,450
470	COMPUTER SOFTWARE	202,749	115,777	133,270	95,600	95,600	95,600
480	COMPUTER HARDWARE	20,259	185,032	13,538	9,500	9,500	9,500
Account Group Total		412,355	580,709	355,722	336,852	336,852	336,852
550	TECHNOLOGY	48,119	0	0	0	0	0
Account Group Total		48,119	0	0	0	0	0
Function Total		11,481,443	11,501,691	12,476,265	14,057,063	14,057,063	14,057,063

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1121 MIDDLE SCHOOL INSTRUCTION							
111	LICENSED SALARIES	3,388,933	3,390,882	3,549,765	4,006,165	4,006,165	4,006,165
112	CLASSIFIED SALARIES	110,206	113,083	120,857	169,528	169,528	169,528
118	EXTRA-DUTY SALARIES	0	0	4,074	4,196	4,196	4,196
121	SUBSTITUTES-LICENSED	105,702	101,564	131,000	139,864	139,864	139,864
122	SUBSTITUTES-CLASSIFIED	1,070	2,347	10,000	15,004	15,004	15,004
125	CURRICULUM SUB	11,372	12,893	1,900	4,900	4,900	4,900
130	LIC. ADDITIONAL WAGES	3,069	6,679	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	2,251	1,851	1,500	1,500	1,500	1,500
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
Account Group Total		3,622,602	3,629,299	3,821,096	4,343,157	4,343,157	4,343,157
211	PERS EMPR CONTRIB	414,361	408,106	637,383	602,396	602,396	602,396
212	EMPLOYEE CONTRBTN, PICKUP	204,023	201,079	214,764	239,122	239,122	239,122
213	PERS BOND PAY	179,181	229,335	229,875	296,591	296,591	296,591
220	FICA/MEDICARE	270,563	272,804	294,222	318,876	318,876	318,876
231	WORKERS' COMPENSATION	13,009	14,930	19,604	31,206	31,206	31,206
242	HEALTH INSURANCE	915,046	904,910	1,033,727	1,073,514	1,073,514	1,073,514
244	LIFE INSURANCE	4,640	4,819	4,819	6,204	6,204	6,204
Account Group Total		2,000,823	2,035,983	2,434,394	2,567,909	2,567,909	2,567,909
310	INSTRUC CONSULT/PROF	0	0	420	420	420	420
312	CONFERENCE/WORKSHOPS	1,265	2,164	0	0	0	0
322	REPAIRS AND MAINTENANCE	4,829	2,178	4,372	4,455	4,455	4,455
324	RENTALS	5,969	4,935	13,000	13,000	13,000	13,000
340	TRAVEL	790	1,344	100	100	100	100
353	POSTAGE	4,446	4,569	3,000	3,000	3,000	3,000
355	PRINTING AND BINDING	17,945	20,489	21,350	22,114	22,114	22,114
389	OTHER PROFESSIONAL	0	0	40,000	0	0	0
Account Group Total		35,243	35,679	82,242	43,089	43,089	43,089
410	SUPPLIES	84,902	68,885	87,941	86,453	86,453	86,453
420	TEXTBOOKS	608	1,971	5,015	5,015	5,015	5,015
460	NON-CONSUMABLE ITEMS	13,761	7,851	5,237	6,737	6,737	6,737
470	COMPUTER SOFTWARE	800	12,742	800	56,300	56,300	56,300
480	COMPUTER HARDWARE	41,456	9,066	5,300	7,300	7,300	7,300
Account Group Total		141,527	100,515	104,293	161,805	161,805	161,805
640	DUES AND FEES	0	300	600	400	400	400
Account Group Total		0	300	600	400	400	400
Function Total		5,800,195	5,801,776	6,442,625	7,116,360	7,116,360	7,116,360

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1122 MIDDLE SCHOOL CO-CURRICULAR							
118	EXTRA-DUTY SALARIES	97,233	69,405	70,596	81,120	81,120	81,120
121	SUBSTITUTES-LICENSED	0	81	0	0	0	0
125	CURRICULUM SUB	1,298	1,049	0	0	0	0
Account Group Total		98,531	70,535	70,596	81,120	81,120	81,120
211	PERS EMPR CONTRIB	11,090	7,231	11,788	11,600	11,600	11,600
212	EMPLOYEE CONTRBTN, PICKUP	5,378	3,458	4,818	4,868	4,868	4,868
213	PERS BOND PAY	4,726	4,037	4,236	5,678	5,678	5,678
220	FICA/MEDICARE	7,510	5,390	4,818	6,206	6,206	6,206
231	WORKERS' COMPENSATION	355	276	940	406	406	406
Account Group Total		29,059	20,392	26,600	28,758	28,758	28,758
319	OTHER PROFESSIONAL	9,001	5,673	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	3,642	0	0	0	0	0
340	TRAVEL	313	586	0	0	0	0
Account Group Total		12,956	6,259	10,000	10,000	10,000	10,000
410	SUPPLIES	8,347	9,928	10,000	16,000	16,000	16,000
Account Group Total		8,347	9,928	10,000	16,000	16,000	16,000
640	DUES AND FEES	100	1,012	0	0	0	0
Account Group Total		100	1,012	0	0	0	0
Function Total		148,993	108,126	117,196	135,878	135,878	135,878

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	4,195,725	3,981,663	4,180,043	4,549,548	4,549,548	4,549,548
112	CLASSIFIED SALARIES	120,851	141,727	118,786	176,454	176,454	176,454
118	EXTRA-DUTY SALARIES	77,727	77,897	89,438	91,692	91,692	91,692
121	SUBSTITUTES-LICENSED	153,344	142,291	150,000	152,170	152,170	152,170
122	SUBSTITUTES-CLASSIFIED	9,634	8,455	15,000	15,004	15,004	15,004
125	CURRICULUM SUB	22,033	12,804	20,575	20,575	20,575	20,575
130	LIC. ADDITIONAL WAGES	29,811	2,813	0	31,048	31,048	31,048
131	CLASS. ADDITIONAL WAGES	10,336	995	1,899	1,899	1,899	1,899
132	NON CERTIFIED OVERTIME	-130	1,014	0	0	0	0
151	STUDENT LABOR	7,628	6,959	7,500	7,500	7,500	7,500
Account Group Total		4,626,960	4,376,618	4,583,241	5,045,890	5,045,890	5,045,890
211	PERS EMPR CONTRIB	515,526	470,106	714,535	667,682	667,682	667,682
212	EMPLOYEE CONTRBTN, PICKUP	253,420	230,142	242,212	274,588	274,588	274,588
213	PERS BOND PAY	222,345	265,315	258,693	334,518	334,518	334,518
220	FICA/MEDICARE	346,143	328,793	347,425	363,484	363,484	363,484
231	WORKERS' COMPENSATION	16,460	17,830	23,706	36,499	36,499	36,499
242	HEALTH INSURANCE	1,119,816	1,090,225	1,190,490	1,230,346	1,230,346	1,230,346
244	LIFE INSURANCE	5,753	5,770	5,667	7,207	7,207	7,207
Account Group Total		2,479,463	2,408,181	2,782,728	2,914,324	2,914,324	2,914,324
310	INSTRUC CONSULT/PROF	11,021	7,793	10,000	12,500	12,500	12,500
312	CONFERENCE/WORKSHOPS	0	239	0	20,000	20,000	20,000
322	REPAIRS AND MAINTENANCE	8,710	4,536	8,250	8,250	8,250	8,250
324	RENTALS	37,628	36,731	31,500	34,500	34,500	34,500
340	TRAVEL	4,284	449	350	350	350	350
353	POSTAGE	15,205	15,597	14,250	14,250	14,250	14,250
355	PRINTING AND BINDING	24,236	23,636	29,000	29,000	29,000	29,000
389	OTHER PROFESSIONAL	41,653	44,565	48,000	50,000	50,000	50,000
Account Group Total		142,737	133,546	141,350	168,850	168,850	168,850
410	SUPPLIES	101,742	84,915	147,103	138,416	138,416	138,416
420	TEXTBOOKS	26,891	7,632	5,000	6,000	6,000	6,000
440	PERIODICALS	68	63	0	0	0	0
460	NON-CONSUMABLE ITEMS	1,536	67,991	1,550	2,150	2,150	2,150
470	COMPUTER SOFTWARE	265	350	0	64,400	64,400	64,400
480	COMPUTER HARDWARE	9,221	18,584	0	0	0	0
Account Group Total		139,722	179,535	153,653	210,966	210,966	210,966
640	DUES AND FEES	6,886	405	0	0	0	0
Account Group Total		6,886	405	0	0	0	0
Function Total		7,395,768	7,098,285	7,660,972	8,340,030	8,340,030	8,340,030

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1132 HIGH SCHOOL CO-CURRICULAR							
118	EXTRA-DUTY SALARIES	220,312	222,001	216,281	223,965	223,965	223,965
125	CURRICULUM SUB	0	8,963	4,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	6,250	8,190	11,250	11,250	11,250	11,250
131	CLASS. ADDITIONAL WAGES	6,250	13,980	11,250	13,250	13,250	13,250
Account Group Total		232,812	253,134	242,781	252,465	252,465	252,465
211	PERS EMPR CONTRIB	20,435	23,525	40,544	36,103	36,103	36,103
212	EMPLOYEE CONTRBTN, PICKUP	9,143	10,447	14,567	15,148	15,148	15,148
213	PERS BOND PAY	9,976	13,434	14,567	17,673	17,673	17,673
220	FICA/MEDICARE	18,241	19,401	18,573	19,314	19,314	19,314
231	WORKERS' COMPENSATION	1,037	1,018	1,214	1,262	1,262	1,262
Account Group Total		58,833	67,825	89,465	89,500	89,500	89,500
310	INSTRUC CONSULT/PROF	0	100	0	0	0	0
319	OFFICIALS	34,898	36,286	33,750	33,750	33,750	33,750
322	REPAIRS AND MAINTENANCE	3,228	1,255	5,000	5,000	5,000	5,000
324	RENTALS	4,626	2,866	5,000	5,000	5,000	5,000
332	NON-REIMRS STDNT TRNSPR	0	354	0	0	0	0
340	TRAVEL	1,413	237	2,400	2,400	2,400	2,400
355	PRINTING AND BINDING	518	969	1,500	1,500	1,500	1,500
Account Group Total		44,683	42,067	47,650	47,650	47,650	47,650
410	SUPPLIES	29,911	40,478	45,000	60,000	60,000	60,000
460	NON-CONSUMABLE ITEMS	2,972	0	0	0	0	0
470	COMPUTER SOFTWARE	1,050	2,064	1,600	1,600	1,600	1,600
Account Group Total		33,933	42,542	46,600	61,600	61,600	61,600
640	DUES AND FEES	0	1,215	6,500	6,500	6,500	6,500
Account Group Total		0	1,215	6,500	6,500	6,500	6,500
Function Total		370,261	406,783	432,996	457,715	457,715	457,715

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1140 PRE-K PROGRAMS (MIGRANT ED)							
112	CLASSIFIED SALARIES	1,634	7,997	12,986	13,147	13,147	13,147
122	SUBSTITUTES-CLASSIFIED	0	1,705	0	0	0	0
Account Group Total		1,634	9,702	12,986	13,147	13,147	13,147
211	PERS EMPR CONTRIB	223	969	2,260	1,972	1,972	1,972
213	PERS BOND PAY	82	590	779	920	920	920
220	FICA/MEDICARE	86	635	993	1,006	1,006	1,006
231	WORKERS' COMPENSATION	13	43	75	104	104	104
242	HEALTH INSURANCE	1,566	4,425	7,530	7,440	7,440	7,440
244	LIFE INSURANCE	5	14	21	41	41	41
Account Group Total		1,974	6,676	11,658	11,483	11,483	11,483
Function Total		3,608	16,378	24,644	24,630	24,630	24,630
1210 TAG PROGRAMS (TALENTED & GIFTED)							
111	LICENSED SALARIES	78,651	81,457	83,786	87,068	87,068	87,068
112	CLASSIFIED SALARIES	53,230	42,063	49,056	42,460	42,460	42,460
125	CURRICULUM SUB	1,217	1,130	0	1,000	1,000	1,000
130	LIC. ADDITIONAL WAGES	108	0	0	0	0	0
Account Group Total		133,205	124,650	132,842	130,528	130,528	130,528
211	PERS EMPR CONTRIB	15,704	14,426	21,717	18,882	18,882	18,882
212	EMPLOYEE CONTRBTN, PICKUP	4,726	4,902	5,337	5,224	5,224	5,224
213	PERS BOND PAY	6,640	7,925	7,675	9,137	9,137	9,137
220	FICA/MEDICARE	9,103	8,925	10,162	9,985	9,985	9,985
231	WORKERS' COMPENSATION	501	507	738	986	986	986
242	HEALTH INSURANCE	47,116	40,154	35,141	52,921	52,921	52,921
244	LIFE INSURANCE	241	237	239	397	397	397
Account Group Total		84,031	77,076	81,009	97,532	97,532	97,532
312	CONFERENCE/WORKSHOPS	195	79	0	0	0	0
340	TRAVEL	0	209	0	0	0	0
355	PRINTING AND BINDING	0	0	1,000	1,000	1,000	1,000
Account Group Total		195	288	1,000	1,000	1,000	1,000
410	SUPPLIES	2,762	1,590	3,000	2,000	2,000	2,000
460	NON-CONSUMABLE ITEMS	0	0	5,000	8,000	8,000	8,000
480	COMPUTER HARDWARE	0	399	0	0	0	0
Account Group Total		2,762	1,989	8,000	10,000	10,000	10,000
Function Total		220,193	204,003	222,851	239,060	239,060	239,060

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1221 SPECIAL EDUC (SLP) STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	152,393	160,951	220,706	244,745	244,745	244,745
112	CLASSIFIED SALARIES	191,514	183,080	166,376	221,272	221,272	221,272
121	SUBSTITUTES-LICENSED	3,597	6,031	5,400	7,639	7,639	7,639
122	SUBSTITUTES-CLASSIFIED	8,858	12,349	6,000	6,915	6,915	6,915
125	CURRICULUM SUB	1,621	813	0	0	0	0
130	LIC. ADDITIONAL WAGES	387	4,631	0	0	0	0
131	CLASS. ADDITIONAL WAGES	578	2,762	0	0	0	0
Account Group Total		358,948	370,617	398,482	480,571	480,571	480,571
211	PERS EMPR CONTRIB	40,461	37,888	64,603	66,559	66,559	66,559
212	EMPLOYEE CONTRBTN, PICKUP	9,167	8,484	13,242	14,685	14,685	14,685
213	PERS BOND PAY	17,570	50,004	23,549	33,156	33,156	33,156
220	FICA/MEDICARE	25,390	28,318	30,024	36,372	36,372	36,372
231	WORKERS' COMPENSATION	1,392	1,505	2,038	3,666	3,666	3,666
242	HEALTH INSURANCE	147,076	134,931	158,130	186,672	186,672	186,672
244	LIFE INSURANCE	627	651	590	1,268	1,268	1,268
Account Group Total		241,683	261,781	292,176	342,378	342,378	342,378
312	CONFERENCE/WORKSHOPS	30	0	150	150	150	150
340	TRAVEL	258	0	150	150	150	150
355	PRINTING AND BINDING	223	75	75	75	75	75
Account Group Total		511	75	375	375	375	375
410	SUPPLIES	344	1,676	1,300	1,732	1,732	1,732
420	TEXTBOOKS	1,140	0	200	268	268	268
470	COMPUTER SOFTWARE	0	0	185	248	248	248
Account Group Total		1,483	1,676	1,685	2,248	2,248	2,248
Function Total		602,625	634,149	692,718	825,572	825,572	825,572

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1223 SPECIAL EDUC (SLP) POST HIGH STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	50,071	36,965	52,576	66,646	66,646	66,646
112	CLASSIFIED SALARIES	49,614	48,487	60,665	135,677	135,677	135,677
121	SUBSTITUTES-LICENSED	162	3,956	1,800	1,893	1,893	1,893
122	SUBSTITUTES-CLASSIFIED	1,527	1,252	1,000	3,793	3,793	3,793
125	CURRICULUM SUB	162	242	0	0	0	0
130	LIC. ADDITIONAL WAGES	181	193	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	194	0	0	0	0
Account Group Total		101,717	91,289	116,041	208,009	208,009	208,009
211	PERS EMPR CONTRIB	12,121	10,593	19,787	25,452	25,452	25,452
212	EMPLOYEE CONTRBTN, PICKUP	3,015	2,212	3,155	2,799	2,799	2,799
213	PERS BOND PAY	5,002	4,382	6,902	12,101	12,101	12,101
220	FICA/MEDICARE	7,084	6,347	8,800	13,418	13,418	13,418
231	WORKERS' COMPENSATION	389	379	636	1,379	1,379	1,379
242	HEALTH INSURANCE	41,016	43,596	52,710	93,000	93,000	93,000
244	LIFE INSURANCE	150	157	536	514	514	514
Account Group Total		68,776	67,666	92,526	148,663	148,663	148,663
312	CONFERENCE/WORKSHOPS	0	0	100	100	100	100
324	RENTALS	736	736	0	0	0	0
340	TRAVEL	0	0	50	50	50	50
355	PRINTING AND BINDING	302	113	50	50	50	50
Account Group Total		1,037	849	200	200	200	200
410	SUPPLIES	327	403	575	575	575	575
420	TEXTBOOKS	0	0	75	75	75	75
470	COMPUTER SOFTWARE	0	0	50	50	50	50
Account Group Total		327	403	700	700	700	700
Function Total		171,858	160,207	209,467	357,572	357,572	357,572

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1224 SPECIAL EDUC - LIFE SKILLS PROGRAM							
111	LICENSED SALARIES	180,824	205,282	214,648	179,557	179,557	179,557
112	CLASSIFIED SALARIES	244,227	276,419	279,130	232,925	232,925	232,925
121	SUBSTITUTES-LICENSED	11,037	7,670	6,700	5,746	5,746	5,746
122	SUBSTITUTES-CLASSIFIED	23,927	24,071	6,000	7,106	7,106	7,106
125	CURRICULUM SUB	966	1,757	0	0	0	0
130	LIC. ADDITIONAL WAGES	774	942	0	0	0	0
131	CLASS. ADDITIONAL WAGES	887	3,074	0	0	0	0
132	NON CERTIFIED OVERTIME	0	95	0	0	0	0
Account Group Total		462,642	519,310	506,478	425,334	425,334	425,334
211	PERS EMPR CONTRIB	50,217	56,030	81,200	59,496	59,496	59,496
212	EMPLOYEE CONTRBTN, PICKUP	10,896	12,374	12,879	10,773	10,773	10,773
213	PERS BOND PAY	21,975	24,012	29,100	29,276	29,276	29,276
220	FICA/MEDICARE	32,162	37,352	38,300	32,243	32,243	32,243
231	WORKERS' COMPENSATION	1,812	2,169	2,793	3,308	3,308	3,308
242	HEALTH INSURANCE	181,082	200,762	210,840	192,880	192,880	192,880
244	LIFE INSURANCE	818	917	885	1,192	1,192	1,192
Account Group Total		298,961	333,616	375,997	329,168	329,168	329,168
312	CONFERENCE/WORKSHOPS	0	0	200	200	200	200
340	TRAVEL	478	1,115	100	100	100	100
355	PRINTING AND BINDING	937	245	190	190	190	190
Account Group Total		1,414	1,360	490	490	490	490
410	SUPPLIES	2,068	3,133	2,000	2,000	2,000	2,000
420	TEXTBOOKS	0	0	300	300	300	300
470	COMPUTER SOFTWARE	0	0	200	200	200	200
480	COMPUTER HARDWARE	0	0	0	386	386	386
Account Group Total		2,068	3,133	2,500	2,886	2,886	2,886
Function Total		765,086	857,419	885,465	757,878	757,878	757,878
1225 OUT OF DISTRICT PROGRAMS							
371	TUITN PMTS\OT DIST IN ST	79,438	0	0	0	0	0
Account Group Total		79,438	0	0	0	0	0
Function Total		79,438	0	0	0	0	0

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER							
111	LICENSED SALARIES	659,271	697,380	739,052	832,306	832,306	832,306
112	CLASSIFIED SALARIES	622,583	639,245	647,379	646,678	646,678	646,678
121	SUBSTITUTES-LICENSED	13,249	15,490	21,600	26,837	26,837	26,837
122	SUBSTITUTES-CLASSIFIED	3,957	10,955	15,000	19,440	19,440	19,440
125	CURRICULUM SUB	6,155	8,959	0	0	0	0
130	LIC. ADDITIONAL WAGES	990	8,237	4,644	5,316	5,316	5,316
131	CLASS. ADDITIONAL WAGES	393	5,605	3,400	3,400	3,400	3,400
Account Group Total		1,306,597	1,385,871	1,431,075	1,533,977	1,533,977	1,533,977
211	PERS EMPR CONTRIB	148,292	153,206	227,997	206,368	206,368	206,368
212	EMPLOYEE CONTRBTN, PICKUP	39,614	41,470	43,552	47,083	47,083	47,083
213	PERS BOND PAY	64,394	66,893	82,633	102,314	102,314	102,314
220	FICA/MEDICARE	92,592	99,961	108,329	115,974	115,974	115,974
231	WORKERS' COMPENSATION	4,973	5,710	7,789	11,695	11,695	11,695
242	HEALTH INSURANCE	411,095	484,060	511,000	564,321	564,321	564,321
244	LIFE INSURANCE	2,197	2,456	2,366	3,753	3,753	3,753
Account Group Total		763,156	853,756	983,666	1,051,508	1,051,508	1,051,508
310	INSTRUC CONSULT/PROF	29,238	79	0	0	0	0
312	CONFERENCE/WORKSHOPS	299	0	250	250	250	250
340	TRAVEL	493	244	50	50	50	50
355	PRINTING AND BINDING	330	500	500	750	750	750
Account Group Total		30,360	823	800	1,050	1,050	1,050
410	SUPPLIES	4,453	5,297	3,966	3,888	3,888	3,888
420	TEXTBOOKS	417	415	452	452	452	452
430	LIBRARY BOOKS	0	20	60	60	60	60
460	NON-CONSUMABLE ITEMS	0	104	0	0	0	0
470	COMPUTER SOFTWARE	0	0	150	150	150	150
Account Group Total		4,870	5,836	4,628	4,550	4,550	4,550
Function Total		2,104,983	2,246,286	2,420,169	2,591,085	2,591,085	2,591,085

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1280 ALTERNATIVE ED: (INCLUDES RISE BEHAVIOR PROGRAM)							
111	LICENSED SALARIES	205,496	211,356	155,589	205,396	205,396	205,396
112	CLASSIFIED SALARIES	98,417	79,026	88,637	111,064	111,064	111,064
121	SUBSTITUTES-LICENSED	8,322	10,415	4,900	5,273	5,273	5,273
122	SUBSTITUTES-CLASSIFIED	7,250	5,393	1,500	3,111	3,111	3,111
125	CURRICULUM SUB	487	323	0	0	0	0
130	LIC. ADDITIONAL WAGES	1,393	774	0	0	0	0
131	CURRICULUM SUB	1,524	0	0	0	0	0
Account Group Total		322,889	307,287	250,626	324,844	324,844	324,844
211	PERS EMPR CONTRIB	30,622	33,313	40,425	45,166	45,166	45,166
212	EMPLOYEE CONTRBTN, PICKUP	9,521	12,728	9,335	12,324	12,324	12,324
213	PERS BOND PAY	13,277	22,744	14,972	22,521	22,521	22,521
220	FICA/MEDICARE	23,241	22,603	19,058	24,580	24,580	24,580
231	WORKERS' COMPENSATION	1,220	1,252	1,360	2,473	2,473	2,473
242	HEALTH INSURANCE	97,977	98,554	94,808	109,740	109,740	109,740
244	LIFE INSURANCE	477	469	402	1,310	1,310	1,310
Account Group Total		176,334	191,663	180,360	218,114	218,114	218,114
312	CONFERENCE/WORKSHOPS	0	0	150	150	150	150
340	TRAVEL	0	120	75	75	75	75
355	PRINTING AND BINDING	0	150	150	150	150	150
Account Group Total		0	270	375	375	375	375
410	SUPPLIES	1,531	1,394	1,000	1,000	1,000	1,000
420	TEXTBOOKS	926	0	400	400	400	400
470	COMPUTER SOFTWARE	0	0	190	190	190	190
480	COMPUTER HARDWARE	0	1,596	1,000	1,000	1,000	1,000
Account Group Total		2,457	2,990	2,590	2,590	2,590	2,590
Function Total		501,681	502,210	433,951	545,923	545,923	545,923
1283 ALTERNATIVE ED (CONNECTIONS)							
111	LICENSED SALARIES	31,442	0	0	0	0	0
121	SUBSTITUTES-LICENSED	649	0	0	0	0	0
Account Group Total		32,091	0	0	0	0	0
211	PERS EMPR CONTRIB	3,862	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	1,887	0	0	0	0	0
213	PERS BOND PAY	1,594	0	0	0	0	0
220	FICA/MEDICARE	2,364	0	0	0	0	0
231	WORKERS' COMPENSATION	116	0	0	0	0	0
242	HEALTH INSURANCE	9,857	0	0	0	0	0
244	LIFE INSURANCE	46	0	0	0	0	0
Account Group Total		19,725	0	0	0	0	0
Function Total		51,816	0	0	0	0	0

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1287 ALTERNATIVE ED (COOK CAMPUS)							
111	LICENSED SALARIES	143,825	221,471	233,038	225,365	225,365	225,365
112	CLASSIFIED SALARIES	21,657	21,231	21,777	22,046	22,046	22,046
121	SUBSTITUTES-LICENSED	2,261	5,202	4,400	5,611	5,611	5,611
122	SUBSTITUTES-CLASSIFIED	24	307	0	0	0	0
Account Group Total		167,767	248,211	259,215	253,022	253,022	253,022
211	PERS EMPR CONTRIB	19,263	24,176	42,702	34,639	34,639	34,639
212	EMPLOYEE CONTRBTN, PICKUP	8,631	11,367	13,982	13,522	13,522	13,522
213	PERS BOND PAY	8,335	10,679	15,553	17,712	17,712	17,712
220	FICA/MEDICARE	12,605	18,559	19,830	19,069	19,069	19,069
231	WORKERS' COMPENSATION	614	986	1,382	1,887	1,887	1,887
242	HEALTH INSURANCE	40,921	68,790	75,300	74,400	74,400	74,400
244	LIFE INSURANCE	266	400	400	411	411	411
Account Group Total		90,635	134,957	169,149	161,640	161,640	161,640
410	SUPPLIES	494	1,584	5,912	5,912	5,912	5,912
480	COMPUTER HARDWARE	4,000	3,394	0	0	0	0
Account Group Total		4,494	4,978	5,912	5,912	5,912	5,912
Function Total		262,896	388,146	434,276	420,574	420,574	420,574
1289 ONLINE EDUCATION							
111	LICENSED SALARIES	32,952	41,617	43,819	46,646	46,646	46,646
Account Group Total		32,952	41,617	43,819	46,646	46,646	46,646
211	PERS EMPR CONTRIB	3,496	4,416	6,748	6,997	6,997	6,997
212	EMPLOYEE CONTRBTN, PICKUP	1,977	2,497	2,629	2,799	2,799	2,799
213	PERS BOND PAY	1,648	2,081	2,629	3,265	3,265	3,265
220	FICA/MEDICARE	2,521	3,104	3,352	3,568	3,568	3,568
231	WORKERS' COMPENSATION	121	167	239	280	280	280
242	HEALTH INSURANCE	8,267	15,444	15,444	16,056	16,056	16,056
244	LIFE INSURANCE	54	71	71	82	82	82
Account Group Total		18,083	27,780	31,112	33,047	33,047	33,047
Function Total		51,035	69,397	74,931	79,693	79,693	79,693

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1291 ELL PROGRAMS							
111	LICENSED SALARIES	987,258	931,638	961,513	955,566	955,566	955,566
112	CLASSIFIED SALARIES	564,917	516,675	548,237	607,845	607,845	607,845
113	ADMINISTRATORS	43,349	42,579	43,349	90,211	90,211	90,211
121	SUBSTITUTES-LICENSED	23,483	20,337	25,000	23,119	23,119	23,119
122	SUBSTITUTES-CLASSIFIED	4,138	2,933	8,000	5,992	5,992	5,992
125	CURRICULUM SUB	5,366	1,292	0	3,600	3,600	3,600
130	LIC. ADDITIONAL WAGES	4,865	4,954	2,890	1,050	1,050	1,050
131	CLASS. ADDITIONAL WAGES	6,825	5,954	4,335	7,272	7,272	7,272
132	NON CERTIFIED OVERTIME	264	36	0	0	0	0
Account Group Total		1,640,466	1,526,398	1,593,324	1,694,655	1,694,655	1,694,655
211	PERS EMPR CONTRIB	185,209	170,876	260,576	233,147	233,147	233,147
212	EMPLOYEE CONTRBTN, PICKUP	62,137	58,358	61,055	63,751	63,751	63,751
213	PERS BOND PAY	80,755	96,789	94,201	115,406	115,406	115,406
220	FICA/MEDICARE	118,112	110,128	121,287	125,396	125,396	125,396
231	WORKERS' COMPENSATION	6,141	6,219	8,657	12,598	12,598	12,598
242	HEALTH INSURANCE	519,112	500,494	553,871	577,626	577,626	577,626
244	LIFE INSURANCE	2,590	2,589	2,468	3,904	3,904	3,904
246	DISABILITY INSURANCE	235	246	248	279	279	279
Account Group Total		974,292	945,699	1,102,363	1,132,107	1,132,107	1,132,107
310	INSTRUC CONSULT/PROF	1,175	77	1,000	0	0	0
312	CONFERENCE/WORKSHOPS	1,108	265	1,000	0	0	0
324	RENTALS	428	463	500	0	0	0
331	REIMBRS STDNT TRANSPORT	0	0	0	0	0	0
340	TRAVEL	901	462	1,000	1,200	1,200	1,200
351	TELEPHONE	0	50	0	200	200	200
355	PRINTING AND BINDING	6	0	650	650	650	650
Account Group Total		3,618	1,317	4,150	2,050	2,050	2,050
410	SUPPLIES	13,340	16,705	19,900	32,679	32,679	32,679
420	TEXTBOOKS	7,631	1,909	3,401	2,717	2,717	2,717
460	NON-CONSUMABLE ITEMS	1,126	0	0	2,400	2,400	2,400
470	COMPUTER SOFTWARE	0	400	1,150	2,950	2,950	2,950
480	COMPUTER HARDWARE	762	2,250	500	800	800	800
Account Group Total		22,859	21,264	24,951	41,546	41,546	41,546
640	DUES AND FEES	0	129	0	0	0	0
Account Group Total		0	129	0	0	0	0
Function Total		2,641,235	2,494,807	2,724,788	2,870,358	2,870,358	2,870,358

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1292 TEEN PARENT PROGRAMS							
112	CLASSIFIED SALARIES	105,236	109,282	114,821	118,465	118,465	118,465
122	SUBSTITUTES-CLASSIFIED	3,973	4,296	3,000	3,994	3,994	3,994
131	CLASS. ADDITIONAL WAGES	0	167	0	0	0	0
Account Group Total		109,209	113,745	117,821	122,459	122,459	122,459
211	PERS EMPR CONTRIB	12,077	12,296	18,609	16,339	16,339	16,339
213	PERS BOND PAY	5,363	7,114	6,889	8,293	8,293	8,293
220	FICA/MEDICARE	8,158	8,610	8,784	9,368	9,368	9,368
231	WORKERS' COMPENSATION	450	508	675	978	978	978
242	HEALTH INSURANCE	36,771	40,902	58,423	58,423	58,423	58,423
244	LIFE INSURANCE	205	214	214	411	411	411
Account Group Total		63,025	69,644	93,594	93,812	93,812	93,812
410	SUPPLIES	1,988	1,971	1,425	1,425	1,425	1,425
450	FOOD	9,994	9,447	10,000	10,000	10,000	10,000
Account Group Total		11,982	11,418	11,425	11,425	11,425	11,425
Function Total		184,216	194,807	222,840	227,696	227,696	227,696
1294 YOUTH CORRECTION SERVICES							
121	SUBSTITUTES-LICENSED	13,981	0	0	0	0	0
Account Group Total		13,981	0	0	0	0	0
211	PERS EMPR CONTRIB	1,695	0	0	0	0	0
213	PERS BOND PAY	699	0	0	0	0	0
220	FICA/MEDICARE	1,070	0	0	0	0	0
231	WORKERS' COMPENSATION	53	0	0	0	0	0
Account Group Total		3,516	0	0	0	0	0
310	INSTRUC CONSULT/PROF	0	38,500	63,000	0	0	0
Account Group Total		0	38,500	63,000	0	0	0
Function Total		17,498	38,500	63,000	0	0	0

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1299 OTHER PROGRAMS (TUTORING)							
130	LIC. ADDITIONAL WAGES	38,101	30,547	23,220	23,922	23,922	23,922
Account Group Total		38,101	30,547	23,220	23,922	23,922	23,922
211	PERS EMPR CONTRIB	174	179	4,342	3,588	3,588	3,588
212	EMPLOYEE CONTRBTN, PICKUP	24	64	0	1,435	1,435	1,435
213	PERS BOND PAY	80	110	1,393	1,674	1,674	1,674
220	FICA/MEDICARE	2,913	2,337	1,776	1,830	1,830	1,830
231	WORKERS' COMPENSATION	143	125	116	120	120	120
Account Group Total		3,334	2,815	7,627	8,647	8,647	8,647
340	TRAVEL	688	977	750	750	750	750
Account Group Total		688	977	750	750	750	750
Function Total		42,122	34,339	31,597	33,319	33,319	33,319

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
1440 ELEMENTARY SUMMER SCHOOL							
130	LIC. ADDITIONAL WAGES	0	0	0	55,432	55,432	55,432
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
Account Group Total		0	0	0	55,432	55,432	55,432
211	PERS EMPR CONTRIB	0	0	0	7,927	7,927	7,927
212	EMPLOYEE CONTRBTN, PICKUP	0	0	0	3,326	3,326	3,326
213	PERS BOND PAY	0	0	0	3,880	3,880	3,880
220	FICA/MEDICARE	0	0	0	4,240	4,240	4,240
231	WORKERS' COMPENSATION	0	0	0	277	277	277
Account Group Total		0	0	0	19,650	19,650	19,650
Function Total		0	0	0	75,082	75,082	75,082
1443 SR HIGH SUMMER SCHOOL PROGRAMS							
130	LIC. ADDITIONAL WAGES	3,982	3,754	5,000	6,000	6,000	6,000
131	CLASS. ADDITIONAL WAGES	752	867	2,000	1,200	1,200	1,200
Account Group Total		4,734	4,621	7,000	7,200	7,200	7,200
211	PERS EMPR CONTRIB	551	536	1,169	979	979	979
212	EMPLOYEE CONTRBTN, PICKUP	239	225	300	350	350	350
213	PERS BOND PAY	237	300	420	500	500	500
220	FICA/MEDICARE	362	354	536	536	536	536
231	WORKERS' COMPENSATION	18	19	35	35	35	35
Account Group Total		1,407	1,434	2,460	2,400	2,400	2,400
410	SUPPLIES	217	0	540	500	500	500
Account Group Total		217	0	540	500	500	500
Function Total		6,357	6,055	10,000	10,100	10,100	10,100

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2110 STUDENT SUPPORT SERVICES							
111	LICENSED SALARIES	142,886	146,257	125,585	129,379	129,379	129,379
112	CLASSIFIED SALARIES	123,620	153,248	160,671	212,837	212,837	212,837
118	EXTRA-DUTY SALARIES	17,946	10,182	0	0	0	0
Account Group Total		284,452	309,687	286,256	342,216	342,216	342,216
211	PERS EMPR CONTRIB	30,704	33,240	45,241	43,832	43,832	43,832
212	EMPLOYEE CONTRBTN, PICKUP	9,650	9,386	7,535	7,763	7,763	7,763
213	PERS BOND PAY	13,782	19,577	17,175	22,205	22,205	22,205
220	FICA/MEDICARE	21,036	22,766	21,869	24,267	24,267	24,267
231	WORKERS' COMPENSATION	1,074	1,283	1,496	2,443	2,443	2,443
242	HEALTH INSURANCE	96,371	111,019	116,138	138,920	138,920	138,920
244	LIFE INSURANCE	416	471	400	740	740	740
Account Group Total		173,033	197,742	209,854	240,170	240,170	240,170
410	SUPPLIES	448	418	1,948	1,948	1,948	1,948
Account Group Total		448	418	1,948	1,948	1,948	1,948
Function Total		457,933	507,847	498,058	584,334	584,334	584,334
2120 GUIDANCE SERVICES							
111	LICENSED SALARIES	781,933	787,074	818,707	841,671	841,671	841,671
112	CLASSIFIED SALARIES	185,379	172,357	179,273	153,468	153,468	153,468
118	EXTRA-DUTY SALARIES	3,055	3,394	3,394	3,497	3,497	3,497
121	SUBSTITUTES-LICENSED	1,352	2,411	0	0	0	0
125	SUBSTITUTES-CLASSIFIED	0	1,420	0	0	0	0
125	LIC. ADDITIONAL WAGES	0	656	0	0	0	0
Account Group Total		971,720	967,312	1,001,374	998,636	998,636	998,636
211	PERS EMPR CONTRIB	114,850	110,298	159,737	144,107	144,107	144,107
212	EMPLOYEE CONTRBTN, PICKUP	47,099	46,335	47,312	50,710	50,710	50,710
213	PERS BOND PAY	48,519	60,649	56,625	69,905	69,905	69,905
220	FICA/MEDICARE	70,835	71,128	76,605	76,396	76,396	76,396
231	WORKERS' COMPENSATION	3,526	3,834	5,455	7,491	7,491	7,491
242	HEALTH INSURANCE	266,592	270,515	287,207	290,160	290,160	290,160
244	LIFE INSURANCE	1,230	1,359	1,321	1,603	1,603	1,603
Account Group Total		552,650	564,118	634,262	640,372	640,372	640,372
410	SUPPLIES	4,350	4,691	3,674	3,846	3,846	3,846
Account Group Total		4,350	4,691	3,674	3,846	3,846	3,846
Function Total		1,528,721	1,536,121	1,639,310	1,642,854	1,642,854	1,642,854

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2130 HEALTH SERVICES							
111	LICENSED SALARIES	45,967	70,613	96,531	101,266	101,266	101,266
112	CLASSIFIED SALARIES	17,782	28,321	28,985	29,205	29,205	29,205
130	LIC. ADDITIONAL WAGES	0	2,304	2,580	2,658	2,658	2,658
Account Group Total		63,749	101,238	128,096	133,129	133,129	133,129
211	PERS EMPR CONTRIB	7,726	11,914	21,374	18,938	18,938	18,938
212	EMPLOYEE CONTRBTN, PICKUP	2,758	4,375	5,821	6,099	6,099	6,099
213	PERS BOND PAY	3,188	15,226	7,686	9,319	9,319	9,319
220	FICA/MEDICARE	4,382	7,420	9,799	10,184	10,184	10,184
231	WORKERS' COMPENSATION	236	410	704	1,001	1,001	1,001
242	HEALTH INSURANCE	15,183	38,658	45,948	44,640	44,640	44,640
244	LIFE INSURANCE	107	167	186	247	247	247
Account Group Total		33,580	78,170	91,518	90,428	90,428	90,428
310	INSTRUC CONSULT/PROF	53,400	0	1,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	85	115	250	250	250	250
340	TRAVEL	533	899	600	600	600	600
355	PRINTING AND BINDING	0	100	100	100	100	100
389	OTHER PROFESSIONAL	900	100	0	0	0	0
Account Group Total		54,918	1,214	1,950	1,950	1,950	1,950
410	SUPPLIES	3,285	0	3,500	3,500	3,500	3,500
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
Account Group Total		3,285	0	3,650	3,650	3,650	3,650
640	DUES AND FEES	269	269	300	300	300	300
Account Group Total		269	269	300	300	300	300
Function Total		155,801	180,891	225,514	229,457	229,457	229,457

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2140 PSYCHOLOGICAL SERVICES							
111	LICENSED SALARIES	169,569	158,914	174,514	249,100	249,100	249,100
121	SUBSTITUTES-LICENSED	325	0		0	0	0
130	LIC. ADDITIONAL WAGES	1,625	1,032	0	0	0	0
Account Group Total		171,519	159,946	174,514	249,100	249,100	249,100
211	PERS EMPR CONTRIB	18,994	16,895	26,875	33,316	33,316	33,316
212	EMPLOYEE CONTRBTN, PICKUP	10,272	9,554	10,471	14,946	14,946	14,946
213	PERS BOND PAY	8,576	7,962	10,471	17,437	17,437	17,437
220	FICA/MEDICARE	12,559	12,236	13,350	19,056	19,056	19,056
231	WORKERS' COMPENSATION	619	634	944	1,856	1,856	1,856
242	HEALTH INSURANCE	51,584	48,816	63,175	74,400	74,400	74,400
244	LIFE INSURANCE	274	274	286	411	411	411
Account Group Total		102,877	96,371	125,572	161,422	161,422	161,422
310	INSTRUC CONSULT/PROF	1,025	92,898	0	0	0	0
312	CONFERENCE/WORKSHOPS	110	0	250	250	250	250
340	TRAVEL	498	1,078	750	750	750	750
355	PRINTING AND BINDING	144	0	100	100	100	100
Account Group Total		1,777	93,976	1,100	1,100	1,100	1,100
410	SUPPLIES	517	859	750	750	750	750
470	COMPUTER SOFTWARE	0	0	100	100	100	100
Account Group Total		517	859	850	850	850	850
Function Total		276,690	351,152	302,036	412,472	412,472	412,472

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2150 SPEECH PATHOLOGY/AUDIOLOGY							
111	LICENSED SALARIES	206,539	181,787	187,223	195,013	195,013	195,013
130	LIC. ADDITIONAL WAGES	290	468	0	0	0	0
Account Group Total		206,829	182,255	187,223	195,013	195,013	195,013
211	PERS EMPR CONTRIB	21,770	22,090	32,577	29,252	29,252	29,252
212	EMPLOYEE CONTRBTN, PICKUP	10,777	10,930	11,233	11,701	11,701	11,701
213	PERS BOND PAY	8,981	9,113	11,233	13,651	13,651	13,651
220	FICA/MEDICARE	15,782	13,435	14,323	14,918	14,918	14,918
231	WORKERS' COMPENSATION	730	701	996	1,435	1,435	1,435
242	HEALTH INSURANCE	49,551	46,332	46,332	44,640	44,640	44,640
244	LIFE INSURANCE	274	214	214	247	247	247
Account Group Total		107,866	102,815	116,908	115,844	115,844	115,844
310	INSTRUC CONSULT/PROF	0	385,635	353,753	420,753	420,753	420,753
312	CONFERENCE/WORKSHOPS	225	375	250	250	250	250
322	REPAIRS AND MAINTENANCE	895	720	1,000	1,000	1,000	1,000
340	TRAVEL	218	294	400	400	400	400
355	PRINTING AND BINDING	42	300	300	300	300	300
Account Group Total		1,380	387,324	355,703	422,703	422,703	422,703
410	SUPPLIES	1,005	687	1,000	1,000	1,000	1,000
480	COMPUTER HARDWARE	0	399	0	0	0	0
Account Group Total		1,005	1,086	1,000	1,000	1,000	1,000
640	DUES AND FEES	940	710	775	775	775	775
Account Group Total		940	710	775	775	775	775
Function Total		318,020	674,190	661,609	735,335	735,335	735,335
2160 OTHER STUDENT TREATMENT SERVICES							
310	INSTRUC CONSULT/PROF	0	33,661	0	0	0	0
Account Group Total		0	33,661	0	0	0	0
Function Total		0	33,661	0	0	0	0

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2190 DIRECTION OF STUDENT SERVICES							
112	CLASSIFIED SALARIES	60,083	59,115	75,586	35,955	35,955	35,955
113	ADMINISTRATORS	130,953	150,204	175,382	198,513	198,513	198,513
114	SUPERVISORS/CONFIDENTIAL	45,706	44,925	46,394	46,974	46,974	46,974
Account Group Total		236,742	254,244	297,362	281,442	281,442	281,442
211	PERS EMPR CONTRIB	28,693	30,815	51,741	42,216	42,216	42,216
212	EMPLOYEE CONTRBTN, PICKUP	7,857	9,012	10,523	11,911	11,911	11,911
213	PERS BOND PAY	11,837	12,712	17,842	19,701	19,701	19,701
220	FICA/MEDICARE	17,467	18,844	22,748	21,530	21,530	21,530
231	WORKERS' COMPENSATION	861	1,001	1,615	2,070	2,070	2,070
242	HEALTH INSURANCE	50,761	58,200	71,823	59,520	59,520	59,520
244	LIFE INSURANCE	479	556	641	766	766	766
246	DISABILITY INSURANCE	354	423	489	558	558	558
Account Group Total		118,309	131,563	177,422	158,272	158,272	158,272
310	INSTRUC CONSULT/PROF	80	0	500	500	500	500
312	CONFERENCE/WORKSHOPS	1,039	5,139	625	625	625	625
324	RENTALS	2,589	2,569	2,700	2,900	2,900	2,900
340	TRAVEL	3,381	3,384	1,500	1,500	1,500	1,500
351	TELEPHONE	1,439	1,883	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	1,306	2,013	500	500	500	500
389	NON-INSTRCT PROF\TECH SRV	40	0	0	0	0	0
Account Group Total		9,873	14,988	6,825	7,025	7,025	7,025
410	SUPPLIES	5,265	3,788	8,450	8,450	8,450	8,450
440	PERIODICALS	678	535	0	150	150	150
460	NON-CONSUMABLE ITEMS	100	1,402	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	0	100	0	0	0	0
480	COMPUTER HARDWARE	787	0	0	0	0	0
Account Group Total		6,829	5,825	10,950	11,100	11,100	11,100
640	DUES AND FEES	0	0	775	775	775	775
Account Group Total		0	0	775	775	775	775
Function Total		371,753	406,620	493,334	458,614	458,614	458,614

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2210 IMPROVEMENT OF INSTRUCTION SERVICES							
111	LICENSED SALARIES	64,343	0	0	0	0	0
112	CLASSIFIED SALARIES	21,756	21,384	21,863	27,539	27,539	27,539
113	ADMINISTRATORS	103,827	142,925	168,780	146,367	146,367	146,367
114	SUPERVISORS/CONFIDENTIAL	43,437	44,925	46,394	46,974	46,974	46,974
122	SUBSTITUTES-CLASSIFIED	1,708	0	0	0	0	0
125	CURRICULUM SUB	568	2,503	8,194	8,000	8,000	8,000
130	LIC. ADDITIONAL WAGES	2,290	26,599	5,000	9,360	9,360	9,360
131	CLASS. ADDITIONAL WAGES	0	680	0	0	0	0
Account Group Total		237,928	239,016	250,231	238,240	238,240	238,240
211	PERS EMPR CONTRIB	28,523	28,493	50,092	35,548	35,548	35,548
212	EMPLOYEE CONTRBTON, PICKUP	10,376	10,101	12,827	9,687	9,687	9,687
213	PERS BOND PAY	12,004	15,046	16,922	16,927	16,927	16,927
220	FICA/MEDICARE	17,415	17,770	22,203	18,664	18,664	18,664
231	WORKERS' COMPENSATION	867	845	1,410	1,714	1,714	1,714
242	HEALTH INSURANCE	37,571	28,992	45,504	52,080	52,080	52,080
244	LIFE INSURANCE	449	489	629	492	492	492
246	DISABILITY INSURANCE	283	385	519	304	304	304
Account Group Total		107,489	102,121	150,106	135,416	135,416	135,416
310	INSTRUC CONSULT/PROF	400	190	0	961	961	961
312	CONFERENCE/WORKSHOPS	75	455	500	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	419	0	0	7,000	7,000	7,000
340	TRAVEL	7,795	8,543	8,000	11,000	11,000	11,000
355	PRINTING AND BINDING	190	1,410	2,500	4,000	4,000	4,000
Account Group Total		8,879	10,598	11,000	23,961	23,961	23,961
410	SUPPLIES	9,206	9,374	15,040	23,000	23,000	23,000
430	LIBRARY BOOKS	0	568	475	475	475	475
470	COMPUTER SOFTWARE	0	500	0	0	0	0
Account Group Total		9,206	10,442	15,515	23,475	23,475	23,475
Function Total		363,502	362,177	426,852	421,092	421,092	421,092

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2213 TECHNOLOGY CURRICULUM DEVELOPMENT							
111	LICENSED SALARIES	60,348	60,623	61,876	63,745	63,745	63,745
130	LIC. ADDITIONAL WAGES	3,474	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	317	0	0	0	0	0
Account Group Total		64,139	60,623	61,876	63,745	63,745	63,745
211	PERS EMPR CONTRIB	7,769	7,348	10,766	9,562	9,562	9,562
212	EMPLOYEE CONTRBTON, PICKUP	3,829	3,637	3,713	3,825	3,825	3,825
213	PERS BOND PAY	3,207	3,941	3,713	4,462	4,462	4,462
220	FICA/MEDICARE	4,906	4,638	4,734	4,876	4,876	4,876
231	WORKERS' COMPENSATION	227	233	329	470	470	470
242	HEALTH INSURANCE	17,493	18,579	15,444	16,056	16,056	16,056
244	LIFE INSURANCE	68	71	71	82	82	82
Account Group Total		37,499	38,447	38,770	39,333	39,333	39,333
324	RENTALS	736	736	800	800	800	800
355	PRINTING AND BINDING	865	63	200	0	0	0
Account Group Total		1,601	799	1,000	800	800	800
410	SUPPLIES	681	0	0	0	0	0
470	COMPUTER SOFTWARE	0	42,247	0	59,735	59,735	59,735
480	COMPUTER HARDWARE	22	617	0	0	0	0
Account Group Total		704	42,864	0	59,735	59,735	59,735
Function Total		103,942	142,733	101,646	163,613	163,613	163,613

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2220 EDUCATIONAL MEDIA SERVICES							
111	LICENSED SALARIES	281,721	277,849	285,196	312,119	312,119	312,119
112	CLASSIFIED SALARIES	95,112	88,841	96,479	117,936	117,936	117,936
121	SUBSTITUTES-LICENSED	4,300	4,974	7,200	6,963	6,963	6,963
122	SUBSTITUTES-CLASSIFIED	0	3,437	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	102	0	0	0	0
Account Group Total		381,133	375,203	388,875	437,018	437,018	437,018
211	PERS EMPR CONTRIB	42,468	41,372	64,175	59,801	59,801	59,801
212	EMPLOYEE CONTRBTN, PICKUP	16,908	16,677	17,112	18,727	18,727	18,727
213	PERS BOND PAY	17,773	22,541	22,585	29,708	29,708	29,708
220	FICA/MEDICARE	27,399	26,242	29,198	33,075	33,075	33,075
231	WORKERS' COMPENSATION	1,413	1,518	2,115	3,321	3,321	3,321
242	HEALTH INSURANCE	118,560	123,234	132,503	151,279	151,279	151,279
244	LIFE INSURANCE	611	654	657	979	979	979
Account Group Total		225,132	232,238	268,345	296,890	296,890	296,890
310	INSTRUC CONSULT/PROF	918	1,000	920	920	920	920
322	REPAIRS AND MAINTENANCE	723	400	1,124	924	924	924
Account Group Total		1,641	1,400	2,044	1,844	1,844	1,844
410	SUPPLIES	12,129	9,450	11,132	9,927	9,927	9,927
420	TEXTBOOKS	426	0	500	500	500	500
430	LIBRARY BOOKS	23,590	21,295	21,907	36,576	36,576	36,576
440	PERIODICALS	3,714	2,713	4,091	3,925	3,925	3,925
460	NON-CONSUMABLE ITEMS	1,233	430	1,706	1,706	1,706	1,706
470	COMPUTER SOFTWARE	194	0	998	11,570	11,570	11,570
480	COMPUTER HARDWARE	2,825	1,325	2,280	1,425	1,425	1,425
Account Group Total		44,112	35,213	42,614	65,629	65,629	65,629
640	DUES AND FEES	0	50	0	0	0	0
Account Group Total		0	50	0	0	0	0
Function Total		652,017	644,104	701,878	801,381	801,381	801,381

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2230 ASSESSMENT AND TESTING							
130	LIC. ADDITIONAL WAGES	703	0	0	0	0	0
Account Group Total		703	0	0	0	0	0
220	FICA/MEDICARE	54	0	0	0	0	0
231	WORKERS' COMPENSATION	3	0	0	0	0	0
Account Group Total		56	0	0	0	0	0
310	INSTRUC CONSULT/PROF	0	0	10,000	7,950	7,950	7,950
389	OTHER PROFESSIONAL	8,991	4,037	0	0	0	0
Account Group Total		8,991	4,037	10,000	7,950	7,950	7,950
410	SUPPLIES	6,402	11,820	3,000	3,000	3,000	3,000
470	COMPUTER SOFTWARE	0	738	0	0	0	0
Account Group Total		6,402	12,558	3,000	3,000	3,000	3,000
Function Total		16,153	16,595	13,000	10,950	10,950	10,950
2240 INSTRUCTIONAL STAFF DEVELOPMENT							
125	CURRICULUM SUB	9,028	2,204	3,455	4,938	4,938	4,938
130	LIC. ADDITIONAL WAGES	0	413	3,455	7,231	7,231	7,231
131	CLASS. ADDITIONAL WAGES	500	555	150	150	150	150
Account Group Total		9,528	3,172	7,060	12,319	12,319	12,319
211	PERS EMPR CONTRIB	719	302	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKUP	58	30	0	0	0	0
213	PERS BOND PAY	318	177	0	0	0	0
220	FICA/MEDICARE	723	302	0	0	0	0
231	WORKERS' COMPENSATION	37	17	0	0	0	0
Account Group Total		1,854	828	0	0	0	0
310	INSTRUC CONSULT/PROF	4,575	4,003	6,000	7,000	7,000	7,000
311	TUITION REIMBURSEMENT	70,196	58,110	66,000	80,000	80,000	80,000
312	CONFERENCE/WORKSHOPS	11,727	10,821	10,280	6,440	6,440	6,440
340	TRAVEL	4,509	4,029	1,200	2,264	2,264	2,264
Account Group Total		91,008	76,963	83,480	95,704	95,704	95,704
410	SUPPLIES	8,542	4,314	8,470	9,000	9,000	9,000
430	LIBRARY BOOKS	551	359	400	600	600	600
480	COMPUTER HARDWARE	473	0	0	0	0	0
Account Group Total		9,566	4,673	8,870	9,600	9,600	9,600
Function Total		111,955	85,636	99,410	117,623	117,623	117,623

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2310 BOARD OF EDUCATION SERVICES							
312	CONFERENCE/WORKSHOPS	11,949	12,042	12,000	12,000	12,000	12,000
322	REPAIRS AND MAINTENANCE	0	156	0	250	250	250
324	RENTALS	2,001	1,859	2,000	2,000	2,000	2,000
340	TRAVEL	4,731	4,986	3,000	5,000	5,000	5,000
381	AUDIT SERVICES	28,270	30,900	31,000	33,000	33,000	33,000
382	LEGAL SERVICES	26,233	31,040	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	0	6,534	10,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	13,249	23,019	14,000	25,000	25,000	25,000
Account Group Total		86,433	110,536	112,000	127,250	127,250	127,250
410	SUPPLIES	3,403	2,855	3,100	5,000	5,000	5,000
480	COMPUTER HARDWARE	0	0	0	500	500	500
Account Group Total		3,403	2,855	3,100	5,500	5,500	5,500
640	DUES AND FEES	13,218	14,034	14,000	15,000	15,000	15,000
651	LIABILITY INSURANCE	71,778	73,758	80,000	120,000	120,000	120,000
Account Group Total		84,996	87,792	94,000	135,000	135,000	135,000
Function Total		174,832	201,183	209,100	267,750	267,750	267,750

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100	GENERAL FUND						
2320	EXEC ADMIN SERVICES						
112	CLASSIFIED SALARIES	18,012	0	0	0	0	0
113	ADMINISTRATORS	135,657	133,649	135,675	141,942	141,942	141,942
114	SUPERVISORS/CONFIDENTIAL	54,320	55,713	59,932	60,682	60,682	60,682
Account Group Total		207,989	189,362	195,607	202,624	202,624	202,624
211	PERS EMPR CONTRIB	27,360	25,375	37,516	33,769	33,769	33,769
212	EMPLOYEE CONTRBTN, PICKUP	9,339	9,219	9,341	9,867	9,867	9,867
213	PERS BOND PAY	11,399	13,609	12,936	15,759	15,759	15,759
220	FICA/MEDICARE	13,876	13,091	15,449	14,270	14,270	14,270
231	WORKERS' COMPENSATION	734	716	1,123	1,589	1,589	1,589
242	HEALTH INSURANCE	51,763	51,016	50,504	54,760	54,760	54,760
244	LIFE INSURANCE	453	446	425	530	530	530
246	DISABILITY INSURANCE	353	362	365	415	415	415
Account Group Total		115,278	113,834	127,659	130,959	130,959	130,959
312	CONFERENCE/WORKSHOPS	597	2,819	2,000	2,500	2,500	2,500
324	RENTALS	650	0	500	500	500	500
340	TRAVEL	2,088	1,573	3,500	3,500	3,500	3,500
355	PRINTING AND BINDING	0	0	0	0	0	0
Account Group Total		3,335	4,392	6,000	6,500	6,500	6,500
410	SUPPLIES	5,756	6,219	6,000	6,500	6,500	6,500
440	PERIODICALS	0	60	100	100	100	100
480	COMPUTER HARDWARE	0	164	0	0	0	0
Account Group Total		5,756	6,443	6,100	6,600	6,600	6,600
640	DUES AND FEES	2,471	2,260	2,000	2,200	2,200	2,200
Account Group Total		2,471	2,260	2,000	2,200	2,200	2,200
Function Total		334,829	316,291	337,366	348,883	348,883	348,883

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2410 OFFICE OF PRINCIPAL SERVICES							
112	CLASSIFIED SALARIES	581,674	534,737	548,641	589,156	589,156	589,156
113	ADMINISTRATORS	1,354,417	1,336,188	1,367,633	1,411,010	1,411,010	1,411,010
122	SUBSTITUTES-CLASSIFIED	2,358	1,132	0	0	0	0
125	CURRICULUM SUB	1,136	81	0	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	27	135	0	0	0	0
132	NON CERTIFIED OVERTIME	191	0	0	0	0	0
Account Group Total		1,939,803	1,872,273	1,916,274	2,002,166	2,002,166	2,002,166
211	PERS EMPR CONTRIB	225,213	218,167	322,908	282,458	282,458	282,458
212	EMPLOYEE CONTRBTN, PICKUP	81,265	80,171	82,058	85,861	85,861	85,861
213	PERS BOND PAY	96,016	121,061	114,976	140,968	140,968	140,968
220	FICA/MEDICARE	142,182	139,816	146,595	154,543	154,543	154,543
231	WORKERS' COMPENSATION	7,041	7,370	10,388	15,130	15,130	15,130
242	HEALTH INSURANCE	442,300	445,980	464,887	491,480	491,480	491,480
244	LIFE INSURANCE	4,593	4,663	4,669	6,494	6,494	6,494
246	DISABILITY INSURANCE	3,537	3,639	3,669	4,425	4,425	4,425
Account Group Total		1,002,146	1,020,867	1,150,150	1,181,359	1,181,359	1,181,359
310	INSTRUC CONSULT/PROF	0	1,539	0	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	341	0	0	0	0	0
340	TRAVEL	8,336	8,492	13,518	13,456	13,456	13,456
351	TELEPHONE	377			0	0	0
353	POSTAGE	9,217	9,598	5,500	5,600	5,600	5,600
355	PRINTING AND BINDING	1,189	682	900	900	900	900
Account Group Total		19,461	20,311	19,918	22,956	22,956	22,956
410	SUPPLIES	29,688	29,488	36,353	40,162	40,162	40,162
420	TEXTBOOKS	0	6,318	3,000	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	7,561	0	4,623	4,623	4,623	4,623
480	COMPUTER HARDWARE	4,105	9,858	855	0	0	0
Account Group Total		41,354	45,664	44,831	47,785	47,785	47,785
640	DUES AND FEES	855	1,445	2,650	2,650	2,650	2,650
Account Group Total		855	1,445	2,650	2,650	2,650	2,650
Function Total		3,003,619	2,960,560	3,133,823	3,256,916	3,256,916	3,256,916

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2510 BUSINESS SUPPORT SERVICES							
114	SUPERVISORS/CONFIDENTIAL	108,194	118,021	121,636	122,546	122,546	122,546
Account Group Total		108,194	118,021	121,636	122,546	122,546	122,546
211	PERS EMPR CONTRIB	8,241	13,240	19,709	16,908	16,908	16,908
213	PERS BOND PAY	3,536	7,671	7,298	8,578	8,578	8,578
220	FICA/MEDICARE	8,017	8,817	9,305	9,375	9,375	9,375
231	WORKERS' COMPENSATION	398	470	667	927	927	927
242	HEALTH INSURANCE	20,725	21,255	22,590	29,760	29,760	29,760
244	LIFE INSURANCE	79	85	86	164	164	164
Account Group Total		40,996	51,538	59,655	65,712	65,712	65,712
312	CONFERENCE/WORKSHOPS	544	205	1,500	1,500	1,500	1,500
340	TRAVEL	797	748	1,000	1,000	1,000	1,000
354	ADVERTISING	87	72	0	0	0	0
355	PRINTING AND BINDING	0	2,384	0	0	0	0
389	OTHER PROFESSIONAL	11,730	3,653	0	0	0	0
Account Group Total		13,159	7,062	2,500	2,500	2,500	2,500
410	SUPPLIES	690	1,495	1,200	1,200	1,200	1,200
460	NON-CONSUMABLE ITEMS	931	271	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	464	0	0	0	0	0
480	COMPUTER HARDWARE	126	164	1,000	1,000	1,000	1,000
Account Group Total		2,210	1,930	3,200	3,200	3,200	3,200
640	DUES AND FEES	740	391	1,500	1,500	1,500	1,500
Account Group Total		740	391	1,500	1,500	1,500	1,500
Function Total		165,299	178,942	188,491	195,458	195,458	195,458

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2520 FISCAL SERVICES							
112	CLASSIFIED SALARIES	41,586	40,885	41,927	42,449	42,449	42,449
113	ADMINISTRATORS	104,943	103,157	104,943	109,195	109,195	109,195
114	SUPERVISORS/CONFIDENTIAL	128,642	121,302	129,524	136,524	136,524	136,524
131	CLASS. ADDITIONAL WAGES	671	0	0	0	0	0
132	NON CERTIFIED OVERTIME	856	0	0	0	0	0
Account Group Total		276,697	265,344	276,394	288,168	288,168	288,168
211	PERS EMPR CONTRIB	29,627	30,667	45,966	42,026	42,026	42,026
212	EMPLOYEE CONTRBTN, PICKUP	6,297	6,189	6,297	6,552	6,552	6,552
213	PERS BOND PAY	12,672	17,247	16,584	20,617	20,617	20,617
220	FICA/MEDICARE	20,278	19,371	21,144	22,532	22,532	22,532
231	WORKERS' COMPENSATION	1,018	1,055	1,511	2,222	2,222	2,222
242	HEALTH INSURANCE	64,771	65,185	67,770	65,342	65,342	65,342
244	LIFE INSURANCE	451	454	457	673	673	673
246	DISABILITY INSURANCE	283	291	293	338	338	338
Account Group Total		135,397	140,459	160,022	160,302	160,302	160,302
310	INSTRUC CONSULT/PROF	0	400	250	1,250	1,250	1,250
312	CONFERENCE/WORKSHOPS	2,982	980	2,000	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	321	321	300	300	300	300
340	TRAVEL	1,363	1,005	2,000	2,000	2,000	2,000
354	ADVERTISING	151	0	250	250	250	250
389	OTHER PROFESSIONAL	5,016	5,753	3,000	3,000	3,000	3,000
Account Group Total		9,833	8,459	7,800	8,800	8,800	8,800
410	SUPPLIES	2,875	1,807	3,700	3,700	3,700	3,700
440	PERIODICALS	55	0	100	100	100	100
460	NON-CONSUMABLE ITEMS	0	0	500	500	500	500
470	COMPUTER SOFTWARE	50	0	0	2,185	2,185	2,185
480	COMPUTER HARDWARE	5,034	1,747	1,200	1,200	1,200	1,200
Account Group Total		8,014	3,554	5,500	7,685	7,685	7,685
640	DUES AND FEES	16,430	16,189	13,300	16,200	16,200	16,200
Account Group Total		16,430	16,189	13,300	16,200	16,200	16,200
Function Total		446,372	434,005	463,016	481,155	481,155	481,155

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2540 OPERATION & MAINTENANCE OF PLANT SERVICES							
112	CLASSIFIED SALARIES	1,467,964	1,431,506	1,465,685	1,491,671	1,491,671	1,491,671
114	SUPERVISORS/CONFIDENTIAL	66,681	65,541	67,684	68,530	68,530	68,530
122	SUBSTITUTES-CLASSIFIED	60,088	37,235	36,000	36,000	36,000	36,000
131	CLASS. ADDITIONAL WAGES	18,324	24,591	24,000	24,000	24,000	24,000
132	NON CERTIFIED OVERTIME	4,539	3,033	4,000	4,000	4,000	4,000
Account Group Total		1,617,595	1,561,906	1,597,369	1,624,201	1,624,201	1,624,201
211	PERS EMPR CONTRIB	179,774	175,643	256,100	220,754	220,754	220,754
213	PERS BOND PAY	77,936	99,286	93,386	109,265	109,265	109,265
220	FICA/MEDICARE	117,286	114,275	119,303	124,252	124,252	124,252
231	WORKERS' COMPENSATION	42,100	46,696	51,761	62,155	62,155	62,155
242	HEALTH INSURANCE	553,129	605,317	630,638	660,569	660,569	660,569
244	LIFE INSURANCE	1,731	1,899	1,880	3,607	3,607	3,607
Account Group Total		971,956	1,043,116	1,153,068	1,180,602	1,180,602	1,180,602
322	REPAIRS AND MAINTENANCE	138,232	200,190	87,000	125,000	125,000	125,000
324	RENTALS	13,059	12,868	15,000	15,000	15,000	15,000
325	ELECTRICITY	601,211	631,944	650,000	710,000	710,000	710,000
326	FUEL	320,750	269,263	400,000	400,000	400,000	400,000
327	WATER AND SEWAGE	216,432	176,537	285,000	285,000	285,000	285,000
328	GARBAGE	56,060	59,792	65,000	65,000	65,000	65,000
340	TRAVEL	315	468	500	1,500	1,500	1,500
351	TELEPHONE	33,129	26,569	30,000	30,000	30,000	30,000
355	PRINTING AND BINDING	61	103	0	1,000	1,000	1,000
389	OTHER PROFESSIONAL	87,251	113,561	100,000	105,000	105,000	105,000
Account Group Total		1,466,498	1,491,295	1,632,500	1,737,500	1,737,500	1,737,500
410	SUPPLIES	1,229	1,876	2,020	3,020	3,020	3,020
411	MAINTENANCE SUPPLIES	78,051	74,816	80,000	100,000	100,000	100,000
412	CUSTODIAL SUPPLIES	106,914	125,714	70,000	70,000	70,000	70,000
413	GROUND SUPPLIES	30,447	40,581	40,000	40,000	40,000	40,000
418	VEHICLE FUEL	34,228	27,018	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	3,688	23,200	0	20,000	20,000	20,000
470	COMPUTER SOFTWARE	0	0	0	4,403	4,403	4,403
Account Group Total		254,557	293,205	222,020	267,423	267,423	267,423
651	PROPERTY INSURANCE	215,620	201,594	251,993	230,000	230,000	230,000
Account Group Total		215,620	201,594	251,993	230,000	230,000	230,000
Function Total		4,526,227	4,591,116	4,856,950	5,039,726	5,039,726	5,039,726

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2550 STUDENT TRANSPORTATION							
331	REIMBRS STDNT TRANSPORT	2,082,695	2,112,396	2,233,195	2,273,835	2,273,835	2,273,835
332	NON-REIMBRS STDNT TRNSPRT	54,487	50,534	47,000	47,000	47,000	47,000
354	ADVERTISING	0	260	0	0	0	0
Account Group Total		2,137,182	2,163,190	2,280,195	2,320,835	2,320,835	2,320,835
Function Total		2,137,182	2,163,190	2,280,195	2,320,835	2,320,835	2,320,835
2570 INTERNAL SERVICES							
324	RENTALS	8,409	6,323	8,000	9,000	9,000	9,000
353	POSTAGE	27,904	17,819	25,000	22,000	22,000	22,000
355	PRINTING AND BINDING	6,434	6,771	15,000	10,000	10,000	10,000
389	OTHER PROFESSIONAL	0	0	0	2,000	2,000	2,000
Account Group Total		42,747	30,913	48,000	43,000	43,000	43,000
410	SUPPLIES	21,836	21,993	22,000	22,000	22,000	22,000
460	NON-CONSUMABLE ITEMS	0	2,338	0	1,000	1,000	1,000
4800	COMPUTER HARDWARE	0	0	0	2,000	2,000	2,000
Account Group Total		21,836	24,331	22,000	25,000	25,000	25,000
640	DUES AND FEES	2,571	2,000	0	2,000	2,000	2,000
Account Group Total		2,571	2,000	0	2,000	2,000	2,000
Function Total		67,153	57,244	70,000	70,000	70,000	70,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2610 CENTRAL SUPPORT SERVICES / PERSONNEL							
113	ADMINISTRATORS	104,943	103,157	104,943	109,195	109,195	109,195
114	SUPERVISORS/CONFIDENTIAL	91,413	89,851	92,788	93,948	93,948	93,948
131	CLASS. ADDITIONAL WAGES	22	0	0	0	0	0
132	NON CERTIFIED OVERTIME	66	0	0	0	0	0
Account Group Total		196,443	193,008	197,731	203,143	203,143	203,143
211	PERS EMPR CONTRIB	23,809	23,392	34,405	30,471	30,471	30,471
212	EMPLOYEE CONTRBTN, PICKUP	6,297	6,189	6,297	6,552	6,552	6,552
213	PERS BOND PAY	9,822	12,546	11,864	14,220	14,220	14,220
220	FICA/MEDICARE	14,678	14,519	15,126	15,541	15,541	15,541
231	WORKERS' COMPENSATION	708	759	1,073	1,522	1,522	1,522
242	HEALTH INSURANCE	38,972	40,394	45,564	48,200	48,200	48,200
244	LIFE INSURANCE	382	390	393	529	529	529
246	DISABILITY INSURANCE	283	291	293	338	338	338
Account Group Total		94,951	98,480	115,015	117,373	117,373	117,373
310	INSTRUC CONSULT/PROF	0	26,316	26,500	26,500	26,500	26,500
340	TRAVEL	775	311	500	500	500	500
354	ADVERTISING	0	0	500	500	500	500
355	PRINTING AND BINDING	7,753	7,305	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	25,293	30,729	34,000	34,000	34,000	34,000
Account Group Total		33,821	64,661	69,500	69,500	69,500	69,500
410	SUPPLIES	2,619	7,592	5,000	5,000	5,000	5,000
440	PERIODICALS	150	912	500	500	500	500
460	NON-CONSUMABLE ITEMS	0	675	0	0	0	0
Account Group Total		2,769	9,179	5,500	5,500	5,500	5,500
640	DUES AND FEES	14,113	14,336	16,000	16,000	16,000	16,000
Account Group Total		14,113	14,336	16,000	16,000	16,000	16,000
Function Total		342,097	379,664	403,746	411,516	411,516	411,516

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2630 COMMUNICATIONS							
114	SUPERVISORS/CONFIDENTIAL	20,429	20,080	20,736	83,981	83,981	83,981
Account Group Total		20,429	20,080	20,736	83,981	83,981	83,981
211	PERS EMPR CONTRIB	-	-	-	10,918	10,918	10,918
213	PERS BOND PAY	-	-	-	5,879	5,879	5,879
220	FICA/MEDICARE	1,563	1,536	1,586	6,425	6,425	6,425
231	WORKERS' COMPENSATION	72	78	111	622	622	622
242	HEALTH INSURANCE	-	-	-	14,880	14,880	14,880
244	LIFE INSURANCE	-	-	-	82	82	82
Account Group Total		1,635	1,614	1,697	38,806	38,806	38,806
312	CONFERENCE/WORKSHOPS	0	40	0	0	0	0
340	TRAVEL	95	104	250	250	250	250
353	POSTAGE	1,120	1,800	5,000	5,000	5,000	5,000
354	ADVERTISING	1,424	1,915	600	600	600	600
355	PRINTING AND BINDING	1,446	2,778	8,000	8,000	8,000	8,000
389	OTHER PROFESSIONAL	0	400	10,000	10,000	10,000	10,000
Account Group Total		4,085	7,037	23,850	23,850	23,850	23,850
410	SUPPLIES	106	151	1,550	1,550	1,550	1,550
440	PERIODICALS	815	592	600	600	600	600
470	COMPUTER SOFTWARE	0	0	500	500	500	500
480	COMPUTER HARDWARE	0	0	500	500	500	500
Account Group Total		921	743	3,150	3,150	3,150	3,150
Function Total		27,070	29,474	49,433	149,787	149,787	149,787
2640 STAFF SERVICES							
232	UNEMPLOYMNT COMPENSATION	31,159	0	0	0	0	0
Account Group Total		31,159	0	0	0	0	0
Function Total		31,159	0	0	0	0	0

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100 GENERAL FUND							
2660 TECHNOLOGY SERVICES							
112	CLASSIFIED SALARIES	336,025	329,293	341,137	345,397	345,397	345,397
113	ADMINISTRATORS	-	-	-	47,110	47,110	47,110
114	SUPERVISORS/CONFIDENTIAL	66,681	65,541	67,684	68,530	68,530	68,530
Account Group Total		402,706	394,834	408,821	461,037	461,037	461,037
211	PERS EMPR CONTRIB	48,029	47,088	70,093	67,159	67,159	67,159
212	PERS PICKUP	-	-	-	2,826	2,826	2,826
213	PERS BOND PAY	20,135	25,664	24,529	32,273	32,273	32,273
220	FICA/MEDICARE	29,950	29,591	31,275	35,269	35,269	35,269
231	WORKERS' COMPENSATION	1,482	1,578	2,249	3,469	3,469	3,469
242	HEALTH INSURANCE	84,924	93,841	98,420	111,600	111,600	111,600
244	LIFE INSURANCE	274	298	300	575	575	575
Account Group Total		184,794	198,060	226,866	253,171	253,171	253,171
310	INSTRUC CONSULT/PROF	146,894	157,116	150,000	0	0	0
312	CONFERENCE/WORKSHOPS	630	1,015	1,800	1,800	1,800	1,800
322	REPAIRS AND MAINTENANCE	34,626	3,000	5,000	5,000	5,000	5,000
324	RENTALS	736	736	800	800	800	800
340	TRAVEL	1,134	3,146	2,400	2,400	2,400	2,400
351	TELEPHONE	13,051	12,275	35,000	35,000	35,000	35,000
355	PRINTING AND BINDING	100	63	150	150	150	150
359	OTHER COMMUNICATION SERV	25,606	8,074	40,000	40,000	40,000	40,000
389	OTHER PROFESSIONAL	7,000	0	0	0	0	0
Account Group Total		229,777	185,425	235,150	85,150	85,150	85,150
410	SUPPLIES	2,409	5,415	5,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	0	2,657	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	195	0	0	70,000	70,000	70,000
480	COMPUTER HARDWARE	3,058	3,643	5,000	5,000	5,000	5,000
Account Group Total		5,662	11,715	12,500	82,500	82,500	82,500
550	TECHNOLOGY CAPITAL OUTLAY	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
Function Total		822,940	790,034	883,337	881,858	881,858	881,858

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
100	GENERAL FUND						
2700	SUPPLEMENTAL RETIREMENT						
116	SUPP RETIREMNT STIPEND	57,188	78,165	186,000	186,000	186,000	186,000
Account Group Total		57,188	78,165	186,000	186,000	186,000	186,000
220	FICA/MEDICARE	5,133	5,980	14,000	14,000	14,000	14,000
247	RETIREE INSURANCE	625,941	563,237	420,000	180,000	180,000	180,000
Account Group Total		631,074	569,217	434,000	194,000	194,000	194,000
Function Total		688,262	647,382	620,000	380,000	380,000	380,000
3390	COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)						
310	INSTRUC CONSULT/PROF	55,000	55,000	55,000	0	0	0
Account Group Total		55,000	55,000	55,000	0	0	0
Function Total		55,000	55,000	55,000	0	0	0
4150	BUILDING ACQUISITION & IMPROVEMENTS						
540	EQUIPMENT	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	10,000	10,000	10,000	10,000
5200	TRANSFER OF FUNDS						
710	TRANSFER TO ASSET RESERVE	250,000	250,000	250,000	500,000	500,000	500,000
711	TRANSFER TO ELEM AFTER SCH	-	-	-	100,000	100,000	100,000
712	TRANSFER TO TEXTBOOK/TECH	-	-	-	250,000	250,000	250,000
Account Group Total		250,000	250,000	250,000	850,000	850,000	850,000
Function Total		250,000	250,000	250,000	850,000	850,000	850,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	0	0	3,000,000	4,000,000	4,000,000	4,000,000
Account Group Total		0	0	3,000,000	4,000,000	4,000,000	4,000,000
Function Total		0	0	3,000,000	4,000,000	4,000,000	4,000,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	4,455,112	3,437,015	0	0	0	0
Account Group Total		4,455,112	3,437,015	0	0	0	0
Function Total		4,455,112	3,437,015	0	0	0	0
Fund Total		54,786,948	54,196,191	57,553,855	63,407,197	63,407,197	63,407,197



McMinnville
School District No. 40

OTHER FUNDS

Other Funds

Asset Reserve Fund - 201

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

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

Construction Excise Tax Fund- 202

This is a special revenue fund for the collection of revenue receipts generated from the construction excise tax assessed on residential and commercial building permits. The District currently collects \$1.11 per square feet for residential structures and \$.55 per square feet for nonresidential use. The District may expend these funds for capital improvements and plans are to hold these funds until they can be used to offset the costs of a future bond project.

Textbook and Technology Reserve Fund - 203

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

Insurance Reserve Fund - 205

This fund is committed as a reserve for uninsured losses, safety expenditures and payment of insurance deductibles. This fund was initially established from transfers from the general fund. In recent years, the only revenues include interest income and insurance claim receipts. For 2014-15, the District will fund a new position to oversee District security services using these reserve funds.

Student Body Fund - 208

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

Other Funds - continued

Grants Fund – 210 (Subfunds 210-295)

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

Nutrition Services Fund – 298

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

PERS Debt Service Fund – 300

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

Debt Service Fund – 310

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

Scholarship Fund - 710

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

- Fred Patton Scholarship
- PTC Scholarship
- New Oregon Singers Scholarship
- Bridenstine Scholarship
- Frisbie Scholarship
- MACA Scholarship

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

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
201 ASSET RESERVE FUND							
R1510	INTEREST ON INVESTMENT	9,825	10,513	10,000	10,000	10,000	10,000
R1910	RENTALS	29,347	20,098	30,000	30,000	30,000	30,000
R1920	DONATIONS PRIVATE SOURCE	-	3,609	-	-	-	-
R1990	MISCELLANEOUS	8,341	98,809	10,000	10,000	10,000	10,000
Total Local Revenues		47,513	133,029	50,000	50,000	50,000	50,000
R5200	INTERFUND TRANSFERS	250,000	250,000	250,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	1,851,530	1,879,503	1,800,000	1,950,000	1,950,000	1,950,000
Total Other Revenues		2,101,530	2,129,503	2,050,000	2,450,000	2,450,000	2,450,000
Fund Total		2,149,043	2,262,532	2,100,000	2,500,000	2,500,000	2,500,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
201	ASSET RESERVE						
2540	OPERATION AND MAINTENANCE						
322	REPAIRS AND MAINTENANCE	58,463	66,975	200,000	200,000	200,000	200,000
383	ARCHITECT/ENGINEER SRVCES	40	180	10,000	15,000	15,000	15,000
Account Group Total		58,503	67,155	210,000	215,000	215,000	215,000
460	NON-CONSUMABLE ITEMS	-	-	25,000	25,000	25,000	25,000
Account Group Total		-	-	25,000	25,000	25,000	25,000
540	DEPRECIABLE EQUIPMENT	-	-	50,000	50,000	50,000	50,000
Account Group Total		-	-	50,000	50,000	50,000	50,000
Function Total		58,503	67,155	285,000	290,000	290,000	290,000
4120	SITE ACQUISITION & DEVELOPMENT						
355	PRINTING AND BINDING	-	-	3,000	2,000	2,000	2,000
383	ARCHITECT/ENGINEER SERVICES	97,530	-	150,000	150,000	150,000	150,000
390	OTHER PROFESSIONAL TECH SERV	5,270	-	-	-	-	-
Account Group Total		102,800	-	153,000	152,000	152,000	152,000
670	TAXES AND LICENSES	7,029	7,223	8,000	8,000	8,000	8,000
Account Group Total		7,029	7,223	8,000	8,000	8,000	8,000
Function Total		109,829	7,223	161,000	160,000	160,000	160,000
4150	BUILDING ACQUISITION & IMPROVEMENT						
510	LAND ACQUISITION	-	-	200,000	200,000	200,000	200,000
520	BUILDINGS ACQUISITION	100,668	173,547	300,000	500,000	500,000	500,000
530	IMPROVEMNTS OT THAN BLDGS	539	14,909	100,000	100,000	100,000	100,000
540	DEPRECIABLE EQUIPMENT	-	30,232	54,000	50,000	50,000	50,000
Account Group Total		101,207	218,688	654,000	850,000	850,000	850,000
Function Total		101,207	218,688	654,000	850,000	850,000	850,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	1,000,000	1,200,000	1,200,000	1,200,000
Account Group Total		-	-	1,000,000	1,200,000	1,200,000	1,200,000
Function Total		-	-	1,000,000	1,200,000	1,200,000	1,200,000
7770	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	1,879,504	1,969,466	-	-	-	-
Account Group Total		1,879,504	1,969,466	-	-	-	-
Function Total		1,879,504	1,969,466	-	-	-	-
Fund Total		2,149,043	2,262,532	2,100,000	2,500,000	2,500,000	2,500,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
202 CONSTRUCTION EXCISE TAX							
R1130	CONSTRUCTION EXCISE TAX	145,189	169,736	100,000	200,000	200,000	200,000
R1510	INTEREST ON INVESTMENT	2,200	3,262	3,000	5,000	5,000	5,000
Total Local Revenues		147,389	172,998	103,000	205,000	205,000	205,000
R5400	BEG FUND BALANCE	344,965	490,316	600,000	885,000	885,000	885,000
Total Other Revenues		344,965	490,316	600,000	885,000	885,000	885,000
Fund Total		492,354	663,314	703,000	1,090,000	1,090,000	1,090,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
202	CONSTRUCTION EXCISE TAX						
4150	BUILDING ACQUIS & IMPROVE						
310	INSTRUC CONSULT/PROF	2,038	2,489	10,000	10,000	10,000	10,000
	Account Group Total	2,038	2,489	10,000	10,000	10,000	10,000
520	BUILDING ACQUIS & IMPROVEMENTS	-	-	-	-	-	-
	Account Group Total	-	-	-	-	-	-
	Function Total	2,038	2,489	10,000	10,000	10,000	10,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	693,000	1,080,000	1,080,000	1,080,000
	Account Group Total	-	-	693,000	1,080,000	1,080,000	1,080,000
	Function Total	-	-	693,000	1,080,000	1,080,000	1,080,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	490,316	660,824	-	-	-	-
	Account Group Total	490,316	660,824	-	-	-	-
	Function Total	490,316	660,824	-	-	-	-
	Fund Total	492,354	663,313	703,000	1,090,000	1,090,000	1,090,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
203 TEXTBOOK TECHNOLOGY RESERVE							
R5200	INTERFUND TRANSFERS	-	-	-	250,000	250,000	250,000
R5400	BEG FUND BALANCE	-	-	-	-	-	-
Total Other Revenues		-	-	-	250,000	250,000	250,000
Fund Total		-	-	-	250,000	250,000	250,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
203	TEXTBOOK TECHNOLOGY RESERVE						
1111	ELEMENTARY INSTRUCTION						
420	TEXTBOOKS	-	-	-	50,000	50,000	50,000
480	COMPUTER HARDWARE	-	-	-	25,000	25,000	25,000
	Account Group Total	-	-	-	75,000	75,000	75,000
	Function Total	-	-	-	75,000	75,000	75,000
1121	MIDDLE SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	-	25,000	25,000	25,000
480	COMPUTER HARDWARE	-	-	-	50,000	50,000	50,000
	Account Group Total	-	-	-	75,000	75,000	75,000
	Function Total	-	-	-	75,000	75,000	75,000
1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	-	-	-	25,000	25,000	25,000
480	COMPUTER HARDWARE	-	-	-	75,000	75,000	75,000
	Account Group Total	-	-	-	100,000	100,000	100,000
	Function Total	-	-	-	100,000	100,000	100,000
	Fund Total	-	-	-	250,000	250,000	250,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
205 INSURANCE RESERVE FUND							
R1510	INTEREST ON INVESTMENT	4,296	4,793	5,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	66,671	62,778	60,000	60,000	60,000	60,000
Total Local Revenues		70,967	67,571	65,000	65,000	65,000	65,000
R5200	INTERFUND TRANSFERS	-	-	-	-	-	-
R5400	BEG FUND BALANCE	735,348	778,827	800,000	750,000	750,000	750,000
Total Other Revenues		735,348	778,827	800,000	750,000	750,000	750,000
Fund Total		806,315	846,398	865,000	815,000	815,000	815,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
205 INSURANCE RESERVE							
1111 INSTRUCTION							
410	SUPPLIES	-	2,986	-	-	-	-
420	TEXTBOOKS	-	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	100,000	100,000	100,000	100,000
480	COMPUTER HARDWARE	-	-	-	-	-	-
Account Group Total		-	2,986	100,000	100,000	100,000	100,000
Function Total		-	2,986	100,000	100,000	100,000	100,000
2540 OPERATION AND MAINTENANCE							
322	REPAIRS AND MAINTENANCE	13,419	569	100,000	50,000	50,000	50,000
Account Group Total		13,419	569	100,000	50,000	50,000	50,000
460	NON-CONSUMABLE ITEMS	-	579	50,000	50,000	50,000	50,000
Account Group Total		-	579	50,000	50,000	50,000	50,000
Function Total		13,419	1,148	150,000	100,000	100,000	100,000
2546 SECURITY SERVICES							
112	CLASSIFIED SALARIES	-	-	-	29,280	29,280	29,280
Account Group Total		-	-	-	29,280	29,280	29,280
211	PERS EMPR CONTRIB	-	-	-	3,806	3,806	3,806
213	PERS BOND PAY	-	-	-	2,050	2,050	2,050
220	FICA/MEDICARE	-	-	-	2,240	2,240	2,240
231	WORKERS' COMPENSATION	-	-	-	205	205	205
242	HEALTH INSURANCE	-	-	-	15,000	15,000	15,000
244	LIFE INSURANCE	-	-	-	82	82	82
Account Group Total		-	-	-	23,383	23,383	23,383
322	REPAIRS AND MAINTENANCE	-	-	-	10,000	10,000	10,000
Account Group Total		-	-	-	10,000	10,000	10,000
410	SUPPLIES	-	-	-	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	-	-	-	20,000	20,000	20,000
Account Group Total		-	-	-	25,000	25,000	25,000
Function Total		-	-	-	87,663	87,663	87,663

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
2640	STAFF SERVICES						
231	WORKERS' COMPENSATION	13,692	4,119	25,000	25,000	25,000	25,000
232	UNEMPLOYMENT EXPENSE	-	63,407	90,000	-	-	-
	Account Group Total	13,692	67,526	115,000	25,000	25,000	25,000
460	NON-CONSUMABLE ITEMS	377	-	-	-	-	-
	Account Group Total	377	-	-	-	-	-
	Function Total	14,069	67,526	115,000	25,000	25,000	25,000
6110	PLANNED RESERVE (CONTINGENCY)						
810	PLANNED RESERVE	-	-	500,000	502,337	502,337	502,337
	Account Group Total	-	-	500,000	502,337	502,337	502,337
	Function Total	-	-	500,000	502,337	502,337	502,337
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	778,827	774,738				
	Account Group Total	778,827	774,738	-	-	-	-
	Function Total	778,827	774,738	-	-	-	-
	Fund Total	806,315	846,398	865,000	815,000	815,000	815,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
208 STUDENT BODY FUNDS							
R1700	EXTRA CURRICULAR ACTIVITES	965,800	918,948	1,000,000	1,000,000	1,000,000	1,000,000
Total Local Revenue		965,800	918,948	1,000,000	1,000,000	1,000,000	1,000,000
R5400	BEG FUND BALANCE	474,983	498,324	500,000	500,000	500,000	500,000
Total Other Revenue		474,983	498,324	500,000	500,000	500,000	500,000
Fund Total		1,440,783	1,417,272	1,500,000	1,500,000	1,500,000	1,500,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
208	STUDENT BODY FUND						
1113	ELEMENTARY EXTRA CURRICULAR						
410	Supplies	102,399	80,737	250,000	250,000	250,000	250,000
	Account Group Total	102,399	80,737	250,000	250,000	250,000	250,000
	Function Total	102,399	80,737	250,000	250,000	250,000	250,000
1122	MIDDLE SCHOOL EXTRA CURRICULAR						
410	Supplies	165,209	140,683	250,000	250,000	250,000	250,000
	Account Group Total	165,209	140,683	250,000	250,000	250,000	250,000
	Function Total	165,209	140,683	250,000	250,000	250,000	250,000
1132	HIGH SCHOOL EXTRA CURRICULAR						
410	Supplies	674,851	688,389	1,000,000	1,000,000	1,000,000	1,000,000
	Account Group Total	674,851	688,389	1,000,000	1,000,000	1,000,000	1,000,000
	Function Total	674,851	688,389	1,000,000	1,000,000	1,000,000	1,000,000
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	498,324	507,463	-	-	-	-
	Account Group Total	498,324	507,463	-	-	-	-
	Function Total	498,324	507,463	-	-	-	-
	Fund Total	1,440,783	1,417,272	1,500,000	1,500,000	1,500,000	1,500,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
R1510	INTEREST ON INVESTMENT	4,973	-	-	-	-	-
R1740	FEES	97,979	70,642	58,524	10,000	10,000	10,000
R1920	DONATIONS PRIVATE SOURCE	102,673	133,909	260,000	165,484	165,484	165,484
R1990	MISCELLANEOUS	140,229	84,065	7,000	60,000	60,000	60,000
Total Local Revenue		345,854	288,616	325,524	235,484	235,484	235,484
R2199	REVENUE FROM INTERM SOURCE	-	-	-	141,600	141,600	141,600
Total Intermediate Revenue		-	-	-	141,600	141,600	141,600
R3299	STATE RESTRICTED GRANTS	496,399	1,068,350	1,100,000	1,546,500	1,546,500	1,546,500
Total State Revenue		496,399	1,068,350	1,100,000	1,546,500	1,546,500	1,546,500
R4300	RESTRICTED FEDERAL REV DIRECT DOE	892,857	1,674,186	1,755,844	1,722,700	1,722,700	1,722,700
R4500	RESTRICTED FEDERAL REV THRU STATE	3,761,475	3,892,009	4,316,917	4,745,000	4,745,000	4,745,000
R4700	RESTRICTED FEDERAL REV THRU INTER	107,957	87,486	84,000	60,000	60,000	60,000
Total Federal Revenue		4,762,289	5,653,681	6,156,761	6,527,700	6,527,700	6,527,700
R5200	INTERFUND TRANSFERS	-	-	-	100,000	100,000	100,000
R5400	BEG FUND BALANCE	114,008	224,579	43,000	103,000	103,000	103,000
Total Other Revenue		114,008	224,579	43,000	203,000	203,000	203,000
Fund Total		5,718,550	7,235,226	7,625,285	8,654,284	8,654,284	8,654,284

**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BY SUB-FUND
2014-15**

Fund	Grants Fund List of Subfunds	2011-12 Actual	2012-13 Actual	2013-14 Adopted	2013-14 Projected	2014-15 Adopted
210	Miscellaneous Donations/Grants	52,235	52,718	-	40,000	50,000
211	Title IC - Migrant ED Programs	107,957	87,486	84,000	57,500	60,000
212	Title 1A (Improving Education of Disadvantaged)	1,451,955	1,685,113	1,662,740	1,600,000	1,715,000
216	IDEA Funds - Special Education	1,131,668	1,077,345	875,314	910,000	960,000
218	Regional Services for Autism	-	-	-	120,000	141,600
225	Title IID Competitive STEM (Patton)	12,488	-	-	-	-
226	Title III - ELL	224,342	93,849	136,761	145,000	170,000
230	Title IID Competitive STEM (Duniway)	14,716	-	-	-	-
231	PLT - Professional Learning Teams	-	-	-	50,000	59,000
238	MWEC (Mid Willamette Educatio Consortium)	16,848	13,409	10,000	10,000	10,000
239	STEM Girls Camp	-	10,633	-	4,484	4,484
243	McKinney Homeless Grant	39,290	80,098	-	-	-
246	Mentoring	-	-	-	80,000	80,000
249	PGE Public Purpose Grant	-	-	50,000	-	57,000
250	ODE Facilities Grant	492,058	522,057	700,000	500,000	500,000
251	Title IIA Improving Teacher Quality	210,195	294,888	192,928	200,000	250,000
254	Bridge to College Project	-	4,000	-	4,000	4,000
255	Smaller Learning Communities	39,525	-	-	-	-
256	Teacher Incentive Fund Grant	853,332	1,674,186	1,755,844	1,755,126	1,722,700
261	Ready for Kindergarten	2,336	13,972	-	15,000	40,000
262	Title IID - Technology Rich Learning	198,798	26,825	-	-	-
264	Pathway Scholarships	7,956	2,247	-	4,500	10,000
265	CACG - College Access Challenge Grant	59,120	40,599	-	-	-
269	STEM Professional Development (21st Century)	-	50,000	-	-	-
270	Collaboration Grant	-	536,108	-	-	-
271	Math Science Partnership Title IIB	-	194,841	224,982	300,000	300,000
272	CTE Revitalization	-	-	-	20,000	215,000
273	Student Mentoring	-	-	-	-	187,500
275	After School Elementary	22,400	10,441	38,524	30,000	165,000
277	Secondary After School Grant (21st Century)	27,022	-	-	389,000	400,000
279	STEM - After School & Jump Start (21st Century)	-	25,000	-	-	-
280	Elementary After School Grant (21st Century)	385,000	317,457	224,191	231,146	-
295	Reserve for New Grants	-	-	1,500,000	-	1,500,000
	Other Miscellaneous Grants	144,729	202,480	150,000	53,000	53,000
	Total	5,493,970	7,015,752	7,605,284	6,518,756	8,654,284

**McMINNVILLE SCHOOL DISTRICT
GRANT FUNDS BY FUNCTION
2014-15**

Function Description	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210 GRANT FUNDS						
1111 Primary K-3 Instruction	329,517	400,924	1,130,000	1,050,000	1,050,000	1,050,000
1121 Middle/Junior High Programs	222,658	91,454	40,000	100,000	100,000	100,000
1122 Middle School Co-Curricular	10,619	28,493	20,000	-	-	-
1131 High School Programs	172,173	226,236	50,000	500,587	500,587	500,587
1132 High School Extra Curr	48,068	6,699	-	-	-	-
1140 Pre-K Programs	19,311	55,634	24,802	109,142	109,142	109,142
1221 Structured Learning Program	184,677	169,545	206,834	176,368	176,368	176,368
1224 Life Skills Program	201,482	144,901	167,213	194,285	194,285	194,285
1225 Out of District Programs	238,663	356,087	90,000	155,000	155,000	155,000
1227 Extended Year Program	2,481	30	5,408	4,971	4,971	4,971
1250 Learning Resource Center	245,716	203,170	234,168	227,792	227,792	227,792
1271 Remediation - Elem After School	365,340	333,326	345,732	541,058	541,058	541,058
1272 Title 1 Programs	1,304,783	1,549,392	1,454,867	1,486,423	1,486,423	1,486,423
1273 Special Programs:Enrichment	1,331	1,692	-	-	-	-
1291 ELL Programs	237,258	139,261	186,368	24,630	24,630	24,630
1292 Teen Parent Programs	3,227	3,402	-	-	-	-
1400 Summer School Programs	78,065	14,975	9,591	50,212	50,212	50,212
1000 Total Instructional Services	3,665,369	3,725,221	3,964,983	4,620,468	4,620,468	4,620,468
2110 Student Support Services	72,915	110,877	605,680	33,166	33,166	33,166
2120 Guidance Services	8,000	7,250	-	22,664	22,664	22,664
2130 Health Services	43,691	36,956	-	-	-	-
2140 Psychological Services	-	-	-	141,600	141,600	141,600
2150 Speech Pathology/Audiolg	89,230	43,584	93,687	91,042	91,042	91,042
2160 Other Student Treatment Services	-	-	-	69,000	69,000	69,000
2190 Student Support Direction	119,095	86,981	64,027	27,548	27,548	27,548
2210 Improvement of Instruction	853,332	2,222,431	1,755,844	1,856,658	1,856,658	1,856,658
2213 Technology Curriculum Development	68,955	3,559	85,000	-	-	-
2240 Instructional Staff Development	328,931	565,114	541,887	1,239,293	1,239,293	1,239,293
2490 Other Support/Admin	73,667	75,263	80,881	87,251	87,251	87,251
2546 Security Services	-	-	40,000	-	-	-
2550 Student Transportation	52,939	35,444	-	19,580	19,580	19,580
2610 Central Office Services	3,425	1,526	-	-	-	-
2620 Evaluation Services	3,600	3,600	-	-	-	-
2640 Staff Services	17,974	35,089	-	48,000	48,000	48,000
2000 Total Support Services	1,735,754	3,227,674	3,267,006	3,635,802	3,635,802	3,635,802
3300 Community Services/Parent Involvem	53,668	31,791	283,296	262,876	262,876	262,876
3390 Community Learning Cntr	39,180	31,066	-	28,138	28,138	28,138
3000 Total Community Services	92,848	62,857	283,296	291,014	291,014	291,014
4150 Building Acquisition	-	-	110,000	107,000	107,000	107,000
4000 Total Facilities Acquisition	-	-	110,000	107,000	107,000	107,000
7000 Unapprop Ending Fund Balance	224,579	219,474	-	-	-	-
7000 Total Unapprop Ending Fund	224,579	219,474	-	-	-	-
Total Requirements	5,718,550	7,235,226	7,625,285	8,654,284	8,654,284	8,654,284

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1111 ELEMENTARY K-5 INSTRUCTION							
111	LICENSED SALARIES	-	-	500,000	-	-	-
125	CURRICULUM SUB	243	2,745	-	-	-	-
130	LIC. ADDITIONAL WAGES	-	316	-	175,000	175,000	175,000
Account Group Total		243	3,061	500,000	175,000	175,000	175,000
211	PERS EMPR CONTRIB	28	205	75,000	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	24	-	-	-	-
213	PERS BOND PAY	12	88	-	-	-	-
220	FICA/MEDICARE	19	234	25,000	75,000	75,000	75,000
231	WORKERS' COMPENSATION	1	13	-	-	-	-
Account Group Total		60	564	100,000	75,000	75,000	75,000
310	INSTRUC CONSULT/PROF	-	-	-	250,000	250,000	250,000
Account Group Total		-	-	-	250,000	250,000	250,000
410	SUPPLIES	16,354	29,759	10,000	250,000	250,000	250,000
420	TEXTBOOKS	33,593	30,235	25,000	50,000	50,000	50,000
430	LIBRARY BOOKS	12,232	-	-	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	195,000	-	-	-
480	COMPUTER HARDWARE	239,703	337,305	300,000	250,000	250,000	250,000
Account Group Total		301,882	397,299	530,000	550,000	550,000	550,000
550	TECHNOLOGY	27,332	-	-	-	-	-
Account Group Total		27,332	-	-	-	-	-
Function Total		329,517	400,924	1,130,000	1,050,000	1,050,000	1,050,000

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1121 MIDDLE SCHOOL INSTRUCTION							
118	EXTRA-DUTY SALARIES	1,697	1,697	-	-	-	-
125	CURRICULUM SUB	4,381	52	-	-	-	-
130	LIC. ADDITIONAL WAGES	1,084	-	-	-	-	-
Account Group Total		7,162	1,749	-	-	-	-
211	PERS EMPR CONTRIB	596	186	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	167	105	-	-	-	-
213	PERS BOND PAY	264	87	-	-	-	-
220	FICA/MEDICARE	548	134	-	-	-	-
231	WORKERS' COMPENSATION	27	7	-	-	-	-
Account Group Total		1,602	519	-	-	-	-
312	CONFERENCE/WORKSHOPS	11,380	-	-	-	-	-
340	TRAVEL	2,625	-	-	-	-	-
Account Group Total		14,005	-	-	-	-	-
410	SUPPLIES	13,401	24,501	-	-	-	-
420	TEXTBOOKS	44,854	29,435	40,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS		1,000	-	-	-	-
470	COMPUTER SOFTWARE	2,000	2,323	-	-	-	-
480	COMPUTER HARDWARE	133,135	31,830	-	-	-	-
Account Group Total		193,390	89,089	40,000	100,000	100,000	100,000
690	GRANT INDIRECT CHARGES	6,499	97	-	-	-	-
Account Group Total		6,499	97	-	-	-	-
Function Total		222,658	91,454	40,000	100,000	100,000	100,000
1122 MIDDLE SCHOOL CO-CURRICULAR							
130	LIC. ADDITIONAL WAGES	6,818	17,512	12,000	-	-	-
131	CLASS. ADDITIONAL WAGES	1,253	4,585	-	-	-	-
Account Group Total		8,071	22,097	12,000	-	-	-
211	PERS EMPR CONTRIB	925	2,506	4,000	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	409	1,051	-	-	-	-
213	PERS BOND PAY	404	1,068	-	-	-	-
220	FICA/MEDICARE	611	1,682	-	-	-	-
231	WORKERS' COMPENSATION	29	89	-	-	-	-
Account Group Total		2,378	6,396	4,000	-	-	-
410	SUPPLIES	170	-	4,000	-	-	-
Account Group Total		170	-	4,000	-	-	-
Function Total		10,619	28,493	20,000	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1131 HIGH SCHOOL INSTRUCTION							
111	LICENSED SALARIES	2,379	-	-	90,823	90,823	90,823
112	CLASSIFIED SALARIES	6,381	-	-	-	-	-
118	EXTRA-DUTY SALARIES	-	-	-	8,400	8,400	8,400
125	CURRICULUM SUB	7,171	2,983	-	-	-	-
130	LIC. ADDITIONAL WAGES	19,747	3,260	-	6,687	6,687	6,687
131	CLASS. ADDITIONAL WAGES	2,070	1,182	-	42,812	42,812	42,812
132	NON CERTIFIED OVERTIME	3,286	3,331	-	-	-	-
Account Group Total		41,034	10,756	-	148,722	148,722	148,722
211	PERS EMPR CONTRIB	4,095	633	-	13,844	13,844	13,844
212	EMPLOYEE CONTRBTN, PICKUP	1,281	73	-	6,351	6,351	6,351
213	PERS BOND PAY	1,818	256	-	7,076	7,076	7,076
220	FICA/MEDICARE	3,455	701	-	11,322	11,322	11,322
231	WORKERS' COMPENSATION	143	52	-	777	777	777
242	HEALTH INSURANCE	618	-	-	7,700	7,700	7,700
244	LIFE INSURANCE	23	-	-	30	30	30
Account Group Total		11,433	1,715	-	47,100	47,100	47,100
310	INSTRUC CONSULT/PROF	2,000	3,681	-	24,000	24,000	24,000
322	REPAIRS AND MAINTENANCE	93	-	-	-	-	-
340	TRAVEL	438	14,573	-	-	-	-
374	OTHER TUITION PAYMENTS	26,510	8,500	-	10,000	10,000	10,000
390	OTHER PROFESSIONAL SERVICES	1,950	-	-	-	-	-
Account Group Total		30,991	26,754	-	34,000	34,000	34,000
410	SUPPLIES	31,987	29,183	-	64,684	64,684	64,684
420	TEXTBOOKS	23,575	107,551	50,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	4,045	3,762	-	70,000	70,000	70,000
470	COMPUTER SOFTWARE	9,000	150	-	-	-	-
480	COMPUTER HARDWARE	19,077	46,365	-	30,000	30,000	30,000
Account Group Total		87,684	187,011	50,000	264,684	264,684	264,684
690	GRANT INDIRECT CHARGES	1,031	-	-	6,081	6,081	6,081
Account Group Total		1,031	-	-	6,081	6,081	6,081
Function Total		172,173	226,236	50,000	500,587	500,587	500,587

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1132 HIGH SCHOOL EXTRACURRICULAR							
130	LIC. ADDITIONAL WAGES	4,225	4,483	-	-	-	-
131	CLASS. ADDITIONAL WAGES	-	212	-	-	-	-
132	NON CERTIFIED OVERTIME	-	251	-	-	-	-
Account Group Total		4,225	4,946	-	-	-	-
211	PERS EMPR CONTRIB	450	506	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	244	239	-	-	-	-
213	PERS BOND PAY	203	222	-	-	-	-
220	FICA/MEDICARE	320	370	-	-	-	-
231	WORKERS' COMPENSATION	15	19	-	-	-	-
Account Group Total		1,232	1,356	-	-	-	-
410	SUPPLIES	6,099	397	-	-	-	-
460	NON-CONSUMABLE ITEMS	16,843	-	-	-	-	-
Account Group Total		22,942	397	-	-	-	-
530	IMPROVEMENTS OTH THAN BLDG	19,669	-	-	-	-	-
Account Group Total		19,669	-	-	-	-	-
Function Total		48,068	6,699	-	-	-	-
1140 PRE-K PROGRAMS (MIGRANT ED)							
112	CLASSIFIED SALARIES	10,502	22,757	12,986	36,153	36,153	36,153
131	CLASS. ADDITIONAL WAGES	-	60	-	-	-	-
Account Group Total		10,502	22,817	12,986	36,153	36,153	36,153
211	PERS EMPR CONTRIB	1,262	2,094	2,428	4,963	4,963	4,963
213	PERS BOND PAY	530	864	779	2,531	2,531	2,531
220	FICA/MEDICARE	678	1,514	993	2,766	2,766	2,766
231	WORKERS' COMPENSATION	42	101	65	286	286	286
242	HEALTH INSURANCE	4,932	9,651	7,530	22,320	22,320	22,320
244	LIFE INSURANCE	15	29	21	123	123	123
Account Group Total		7,459	14,253	11,816	32,989	32,989	32,989
410	SUPPLIES	1,350	18,564	-	40,000	40,000	40,000
Account Group Total		1,350	18,564	-	40,000	40,000	40,000
Function Total		19,311	55,634	24,802	109,142	109,142	109,142

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1221 SPEC EDUC (SLP) STRUCTURED LEARNING PROGRAM							
111	LICENSED SALARIES	55,555	57,650	60,111	63,501	63,501	63,501
112	CLASSIFIED SALARIES	57,961	52,733	55,037	32,677	32,677	32,677
121	SUBSTITUTES-LICENSED	2,353	-	1,803	1,916	1,916	1,916
122	SUBSTITUTES-CLASSIFIED	3,833	-	1,114	1,163	1,163	1,163
130	LIC. ADDITIONAL WAGES	542	-	774	797	797	797
131	CLASS. ADDITIONAL WAGES	974	-	510	510	510	510
Account Group Total		121,218	110,383	119,349	100,564	100,564	100,564
211	PERS EMPR CONTRIB	14,268	12,836	22,110	13,773	13,773	13,773
212	EMPLOYEE CONTRBTN, PICKUP	3,366	3,676	3,653	3,810	3,810	3,810
213	PERS BOND PAY	5,898	5,355	6,986	6,732	6,732	6,732
220	FICA/MEDICARE	9,139	6,828	9,130	8,009	8,009	8,009
231	WORKERS' COMPENSATION	463	513	588	735	735	735
242	HEALTH INSURANCE	27,440	27,979	43,687	40,528	40,528	40,528
244	LIFE INSURANCE	191	203	161	247	247	247
Account Group Total		60,765	57,390	86,315	73,834	73,834	73,834
312	CONFERENCE/WORKSHOPS	-	-	75	75	75	75
340	TRAVEL	-	-	50	50	50	50
355	PRINTING AND BINDING	351	100	75	75	75	75
Account Group Total		351	100	200	200	200	200
410	SUPPLIES	2,343	1,672	575	575	575	575
420	TEXTBOOKS	-	-	200	200	200	200
470	COMPUTER SOFTWARE	-	-	95	95	95	95
480	COMPUTER HARDWARE	-	-	100	900	900	900
Account Group Total		2,343	1,672	970	1,770	1,770	1,770
Function Total		184,677	169,545	206,834	176,368	176,368	176,368

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1224 SPEC ED - LIFE SKILLS							
112	CLASSIFIED SALARIES	114,063	82,249	87,022	105,973	105,973	105,973
122	SUBSTITUTES-CLASSIFIED	4,677	-	1,945	-	-	-
131	CLASS. ADDITIONAL WAGES	6	-	-	-	-	-
Account Group Total		118,746	82,249	88,967	105,973	105,973	105,973
211	PERS EMPR CONTRIB	12,460	9,040	16,273	12,012	12,012	12,012
213	PERS BOND PAY	5,801	4,256	5,221	7,418	7,418	7,418
220	FICA/MEDICARE	8,387	4,898	6,806	8,107	8,107	8,107
231	WORKERS' COMPENSATION	506	416	445	844	844	844
242	HEALTH INSURANCE	54,304	43,838	49,325	59,520	59,520	59,520
244	LIFE INSURANCE	280	204	176	411	411	411
Account Group Total		81,738	62,652	78,246	88,312	88,312	88,312
410	SUPPLIES	998	-	-	-	-	-
Account Group Total		998	-	-	-	-	-
Function Total		201,482	144,901	167,213	194,285	194,285	194,285
1225 SPEC ED - OUT OF DISTRICT PROGRAMS							
122	SUBSTITUTES-CLASSIFIED	1,035	-	-	-	-	-
Account Group Total		1,035	-	-	-	-	-
211	PERS EMPR CONTRIB	7	-	-	-	-	-
213	PERS BOND PAY	3	-	-	-	-	-
220	FICA/MEDICARE	79	-	-	-	-	-
231	WORKERS' COMPENSATION	5	-	-	-	-	-
Account Group Total		94	-	-	-	-	-
371	TUITION PMTS OTHER DISTRICTS	237,534	356,087	90,000	155,000	155,000	155,000
Account Group Total		237,534	356,087	90,000	155,000	155,000	155,000
Function Total		238,663	356,087	90,000	155,000	155,000	155,000
1227 SPEC ED - EXTENDED YEAR PROGRAM							
130	LIC. ADDITIONAL WAGES	1,238	-	2,838	2,233	2,233	2,233
131	CLASS. ADDITIONAL WAGES	673	-	1,105	1,156	1,156	1,156
Account Group Total		1,911	-	3,943	3,389	3,389	3,389
211	PERS EMPR CONTRIB	224	-	737	485	485	485
212	EMPLOYEE CONTRBTN, PICKUP	74	-	170	134	134	134
213	PERS BOND PAY	96	-	237	237	237	237
220	FICA/MEDICARE	146	-	302	259	259	259
231	WORKERS' COMPENSATION	7	-	20	17	17	17
Account Group Total		547	-	1,465	1,132	1,132	1,132
410	SUPPLIES	23	30	-	450	450	450
Account Group Total		23	30	-	450	450	450
Function Total		2,481	30	5,408	4,971	4,971	4,971

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1250 SPEC EDUC (LRC) LEARNING RESOURCE CENTER							
112	CLASSIFIED SALARIES	123,674	107,938	83,701	113,942	113,942	113,942
121	SUBSTITUTES-LICENSED	243	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	17,237	160	1,871	2,267	2,267	2,267
125	CURRICULUM SUB	2,421	1,664	-	-	-	-
130	LIC. ADDITIONAL WAGES	3,616	310	-	-	-	-
131	CLASS. ADDITIONAL WAGES	3,781	-	-	-	-	-
132	NON CERTIFIED OVERTIME	92	-	-	-	-	-
151	STUDENT LABOR	628	806	-	-	-	-
Account Group Total		151,692	110,878	85,572	116,209	116,209	116,209
211	PERS EMPR CONTRIB	14,103	9,765	15,652	11,102	11,102	11,102
212	EMPLOYEE CONTRBTN, PICKUP	296	183	-	-	-	-
213	PERS BOND PAY	6,620	4,578	5,022	7,453	7,453	7,453
220	FICA/MEDICARE	10,862	5,541	6,546	8,717	8,717	8,717
231	WORKERS' COMPENSATION	626	547	428	921	921	921
242	HEALTH INSURANCE	33,217	67,546	47,442	61,082	61,082	61,082
244	LIFE INSURANCE	304	289	169	478	478	478
Account Group Total		66,028	88,449	75,260	89,753	89,753	89,753
310	INSTRUC CONSULT/PROF	252	-	69,000	-	-	-
312	CONFERENCE/WORKSHOPS	1,840	-	-	-	-	-
340	TRAVEL	17	-	-	-	-	-
390	TRAVEL	142	-	-	-	-	-
Account Group Total		2,251	-	69,000	-	-	-
410	SUPPLIES	17,311	2,646	4,337	11,950	11,950	11,950
460	NON-CONSUMABLE ITEMS	2,969	-	-	-	-	-
480	COMPUTER HARDWARE	5,464	1,197	-	9,880	9,880	9,880
Account Group Total		25,744	3,843	4,337	21,830	21,830	21,830
Function Total		245,716	203,170	234,168	227,792	227,792	227,792

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1271 REMEDIATION - ELEMENTARY AFTER SCHOOL PROGRAM							
112	CLASSIFIED SALARIES	6,805	6,671	6,906	-	-	-
114	SUPERVISORS/CONFIDENTIAL	17,100	20,800	20,000	-	-	-
118	EXTRA-DUTY SALARIES	65,508	46,500	50,614	13,868	13,868	13,868
125	CURRICULUM SUB	111,025	81	-	-	-	-
130	LIC. ADDITIONAL WAGES	52,806	94,793	118,525	323,454	323,454	323,454
131	CLASS. ADDITIONAL WAGES	4,215	48,008	55,900	4,898	4,898	4,898
132	NON CERTIFIED OVERTIME	-	5,944	-	-	-	-
Account Group Total		257,459	222,797	251,945	342,220	342,220	342,220
211	PERS EMPR CONTRIB	27,847	24,222	39,749	48,017	48,017	48,017
212	EMPLOYEE CONTRBTN, PICKUP	10,439	8,374	10,148	21,476	21,476	21,476
213	PERS BOND PAY	11,761	9,905	13,917	25,056	25,056	25,056
220	FICA/MEDICARE	18,813	15,792	17,898	27,375	27,375	27,375
231	WORKERS' COMPENSATION	1,135	1,021	1,260	1,874	1,874	1,874
242	HEALTH INSURANCE	3,551	-	11	1,492	1,492	1,492
Account Group Total		73,546	59,314	82,983	125,290	125,290	125,290
310	INSTRUC CONSULT/PROF	9,972	15,000	3,600	15,000	15,000	15,000
340	TRAVEL	-	253	-	500	500	500
Account Group Total		9,972	15,253	3,600	15,500	15,500	15,500
410	SUPPLIES	12,218	24,776	-	45,000	45,000	45,000
480	COMPUTER HARDWARE	-	758	-	-	-	-
Account Group Total		12,218	25,534	-	45,000	45,000	45,000
690	GRANT INDIRECT CHARGES	12,145	10,428	7,204	13,048	13,048	13,048
Account Group Total		12,145	10,428	7,204	13,048	13,048	13,048
Function Total		365,340	333,326	345,732	541,058	541,058	541,058

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1272 TITLE 1 PROGRAMS							
111	LICENSED SALARIES	345,453	519,345	353,800	374,093	374,093	374,093
112	CLASSIFIED SALARIES	426,064	420,349	437,059	464,629	464,629	464,629
121	SUBSTITUTES-LICENSED	3,153	-	-	-	-	-
122	SUBSTITUTES-CLASSIFIED	746	-	-	-	-	-
125	CURRICULUM SUB	525	-	-	-	-	-
130	LIC. ADDITIONAL WAGES	65	-	-	-	-	-
131	CLASS. ADDITIONAL WAGES	254	-	-	-	-	-
132	NON CERTIFIED OVERTIME	133	-	-	-	-	-
Account Group Total		776,393	939,694	790,859	838,722	838,722	838,722
211	PERS EMPR CONTRIB	91,747	110,063	147,891	106,005	106,005	106,005
212	EMPLOYEE CONTRBTN, PICKUP	20,732	31,241	21,228	16,874	16,874	16,874
213	PERS BOND PAY	38,758	46,418	47,452	50,725	50,725	50,725
220	FICA/MEDICARE	53,808	66,213	60,501	64,162	64,162	64,162
231	WORKERS' COMPENSATION	2,963	3,869	3,954	6,505	6,505	6,505
242	HEALTH INSURANCE	252,411	297,158	304,218	334,390	334,390	334,390
244	LIFE INSURANCE	1,341	1,699	1,114	2,390	2,390	2,390
Account Group Total		461,760	556,661	586,357	581,051	581,051	581,051
340	TRAVEL	-	-	-	-	-	-
Account Group Total		-	-	-	-	-	-
410	SUPPLIES	21,567	1,303	24,222	14,000	14,000	14,000
420	TEXTBOOKS	-	-	-	-	-	-
Account Group Total		21,567	1,303	24,222	14,000	14,000	14,000
690	GRANT INDIRECT CHARGES	45,063	51,734	53,429	52,650	52,650	52,650
Account Group Total		45,063	51,734	53,429	52,650	52,650	52,650
Function Total		1,304,783	1,549,392	1,454,867	1,486,423	1,486,423	1,486,423
1273 SPECIAL PROGRAMS - ENRICHMENT							
410	SUPPLIES	1,331	1,692	-	-	-	-
Account Group Total		1,331	1,692	-	-	-	-
Function Total		1,331	1,692	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1291 ELL PROGRAMS (ENGLISH LANGUAGE LEARNERS)							
111	LICENSED SALARIES	41,763	33,243	31,855	-	-	-
112	CLASSIFIED SALARIES	43,089	25,277	25,971	13,147	13,147	13,147
121	SUBSTITUTES-LICENSED	-	242	1,901	-	-	-
125	CURRICULUM SUB	18,884	9,207	8,521	-	-	-
130	LIC. ADDITIONAL WAGES	10,319	9,236	10,320	-	-	-
131	CLASS. ADDITIONAL WAGES	5,802	2,898	10,200	-	-	-
132	NON CERTIFIED OVERTIME	274	760	-	-	-	-
151	STUDENT LABOR	-	161	-	-	-	-
Account Group Total		120,131	81,024	88,768	13,147	13,147	13,147
211	PERS EMPR CONTRIB	12,464	8,765	16,245	1,972	1,972	1,972
212	EMPLOYEE CONTRBTN, PICKUP	3,148	2,507	2,531	-	-	-
213	PERS BOND PAY	5,238	3,681	4,701	920	920	920
220	FICA/MEDICARE	8,410	5,512	6,791	1,006	1,006	1,006
231	WORKERS' COMPENSATION	441	330	456	104	104	104
242	HEALTH INSURANCE	29,663	22,622	22,785	7,440	7,440	7,440
244	LIFE INSURANCE	107	82	73	41	41	41
Account Group Total		59,471	43,499	53,580	11,483	11,483	11,483
310	INSTRUC CONSULT/PROF	15,227	-	1,300	-	-	-
312	CONFERENCE/WORKSHOPS	9,411	1,243	960	-	-	-
340	TRAVEL	5,084	266	2,356	-	-	-
Account Group Total		29,722	1,509	4,616	-	-	-
410	SUPPLIES	19,026	10,495	14,890	-	-	-
420	TEXTBOOKS	4,256	-	20,000	-	-	-
430			-	1,832	-	-	-
Account Group Total		23,282	10,495	36,722	-	-	-
690	GRANT INDIRECT CHARGES	4,652	2,734	2,682	-	-	-
Account Group Total		4,652	2,734	2,682	-	-	-
Function Total		237,258	139,261	186,368	24,630	24,630	24,630

McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
1292 TEEN PARENT PROGRAMS							
122	SUBSTITUTES-CLASSIFIED	84	666	-	-	-	-
125	CURRICULUM SUB	102	96	-	-	-	-
131	CLASS. ADDITIONAL WAGES	145	340	-	-	-	-
Account Group Total		331	1,102	-	-	-	-
211	PERS EMPR CONTRIB	16	47	-	-	-	-
213	PERS BOND PAY	7	22	-	-	-	-
220	FICA/MEDICARE	25	84	-	-	-	-
231	WORKERS' COMPENSATION	2	5	-	-	-	-
Account Group Total		50	158	-	-	-	-
312	CONFERENCE/WORKSHOPS	30	-	-	-	-	-
340	TRAVEL	33	-	-	-	-	-
Account Group Total		63	-	-	-	-	-
410	SUPPLIES	69	2,142	-	-	-	-
460	NON-CONSUMABLE ITEMS	2,714	-	-	-	-	-
Account Group Total		2,783	2,142	-	-	-	-
Function Total		3,227	3,402	-	-	-	-
1400 SUMMER SCHOOL PROGRAMS							
130	LIC. ADDITIONAL WAGES	37,376	7,327	2,838	24,342	24,342	24,342
131	CLASS. ADDITIONAL WAGES	20,976	947	4,914	10,840	10,840	10,840
151	STUDENT LABOR	-	1,432	-	-	-	-
Account Group Total		58,352	9,706	7,752	35,182	35,182	35,182
211	PERS EMPR CONTRIB	6,484	915	572	4,178	4,178	4,178
212	EMPLOYEE CONTRBTN, PICKUP	1,837	439	170	1,460	1,460	1,460
213	PERS BOND PAY	2,882	413	465	2,026	2,026	2,026
220	FICA/MEDICARE	4,457	742	593	2,691	2,691	2,691
231	WORKERS' COMPENSATION	224	68	39	190	190	190
Account Group Total		15,884	2,577	1,839	10,545	10,545	10,545
410	SUPPLIES	3,829	2,692	-	4,485	4,485	4,485
Account Group Total		3,829	2,692	-	4,485	4,485	4,485
Function Total		78,065	14,975	9,591	50,212	50,212	50,212

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2110 STUDENT SUPPORT SERVICES							
112	CLASSIFIED SALARIES	14,912	14,656	-	-	-	-
118	EXTRA-DUTY SALARIES	3,394	3,055	3,394	3,497	3,497	3,497
125	CURRICULUM SUB	-	-	500,000	-	-	-
130	LIC. ADDITIONAL WAGES	-	1,367	-	1,137	1,137	1,137
131	CLASS. ADDITIONAL WAGES	321	890	4,492	-	-	-
132	NON CERTIFIED OVERTIME	33	1,408	-	-	-	-
Account Group Total		18,661	21,376	507,886	4,634	4,634	4,634
211	PERS EMPR CONTRIB	2,261	2,524	1,475	663	663	663
212	EMPLOYEE CONTRBTN, PICKUP	204	265	204	210	210	210
213	PERS BOND PAY	933	1,069	473	324	324	324
220	FICA/MEDICARE	1,292	1,493	603	354	354	354
231	WORKERS' COMPENSATION	70	86	39	48	48	48
242	HEALTH INSURANCE	4,913	5,250	-	-	-	-
244	LIFE INSURANCE	15	16	-	-	-	-
Account Group Total		9,688	10,703	2,794	1,599	1,599	1,599
310	INSTRUC CONSULT/PROF	1,159	7,247	-	-	-	-
312	WORKSHOPS/CONFERENCES	-	950	-	-	-	-
331	STUDENT TRANSPORTATION	194	2,109	-	-	-	-
340	TRAVEL	743	1,200	-	-	-	-
Account Group Total		2,096	11,506	-	-	-	-
410	SUPPLIES	10,207	28,969	-	26,933	26,933	26,933
420	TEXTBOOKS	-	-	95,000	-	-	-
Account Group Total		10,207	28,969	95,000	26,933	26,933	26,933
690	GRANT INDIRECT CHARGES	1,285	2,384	-	-	-	-
Account Group Total		1,285	2,384	-	-	-	-
720	TRANSIT (TO OTHER DISTRICTS)	30,978	35,939	-	-	-	-
Account Group Total		30,978	35,939	-	-	-	-
Function Total		72,915	110,877	605,680	33,166	33,166	33,166

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2120 GUIDANCE SERVICES							
112	CLASSIFIED SALARIES	6,248	5,606	-	-	-	-
130	LIC. ADDITIONAL WAGES	181	63	-	13,000	13,000	13,000
Account Group Total		6,429	5,669	-	13,000	13,000	13,000
211	PERS EMPR CONTRIB	573	176	-	1,935	1,935	1,935
212	EMPLOYEE CONTRBTN, PICKUP	11	-	-	774	774	774
213	PERS BOND PAY	268	124	-	903	903	903
220	FICA/MEDICARE	492	431	-	987	987	987
231	WORKERS' COMPENSATION	26	19	-	65	65	65
242	HEALTH INSURANCE	-	788	-	-	-	-
244	LIFE INSURANCE	19	43	-	-	-	-
Account Group Total		1,389	1,581	-	4,664	4,664	4,664
410	SUPPLIES	182	-	-	5,000	5,000	5,000
Account Group Total		182	-	-	5,000	5,000	5,000
Function Total		8,000	7,250	-	22,664	22,664	22,664
2130 HEALTH SERVICES							
111	LICENSED SALARIES	-	22,594	-	-	-	-
Account Group Total		-	22,594	-	-	-	-
211	PERS EMPR CONTRIB	-	2,397	-	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	-	1,356	-	-	-	-
213	PERS BOND PAY	-	1,130	-	-	-	-
220	FICA/MEDICARE	-	1,632	-	-	-	-
231	WORKERS' COMPENSATION	-	89	-	-	-	-
242	HEALTH INSURANCE	-	7,722	-	-	-	-
244	LIFE INSURANCE	-	36	-	-	-	-
Account Group Total		-	14,362	-	-	-	-
310	INSTRUC CONSULT/PROF	43,691	-	-	-	-	-
Account Group Total		43,691	-	-	-	-	-
Function Total		43,691	36,956	-	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2140 PSYCHOLOGICAL SERVICES							
111	LICENSED SALARIES	-	-	-	52,137	52,137	52,137
112	CLASSIFIED SALARIES	-	-	-	21,777	21,777	21,777
125	CURRICULUM SUB	-	-	-	6,967	6,967	6,967
130	LIC. ADDITIONAL WAGES	-	-	-	1,063	1,063	1,063
131	CLASS. ADDITIONAL WAGES	-	-	-	340	340	340
Account Group Total		-	-	-	82,284	82,284	82,284
211	PERS EMPR CONTRIB	-	-	-	11,767	11,767	11,767
212	EMPLOYEE CONTRBTN, PICKUP	-	-	-	3,192	3,192	3,192
213	PERS BOND PAY	-	-	-	5,272	5,272	5,272
220	FICA/MEDICARE	-	-	-	6,295	6,295	6,295
231	WORKERS' COMPENSATION	-	-	-	377	377	377
242	HEALTH INSURANCE	-	-	-	17,426	17,426	17,426
244	LIFE INSURANCE	-	-	-	91	91	91
Account Group Total		-	-	-	44,420	44,420	44,420
410	SUPPLIES	-	-	-	14,896	14,896	14,896
Account Group Total		-	-	-	14,896	14,896	14,896
Function Total		-	-	-	141,600	141,600	141,600
2150 SPEECH PATHOLOGY/AUDIOLOGY							
112	CLASSIFIED SALARIES	23,248	23,690	25,971	26,294	26,294	26,294
Account Group Total		23,248	23,690	25,971	26,294	26,294	26,294
211	PERS EMPR CONTRIB	2,818	2,871	4,857	3,944	3,944	3,944
213	PERS BOND PAY	1,163	1,185	1,558	1,841	1,841	1,841
220	FICA/MEDICARE	1,581	1,615	1,987	2,011	2,011	2,011
231	WORKERS' COMPENSATION	95	104	130	208	208	208
242	HEALTH INSURANCE	13,152	14,076	15,061	15,662	15,662	15,662
244	LIFE INSURANCE	41	43	43	82	82	82
Account Group Total		18,850	19,894	23,636	23,748	23,748	23,748
310	INSTRUC CONSULT/PROF	47,132	-	44,080	41,000	41,000	41,000
Account Group Total		47,132	-	44,080	41,000	41,000	41,000
Function Total		89,230	43,584	93,687	91,042	91,042	91,042

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2160 OTHER STUDENT TREATMENT							
310	INSTRUC CONSULT/PROF	-	-	-	69,000	69,000	69,000
Account Group Total		-	-	-	69,000	69,000	69,000
Function Total		-	-	-	69,000	69,000	69,000
2190 DIRECTION OF STUDENT SERVICES							
113	ADMINISTRATORS	60,689	45,202	23,480	-	-	-
Account Group Total		60,689	45,202	23,480	-	-	-
211	PERS EMPR CONTRIB	7,355	5,479	4,391	-	-	-
212	EMPLOYEE CONTRBTN, PICKUP	3,641	2,712	1,409	-	-	-
213	PERS BOND PAY	3,034	2,260	1,409	-	-	-
220	FICA/MEDICARE	4,677	3,461	1,796	-	-	-
231	WORKERS' COMPENSATION	212	171	117	-	-	-
242	HEALTH INSURANCE	6,021	7,146	3,862	-	-	-
244	LIFE INSURANCE	174	134	15	-	-	-
246	DISABILITY INSURANCE	164	127	-	-	-	-
Account Group Total		25,278	21,490	12,999	-	-	-
690	GRANT INDIRECT CHARGES	33,128	20,289	27,548	27,548	27,548	27,548
Account Group Total		33,128	20,289	27,548	27,548	27,548	27,548
Function Total		119,095	86,981	64,027	27,548	27,548	27,548

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2210 IMPROVEMENT OF INSTRUCTION SERVICES							
111	LICENSED SALARIES	247,171	358,697	433,964	460,015	460,015	460,015
112	CLASSIFIED SALARIES	18,433	23,492	18,679	28,191	28,191	28,191
113	ADMINISTRATORS	50,740	91,346	52,422	90,325	90,325	90,325
125	CURRICULUM SUB	34,862	172,852	10,000	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	206,269	245,343	20,000	32,832	32,832	32,832
133	PERFORMANCE BONUS		596,490	595,000	596,195	596,195	596,195
Account Group Total		557,474	1,488,220	1,130,065	1,211,558	1,211,558	1,211,558
211	PERS EMPR CONTRIB	63,398	161,949	211,322	173,557	173,557	173,557
212	EMPLOYEE CONTRBTN, PICKUP	30,296	77,301	66,083	70,252	70,252	70,252
213	PERS BOND PAY	27,000	70,270	67,204	84,500	84,500	84,500
220	FICA/MEDICARE	41,463	112,945	86,450	93,207	93,207	93,207
231	WORKERS' COMPENSATION	2,072	5,784	6,720	7,071	7,071	7,071
242	HEALTH INSURANCE	77,764	114,758	130,800	135,376	135,376	135,376
244	LIFE INSURANCE	471	789	780	1,232	1,232	1,232
246	DISABILITY INSURANCE	137	239	-	277	277	277
Account Group Total		242,601	544,035	569,359	565,472	565,472	565,472
310	INSTRUC CONSULT/PROF	-	50,609	-	10,000	10,000	10,000
311	TUITION REIMBURSEMENT	-	36,548	-	-	-	-
312	CONFERENCE/WORKSHOPS	-	2,095	-	-	-	-
340	TRAVEL	12,225	6,862	-	-	-	-
Account Group Total		12,225	96,114	-	10,000	10,000	10,000
410	SUPPLIES	7,207	8,720	-	17,087	17,087	17,087
420	TEXTBOOKS	-	10,600	-	-	-	-
470	COMPUTER SOFTWARE	-	50	-	-	-	-
480	COMPUTER HARDWARE	5,613	3,668	-	-	-	-
Account Group Total		12,820	23,038	-	17,087	17,087	17,087
690	GRANT INDIRECT CHARGES	28,212	71,024	56,421	52,541	52,541	52,541
Account Group Total		28,212	71,024	56,421	52,541	52,541	52,541
Function Total		853,332	2,222,431	1,755,844	1,856,658	1,856,658	1,856,658
2213 TECHNOLOGY CURRICULUM DEVELOPMENT							
470	COMPUTER SOFTWARE	-	-	60,000	-	-	-
480	COMPUTER HARDWARE	68,955	3,559	25,000	-	-	-
Account Group Total		68,955	3,559	85,000	-	-	-
Function Total		68,955	3,559	85,000	-	-	-

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2240 INSTRUCTIONAL STAFF DEVELOPMENT							
111	LICENSED SALARIES	66,716	87,202	33,569	53,449	53,449	53,449
113	ADMINISTRATORS		-	36,439	8,932	8,932	8,932
122	SUBSTITUTES-CLASSIFIED	-	56	-	-	-	-
125	CURRICULUM SUB	53,788	34,018	63,899	102,788	102,788	102,788
130	LIC. ADDITIONAL WAGES	43,588	91,473	47,641	363,907	363,907	363,907
131	CLASS. ADDITIONAL WAGES	2,031	1,127	1,360	3,094	3,094	3,094
Account Group Total		166,124	213,876	182,908	532,170	532,170	532,170
211	PERS EMPR CONTRIB	16,082	22,988	108,708	121,905	121,905	121,905
212	EMPLOYEE CONTRBTN, PICKUP	6,462	10,543	6,860	14,260	14,260	14,260
213	PERS BOND PAY	7,031	9,837	7,141	21,471	21,471	21,471
220	FICA/MEDICARE	12,577	15,946	39,464	77,858	77,858	77,858
231	WORKERS' COMPENSATION	536	853	709	1,490	1,490	1,490
242	HEALTH INSURANCE	15,652	22,311	14,676	15,000	15,000	15,000
244	LIFE INSURANCE	80	107	300	110	110	110
246	DISABILITY INSURANCE	-	-	-	27	27	27
Account Group Total		58,420	82,585	177,856	252,121	252,121	252,121
310	INSTRUC CONSULT/PROF	22,788	215,786	147,789	251,770	251,770	251,770
312	CONFERENCE/WORKSHOPS	36,753	8,988	8,000	28,000	28,000	28,000
319	ATHLETIC OFFICIALS	-	6,650	-	-	-	-
340	TRAVEL	4,448	1,425	1,977	17,839	17,839	17,839
Account Group Total		63,989	232,849	157,766	297,609	297,609	297,609
410	SUPPLIES	21,529	21,218	9,928	131,693	131,693	131,693
480	COMPUTER HARDWARE	11,426	2,772	-	-	-	-
Account Group Total		32,955	23,990	9,928	131,693	131,693	131,693
690	GRANT INDIRECT CHARGES	7,443	11,814	13,429	25,700	25,700	25,700
Account Group Total		7,443	11,814	13,429	25,700	25,700	25,700
Function Total		328,931	565,114	541,887	1,239,293	1,239,293	1,239,293

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2490 OTHER SUPPORT/ADMIN							
113	ADMINISTRATORS	50,740	51,579	52,472	54,597	54,597	54,597
Account Group Total		50,740	51,579	52,472	54,597	54,597	54,597
211	PERS EMPR CONTRIB	6,150	6,251	9,812	8,190	8,190	8,190
212	EMPLOYEE CONTRBTN, PICKUP	3,044	3,095	3,148	3,276	3,276	3,276
213	PERS BOND PAY	2,537	2,579	3,148	3,822	3,822	3,822
220	FICA/MEDICARE	3,780	3,825	4,014	4,177	4,177	4,177
231	WORKERS' COMPENSATION	175	194	262	398	398	398
242	HEALTH INSURANCE	6,959	7,292	7,724	7,440	7,440	7,440
244	LIFE INSURANCE	145	153	300	182	182	182
246	DISABILITY INSURANCE	137	145	-	169	169	169
Account Group Total		22,927	23,534	28,409	27,654	27,654	27,654
410	SUPPLIES	-	150	-	5,000	5,000	5,000
Account Group Total		-	150	-	5,000	5,000	5,000
Function Total		73,667	75,263	80,881	87,251	87,251	87,251
2546 SECURITY SERVICES							
322	REPAIRS AND MAINTENANCE	-	-	20,000	-	-	-
Account Group Total		-	-	20,000	-	-	-
460	NON-CONSUMABLE ITEMS	-	-	20,000	-	-	-
Account Group Total		-	-	20,000	-	-	-
Function Total		-	-	40,000	-	-	-
2550 STUDENT TRANSPORTATION							
331	REIMBRS STDNT TRANSPORT	52,939	35,444	-	19,580	19,580	19,580
Account Group Total		52,939	35,444	-	19,580	19,580	19,580
Function Total		52,939	35,444	-	19,580	19,580	19,580

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
2610 CENTRAL OFFICE SUPPORT SERVICES							
121	SUBSTITUTES-LICENSED	324	323	-	-	-	-
125	CURRICULUM SUB	730	81	-	-	-	-
Account Group Total		1,054	404	-	-	-	-
211	PERS EMPR CONTRIB	102	28	-	-	-	-
213	PERS BOND PAY	45	12	-	-	-	-
220	FICA/MEDICARE	81	31	-	-	-	-
231	WORKERS' COMPENSATION	4	2	-	-	-	-
Account Group Total		232	73	-	-	-	-
340	TRAVEL	698	-	-	-	-	-
389	OT NON-INSTRCT PROF\TECH	434	654	-	-	-	-
Account Group Total		1,132	654	-	-	-	-
410	SUPPLIES	1,007	395	-	-	-	-
Account Group Total		1,007	395	-	-	-	-
Function Total		3,425	1,526	-	-	-	-
2620 PERSONNEL SERVICES							
310	INSTRUC CONSULT/PROF	3,600	3,600	-	-	-	-
Account Group Total		3,600	3,600	-	-	-	-
Function Total		3,600	3,600	-	-	-	-
2640 STAFF SERVICES							
114	SUPERVISORS/CONFIDENTIAL	11,426	22,463	-	11,744	11,744	11,744
Account Group Total		11,426	22,463	-	11,744	11,744	11,744
211	PERS EMPR CONTRIB	1,385	2,722	-	1,762	1,762	1,762
213	PERS BOND PAY	571	1,123	-	822	822	822
220	FICA/MEDICARE	765	1,581	-	898	898	898
231	WORKERS' COMPENSATION	44	93	-	91	91	91
242	HEALTH INSURANCE	3,258	6,931	-	3,720	3,720	3,720
244	LIFE INSURANCE	10	21	-	20	20	20
Account Group Total		6,033	12,471	-	7,313	7,313	7,313
389	OT NON-INSTRCT PROF\TECH	-	-	-	28,000	28,000	28,000
Account Group Total		-	-	-	28,000	28,000	28,000
410	SUPPLIES	515	155	-	943	943	943
Account Group Total		515	155	-	943	943	943
Function Total		17,974	35,089	-	48,000	48,000	48,000

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
3300 COMMUNITY SERVICES (PARENT INVOLVEMENT)							
111	LICENSED SALARIES	9,101	9,466	10,223	10,532	10,532	10,532
130	LIC. ADDITIONAL WAGES	-	-	-	100,774	100,774	100,774
131	CLASS. ADDITIONAL WAGES	-	-	-	5,415	5,415	5,415
132	NON CERTIFIED OVERTIME	-	-	-	1,754	1,754	1,754
Account Group Total		9,101	9,466	10,223	118,475	118,475	118,475
211	PERS EMPR CONTRIB	966	1,004	1,912	2,505	2,505	2,505
212	EMPLOYEE CONTRBTN, PICKUP	546	568	613	783	783	783
213	PERS BOND PAY	455	473	613	1,293	1,293	1,293
220	FICA/MEDICARE	696	724	782	1,413	1,413	1,413
231	WORKERS' COMPENSATION	33	38	51	117	117	117
242	HEALTH INSURANCE	2,241	1,955	3,090	2,976	2,976	2,976
244	LIFE INSURANCE	28	29	12	17	17	17
Account Group Total		4,965	4,791	7,073	9,104	9,104	9,104
310	INSTRUC CONSULT/PROF	2,990	2,990	-	960	960	960
312	CONFERENCE/WORKSHOPS	161	175	-	-	-	-
340	TRAVEL	-	-	-	2,278	2,278	2,278
Account Group Total		3,151	3,165	-	3,238	3,238	3,238
410	SUPPLIES	36,450	11,337	266,000	132,059	132,059	132,059
480	COMPUTER HARDWARE	-	3,032	-	-	-	-
Account Group Total		36,450	14,369	266,000	132,059	132,059	132,059
Function Total		53,668	31,791	283,296	262,876	262,876	262,876

**McMINNVILLE SCHOOL DISTRICT
210 GRANT FUND EXPENDITURE DETAIL
2014-15**

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
210-295 GRANT FUNDS							
3390 COMMUNITY SERVICES (AFTER SCHOOL PROGRAM)							
130	LIC. ADDITIONAL WAGES	3,793	3,173	-	-	-	-
131	CLASS. ADDITIONAL WAGES	17,897	11,299	-	7,774	7,774	7,774
132	NON CERTIFIED OVERTIME	3,395	5,218	-	-	-	-
Account Group Total		25,085	19,690	-	7,774	7,774	7,774
211	PERS EMPR CONTRIB	2,761	2,190	-	1,166	1,166	1,166
212	EMPLOYEE CONTRBTN, PICKUP	228	190	-	520	520	520
213	PERS BOND PAY	1,208	973	-	544	544	544
220	FICA/MEDICARE	1,826	1,442	-	595	595	595
231	WORKERS' COMPENSATION	124	105	-	39	39	39
Account Group Total		6,147	4,900	-	2,864	2,864	2,864
310	INSTRUC CONSULT/PROF	4,127	5,191	-	7,500	7,500	7,500
340	TRAVEL	48	-	-	-	-	-
Account Group Total		4,175	5,191	-	7,500	7,500	7,500
410	SUPPLIES	3,773	1,285	-	10,000	10,000	10,000
Account Group Total		3,773	1,285	-	10,000	10,000	10,000
Function Total		39,180	31,066	-	28,138	28,138	28,138
4150 BUILDING ACQUISITION & IMPROVEMENTS							
520	BUILDING ACQUISITION & IMPROVE	-	-	100,000	107,000	107,000	107,000
540	EQUIPMENT	-	-	10,000	-	-	-
Account Group Total		-	-	110,000	107,000	107,000	107,000
Function Total		-	-	110,000	107,000	107,000	107,000
7000 UNAPPROP ENDING FUND							
710	FUND MODIFICATIONS	224,579	219,474	-	-	-	-
Account Group Total		224,579	219,474	-	-	-	-
Function Total		224,579	219,474	-	-	-	-
Fund Total		5,718,550	7,235,226	7,625,285	8,654,284	8,654,284	8,654,284

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
298 NUTRITION SERVICES							
R1510	INTEREST INCOME	594	1,673	1,750	2,000	2,000	2,000
R1612	LUNCH	239,471	204,703	250,000	100,000	100,000	100,000
R1613	AFTER SCHOOL DINNERS - CACFP	-	-	-	220,000	220,000	220,000
R1621	ALA CARTE SALES	113,466	101,917	100,000	110,000	110,000	110,000
R1622	ADULT MEAL SALES	12,378	11,108	12,000	10,000	10,000	10,000
R1690	CATERING	68,605	57,758	55,000	60,000	60,000	60,000
R1920	DONATIONS PRIVATE SOURCE	-	1,500	-	-	-	-
R1990	MISCELLANEOUS	1,947	997	5,000	3,500	3,500	3,500
R1991	REBATES	11,303	12,165	15,000	8,000	8,000	8,000
Total Local Revenue		447,764	391,821	438,750	513,500	513,500	513,500
R3102	STATE SCHOOL FUND MATCH	23,805	23,122	24,500	24,500	24,500	24,500
R3299	RESTRICTED STATE GRANT	3,894	4,735	4,500	4,500	4,500	4,500
Total State Revenue		27,699	27,857	29,000	29,000	29,000	29,000
R4502	OTHER FED GRANT	51,217	51,845	53,000	53,000	53,000	53,000
R4505	FED SCHL LUNCH REIMBURSE	1,627,352	1,708,617	1,900,000	1,900,000	1,900,000	1,900,000
R4509	SUMMER PROGRAM FED REIMBURSE	36,339	29,755	42,000	55,500	55,500	55,500
R4900	COMMODITIES	158,922	120,772	142,375	145,300	145,300	145,300
Total Federal Revenue		1,873,830	1,910,989	2,137,375	2,153,800	2,153,800	2,153,800
R5400	BEG FUND BALANCE	422,037	502,623	500,000	600,000	600,000	600,000
Total Other Revenue		422,037	502,623	500,000	600,000	600,000	600,000
Fund Total		2,771,330	2,833,290	3,105,125	3,296,300	3,296,300	3,296,300

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
298 NUTRITION SERVICES							
3100 NUTRITION SERVICES							
112	CLASSIFIED SALARIES	614,347	604,606	645,061	736,348	736,348	736,348
114	SUPERVISORS/CONFIDENTIAL	104,655	80,318	82,944	83,981	83,981	83,981
122	SUBSTITUTES-CLASSIFIED	14,282	17,809	25,000	25,000	25,000	25,000
131	CLASS. ADDITIONAL WAGES	16,399	16,826	40,000	40,000	40,000	40,000
132	NON CERTIFIED OVERTIME	874	2,590	5,000	5,000	5,000	5,000
151	STUDENT LABOR	6,515	7,173	9,000	9,000	9,000	9,000
Account Group Total		757,072	729,322	807,005	899,329	899,329	899,329
211	PERS EMPR CONTRIB	83,975	80,212	123,672	123,027	123,027	123,027
213	PERS BOND PAY	36,009	34,494	44,376	60,223	60,223	60,223
220	FICA/MEDICARE	52,552	51,028	60,545	68,110	68,110	68,110
231	WORKERS' COMPENSATION	16,494	15,963	20,064	31,162	31,162	31,162
242	HEALTH INSURANCE	247,308	283,003	352,612	374,419	374,419	374,419
244	LIFE INSURANCE	1,307	1,300	1,720	3,116	3,116	3,116
Account Group Total		437,645	466,000	602,989	660,057	660,057	660,057
310	INSTRUC CONSULT/PROF	905	-	2,600	2,700	2,700	2,700
312	CONFERENCE/WORKSHOPS	2,865	2,346	4,500	5,000	5,000	5,000
322	REPAIRS AND MAINTENANCE	24,859	54,577	40,000	40,000	40,000	40,000
324	RENTALS	1,321	1,308	1,500	1,500	1,500	1,500
340	TRAVEL	1,921	2,726	6,000	7,000	7,000	7,000
351	TELEPHONE	802	838	2,000	2,500	2,500	2,500
353	POSTAGE	2,470	2,302	5,000	5,000	5,000	5,000
355	PRINTING AND BINDING	7,786	5,904	12,000	12,000	12,000	12,000
389	OTHER PROFESSIONAL TECH SERV	3,674	59	2,500	2,500	2,500	2,500
Account Group Total		46,603	70,060	76,100	78,200	78,200	78,200
410	SUPPLIES	19,240	31,531	51,000	50,000	50,000	50,000
412	CUSTODIAL SUPPLIES	9,516	10,336	13,000	14,000	14,000	14,000
414	FOOD SERV SUPPLIES	36,554	35,908	67,000	65,000	65,000	65,000
416	CATERING SUPPLIES	32,383	32,206	42,000	45,000	45,000	45,000
417	COMMODITY PROCESSING	125,981	101,212	130,000	120,000	120,000	120,000
418	VEHICLE FUEL	2,201	2,228	3,500	3,750	3,750	3,750
419	COMMODITIES FDP CHARGE	12,208	4,143	10,000	10,000	10,000	10,000
450	FOOD	582,499	646,718	905,000	950,000	950,000	950,000
455	COMMODITIES	158,922	120,772	145,000	145,000	145,000	145,000
460	NON-CONSUMABLE ITEMS	2,298	8,871	55,000	55,000	55,000	55,000
470	COMPUTER SOFTWARE	5,463	7,867	16,550	17,000	17,000	17,000
480	COMPUTER HARDWARE	17,570	2,417	15,000	15,000	15,000	15,000
Account Group Total		1,004,835	1,004,209	1,453,050	1,489,750	1,489,750	1,489,750

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
540	EQUIPMENT PURCHASE	2,363	42,940	117,781	110,745	110,745	110,745
550	TECHNOLOGY	-	-	-	-	-	-
Account Group Total		2,363	42,940	117,781	110,745	110,745	110,745
640	DUES AND FEES	1,338	5,273	5,000	7,500	7,500	7,500
Account Group Total		1,338	5,273	5,000	7,500	7,500	7,500
Function Total		2,249,856	2,317,804	3,061,925	3,245,581	3,245,581	3,245,581
3199	SUMMER NUTRITION PROGRAM						
131	CLASS. ADDITIONAL WAGES	11,510	13,655	17,500	17,500	17,500	17,500
Account Group Total		11,510	13,655	17,500	17,500	17,500	17,500
211	PERS EMPR CONTRIB	1,376	1,622	4,000	2,625	2,625	2,625
213	PERS BOND PAY	568	683	1,500	1,225	1,225	1,225
220	FICA/MEDICARE	870	1,044	1,700	1,339	1,339	1,339
231	WORKERS' COMPENSATION	292	354	500	530	530	530
Account Group Total		3,106	3,703	7,700	5,719	5,719	5,719
322	REPAIRS AND MAINTENANCE	-	311	2,000	2,000	2,000	2,000
340	TRAVEL	261	195	750	750	750	750
Account Group Total		261	506	2,750	2,750	2,750	2,750
410	SUPPLIES	-	-	500	500	500	500
412	CUSTODIAL SUPPLIES	-	-	250	250	250	250
414	FOOD SERV SUPPLIES	79	416	1,000	1,000	1,000	1,000
417	COMMODITY PROCESSING	-	-	500	500	500	500
450	FOOD	3,895	9,776	10,000	20,000	20,000	20,000
460	NON-CONSUMABLE ITEMS	-	744	3,000	2,500	2,500	2,500
Account Group Total		3,974	10,936	15,250	24,750	24,750	24,750
541	INITL & ADDTL EQUIP PRCHS	-	-	-	-	-	-
Account Group Total		-	-	-	-	-	-
Function Total		18,851	28,800	43,200	50,719	50,719	50,719
7000	UNAPPROP ENDING FUND BAL						
820	RESERVED FOR NEXT YEAR	502,623	486,686	-	-	-	-
Account Group Total		502,623	486,686	-	-	-	-
Function Total		502,623	486,686	-	-	-	-
Fund Total		2,771,330	2,833,290	3,105,125	3,296,300	3,296,300	3,296,300

PERS Bond Debt Service Fund (300)

This fund is used to account for payments of principal and interest on bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability (UAL) in the Public Employees Retirement System (PERS). These bonds are limited tax pension obligation bonds. The debt service payments are funded through payroll charges across all funds. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service Fund. By paying down the District's UAL to PERS, we have saved money by having reduced employer retirement rates. Over the past eight years, this has saved the district over \$8 million in PERS employee retirement contributions. The table below represents the total pension bond indebtedness as of June 30, 2014 and debt service payments for 2014-15.

Issue Date	Issue Amount	Interest Rates	Outstanding June 30, 2014	Principal Due 2014-2015	Interest Due 2014-2015	Total Due 2014-2015
10/31/2002	\$16,044,243	4.82-5.55%	\$12,842,684	\$ 313,956	\$ 912,657	\$1,226,613
02/19/2004	13,715,000	4.40-5.53%	12,900,000	335,000	701,331	1,036,331
08/11/2011	1,120,000	4.12%	1,120,000	-0-	46,088	46,088
Total			\$26,862,684	\$ 648,956	\$1,660,076	\$2,309,032

Statement of Future Requirements

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



Estimated Savings from Participating in PERS Bond Program:

Biennium	Payroll Rate without Bond	Payroll Rate with Bond	Rate Relief	Savings
2004-2005	11.11%	8.75%	2.36%	\$ 517,000
2005-2007	15.54%	11.35%	4.19%	2,014,000
2007-2009	18.35%	11.96%	6.39%	3,158,000
2009-2011	14.50%	12.00%	2.50%	1,482,500
2011-2013	18.95%	16.59%	2.36%	1,439,500
Total				\$8,611,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
300 PERS DEBT SERVICE (Pension Obligation Bonds)							
R1510	INTEREST ON INVESTMENT	8,232	9,439	8,000	8,000	8,000	8,000
R1970	SERVICES PROVIDED OTHER FUNDS	1,507,798	1,911,448	2,067,000	2,380,000	2,380,000	2,380,000
Total Local Revenue		1,516,030	1,920,887	2,075,000	2,388,000	2,388,000	2,388,000
R5110	BOND PROCEEDS	1,104,320	-	-	-	-	-
R5400	BEG FUND BALANCE	1,170,126	719,687	200,000	500,000	500,000	500,000
Total Other Revenue		2,274,446	719,687	200,000	500,000	500,000	500,000
Fund Total		3,790,476	2,640,574	2,275,000	2,888,000	2,888,000	2,888,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
300 PERS DEBT SERVICE							
5110 LONG TERM DEBT SERVICE							
610	REDEMPTION OF PRINCIPAL	1,497,976	496,877	572,120	648,957	648,957	648,957
620	INTEREST	1,554,941	1,580,119	1,619,853	1,660,076	1,660,076	1,660,076
640	BOND ISSUANCE COSTS	17,872	-	-	-	-	-
Account Group Total		3,070,789	2,076,996	2,191,973	2,309,033	2,309,033	2,309,033
Function Total		3,070,789	2,076,996	2,191,973	2,309,033	2,309,033	2,309,033
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	719,687	563,578	83,027	578,967	578,967	578,967
Account Group Total		719,687	563,578	83,027	578,967	578,967	578,967
Function Total		719,687	563,578	83,027	578,967	578,967	578,967
Fund Total		3,790,476	2,640,574	2,275,000	2,888,000	2,888,000	2,888,000

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 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, 2014, outstanding general obligation bonds total \$59,795,000. GO bonds represent 19.59% of the district’s legal debt limit of \$279 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, 2014 and annual payments to be made in 2014-15.

<i>Issue Date Purpose</i>	<i>Issue Amount</i>	<i>Interest Rates</i>	<i>Outstanding June 30, 2014</i>	<i>Principal Due 2014-2015</i>	<i>Interest Due 2014-2015</i>	<i>Total Due 2014-2015</i>
09/01/2001 Advance Refunding of 1993 & 1997 GO Bonds	\$16,835,000	5.00-5.50%	\$ 4,345,000	\$2,110,000	\$ 238,975	\$2,348,975
06/26/2007 New Construction, Renovations, upgrades	62,000,000	4.50-5.25%	8,965,000	3,310,000	412,831	3,722,831
02/27/2013 Advance Refunding of 2007 GO Bonds	42,075,000	2.00-5.00%	41,475,000	115,000	1,776,875	1,891,875
	Total		\$54,785,000	\$ 5,535,000	\$2,428,681	\$7,963,681

Current General Obligation Debt Capacity:

Real Market Value	\$ 3,518,402,639
Total Capacity (7.95% of RMV)	279,713,010
Less: Outstanding GO Bonds	<u>54,785,000</u>
Remaining Capacity	224,928,010
Capacity Used	19.59%

Debt Service Fund (Continued)

Statement of Future Requirements

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2014-15	5,535,000	2,428,681	7,963,681
2015-16	6,080,000	2,158,981	8,238,981
2016-17	2,045,000	1,863,506	3,908,506
2017-18	2,280,000	1,766,375	4,046,375
2018-19	2,455,000	1,734,650	4,189,650
2019-20	2,735,000	1,613,700	4,348,700
2020-21	3,010,000	1,494,950	4,504,950
2021-22	3,320,000	1,344,450	4,664,450
2022-23	3,650,000	1,184,500	4,834,500
2023-24	4,005,000	1,002,000	5,007,000
2024-25	4,355,000	841,800	5,196,800
2025-26	4,715,000	667,600	5,382,600
2026-27	5,100,000	479,000	5,579,000
2027-28	5,500,000	275,000	5,775,000
<i>Total</i>	<i>\$54,785,000</i>	<i>\$18,855,194</i>	<i>\$73,640,194</i>

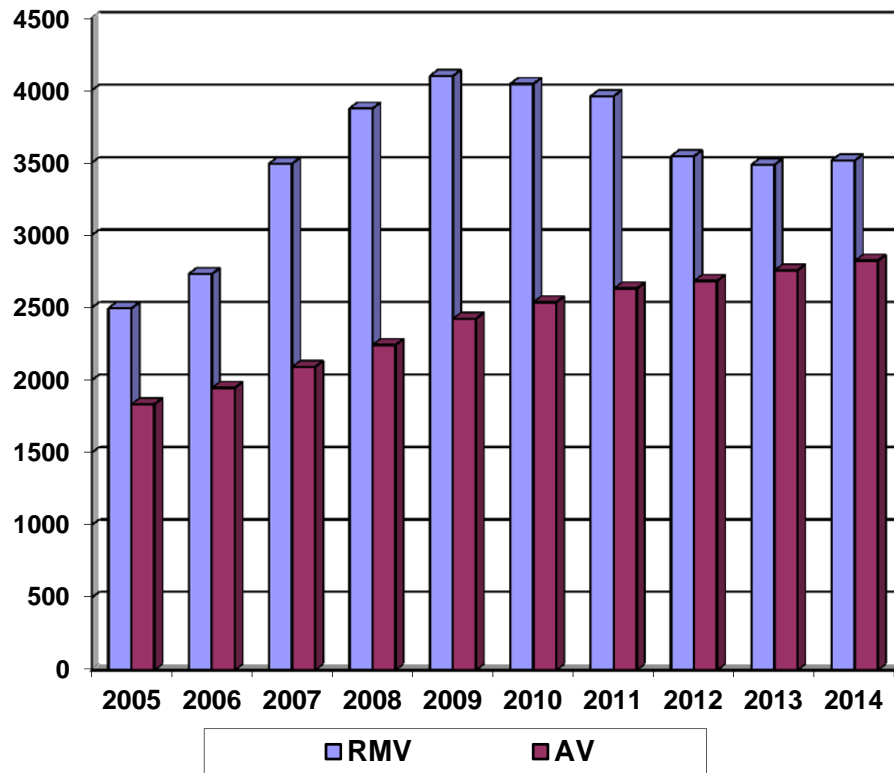
Historical Bond Levy Rates

Rate per \$1,000 of Assessed Value

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

Debt Service Fund (Continued)

Historical Property Values (in millions)



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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
310 DEBT SERVICE (General Obligation Bonds)							
R1111	AD VALOREM TAXES LEVIED	7,095,429	7,268,373	7,042,000	7,618,000	7,618,000	7,618,000
R1112	PRIOR YEAR'S TAXES	335,986	305,029	350,000	350,000	350,000	350,000
R1510	INTEREST ON INVESTMENT	17,516	19,665	18,000	18,000	18,000	18,000
Total Local Revenue		7,448,931	7,593,067	7,410,000	7,986,000	7,986,000	7,986,000
R5110	REFUNDING BONDS ISSUED	-	49,348,383	-	-	-	-
R5400	BEG FUND BALANCE	574,562	694,337	790,000	500,000	500,000	500,000
Total Other Revenue		574,562	50,042,720	790,000	500,000	500,000	500,000
Fund Total		8,023,493	57,635,787	8,200,000	8,486,000	8,486,000	8,486,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
310	DEBT SERVICE (General Obligation Bonds)						
5110	LONG TERM DEBT SERVICES						
610	REDEMPTION OF PRINCIPAL	3,955,000	4,900,000	5,010,000	5,535,000	5,535,000	5,535,000
610	REFUNDED BOND ESCROW PMT	-	49,112,845	-	-	-	-
620	INTEREST	3,374,156	2,685,761	2,681,982	2,428,682	2,428,682	2,428,682
640	BOND ISSUANCE COSTS	-	233,036	-	-	-	-
	Account Group Total	7,329,156	56,931,642	7,691,982	7,963,682	7,963,682	7,963,682
	Function Total	7,329,156	56,931,642	7,691,982	7,963,682	7,963,682	7,963,682
7000	UNAPP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	694,337	704,145	508,018	522,318	522,318	522,318
	Account Group Total	694,337	704,145	508,018	522,318	522,318	522,318
	Function Total	694,337	704,145	508,018	522,318	522,318	522,318
	Fund Total	8,023,493	57,635,787	8,200,000	8,486,000	8,486,000	8,486,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
415 CONSTRUCTION EARNING FUND							
R1510	INTEREST ON INVESTMENT	1,903	-	-	-	-	-
R1960	RECOVERY PRIOR YR EXPEND	-	-	-	-	-	-
Total Local Revenue		1,903	-	-	-	-	-
R5400	BEG FUND BALANCE	387,034	-	-	-	-	-
Total Other Revenue		387,034	-	-	-	-	-
Fund Total		388,937	-	-	-	-	-

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
415	CONSTRUCTION EARNING FUND						
4150	BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS						
520	BUILDINGS ACQUISITION	29,288	-	-	-	-	-
540	DEPRECIABLE EQUIPMENT	-	-	-	-	-	-
	Account Group Total	29,288	-	-	-	-	-
670	TAXES & FEES (ARBITRAGE REBATE)	359,649	-	-			
	Account Group Total	359,649	-	-	-	-	-
	Function Total	388,937	-	-	-	-	-
7000	UNAPPROP ENDING FUND BALANCE						
820	RESERVED FOR NEXT YEAR	-	-				
	Account Group Total	-	-	-	-	-	-
	Function Total	-	-	-	-	-	-
	Fund Total	388,937	-	-	-	-	-

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
710 SCHOLARSHIP FUNDS							
R1510	INTEREST ON INVESTMENT	534	563	1,000	500	500	500
R1920	DONATIONS PRIVATE SOURCE	4,095	1,000	10,000	10,000	10,000	10,000
Total Local Revenue		4,629	1,563	11,000	10,500	10,500	10,500
R5400	BEG FUND BALANCE	130,925	123,454	139,000	119,500	119,500	119,500
Total Other Revenue		130,925	123,454	139,000	119,500	119,500	119,500
Fund Total		135,554	125,017	150,000	130,000	130,000	130,000

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

Acct	Account Title	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed	2014-15 Approved	2014-15 Adopted
710 SCHOLARSHIP FUND							
3390 OTHER COMMUNITY SERVICES							
374	OTHER TUITION PAYMENTS	12,100	8,000	50,000	50,000	50,000	50,000
Account Group Total		12,100	8,000	50,000	50,000	50,000	50,000
Function Total		12,100	8,000	50,000	50,000	50,000	50,000
6000 PLANNED RESERVE (CONTINGENCY)							
810	PLANNED RESERVE	-	-	100,000	80,000	80,000	80,000
Account Group Total		-	-	100,000	80,000	80,000	80,000
Function Total		-	-	100,000	80,000	80,000	80,000
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	123,454	117,017				
Account Group Total		123,454	117,017	-	-	-	-
Function Total		123,454	117,017	-	-	-	-
Fund Total		135,554	125,017	150,000	130,000	130,000	130,000



McMinnville
School District No. 40

APPENDIX

BUDGET PROCESS

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

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

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

A budget committee work session is normally scheduled in March to receive enrollment projections, provide updates on state school funding and to inform the committee on significant events during the current year that will affect the development of the proposed budget. The first Budget Committee meeting to review the proposed budget is generally held in late April. Notice of the first budget meeting is published twice in the local newspaper, five to 30 days before the first meeting date, with notices separated by at least five days.

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

HOW THE BUDGET IS ADOPTED

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

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

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

SUPPLEMENTAL BUDGETS

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

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

District Profile

McMinnville School District was formed around 1876, the year that the District levied a tax to build a public school house. Today the District is responsible for education approximately 6,500 children in six elementary schools, two middle schools and one high school.

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

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

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

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

Economic Condition

McMinnville School District #40 is located in northwestern Oregon in the northern end of the Willamette Valley, approximately 40 miles southwest of Portland and approximately 25 miles northwest of Salem. The two cities within the District are McMinnville, population 32,270, and Lafayette, population 3,740. McMinnville is surrounded by Yamhill County's 200 plus vineyards and 90 wineries; home of more vineyards than in any other county in Oregon. In addition McMinnville is home to the county seat and Linfield College, a private university. Major industries within the area include steel rebar production, commercial aviation, medical services, retail, insurance products and services, manufactured home and recreational vehicle production, plastics fabrication, tourism, food production and agriculture.

As of June 2013, the unemployment rate of 7.8% in Yamhill County was lower than the Oregon unemployment rate of 8.1% and similar to the national rate. The unemployment rate continues to recover slowly from the high of 12.2% in May of 2009.

The real market value of property located in the boundaries of the District increased slightly from 2012 to 2013 by .01%, while the assessed property values increased by 2.44%. Assessed value as a percentage of real market value was 80% compared to 79% for 2012. Per Oregon law enacted in 1997, property tax is based on the lower of real market value or maximum assessed value which increases by 3 percent each year. For 2013, the total real market value of property within the District boundaries was \$3.5 million and the total assessed value was \$2.83 million.

Enrollment came in higher than projected in Fall 2013 at 6,600, a 2.2% increase over the prior year. For several years enrollment remained level at just under 6,500. A recent PSU forecast predicts minimal growth of approximately .50% annually over the next five years.

Oregon State Public School Funding

Oregon school districts receive revenue from two primary sources: State aid and ad valorem property taxes. One of the largest sources of revenue for school districts and education service districts is State aid appropriated through the Oregon Department of Education (“ODE”). ODE funding supports pre-kindergarten through 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 (10 million in the 2013-2014 biennium) is distributed on a first-come, first-served basis to districts in the first year a new school facility is put into use. The grant equals a maximum of 8 percent of total construction costs of new school buildings, specifically excluding the cost of acquiring land, but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students.

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

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

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

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

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

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

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

State Reserve Funds

The 2007 Legislative Assembly created two budgetary reserve funds, the Oregon Rainy Day Fund and the Education Stability Fund. With the approval of three-fifths of each house, the Legislative Assembly may appropriate up to two-thirds of the money in the Oregon Rainy Day Fund or Education Stability Fund for use in any biennium if certain economic or revenue triggers occur. The June 2014 forecast projects that at the end of the 2013-15 biennium the Education Stability Fund and the Oregon Rainy Day Fund will have ending fund balances of \$177.7 million and \$210.7 million, respectively.

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

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

Property Taxes

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

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

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

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

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

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

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

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

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

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

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

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

ACRONYMS

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

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

GLOSSARY

Accounting System

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

Accrual Basis

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

Accrue

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

Adopted Budget

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

Ad Valorem Tax

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

Appropriation

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

Appropriation Level

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

Approved Budget

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

Assessed Value

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

Assets

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

ADM

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

ADMr

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

ADMw

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

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

Board of School Directors

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

Bond

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

Budget

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

Budget Committee

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Officer

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

Budgetary Expenditures

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

Contracted Services

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

County School Fund

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

Current Resources

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

Debt

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

Debt Service Fund

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

Deficit

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

Employees, Licensed

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

Employees, Classified

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

Encumbrance

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

Enterprise Funds

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

Equipment

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

Estimated Revenue

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

Expenditures

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

Extra-curricular

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

Fall Enrollment

Number of students enrolled in school on October 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.