

# McMinnville School District

## No. 40

McMinnville, Oregon 97128

"Achieving Excellence in Teaching and Learning"



*Adopted Budget for*  
**Fiscal Year 2009 - 2010**



**McMINNVILLE  
SCHOOL  
DISTRICT**

**FY 2009-10**

**ADOPTED BUDGET**

**TABLE OF CONTENTS**

**Page No.**

Budget Resolution  
 Budget Message.....i-xi  
 Appendix 1-6.....xii-xx  
 ..... Exhibits..1-7  
**INTRODUCTORY SECTION.....1**  
 Budget Committee.....3  
 Organizational Chart, 2008-09.....5  
**FINANCIAL SECTION .....7**  
 Chart of Accounts by Function.....9  
 General Fund ..... 11-58  
 Asset Reserve Fund ..... 59-64  
 Construction Excise Tax..... 65-68  
 Insurance Reserve Fund ..... 69-74  
 Grant Funds..... 75-80  
 School Nutrition Program Fund ..... 81-90  
 PERS Debt Service Bonds ..... 91-96  
 Debt Service Fund ..... 97-102  
 Construction (GO Bond) Fund ..... 103-108  
 Construction Earnings Fund..... 109-114  
 Scholarship Funds..... 115-118  
**INFORMATIONAL SECTION.....119**  
 General Information ..... 121-124  
 Student Enrollment Projection .....125  
 School Improvement Plan..... 127-128  
 ED-1, ED-2, ED-3, & ED-50 Forms.....129-140  
 Glossary..... 141-152

**McMinnville School District #40**

**Resolution 07-0809 - Adopting the Budget for 2009-10**

**BE IT RESOLVED** that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2009-10 in the total of **\$85,676,617** now on file at the District Office, 1500 NE Baker, McMinnville, OR 97128.

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2009, and for the purposes shown below are hereby appropriated:

<b>GENERAL FUND (100)</b>		<b>NUTRITION SERVICES (295-299)</b>	
INSTRUCTION	\$ 32,859,920	COMMUNITY SERVICES	\$ 3,001,792
SUPPORT SERVICES	\$ 17,198,690	<b>TOTAL</b>	<b>\$ 3,001,792</b>
COMMUNITY SERVICES	\$ 55,000		
BUILDING ACQUISITION	\$ 25,000	<b>PERS DEBT SERVICE FUND (300)</b>	
TRANSFERS	\$ 520,000	LONG TERM DEBT SERVICE	\$ 1,793,965
CONTINGENCIES	\$ 2,000,000	<b>TOTAL</b>	<b>\$ 1,793,965</b>
<b>TOTAL</b>	<b>\$ 52,658,610</b>		
		<b>DEBT SERVICE FUND (310)</b>	
<b>ASSET RESERVE FUND (201)</b>		LONG TERM DEBT SERVICE	\$ 6,744,250
SUPPORT SERVICES	\$ 414,000	<b>TOTAL</b>	<b>\$ 6,744,250</b>
BUILDING ACQUISITION	\$ 1,923,000		
<b>TOTAL</b>	<b>\$ 2,337,000</b>	<b>BOND CONSTRUCTION FUND (410)</b>	
		BUILDING ACQUISITION	\$ 2,000,000
<b>CONSTRUCTION EXCISE TAX (202)</b>		<b>TOTAL</b>	<b>\$ 2,000,000</b>
BUILDING ACQUISITION	\$ 131,200		
<b>TOTAL</b>	<b>\$ 131,200</b>	<b>BOND CONSTRUCTION EARNINGS (415)</b>	
		BUILDING ACQUISITION	\$ 4,000,000
<b>INSURANCE RESERVE FUND (205)</b>		<b>TOTAL</b>	<b>\$ 4,000,000</b>
INSTRUCTION	\$ 600,000		
SUPPORT SERVICES	\$ 162,500	<b>SCHOLARSHIP FUND (700)</b>	
<b>TOTAL</b>	<b>\$ 762,500</b>	COMMUNITY SERVICES	\$ 20,000
		CONTINGENCIES	\$ 135,000
<b>GRANTS FUND (210 -294)</b>		<b>TOTAL</b>	<b>\$ 155,000</b>
INSTRUCTION	\$ 7,040,300		
SUPPORT SERVICES	\$ 1,139,500	<b>Total Appropriations, All Funds</b>	<b>\$ 83,966,617</b>
COMMUNITY SERVICES	\$ 2,500	<b>Total Unappropriated, All Funds</b>	<b>\$ 1,710,000</b>
BUILDING ACQUISITION	\$ 1,000,000		
TRANSFERS OF FUNDS	\$ 1,200,000	<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 85,676,617</b>
<b>TOTAL</b>	<b>\$ 10,382,300</b>		

**BE IT RESOLVED** that the Board of Directors of the McMinnville School District #40 hereby imposes the taxes provided for in the adopted budget:

(1) At the rate per \$1,000 of assessed value of \$4.1494 for operations.

(2) In the amount of \$7,100,000 for the payment of general obligation bond principal and interest.

and that these taxes are hereby imposed and categorized for the tax year 2009-10 upon the assessed value of all taxable property within the district as follows:

	Education Limitation	Excluded from Limitation
General Fund.....	\$4.1494 per \$1,000	
Debt Service Fund .....		\$ 7,100,000

Attest:

Janis Braich  
School Board Chair

6/8/09  
Date

Therese Russen June 8 2009  
Superintendent Date



# McMinnville School District No. 40

1500 NE. Baker St. McMinnville, Oregon 97128 Phone: 503.565.4000 Fax: 503.565.4031

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## PROPOSED 2009-10 McMinnville School District Budget BUDGET MESSAGE TO THE BUDGET COMMITTEE

MAY 5, 2009

Following the 2001-03 recession, the McMinnville School District budget had begun to improve. In a community where the percentage of students qualifying for free or reduced-price meals has reached an all-time high of 54 percent, this district made significant progress toward implementing the Oregon Quality Education Model.

- Class sizes are lower, specialists support reading and math and mentors support teacher staff development.
  - Full-day kindergarten is available for all students at Buel Elementary School and for students in greatest need of literacy development—in the form of Kindergarten Plus—at other schools.
  - All schools have full-time library and PE specialists. Music programs are available at all levels. Full-time counselors are assigned to all schools. Services to the district's growing English as a Second Language population has been expanded.
  - After-school activities, clubs, enrichment and academic support are available at all levels. After-school athletics are available at elementary, middle and high schools through this school year. Summer school was available through 2008.
- We believe all these programs are essential to student success.

In the 2009-11 biennium, districts face an unprecedented level of State School Fund reductions. The Governor and State Superintendent of Public Instruction instructed districts to prepare for a variety of state K-12 funding levels—ranging from \$5.4 billion to \$5.9 billion. For months now, district administrators have wrestled with priorities to develop department budgets with fewer resources. As in the past, administrators received center allocations and submitted to the district finance office their requested budget for staff development, supplies, equipment, textbooks and supplemental materials. Despite these conditions, we made every effort to prepare a budget document reflecting the district's mission of "Achieving Excellence in Education" and its goals to improve student learning



and engage every student, direct high-quality district operations, and engage the community with schools. The district made every effort to protect its progress toward the Quality Education Model as projected funding would allow.

This budget message describes adjustments made during the 2008-09 fiscal year and outlines what we believe the revenue-expenditure relationship will be for 2009-10.

### 2008-09 BUDGET STATUS

The McMinnville School District built its 2008-09 general fund budget on a state K-12 biennium budget of \$6.25 billion (\$5.99 billion in State School Funds plus \$.26 billion in School Improvement Funds). The 2009 Oregon Legislature amended that appropriation to \$6.13 billion.

STATE K-12 BIENNIUM BUDGET		
	2007 ORIGINAL APPROPRIATION	2009 AMENDED APPROPRIATION
State School Fund	\$5.99 billion	\$5.83 billion
School Improvement Fund	\$.26 billion (\$260 mil.)	\$.25 billion (\$25 mil.)
School Day Restoration Fund		\$.05 billion (\$51 mil.)
<b>TOTAL</b>	<b>\$6.25 BILLION</b>	<b>\$6.13 BILLION</b>

In December 2008, Oregon Governor Ted Kulongoski announced across-the-board state agency cuts to balance the state revenue shortfall. The McMinnville School District's 2008-09 State School Fund and School Improvement Fund grants were reduced by a total of \$1.4 million. Additionally, declining interest rates reduced our projected interest earnings and our beginning fund balance was lower than projected. As a result, the district implemented a budget reduction/savings plan to balance the revenue shortfall. Savings were achieved through a hiring freeze, non-distribution of equity dollars budgeted to assist high-poverty schools; six-percent reductions to department discretionary budgets; plus district curriculum substitute and overtime freezes. The district also curtailed its plan to transfer \$400,000 from General Fund to Asset Reserve.

2008-09 REVENUE SHORTFALL	
State School Fund reduction	\$1,400,000
Investment earning decline	\$ 500,000
Beginning fund balance less than projected	\$ 100,000
<b>TOTAL SHORTFALL</b>	<b>\$2,000,000 (4 percent of budgeted revenue)</b>

2008-09 REDUCTIONS/SAVINGS	
Hiring freeze	\$ 900,000
Equity dollars	\$ 400,000
Six percent supplies, curriculum, substitutes, overtime	\$ 300,000
No transfer to asset reserve	\$ 400,000
<b>TOTAL REDUCTIONS/SAVINGS</b>	<b>\$2,000,000</b>

In February, the district anticipated further reductions related to the state's March revenue forecast. However, the state utilized part of its federal stimulus dollars and released additional funding to school districts in the form of a "School Day Restoration Fund." Fortunately, this revenue package prevented the district from making additional reductions in 2008-09 such as unpaid leave for staff and/or a shorter school year for students.

### 2009-10 BUDGET PREPARATIONS

In April, Governor Kulongoski distributed a letter to all superintendents, co-signed by State Superintendent of Public Instruction Susan Castillo, directing superintendents to include "worst-case scenarios" in their budget planning for 2009-10. It asked districts to prepare budgets for a range of state K-12 education appropriations for the 2009-11 biennium—from \$5.9 billion to \$5.4 billion. This range would result in a 2009-10 McMinnville School District budget deficit, respectively, of 9 percent (\$5 million) to 14 percent (\$7.7 million). As a result, the district expanded its savings/reduction efforts and tightened its budget expenditures to lessen the impact on people and programs. Administrators were directed to save an additional six percent from center discretionary budgets, non-contractually allowed substitute use remained frozen and available grant funds were expended—when appropriate—to reduce general fund expenditures. A goal was established to save \$1 million above the December shortfall target in preparation for the first year of the biennium.

## 2009-11 STATE SCHOOL FUND SCENARIOS

The range of funding proposed for the upcoming biennium underfunds essential programs necessary to ensure student success and funds schools at a level less than the prior biennium (2007-09) and almost as low as 2005-07 (\$5.3 billion). Meanwhile, our student population increases and the services necessary to support their needs become greater. The proposed appropriation levels are not sufficient to meet the Oregon Quality Education Model design or the programs and services prioritized to meet the needs of students attending school in our district.

STATE BIENNIUM BUDGET LEVEL	STATE SCHOOL FUND (PER PUPIL)	MSD TOTAL FORMULA REVENUE	TOTAL BUDGET REDUCTION REQUIRED	2008-09 BUDGET PERCENT AGE
\$5.9 billion*	\$6,001	\$46,674,610	\$(5,025,390)	-9 percent
\$5.8 billion	\$5,933	\$46,143,592	\$(5,556,408)	-10 percent
\$5.6 billion	\$5,789	\$45,021,533	\$(6,678,467)	-12 percent
\$5.4 billion*	\$5,650	\$43,946,098	\$(7,753,902)	-14 percent

\*April 15, 2009, Oregon Department of Education estimate.

2008-09 \$6.13 billion	\$6,267	\$48,000,000
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COMPARISON OF PRIOR STATE K-12 BUDGET LEVELS		
YEARS	STATE BIENNIUM BUDGET LEVEL	PERCENT CHANGE FROM PRIOR BIENNIUM
2003-05	\$5.16 billion	
2005-07	\$5.30 billion	+ 3 percent
2007-09	\$6.13 billion	+15 percent
2009-11	\$5.90 billion	- 4 percent
	\$5.80 billion	- 5 percent
	\$5.60 billion	- 9 percent
	\$5.40 billion	-12 percent

### BUILDING THE 2009-10 BUDGET: CRITERIA & ASSUMPTIONS

The McMinnville School District is basing its 2009-10 budget on the most optimistic funding level provided by Governor Kulongoski of \$5.9 billion, as well as identifying a range of reductions through a \$5.4 billion appropriation level. Publicizing this range of possible reductions provides notice to the Budget Committee and general public of further program cuts, if needed.

#### Budget Criteria

This budget was developed with the following criteria in mind.

- Protect as many instructional programs for students as possible, cutting furthest away from the classroom first.
- Protect extra-curricular programs for students, if possible, maintaining a range of program offerings to encourage extended-day involvement of students with school.
- Protect the highest number of jobs as possible to promote the local economy and maintain adult resources for students.
- Position the district to continue a quality educational program for K-12 students despite the 2009-11 state revenue shortfall.
- Absorb as many positions as possible through attrition rather than layoff when aligned with budget priorities and district goals.

#### Staff-to-Student Ratios

In the 2008-09 school year, the district allocated one teacher for 17 kindergartners. If the state K-12 education budget is \$5.9 billion or more, the district would allocate one teacher for 18 kindergartners. If the state K-12 budget is below \$5.9 billion, the district would allocate one teacher for 19 kindergartners. Class size would be increased by one student at all levels at \$5.9 billion

appropriation and by an additional two students below \$5.9 billion in K-5. The chart below shows the comparison.

STAFF-TO-STUDENT RATIOS			
GRADE	2008-09	STATE BUDGET \$5.9 BILLION OR MORE	STATE BUDGET LESS THAN \$5.9 BILLION
K	1:17	1:18	1:19
1-5	1:23	1:24	1:25
6-8	1:26.5	1:27.5	1:27.5
9-12	1:28	1:29	1:29

### Contract Concessions

As this proposed budget was developed, three of the district's four employee groups came forward with contract concessions to save jobs and programs within their group. Where these concessions eliminated the need for a cut, the item originally planned for reduction was restored.

- Classified: Agreed to step, longevity and COLA freezes and five to eight fewer paid work days.
- Confidential: Agreed to step and COLA freezes and five to eight fewer paid work days.
- Administrative: Agreed to step and COLA freezes and five to eight fewer paid work days.

The licensed contract provides for five fewer paid days if the state per-pupil allocation is lower than the previous year. In each appropriation level (\$5.9 billion to \$5.4 billion) the per-pupil estimate is below 2008-09.

Proposed budget reductions assume a salary savings equivalent to five days pay for all employees.

### Other Assumptions

1. Contractually-negotiated salary increases unless concessions agreed to.
2. Enrollment: 6,540
3. State School Fund Estimate: \$5.9 billion (49 percent 2009-10, 51 percent 2010-11)
4. State School Fund Formula Revenue: \$47 million
5. Other Revenue (local tax, interest income, fees): \$654,000
6. One-time fund transfer of \$1.2 million from closure of classroom start-up fund (\$500,000 will then be transferred to asset reserve fund in 2009-10. There will be no transfer to asset reserve in 2010-11.)
7. Beginning Fund Balance: \$4,450,000
8. Insurance Increases: Contractually-negotiated levels
9. Public Employees Retirement System: 11.35 percent (total)
  - Employer rate: 4.35 percent
  - PERS bond rate: 7 percent
10. School Discretionary Supply Allocations (kept at 2008-09 levels):
  - Elementary: \$121.50 per student
  - Middle: \$121.50 per student
  - High: \$153.10 per student
11. Utilities: Based on estimated rate increases and new building square footage

## PROPOSED BUDGET REDUCTIONS

Proposed budget reductions to balance the 2009-10 budget at a \$5.9 billion state appropriation level are shown below.

\$5.9 BILLION APPROPRIATION GENERAL FUND REDUCTIONS	
PROPOSED REDUCTION	FTE
Close and transfer classroom start-up reserve fund to general fund	
Charge allowable indirect cost rate to federal grants	
High school athletics equipment purchased through grant	
Security equipment purchased through grant	
Technology replacement purchased through grant	
Textbooks purchased through grant	
Overtime eliminated (except emergencies)	
Communications discretionary budget	
Personnel discretionary budget	
Reduce five days all staff	
Mentor positions eliminated <i>all?</i>	2.17
Increase class size by one (all grades)	13.00
Literacy TOSA (Fund in Title IIA)	0.67
*Full-day kindergarten and Kindergarten Plus	6.00
Reduce communication specialist from 1.0 to .25 FTE	0.75
Elementary track eliminated	
Middle school winter athletics (boys and girls basketball, wrestling, athletic director's winter and spring stipends eliminated)	
Elementary summer school eliminated	
Reduce district administrator	0.75
Reduce Newby and Wascher librarians from 1.0 to .50 FTE per school	1.00
Custodial substitutes for less than five day absences not filled	
Elementary math specialists: Restore in Title I (tentative)	3.00
Combine middle school alternative education classrooms	1.00
Eliminate one SLP or PACE classroom	1.00
Reduce middle school counselors from 4.0 FTE to 3.0 FTE	1.00
Reduce special education school psychologists from 2.0 to 1.5 FTE	0.50
Decrease contingency and unappropriated ending fund balance	

*\*If the funding level is at \$5.9 billion, full-day kindergarten and Kindergarten Plus may be restored with Title I funds. If the appropriation is less than \$5.9 billion, full-day and Kindergarten Plus will be eliminated.*

At the \$5.9 billion state appropriation level, the district may make the following reductions in other funds.

\$5.9 BILLION APPROPRIATION GRANT FUND REDUCTIONS	
PROPOSED REDUCTION	FTE
Literacy coach positions (Title I and Title IIA )	3.00
District assessment support (IDEA)	0.40
Elementary after-school site coordinator positions	
Media Arts and Communications Academy E3 grant positions	.75
Discretionary Title I budget	

At the \$5.9 billion state appropriation level, the district may make the following reductions in Willamette Education Service District services.

\$5.9 BILLION APPROPRIATION WILLAMETTE EDUCATION SERVICE DISTRICT SERVICES REDUCTIONS	
PROPOSED REDUCTION	FTE
Transition specialist services	1.00
Computer technician	1.00
Family support advocate services	0.40
Nursing services	0.50
Behavior specialist	1.00

During this time of budget constraints, grant funds and resolution dollars will be used to supplement and fund programs that cannot otherwise be provided for in the general fund. The tentative plan for grant funds and resolution dollars includes reductions outlined above but is subject to change as further adjustments and refinements are made to the general fund.



Proposed budget reductions below \$5.9 billion through \$5.4 billion are as follows:

GENERAL FUND REDUCTIONS BELOW \$5.9 BILLION APPROPRIATION	
PROPOSED REDUCTION	FTE
Increase elementary class size by one	6.00
Reduce Newby and Wascher counselors to 0.50 FTE	1.00
Reduce high school athletics by 14 percent	
Reduce school resource officer (contracted services)	0.50
Eliminate all middle school athletics (at \$5.6 billion or below)	
Reduce ELL licensed positions	1.67
Elementary reading intervention: Restore 4.5 FTE in Title I (tentative)	5.50
Decrease contingency and unappropriated ending fund balance	

#### FEDERAL STIMULUS FUNDS

Included in the proposed budget is additional revenue for Title I and Individuals with Disabilities Education Act (IDEA) funds allocated as part of the Federal Stimulus package to support education.

- At the \$5.9 billion appropriation level, Title I dollars may be used to restore full-day kindergarten and Kindergarten Plus. At an appropriation level less than \$5.9 billion, Title I dollars may instead be used to restore elementary reading intervention and math specialists. When additional Title funds expire, these programs will be eliminated unless general revenue dollars or resources have recovered sufficiently.
- Additional IDEA funds will be used to decrease overall reductions to programs that support students who qualify for special education services as long as the funds are available. Approximately 50 percent of the stimulus IDEA funds were used to offset revenue shortfalls in 2008-09, approximately half of the remaining stimulus dollars will be spread over 2009-10 and part of 2010-11 to offset revenue shortfalls.

#### CONCLUSION

President Barack Obama, in his January 2009 Inaugural Address, said, "That we are in the midst of a crisis is now well understood." Of course, he spoke not only of the economy but also of war, health care, energy, the environment and "homes lost, jobs shed, businesses shuttered." He said that, "For as much as government can do and must do, it is

ultimately the faith and determination of the American people upon which this nation relies.”

Ultimately we will receive in revenue the best our federal and state leaders can provide. Then it is up to us, the McMinnville school community—which includes teaching and support staff, students, parents and patrons—to provide the best educational opportunities for children that it can. All of our workers demonstrate selflessness in good times and bad. Many plan to take less next year to keep more with us for the benefit of all.

Our programs are strong in part because of available revenues we have had to fund them, but more importantly because of those who deliver the school experience to our students.

We have been through budget crunches in the past and have ultimately emerged stronger. Our students are performing higher on more sophisticated assessments than they ever have before. They have experience with classroom technology applications that we never had. We expect students to know algebra in middle school. For most of us, algebra was not even thought about until high school.

This budget tells the story of many things we won't have—the loss of important resources, the loss of some very important staff members who are responsible for the delivery of our programs.

This budget also tells the story of hopes and dreams. It describes what to fund if additional revenue becomes available and what to do with the money we anticipate receiving. It maintains music, physical education, core classes, electives, after-school programs and support staff to assist classroom teachers. We have a place from which to build.

If the past, as some say, is really a predictor for the future, then let's look at what we have already done. The McMinnville school community has already done much together and recognizes that our future remains bright and full of possibilities. We built new schools, just this year. We celebrated the opening of Buel Elementary and classroom additions at Memorial, Newby and Wascher elementary schools. McMinnville High's 26-classroom addition is near completion. Our students continue to receive state and national recognition on a yearly basis. This year's horticulture students took first place in the FFA Nursery/Landscape Contest, our high school yearbook

is a gold medal winner from the Columbia Scholastic Press Association, one of our high school students is appointed to the State Board of Education and the majority of our schools are rated either Exceptional or Strong. Innovations such as McMinnville High School's Small Learning Communities, the new Engineering and Aerospace Sciences Academy and the Media Arts and Communications Academy are supported. We are recognized by outside organizations through grants and other awards.

I believe fully that McMinnville will continue to be a strong district within Yamhill County and the Oregon public school system.

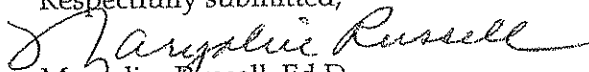
President Obama also said, "There is nothing so satisfying to the spirit, so defining of our character, than giving our all to a difficult task."

And, indeed, it is a difficult task we face. It is also a great opportunity to contribute to the future through children and we need to remain focused on the opportunities. As we long for better financial days and strong support for education funding, our dedicated staff will do its very best for students.

Children in McMinnville schools will move through the grades learning more from one year to the next. They will graduate from high school and be prepared for post-secondary opportunities. We know the community will rally around its youth and do everything possible to make their hopes and dreams come true.

These are not easy times but they are the times in which our children live. We must do our best to provide for them and ask our state and national leaders to do the same. Reductions outlined in this budget serve as a guideline and starting point to communicate next steps in our staffing plan for the year ahead. The attached appendices provide detail regarding the impact of certain reductions. Budget committee members will receive updates at future meetings as we progress through the reduction process and further refine necessary actions in relation to state funding and district priorities. I look forward to working with you as you review the following proposed budget.

Respectfully submitted,



Maryalice Russell, Ed.D.

Superintendent

## APPENDIX 1

### Impact of Class Size Increase

The impact of increased class sizes differs between elementary and secondary levels. At the elementary level, there may be fewer teachers at a particular grade level so classrooms at that grade level become larger. In the middle or high schools, particular positions reduced might be music, math, language arts or science, for example. In secondary schools, classes become larger but fewer sections of a course may be offered. If student interest is low in a particular subject, or the subject is not required for graduation, it may be eliminated to absorb increases to class size in the remaining programs.

Anticipated impacts from the 2009-10 proposed increase in class size:

- Larger K-5 classes.
- Fewer elementary music, library and physical education sections required.
- Reduced middle level intervention and alternative offerings.
- Reduced secondary level music and other elective sections.

## APPENDIX 2

### Athletic Program Reductions

Elementary track is eliminated in this proposed \$5.9 billion appropriation level budget. Few Oregon districts provide elementary level after-school athletic programs.

Middle level programs are maintained but reduced through an appropriation level of \$5.6 billion and fully reduced if funding is below \$5.6 billion. Only one other district in our league continues to offer middle school athletics. Other communities depend on municipal parks and recreation or club programs.

At the high school level, the number of teams per sport was reduced at the \$5.8 billion appropriation level.

Please see the next pages for athletic program details.

McMinnville School District  
 Athletics Program  
 Proposed Reductions

APPENDIX 2

1. ELEMENTARY ATHLETICS

Proposed reduction if state funding is at \$5.9B or below:

Est. Savings

Elementary Track

\$ 15,000

2. MIDDLE SCHOOL ATHLETICS

\*Proposed reductions if funding is at \$5.9B or below:

Est. Savings

Boy's Basketball (community opportunity)  
 Girl's Basketball (community opportunity)  
 Wrestling (community opportunity)  
 Athletic Director Positions - reduce to one season  
 Less estimate of sports fees not collected  
**Total Proposed Reductions**

\$ 34,924  
 \$ 32,804  
 \$ 17,810  
 \$ 12,641  
 \$ (11,179)  
\$ 87,000

3. HIGH SCHOOL ATHLETICS

Proposed reduction if state funding level is at or below \$5.8B :

Est. Savings

Boy's Soccer Coach (from 3 to 2 teams)  
 Boys Basketball Coach (from 4 to 3 teams)  
 Varsity Golf Coach (Creates Co-ed Program)  
 JV Golf Coach (Creates Co-ed Program)  
 Swim Coach (No JV Program)  
 JV Tennis Coach (Creates 1 Co-ed JV Program)  
 Football coach (no change to program)  
 Volleyball Coach (no change to program)  
 Wrestling Coach (no change to program)  
 Baseball Coach (no change to program)  
 Softball Coach (no change to program)  
 Track Coach (no change to program)  
 Cheer Advisor (reduce from 2 to 1 season)  
 Study Hall Extra Duty (reduce from 3 to 2 seasons)  
 Strength & Conditioning (eliminate summer program)  
 Transportation (Reduce travel)  
 Supplies & Equipment

\$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 2,461  
 \$ 4,214  
 \$ 3,371  
 \$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 4,214  
 \$ 4,000  
 \$ 4,214  
 \$ 4,214  
 \$ 5,000  
 \$ 9,600

**Total Proposed Reductions**

\$ 75,000

Tentative Program. If OSAA or League decides to eliminate a certain program, we would revise accordingly.  
 Community Members who are hired after July 1, 2009 paid per Classified Schedule

Cheer and dance will be moved from Athletics budget to High School "Activity" budget.

4. MIDDLE SCHOOL ATHLETICS

If state funding is below \$5.6B

Est. Savings

Eliminate all Middle School Athletics

\$ 77,000

McMinnville School District  
Athletics Program Cost by Sport

APPENDIX 2

Elementary Track							
Cost of Extra Duty Pay					\$	25,000	
Less Fees Collected					\$	(10,000)	
Net Cost of Elementary Track					\$	15,000	
Middle School Athletics							
Program	Salaries & Benefits	Transport.	Supplies & Equipment	Officials	Total	Students	Cost Per Student
Football	23,147	4,000	4,000	3,000	34,147	98	\$ 348
Volleyball	26,122	3,600	1,750	2,000	33,472	125	\$ 268
Cross Country	5,900	1,800	750	-	8,450	35	\$ 241
Wrestling	12,260	1,800	1,750	2,000	17,810	46	\$ 387
Boys Basketball*	26,124	1,800	1,750	5,250	34,924	85	\$ 411
Girls Basketball	24,004	1,800	1,750	5,250	32,804	82	\$ 400
Track	25,675	1,800	1,750	-	29,225	165	\$ 177
Athletics Director *	18,961	-	-	-	18,961	636	\$ 30
Total	162,193	16,600	13,500	17,500	209,793		
Less Sports Fees					(34,500)		
Net Cost of Middle School Athletics					\$	175,293	
* Middle School sports proposed reductions. Reduce Athletic Director extra duty stipends to one season. If state funding level is below \$5.6B for 09-11 Biennium; all middle school sports will be eliminated.							
McMinnville High School Athletics							
Program	Salaries & Benefits	Transport.	Supplies & Equipment	Officials	Total	Students	Cost Per Student
Football	38,659	7,500	15,000	3,356	64,515	106	\$ 609
Boys Soccer	15,170	2,000	3,000	2,714	22,884	51	\$ 449
Girls Soccer	10,956	1,500	3,000	2,395	17,851	31	\$ 576
Volleyball	19,384	3,900	3,000	2,046	28,330	38	\$ 746
Cross Country	10,535	2,200	3,000	-	15,735	62	\$ 254
Swimming	11,377	1,200	3,000	1,410	16,987	43	\$ 395
Wrestling	19,804	3,200	3,000	1,879	27,883	29	\$ 961
Boys Basketball	19,804	2,100	3,000	6,250	31,154	40	\$ 779
Girls Basketball	15,591	2,000	3,000	6,250	26,841	23	\$ 1,167
Boys Tennis	8,638	1,700	2,000	-	12,338	43	\$ 287
Girls Tennis	8,638	1,500	2,000	-	12,138	32	\$ 379
Boys Golf	6,743	1,300	2,000	-	10,043	17	\$ 591
Girls Golf	6,743	1,300	2,000	-	10,043	9	\$ 1,116
Softball	19,384	1,600	3,000	2,300	26,284	42	\$ 626
Baseball	19,804	3,200	3,000	6,400	32,404	49	\$ 661
Track	28,232	2,000	7,000	-	37,232	109	\$ 342
Trainers	34,131	-	4,000	-	38,131	785	\$ 49
Cheerleading (move to activity)	7,992	1,800	-	-	9,792	28	\$ 350
Dance (move to activity)	7,163	-	-	-	7,163	33	\$ 217
Study Hall	12,641	-	-	-	12,641	108	\$ 117
Strength/Conditioning*	4,214	-	-	-	4,214	110	\$ 38
Game Management	25,699	-	-	-	25,699	500	\$ 51
Athletics			43,880		43,880	495	\$ 89
Total	351,303	40,000	107,880	35,000	534,182		
Less Sports Fees & Gate Receipts					(90,400)		
Net Cost of High School Athletics					\$	443,782	

# APPENDIX 3

## STATE SCHOOL FUND GRANT (\$5.4B)

2009-2010

AS OF 4/15/2009

Yamhill County, McMinnville SD 40

District ID: 2256

<b>2009-2010 ADMw Components</b>	<b>2009-2010 Local Revenue</b>																																				
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### 2009-2010 General Purpose Grant

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment ) ] ) x Funding Ratio  
 ( 7,777.4 x [ \$4500 + ( \$25 x -1.89 ) ] ) X 1.228556202537 = \$42,546,098

### 2009-2010 Total Formula Revenue

General Purpose Grant + Transportation Grant  
 = \$42,546,098 + \$1,400,000 = \$43,946,098

### 2009-2010 State School Fund Grant

Total Formula Revenue - Local Revenue  
 = \$43,946,098 - \$10,187,664 = \$33,758,433

General Purpose Grant per Extended ADMw= \$5,470  
 Total Formula Revenue per Extended ADMw= \$5,650  
 Charter Schools Rate( ORS 338.155 )= \$5,470

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



STATE SCHOOL FUND GRANT (\$5.9B)

APPENDIX 4

2009-2010

AS OF 4/15/2009

Yamhill County, McMinnville SD 40

District ID: 2256

2009-2010 ADMw Components		2009-2010 Local Revenue	
ADMr: 6,267.0 X 1.00 =	6,267.0	Property Taxes and in-lieu of property taxes from local sources =	\$9,900,000.00
Students in ESL programs: 1,050.0 X 0.50 =	525.0	Federal Forest Fees =	\$0.00
803.0 IEP Students capped at 11% of ADMr: 689.4 X 1.00 =	689.4	Common School Fund =	\$223,664.14
Students on IEP Above 11% of ADMr: 12.2 X 1.00 =	12.2	County School Fund =	\$64,000.00
Students in Pregnant/Parenting Programs: 24.0 X 1.00 =	24.0	State Managed Timber =	\$0.00
Students in Poverty: 1,014.5 X 0.25 =	253.6	In-Lieu of Property Taxes(non-local sources) =	\$0.00
Students in Foster Care or Négllected/Delinquent: 25.0 X 0.25 =	6.3	Revenue Adjustments =	\$0.00
Remote Elementary School Correction: 0.0 X 1.00 =	0.0	Local Revenue =	\$10,187,664.14
Small High School Correction: 0.0 X 1.00 =	0.0	<b>2009-2010 Transportation Grant</b>	
Estimated ADMw: =	7,777.4	Salaries =	N/A
<b>2009-2010 Extended ADMw</b>		Payroll =	N/A
2009-2010 Estimated ADMw =	7,777.4	Purchased Services =	N/A
2008-2009 Estimated ADMw =	7,669.5	Supplies =	N/A
Extended ADMw - Greater of		Other =	N/A
Or 2009-2010 Estimated ADMw =	7,777.4	Garage Depreciation =	N/A
2008-2009 Estimated ADMw		Bus Depreciation =	N/A
<b>2009-2010 Experience Adjustment</b>		Fees Collected =	N/A
District Average Teacher Experience =	10.20	Non-Reimbursable =	N/A
State Average Teacher Experience =	12.09	Net Eligible Trans. Expend. =	\$2,000,000.00
Experience Adjustment (Difference in District and State Teacher Experience) =	-1.89	Trans per ADMr Rank. 6% Transportation Reimburs. Rate 70.00%	
		Grant (Rate* Net Eligible Expend) =	\$1,400,000.00

**2009-2010 General Purpose Grant**

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment) ]) x Funding Ratio  
 ( 7,777.4 x [ \$4500 + ( \$25 x -1.89 ) ] ) X 1.307344409010 = \$45,274,610

**2009-2010 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
 = \$45,274,610 + \$1,400,000 = \$46,674,610

**2009-2010 State School Fund Grant**

Total Formula Revenue - Local Revenue  
 = \$46,674,610 - \$10,187,664 = \$36,486,946

General Purpose Grant per Extended ADMw= \$5,821  
 Total Formula Revenue per Extended ADMw= \$6,001  
 Charter Schools Rate( ORS 338.155 )= \$5,821

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

Extra Duty - Non-Athletics

APPENDIX 5

The proposed budget document transfers cheer and dance programs from the high school athletic budget to the activities budget at one advisor stipend per group.

The proposed budget reduces after school elementary site coordinators to 50% of the position funded in 2008-2009

Location	Description	Cost
<i>BUEL</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
<i>COLUMBUS</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
<i>GRANDHAVEN</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
<i>MEMORIAL</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
<i>NEWBY</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
<i>WASCHER</i>	<i>Elementary After School Site Coordinators</i>	<i>12,642</i>
PATTON	SECONDARY AFTER SCHOOL SITE COOR	5,690
PATTON	SECONDARY AFTER SCHOOL SITE COOR	6,321
DUNIWAY	SECONDARY AFTER SCHOOL SITE COOR	6,321
DUNIWAY	SECONDARY AFTER SCHOOL SITE COOR	5,690
MHS	AFTER SCHOOL SITE COORDINATOR	5,690
MHS	AFTER SCHOOL SITE COORDINATOR	5,690
MHS	NEWSPAPER	4,214
MHS	HS ACTIVITY ADVISOR	2,107
MHS	DEPT CHAIR SPECIAL SERVICES	4,214
MHS	DEPT CHAIR MATH	3,793
MHS	NATL HONOR SOCIETY ADV	503
MHS	HS BAND DIRECTOR	5,268
MHS	DRAMA ADVISOR	5,268
MHS	DEPT CHAIR PATHWAYS	3,793
MHS	SCIENCE CLUB ADVISOR	3,371
MHS	DEPT CHAIR SCIENCE	3,793
MHS	HS CHOIR DIRECTOR	2,634
MHS	PROM ADVISOR	4,214
MHS	STUDENT ACTIVITIES ADV	4,846
MHS	DEPT CHAIR SOC ST	3,793
MHS	DEPT CHAIR ENGLISH	3,793
MHS	FFA ADVISOR	3,582
MHS	HS CHOIR DIRECTOR	2,634
MHS	INTERNATIONAL CLUB	503
MHS	FFA ADVISOR	3,582
MHS	DEPT CHAIR PE	4,214
MHS	GRADUATION ADVISOR	1,475
MHS	NATL HONOR SOCIETY ADV	1,265
MHS	SPEECH ADVISOR	5,268
MHS	YEARBOOK	4,214
MHS	HOMELESS LIAISON	4,214
<i>MHS</i>	<i>CHEER ADVISOR</i>	<i>3,383</i>
<i>MHS</i>	<i>DANCE ADVISOR</i>	<i>5,770</i>
<b>Total Extra Duty Non-Athletics</b>		<b>\$ 197,806</b>



THEODORE R. KULONGOSKI  
GOVERNOR

April 9, 2009

Dear Superintendent:

We write today because we are concerned about the impact of the recession on the K-12 budget for the 2009-11 biennium and believe we must work together to continue to make education a priority while also managing through this time in a fiscally responsible manner.

Since December, in three short months, the state's budget shortfall (General Fund and Lottery Fund) has tripled to more than \$3.1 billion below Essential Budget Level (EBL). The forthcoming May revenue forecast will provide the information needed to finalize the current biennium's budget as well as to construct the budget for the next biennium. But we cannot simply wait. We must begin planning today.

Given the magnitude of loss in such a short period of time, coupled with national economic trends, we must develop a variety of budget scenarios for the 2009-11 school years. We recommend that you include worse case scenarios.

We believe we must be prepared for an additional \$2 billion in lost revenue by February 2010, which will bring the total loss of GF/LF to more than \$5 billion. The proportionate impact to K-12 under this scenario could translate into a reduction of state funding by approximately 15% below the Governor's Recommended Budget for K-12, from \$6.4 billion to as low as \$5.4 billion. This figure assumes all available federal stimulus dollars, the Oregon Education Stability Fund and the Rainy Day Fund have been fully utilized to balance the state budget.

If we remain disciplined and use only federal stimulus funds to cover potential additional shortfalls for 2007-09, we will have a total of \$1.8 billion in federal funds, the Oregon Education Stability Fund and Rainy Day Funds for use in 2009-11 to help with some of the expected shortfall yet to come. We ask that you develop budgets to include a range of scenarios from a \$5.4 billion State School Fund to a \$5.9 billion State School Fund for 2009-11.

While, again, these are just estimates, it is important that you make informed budget decisions. We must not overreact and make irreversible cuts, but we also must plan responsibly for greater budget shortfalls.

STATE CAPITOL, SALEM 97301-4047 (503) 378-3111 FAX (503) 378-4863 TTY (503) 378-4859

[WWW.GOVERNOR.OREGON.GOV](http://WWW.GOVERNOR.OREGON.GOV)

April 9, 2009  
Page Two

We remain committed to preserving education funding to the fullest extent possible given the dire economic circumstances. The decisions before you, the state legislature and local governments in light of this recession are not easy. We hope to continue to partner with you during this difficult time to continue to advance educational opportunities at every level for Oregon children and students across the state.

One other item of note regarding the use of federal stimulus funds for education: Please refer to the Oregon Department of Education's website at [www.ode.state.or.us](http://www.ode.state.or.us) or <http://stimulus.k12partners.org/> for guidance on the use of federal stimulus dollars. The Department is frequently posting the latest information from the US Department of Education.

In the meantime, if you have any questions, please do contact us.

Sincerely,



THEODORE R. KULONGOSKI  
Governor



SUSAN CASTILLO  
Superintendent of Public Instruction

TRK:js:cy

# MCMINNVILLE SCHOOL DISTRICT NO 40

## Ending Fund Balance Projections

	Estimated 2009-10	Estimated 2010-11
<b>Resources</b>		
State School Funding Formula Revenues	\$ 47,064,610	\$ 48,968,934
Other Revenues	\$ 654,000	\$ 654,000
Transfer from Classroom Startup Reserve	\$ 1,200,000	\$ -
Beginning Fund Balance	\$ 4,450,000	\$ 3,710,000
<b>Total Resources</b>	<b>\$ 53,368,610</b>	<b>\$ 53,332,934</b>
 <b>Expenditures</b>		
Wages & Benefits	42,966,783	43,976,716
Services, Supplies, Insurance	6,671,827	6,832,434
Fund Transfers	520,000	20,000
<b>Total Expenditures</b>	<b>\$ 50,158,610</b>	<b>\$ 50,829,150</b>
 Estimated Ending Fund Balance	 3,710,000	 2,500,000
 Percent of resources net of beginning fund balance	 7.58%	 5.04%

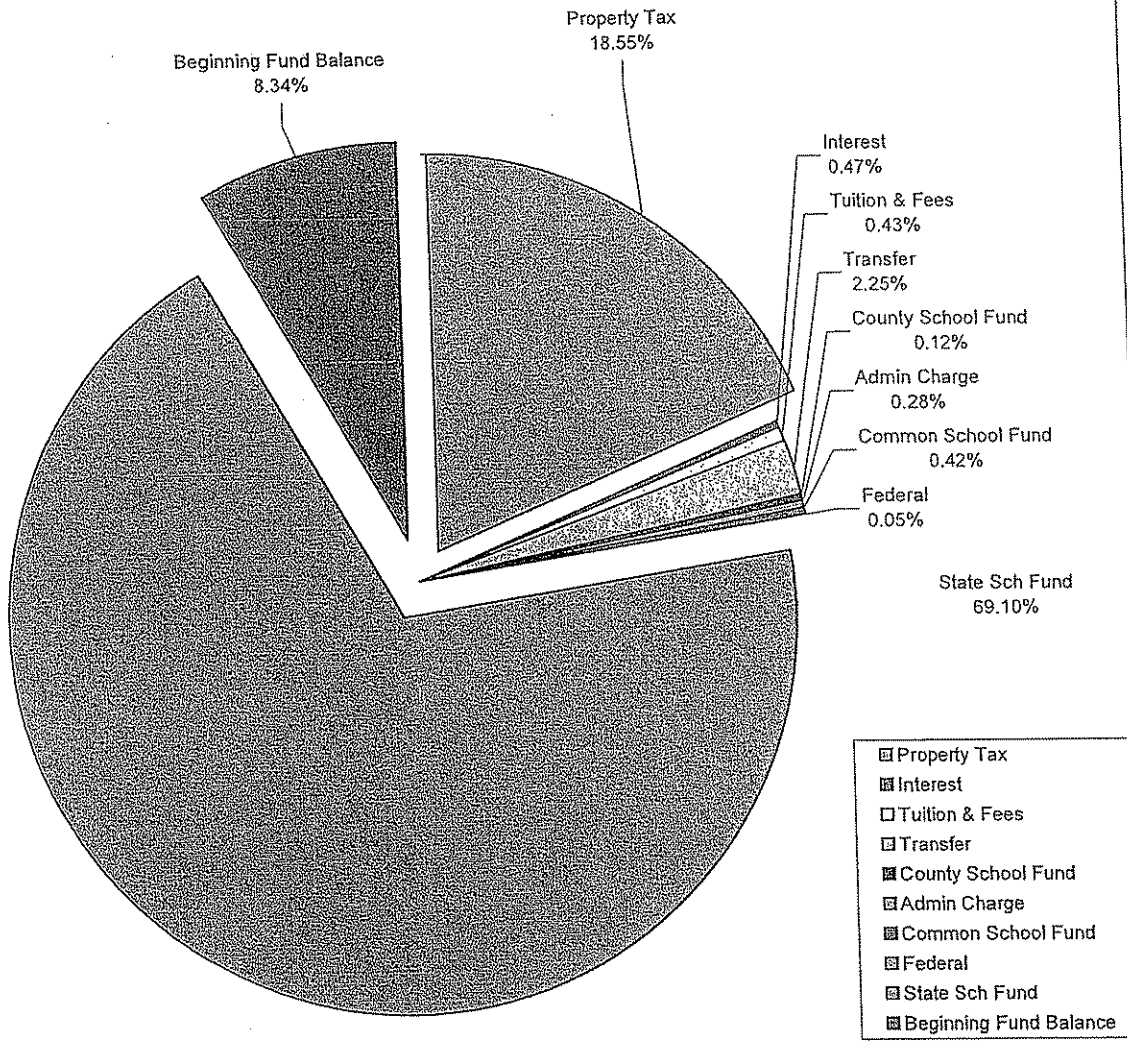
**MC MINNVILLE SCHOOL DISTRICT**  
**10 Year State Funding Information**

Year	Funding Ratio	ADMw	State Funding Formula Revenue & Sch Improv Grant	\$\$\$SF Formula Per Student	\$ Increase (Decrease)
1998-99	0.9717022	5,953.3	26,750,662	\$ 4,493	
1999-00	1.0317878	6,168.2	29,573,707	\$ 4,795	\$ 301
2000-01	1.0852940	6,144.6	31,021,044	\$ 5,049	\$ 254
2001-02	1.0888300	6,556.3	32,992,507	\$ 5,032	\$ (16)
2002-03	1.0039550	6,759.3	31,429,183	\$ 4,650	\$ (382)
2003-04	1.1427060	6,859.5	36,254,857	\$ 5,285	\$ 636
2004-05	1.0781617	7,163.9	35,738,002	\$ 4,989	\$ (297)
2005-06	1.1703603	7,311.8	39,435,392	\$ 5,393	\$ 405
2006-07	1.2447785	7,482.8	42,786,221	\$ 5,718	\$ 325
2007-08	1.3148950	7,555.2	46,954,825	\$ 6,215	\$ 497
2008-09	1.3110510	7,661.9	48,016,935	\$ 6,267	\$ 52
* 2009-10	1.3073440	7,777.4	46,674,610	\$ 6,001	\$ (266)
* 2010-11	4% Increase	7,854.0	48,579,990	\$ 6,185	\$ 184

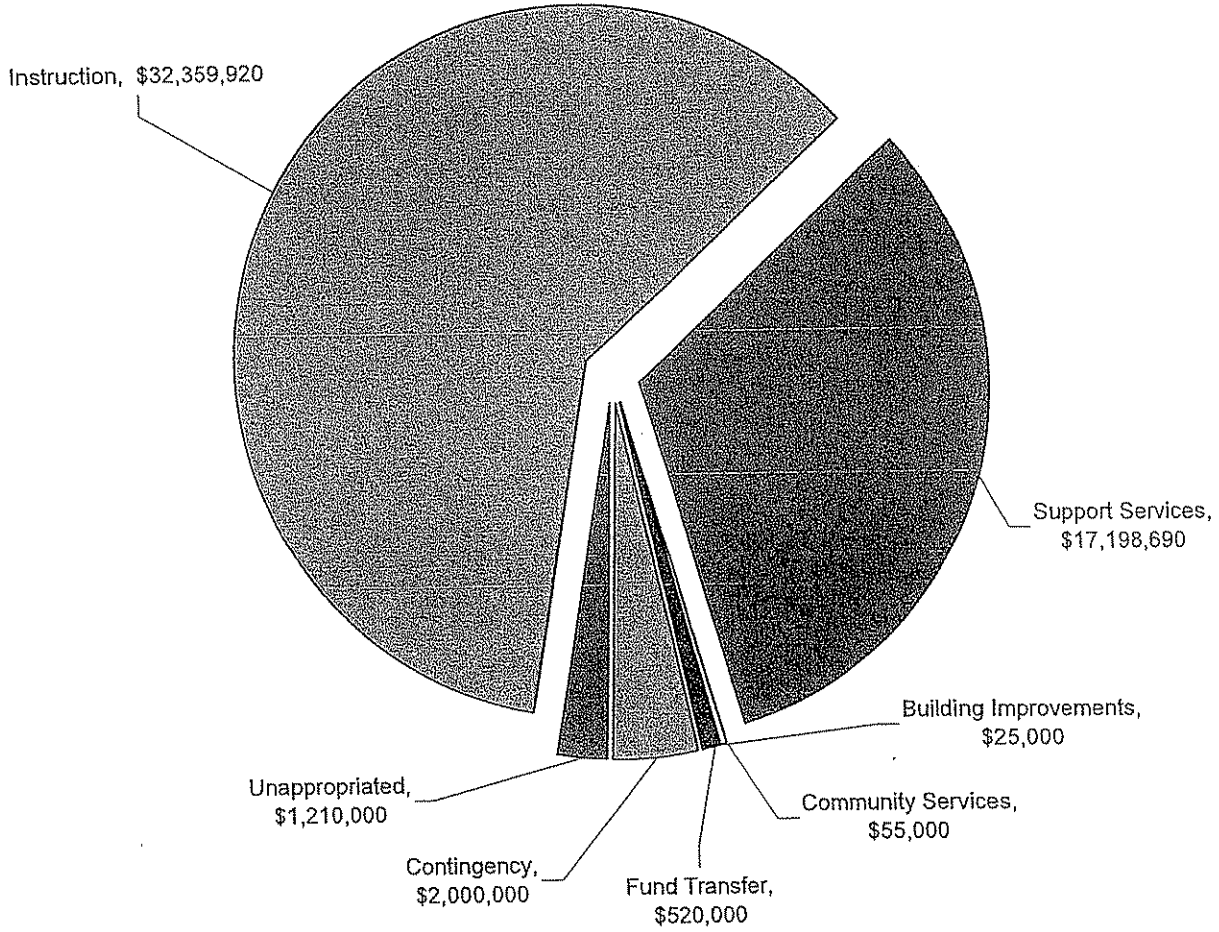
\* Based on \$5.9B state budget level with 49% in first year and 51% in second year

MCMINNVILLE SCHOOL DISTRICT  
GENERAL FUND REVENUE

2009-10



**McMinnville School District  
Proposed 2009-10 Budget  
Expenditures by Function**





MCMINNVILLE SCHOOL DISTRICT  
GENERAL FUND  
INSTRUCTIONAL PROGRAMS  
2009-10

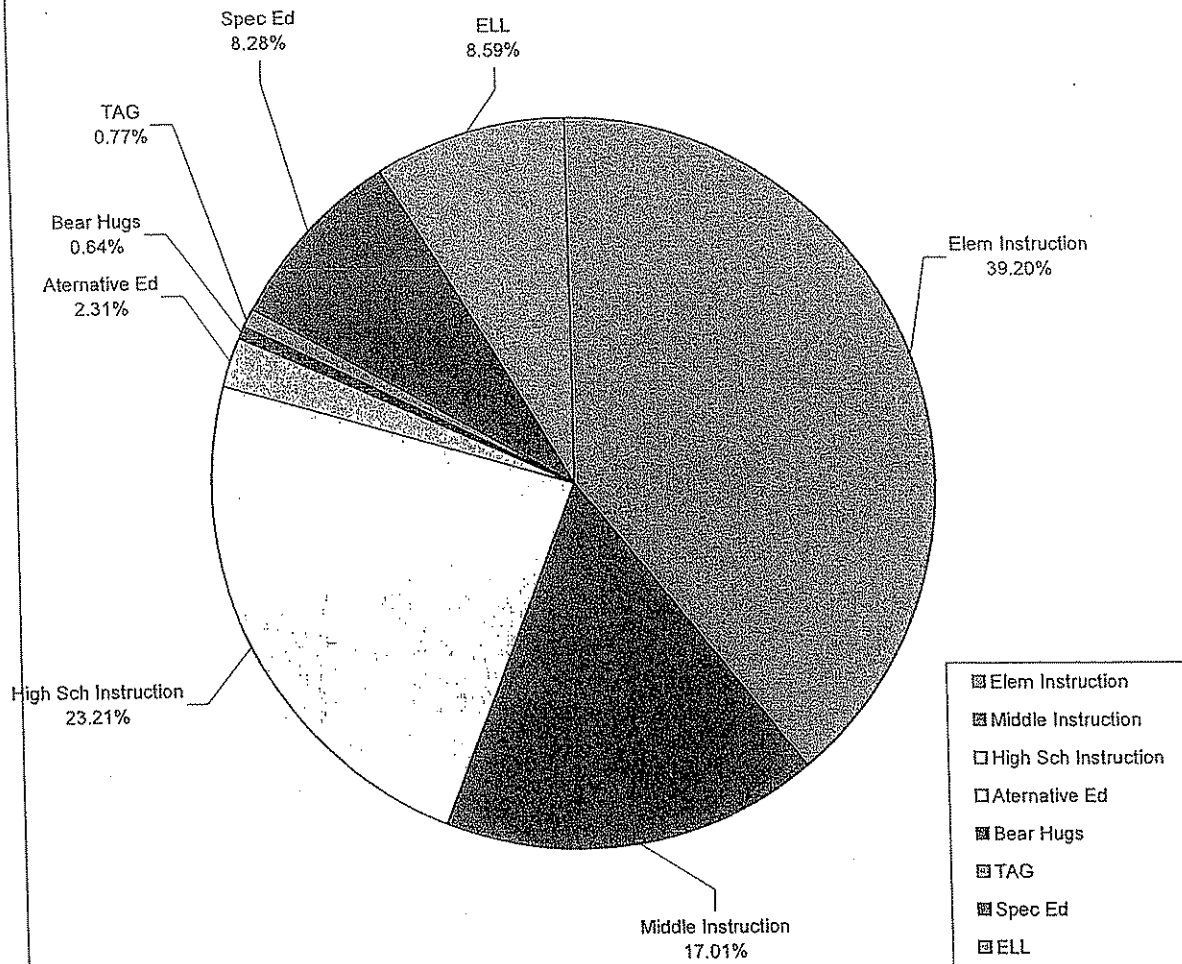
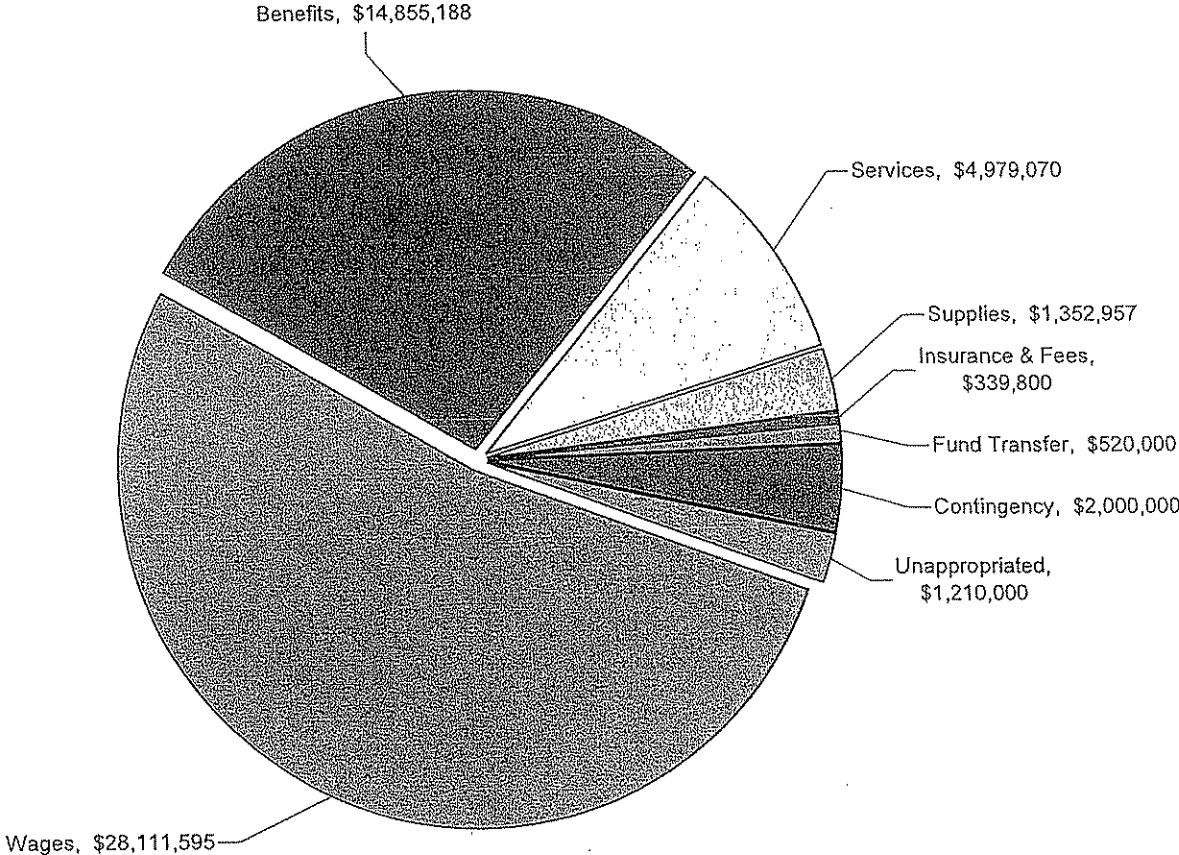


Exhibit 5

**McMinnville School District  
Proposed 2009-10 Budget  
Expenditures by Object**



MCMINNVILLE SCHOOL DISTRICT  
PERSONNEL DISTRIBUTION

2009-10

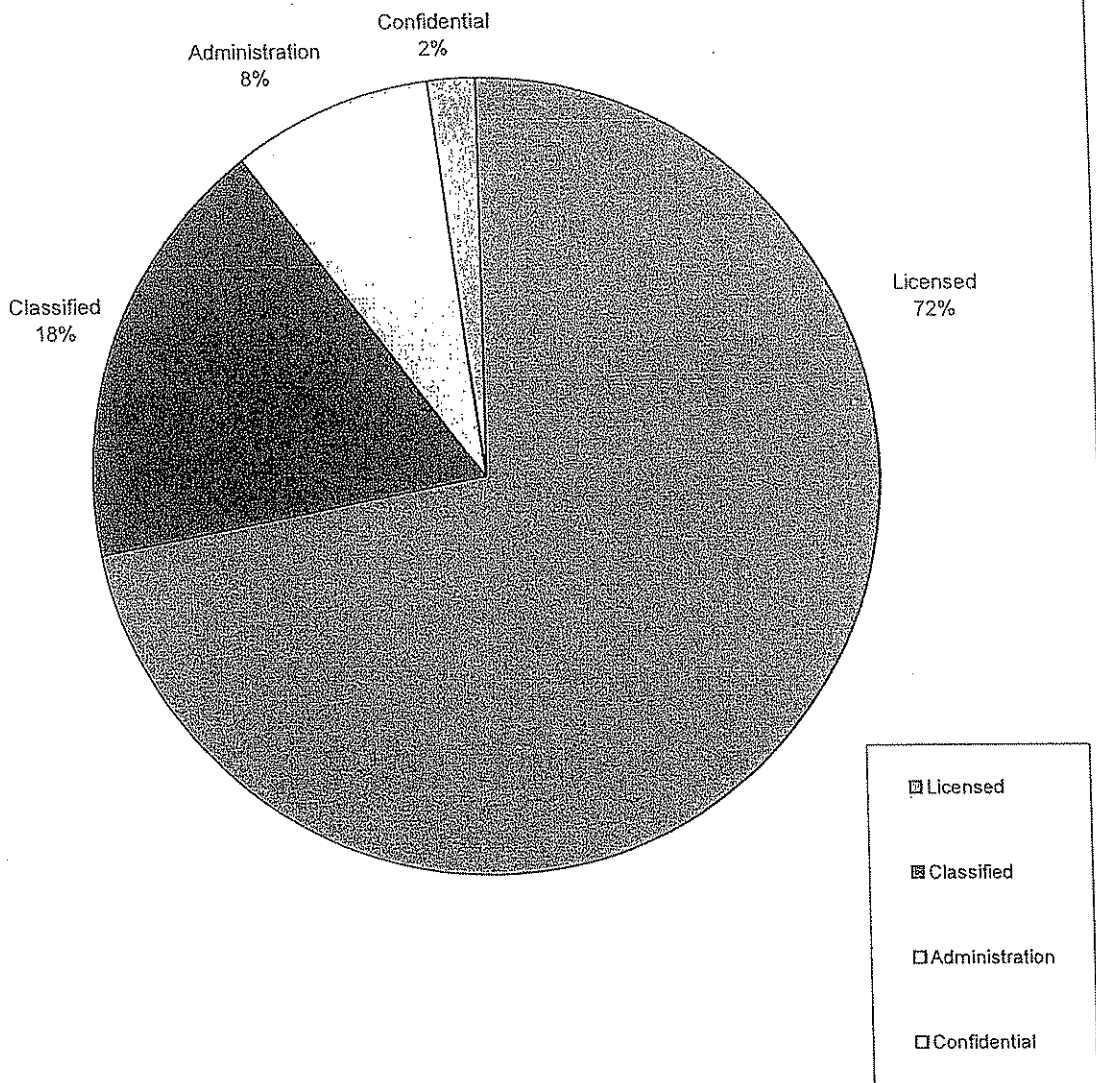


Exhibit 7



# INTRODUCTORY SECTION

**MC MINNVILLE SCHOOL DISTRICT  
BUDGET COMMITTEE 2008-09**

**Ms. Janis Braich  
124 Anne Street  
McMinnville, Oregon**

**Mrs. Kathryn Cabe  
1654 Bonnie Jean Place  
McMinnville, Oregon**

**Dr. Francis Charbonnier  
1655 Michelbook Lane  
McMinnville, Oregon**

**Ms. Nicole Obrist  
687 Westview Drive  
McMinnville, Oregon**

**Mr. Stan Primozych  
1335 Cedar Street  
McMinnville, Oregon**

**Dr. Tim Roberts  
1069 Northwest Baker Crest Court  
McMinnville, Oregon**

**Mr. Larry Vollmer  
1946 Northwest Fir Street  
McMinnville, Oregon**

**Mr. Carson Benner  
14301 Southwest Muddy Valley Road  
McMinnville, Oregon**

**Dr. Scott Gibson  
655 Northwest Brookview Court  
McMinnville, Oregon**

**Dr. Paul Haddeland  
2103 Northwest Chrystal Drive  
McMinnville, Oregon**

**Ms. Kathy Loving  
724 Northwest 21<sup>st</sup> Street  
McMinnville, Oregon**

**Mr. Wesley Paul  
3752 NE Harvest Ct.  
McMinnville, Oregon**

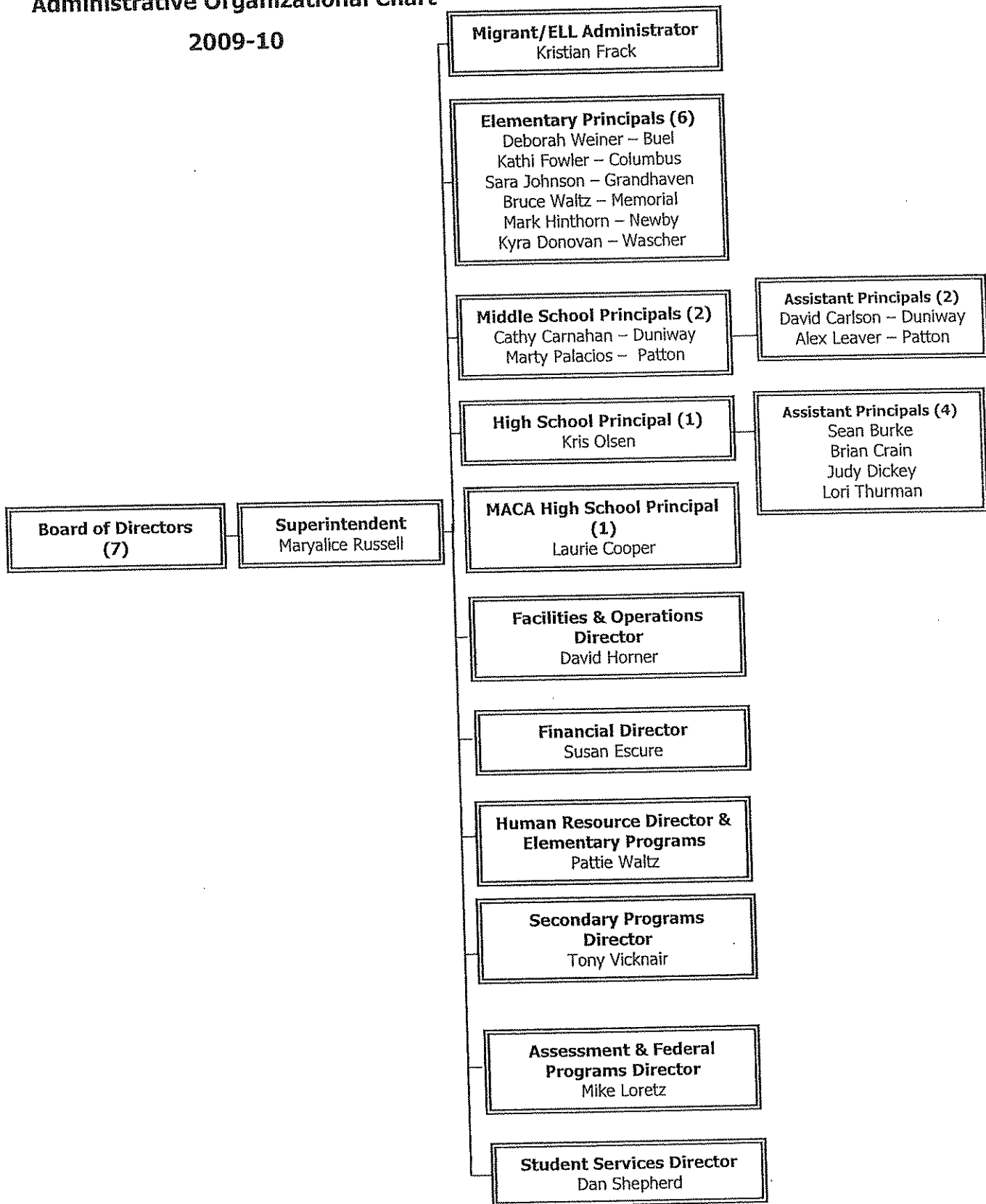
**Mr. Brian Owen  
1838 Northeast Coburn Drive  
McMinnville, Oregon**

**Mr. Steven Patterson  
2350 Northwest Crimson Court  
McMinnville, Oregon**

**Dr. Maryalice Russell  
Superintendent and Budget Officer**

**McMinnville School District #40**  
**Administrative Organizational Chart**

2009-10





## FINANCIAL SECTION

**McMinnville School District**  
General Fund Chart of Accounts for Functions

<u>Function Number Sort</u>			<u>Description Alpha Sort</u>		
<u>Account #</u>	<u>Description</u>	<u>Budget Page</u>	<u>Account #</u>	<u>Description</u>	<u>Budget Page</u>
1111	Primary K-3 Instruction	15	3390	After School Programs (KOB)	56
1112	Intermediate Instruc 4-5	16	1287	Alt Ed/Off Campus	28
1113	Elem Athletics	17	1280	Alternative Ed (Sr High Student Services)	27
1121	Middle School Instruct	18	2230	Assessment and Testing	42
1122	Middle School Athletics	19	2110	Attendance / Drop Out Prevention	34
1131	Sr High Instruction	20	2310	Board of Education Services	44
1132	Sr High Athletics	22	4150	Building Acquisition / Construction	56
1140	Migrant Preschool	23	2630	Communications	54
1210	Talented and Gifted	24	1295	County Corrections Education	31
1220	Students with Disabilities	25	2510	Dir Facilities & Operations	47
1221	LRC 2	25	2210	Dir Improvement of Instruction (School Improve	39
1250	Resource Rooms (LRC)	26	2610	Dir Personnel Services	53
1260	Early Intervention	27	1290	Dir Student Serv (Designated Program)	29
1280	Alternative Ed (Sr High Student Services)	27	1283	Dist Alternative Prog (Sr High)	28
1283	Dist Alternative Prog (Sr High)	28	1260	Early Intervention	27
1287	Alt Ed/Off Campus	28	2220	Educational Media Services (library)	41
1290	Dir Student Serv (Designated Program)	29	1113	Elem Athletics	17
1291	ELL - English Lang Learners	30	1400	Elem Summer School Programs	32
1292	Teen Parent Prog. Bear Hugs	31	1291	ELL - English Lang Learners	30
1295	County Corrections Education	31	2320	Executive Administration (Superintendent)	45
1299	Other Programs	32	2520	Fiscal Services	48
1400	Elem Summer School Programs	32	5200	Fund Transfers	56
1442	Middle School Summer Program	33	2120	Guidance Services	34
1443	Sr High Summer Program	33	2130	Health Services	35
2110	Attendance / Drop Out Prevention	34	2240	Instructional Staff Development	43
2120	Guidance Services	34	1112	Intermediate Instruc 4-5	16
2130	Health Services	35	2570	Internal Services	52
2140	Psychological Services	36	1221	LRC 2	25
2150	Speech Pathology	37	1122	Middle School Athletics	19
2190	Student Service Direction	38	1121	Middle School Instruct	18
2210	Dir Improvement of Instruction (School Improve	39	1442	Middle School Summer Program	33
2213	Technology Curriculum Dev	40	1140	Migrant Preschool	23
2220	Educational Media Services (library)	41	2410	Office of the Principal	46
2230	Assessment and Testing	42	6110	Operating Contingency	57
2240	Instructional Staff Development	43	2540	Operation and Maintenance	50
2310	Board of Education Services	44	1299	Other Programs	32
2320	Executive Administration (Superintendent)	45	1111	Primary K-3 Instruction	15
2410	Office of the Principal	46	2527	Property Accounting Services	49
2510	Dir Facilities & Operations	47	2140	Psychological Services	36
2520	Fiscal Services	48	2572	Purchasing Services	52
2525	Rent/Building/Labor	49	2525	Rent/Building/Labor	49
2527	Property Accounting Services	49	1250	Resource Rooms (LRC)	26
2540	Operation and Maintenance	50	2150	Speech Pathology	37
2550	Transportation	51	1132	Sr High Athletics	22
2570	Internal Services	52	1131	Sr High Instruction	20
2572	Purchasing Services	52	1443	Sr High Summer Program	33
2610	Dir Personnel Services	53	2640	Staff Services	54
2630	Communications	54	2190	Student Service Direction	38
2640	Staff Services	54	1220	Students with Disabilities	25
2660	Technology Services	55	2700	Supplemental Retirement Benefits	56
2700	Supplemental Retirement Benefits	56	1210	Talented and Gifted	24
3390	After School Programs (KOB)	56	2213	Technology Curriculum Dev	40
4150	Building Acquisition / Construction	56	2660	Technology Services	55
5200	Fund Transfers	56	1292	Teen Parent Prog. Bear Hugs	31
6110	Operating Contingency	57	2550	Transportation	51
7770	Unappropriated Ending Fund Balance	57	7770	Unappropriated Ending Fund Balance	57



## Fund 100 General Fund

This fund contains the general operating revenue and expenditures for the McMinnville School District. Revenue (Resources) include the State of Oregon State School Fund Grant, local tax revenue, County and Common School Fund Grant, beginning fund balance and a variety of other local revenue sources.

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10**

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>100 GENERAL FUND</b>							
R1111	AD VALOREM TAXES LEVIED	8,129,451	8,753,247	9,100,000	9,700,000	9,700,000	9,700,000
R1112	PRIOR YEAR'S TAXES	379,321	232,167	350,000	200,000	200,000	200,000
R1190	PENALTIES/INTEREST TAXES	12,001	12,724	11,699	0	0	0
R1311	TUITION FROM INDIVIDUALS	72,309	71,302	70,000	70,000	70,000	70,000
R1312	TUITION - WITHIN STATE	-155	34,103	0	20,000	20,000	20,000
R1330	SUMMER SCHOOL TUITION	8,227	9,918	7,500	0	0	0
R1331	TUITION FROM INDIVIDUALS	30	0	0	0	0	0
R1332	SUMMER SCHOOL MIDDLE SCHL	945	1,160	1,500	0	0	0
R1333	SENIOR HIGH SUMMER SCHOOL	10,180	7,897	1,300	8,000	8,000	8,000
R1334	MIGRANT SUMMER SCHOOL	31,275	0	35,000	0	0	0
R1510	INTEREST ON INVESTMENT	731,634	626,351	750,000	250,000	250,000	250,000
R1710	ADMISSIONS	27,567	24,375	25,000	25,000	25,000	25,000
R1730	STUDENT MEMBER FEES/DUES	1,655	1,600	2,000	0	0	0
R1740	FEES	72,500	80,205	70,000	0	0	0
R1741	HIGH SCH ATHLETIC FEES	0	0	0	70,000	70,000	70,000
R1742	MID SCH ATHLETIC FEES	0	0	0	24,000	24,000	24,000
R1910	RENTALS	11,391	8,471	7,000	7,000	7,000	7,000
R1911	INSTRUMENTAL RENTAL	100	0	0	0	0	0
R1920	DONATIONS PRIVATE SOURCE	50	6,141	0	0	0	0
R1960	RECOVERY PRIOR YR EXPEND	1,663	12,225	15,000	0	0	0
R1980	SERVICE PROVIDE OTH FUNDS	0	0	0	150,000	150,000	150,000
R1990	MISCELLANEOUS	10,294	11,517	5,000	5,000	5,000	5,000
<b>Account Group Total</b>		<b>9,500,439</b>	<b>9,893,401</b>	<b>10,450,999</b>	<b>10,529,000</b>	<b>10,529,000</b>	<b>10,529,000</b>
R2101	COUNTY SCHOOL FUNDS	64,501	64,759	61,000	64,000	64,000	64,000
<b>Account Group Total</b>		<b>64,501</b>	<b>64,759</b>	<b>61,000</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
R3101	STATE SCHOOL FUND - GENRL	35,037,319	35,972,573	37,685,849	36,486,946	36,573,691	36,573,691
R3102	SCHOOL IMPROVEMENT FUND	0	0	0	0	0	0
R3103	COMMON SCHOOL FUND	482,665	550,073	470,031	223,664	474,089	474,089
R3299	RESTRICTED GRANTS-IN-AID	0	1,405,192	1,473,500	390,000	552,830	552,830
<b>Account Group Total</b>		<b>35,519,984</b>	<b>37,927,838</b>	<b>39,629,380</b>	<b>37,100,610</b>	<b>37,600,610</b>	<b>37,600,610</b>
R4500	RSTRCTD REVENUE FED GOV	22,445	26,235	25,000	25,000	25,000	25,000
R4700	FED GRANT THRU INTERM	0	20,825	0	0	0	0
<b>Account Group Total</b>		<b>22,445</b>	<b>47,060</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
R5200	INTERFUND TRANSFERS	0	0	0	1,200,000	1,200,000	1,200,000
R5400	BEG FUND BALANCE	5,551,712	5,749,050	5,000,000	4,450,000	4,450,000	4,450,000
<b>Account Group Total</b>		<b>5,551,712</b>	<b>5,749,050</b>	<b>5,000,000</b>	<b>5,650,000</b>	<b>5,650,000</b>	<b>5,650,000</b>
<b>Fund Total</b>		<b>50,659,081</b>	<b>53,682,108</b>	<b>55,166,379</b>	<b>53,368,610</b>	<b>53,868,610</b>	<b>53,868,610</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1111</b>	<b>ELEM INSTRUCTION K-3</b>						
111	LICENSED SALARIES	5,008,535	5,486,778	5,973,345	5,463,331	5,800,331	5,800,331
112	CLASSIFIED SALARIES	332,665	367,227	428,739	358,685	358,685	358,685
121	SUBSTITUTES-LICENSED	185,456	245,909	201,040	247,485	247,485	247,485
122	SUBSTITUTES-CLASSIFIED	20,986	19,486	10,582	10,508	10,508	10,508
125	CURRICULUM SUB	62,092	60,980	0	2,000	2,000	2,000
130	LIC. ADDITIONAL WAGES	0	0	0	6,000	6,000	6,000
131	CLASS. ADDITIONAL WAGES	0	0	0	2,250	2,250	2,250
<b>Account Group Total</b>		<b>5,609,733</b>	<b>6,180,380</b>	<b>6,613,706</b>	<b>6,090,258</b>	<b>6,427,258</b>	<b>6,427,258</b>
211	PERS EMPR CONTRIB	291,402	238,734	342,503	250,839	265,499	265,499
212	EMPLOYEE CONTRBTN, PICKU	0	0	358,401	308,984	329,204	329,204
213	PERS BOND PAY	243,130	232,311	380,608	385,590	409,180	409,180
220	FICA/MEDICARE	419,576	465,848	495,149	435,077	460,858	460,858
231	WORKERS' COMPENSATION	25,266	15,066	29,602	31,168	32,853	32,853
242	HEALTH INSURANCE	1,080,882	1,297,307	1,522,701	1,524,810	1,601,874	1,601,874
244	LIFE INSURANCE	8,533	8,657	9,548	8,622	8,622	8,622
245	DENTAL INSURANCE	18,587	18,517	19,971	0	0	0
<b>Account Group Total</b>		<b>2,087,376</b>	<b>2,276,440</b>	<b>3,158,483</b>	<b>2,945,091</b>	<b>3,108,090</b>	<b>3,108,090</b>
310	INSTRUC CONSULT/PROF	2,667	16,415	28,500	25,500	25,500	25,500
311	TUITION REIMBURSEMENT	13,065	350	0	0	0	0
312	CONFERENCE/WORKSHOPS	21,030	26,295	61,000	34,500	34,500	34,500
324	RENTALS	27,744	43,339	44,900	36,685	36,685	36,685
331	REIMBRS STDNT TRANSPORT	171	0	0	0	0	0
353	POSTAGE	0	0	0	2,250	2,250	2,250
355	PRINTING AND BINDING	14,908	11,083	14,800	16,250	16,250	16,250
<b>Account Group Total</b>		<b>79,586</b>	<b>97,482</b>	<b>149,200</b>	<b>115,185</b>	<b>115,185</b>	<b>115,185</b>
410	SUPPLIES	127,224	129,822	139,349	149,554	149,554	149,554
420	TEXTBOOKS	230,226	191,263	58,645	12,800	12,800	12,800
421	NEW CLASSROOM MATERIALS	0	15,770	19,000	0	0	0
430	LIBRARY BOOKS	5,889	7,358	10,000	0	0	0
440	PERIODICALS	100	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	2,005	274	0	4,500	4,500	4,500
470	COMPUTER SOFTWARE	92,211	2,848	165,000	151,400	151,400	151,400
480	COMPUTER HARDWARE	2,388	1,210	0	18,000	18,000	18,000
<b>Account Group Total</b>		<b>460,043</b>	<b>348,544</b>	<b>391,994</b>	<b>336,254</b>	<b>336,254</b>	<b>336,254</b>
541	INITL & ADDTL EQUIP PRCHS	8,864	170	2,200	0	0	0
542	REPLCMNT EQUIPMNT PURCH	529	0	0	0	0	0
550	TECHNOLOGY	508,116	534,244	212,590	0	0	0
<b>Account Group Total</b>		<b>517,509</b>	<b>534,414</b>	<b>214,790</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>8,754,247</b>	<b>9,437,260</b>	<b>10,528,173</b>	<b>9,486,787</b>	<b>9,986,787</b>	<b>9,986,787</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1112</b>	<b>INTER INSTRUC PROG 4-5</b>						
111	LICENSED SALARIES	1,929,801	2,029,145	2,073,606	1,977,921	1,977,921	1,977,921
112	CLASSIFIED SALARIES	2,522	2,591	2,655	0	0	0
121	SUBSTITUTES-LICENSED	39,640	49,388	102,021	50,739	50,739	50,739
122	SUBSTITUTES-CLASSIFIED	400	225	0	0	0	0
125	CURRICULUM SUB	18,880	7,333	0	0	0	0
<b>Account Group Total</b>		<b>1,991,243</b>	<b>2,088,683</b>	<b>2,178,283</b>	<b>2,028,659</b>	<b>2,028,659</b>	<b>2,028,659</b>
211	PERS EMPR CONTRIB	98,614	150,199	67,663	88,247	88,247	88,247
212	EMPLOYEE CONTRBTN, PICKU	0	0	121,602	118,675	118,675	118,675
213	PERS BOND PAY	80,068	79,736	124,686	138,454	138,454	138,454
220	FICA/MEDICARE	149,690	158,228	160,902	154,099	154,099	154,099
231	WORKERS' COMPENSATION	8,881	9,452	9,637	10,921	10,921	10,921
242	HEALTH INSURANCE	411,845	473,373	507,960	523,734	523,734	523,734
244	LIFE INSURANCE	2,866	2,963	3,038	2,829	2,829	2,829
245	DENTAL INSURANCE	0	18	0	0	0	0
<b>Account Group Total</b>		<b>751,964</b>	<b>873,970</b>	<b>995,488</b>	<b>1,036,959</b>	<b>1,036,959</b>	<b>1,036,959</b>
310	INSTRUC CONSULT/PROF	3,016	3,492	2,000	500	500	500
311	TUITION REIMBURSEMENT	0	70	2,500	0	0	0
312	CONFERENCE/WORKSHOPS	314	2,065	26,500	3,500	3,500	3,500
324	RENTALS	20,692	6,737	13,014	27,959	27,959	27,959
331	REIMBRS STDNT TRANSPORT	389	0	0	0	0	0
353	POSTAGE	0	0	0	750	750	750
355	PRINTING AND BINDING	15,500	15,177	21,250	14,750	14,750	14,750
<b>Account Group Total</b>		<b>39,910</b>	<b>27,540</b>	<b>65,264</b>	<b>47,459</b>	<b>47,459</b>	<b>47,459</b>
410	SUPPLIES	49,720	40,520	68,128	46,550	46,550	46,550
420	TEXTBOOKS	27,566	11,985	81,200	7,200	7,200	7,200
460	NON-CONSUMABLE ITEMS	130	0	0	2,500	2,500	2,500
470	COMPUTER SOFTWARE	0	0	0	1,433	1,433	1,433
480	COMPUTER HARDWARE	0	779	0	3,382	3,382	3,382
<b>Account Group Total</b>		<b>77,416</b>	<b>53,284</b>	<b>149,328</b>	<b>61,065</b>	<b>61,065</b>	<b>61,065</b>
541	INITL & ADDTL EQUIP PRCHS	1,747	1,038	1,500	0	0	0
550	TECHNOLOGY	6,495	3,773	4,450	0	0	0
<b>Account Group Total</b>		<b>8,242</b>	<b>4,810</b>	<b>5,950</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>2,868,776</b>	<b>3,048,287</b>	<b>3,394,313</b>	<b>3,174,142</b>	<b>3,174,142</b>	<b>3,174,142</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1113</b>	<b>ELEM EXTRA CURRICULAR</b>						
118	EXTRA-DUTY SALARIES	0	14,425	25,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>14,425</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	0	1,655	0	0	0	0
213	PERS BOND PAY	0	1,281	0	0	0	0
220	FICA/MEDICARE	0	1,774	0	0	0	0
231	WORKERS' COMPENSATION	0	104	0	0	0	0
242	HEALTH INSURANCE	0	3,950	0	0	0	0
244	LIFE INSURANCE	0	24	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>8,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	10,000	0	0	0	0	0
<b>Account Group Total</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>10,000</b>	<b>23,212</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						

<b>1121</b>	<b>MIDDLE SCHOOL INSTRUCTION</b>						
111	LICENSED SALARIES	3,232,775	3,462,244	3,563,089	3,269,889	3,269,889	3,269,889
112	CLASSIFIED SALARIES	79,740	82,195	81,896	80,997	80,997	80,997
118	EXTRA-DUTY SALARIES	1,027	0	0	0	0	0
121	SUBSTITUTES-LICENSED	93,395	97,007	133,766	119,368	119,368	119,368
122	SUBSTITUTES-CLASSIFIED	2,419	449	10,350	10,508	10,508	10,508
125	CURRICULUM SUB	35,263	34,474	0	3,500	3,500	3,500
130	LIC. ADDITIONAL WAGES	0	0	0	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	0	0	0	2,400	2,400	2,400
<b>Account Group Total</b>		<b>3,444,619</b>	<b>3,676,368</b>	<b>3,789,101</b>	<b>3,488,663</b>	<b>3,488,663</b>	<b>3,488,663</b>

211	PERS EMPR CONTRIB	174,967	269,703	298,291	143,573	143,573	143,573
212	EMPLOYEE CONTRBTN, PICKU	0	0	210,668	184,559	184,559	184,559
213	PERS BOND PAY	142,784	144,697	219,350	221,946	221,946	221,946
220	FICA/MEDICARE	259,471	278,289	286,782	257,099	257,099	257,099
231	WORKERS' COMPENSATION	15,454	16,594	17,060	18,086	18,086	18,086
242	HEALTH INSURANCE	688,836	769,277	853,541	866,517	866,517	866,517
244	LIFE INSURANCE	4,862	4,976	5,255	4,766	4,766	4,766
245	DENTAL INSURANCE	64	0	0	0	0	0
<b>Account Group Total</b>		<b>1,286,438</b>	<b>1,483,536</b>	<b>1,890,947</b>	<b>1,696,545</b>	<b>1,696,545</b>	<b>1,696,545</b>

310	INSTRUC CONSULT/PROF	39,137	40,828	36,100	31,200	31,200	31,200
311	TUITION REIMBURSEMENT	1,589	0	6,596	0	0	0
312	CONFERENCE/WORKSHOPS	6,715	8,389	38,000	14,500	14,500	14,500
322	REPAIRS AND MAINTENANCE	2,375	5,830	3,184	6,550	6,550	6,550
324	RENTALS	13,503	21,790	16,277	13,000	13,000	13,000
340	TRAVEL	468	556	500	4,000	4,000	4,000
342	TRAVEL, OUT OF DISTRICT	0	0	2,000	0	0	0
353	POSTAGE	0	0	0	1,200	1,200	1,200
355	PRINTING AND BINDING	14,874	7,184	15,379	20,300	20,300	20,300
389	OT NON-INSTRCT PROF/TECH	0	0	32	0	0	0
<b>Account Group Total</b>		<b>78,661</b>	<b>84,577</b>	<b>118,068</b>	<b>90,750</b>	<b>90,750</b>	<b>90,750</b>

410	SUPPLIES	76,021	79,545	82,946	92,198	92,198	92,198
420	TEXTBOOKS	84,084	35,697	86,305	6,400	6,400	6,400
430	LIBRARY BOOKS	1,925	1,869	2,000	0	0	0
460	NON-CONSUMABLE ITEMS	3,105	340	572	9,150	9,150	9,150
470	COMPUTER SOFTWARE	0	150	0	800	800	800
480	COMPUTER HARDWARE	2,212	871	142	5,300	5,300	5,300
<b>Account Group Total</b>		<b>167,348</b>	<b>118,472</b>	<b>171,965</b>	<b>113,848</b>	<b>113,848</b>	<b>113,848</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1121 MIDDLE SCHOOL INSTRUCTION (CONTINUED)**

541	INITL & ADDTL EQUIP PRCHS	2,270	0	9,250	0	0	0
542	REPLCMNT EQUIPMNT PURCH	11,946	198	2,493	0	0	0
550	TECHNOLOGY	0	4,020	0	0	0	0
<b>Account Group Total</b>		<b>14,216</b>	<b>4,218</b>	<b>11,743</b>	<b>0</b>	<b>0</b>	<b>0</b>

640	DUES AND FEES	375	55	880	600	600	600
<b>Account Group Total</b>		<b>375</b>	<b>55</b>	<b>880</b>	<b>600</b>	<b>600</b>	<b>600</b>

<b>Function Total</b>		<b>4,991,656</b>	<b>5,367,226</b>	<b>5,982,704</b>	<b>5,390,406</b>	<b>5,390,406</b>	<b>5,390,406</b>
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**1122 MIDDLE CO-CURRICULAR**

118	EXTRA-DUTY SALARIES	114,602	104,156	36,685	71,047	71,047	71,047
121	SUBSTITUTES-LICENSED	356	145	0	0	0	0
125	CURRICULUM SUB	640	1,600	0	0	0	0
<b>Account Group Total</b>		<b>115,598</b>	<b>105,901</b>	<b>36,685</b>	<b>71,047</b>	<b>71,047</b>	<b>71,047</b>

211	PERS EMPR CONTRIB	3,810	8,979	0	2,928	2,928	2,928
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	4,226	4,226	4,226
213	PERS BOND PAY	2,896	6,575	0	3,609	3,609	3,609
220	FICA/MEDICARE	7,294	9,445	0	5,436	5,436	5,436
231	WORKERS' COMPENSATION	416	538	0	355	355	355
242	HEALTH INSURANCE	2,063	3,129	0	0	0	0
244	LIFE INSURANCE	69	66	0	0	0	0
<b>Account Group Total</b>		<b>16,548</b>	<b>28,732</b>	<b>0</b>	<b>16,554</b>	<b>16,554</b>	<b>16,554</b>

310	INSTRUC CONSULT/PROF	1,693	6,366	27,115	10,000	10,000	10,000
311	TUITION REIMBURSEMENT	0	0	18,200	0	0	0
319	OTHER PROFESSIONAL	1,256	1,112	3,100	0	0	0
322	REPAIRS AND MAINTENANCE	1,453	0	4,000	0	0	0
331	REIMBRS STDNT TRANSPORT	0	0	16,000	0	0	0
332	NON-REIMBRS STDNT TRNSPR	6,630	14,063	5,000	0	0	0
340	TRAVEL	441	312	7,400	0	0	0
<b>Account Group Total</b>		<b>11,473</b>	<b>21,853</b>	<b>80,815</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

410	SUPPLIES	480	143	28,700	14,500	14,500	14,500
<b>Account Group Total</b>		<b>480</b>	<b>143</b>	<b>28,700</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

542	REPLCMNT EQUIPMNT PURCH	3,876	0	2,000	0	0	0
<b>Account Group Total</b>		<b>3,876</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>147,974</b>	<b>156,629</b>	<b>148,200</b>	<b>112,101</b>	<b>112,101</b>	<b>112,101</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						

<b>1131 SENIOR HIGH INSTRUCTION</b>							
111	LICENSED SALARIES	3,698,189	4,141,217	4,236,352	4,226,356	4,226,356	4,226,356
112	CLASSIFIED SALARIES	103,553	69,569	72,568	100,855	100,855	100,855
118	EXTRA-DUTY SALARIES	64,429	68,523	82,621	65,115	65,115	65,115
121	SUBSTITUTES-LICENSED	118,477	112,465	136,257	138,836	138,836	138,836
122	SUBSTITUTES-CLASSIFIED	1,213	1,388	10,612	10,508	10,508	10,508
123	TEMPORARY-LICENSED	1,891	3,291	0	0	0	0
124	TEMPORARY-CLASSIFIED	1,848	955	0	0	0	0
125	CURRICULUM SUB	17,547	31,234	0	0	0	0
151	STUDENT LABOR	7,112	7,796	5,000	7,500	7,500	7,500
<b>Account Group Total</b>		<b>4,014,260</b>	<b>4,436,437</b>	<b>4,543,410</b>	<b>4,549,170</b>	<b>4,549,170</b>	<b>4,549,170</b>

211	PERS EMPR CONTRIB	206,674	215,331	250,687	193,952	193,952	193,952
212	EMPLOYEE CONTRBTN, PICKU	0	0	254,294	249,854	249,854	249,854
213	PERS BOND PAY	172,225	169,691	261,797	295,879	295,879	295,879
220	FICA/MEDICARE	301,460	335,715	343,376	338,258	338,258	338,258
231	WORKERS' COMPENSATION	17,850	7,152	20,712	24,116	24,116	24,116
242	HEALTH INSURANCE	782,567	932,245	1,009,111	1,058,364	1,058,364	1,058,364
244	LIFE INSURANCE	5,315	5,414	5,809	5,742	5,742	5,742
245	DENTAL INSURANCE	3,326	1,738	2,048	0	0	0
<b>Account Group Total</b>		<b>1,489,417</b>	<b>1,667,287</b>	<b>2,147,834</b>	<b>2,166,164</b>	<b>2,166,164</b>	<b>2,166,164</b>

310	INSTRUC CONSULT/PROF	14,352	3,091	22,466	27,894	27,894	27,894
312	CONFERENCE/WORKSHOPS	0	0	29,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	6,424	4,662	7,591	8,500	8,500	8,500
324	RENTALS	26,933	27,116	27,944	33,000	33,000	33,000
342	TRAVEL, OUT OF DISTRICT	791	727	932	0	0	0
353	POSTAGE	0	0	0	15,000	15,000	15,000
355	PRINTING AND BINDING	32,930	34,148	16,060	33,500	33,500	33,500
370	TUITION	0	242	0	0	0	0
389	OT NON-INSTRCT PROF/TECH	0	37,461	35,500	35,500	35,500	35,500
<b>Account Group Total</b>		<b>81,431</b>	<b>107,447</b>	<b>139,493</b>	<b>163,394</b>	<b>163,394</b>	<b>163,394</b>

410	SUPPLIES	98,746	116,659	169,083	130,616	130,616	130,616
412	CUSTODIAL SUPPLIES	0	0	2,720	0	0	0
420	TEXTBOOKS	111,475	50,724	50,984	13,300	13,300	13,300
421	NEW CLASSROOM MATERIALS	0	2,420	0	0	0	0
430	LIBRARY BOOKS	7,173	1,094	11,654	0	0	0
440	PERIODICALS	693	272	0	0	0	0
450	FOOD	253	473	0	0	0	0
460	NON-CONSUMABLE ITEMS	5,912	51,864	1,216	10,750	10,750	10,750



McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>1131 SENIOR HIGH INSTRUCTION (CONTINUED)</b>							
470	COMPUTER SOFTWARE	348	52,289	4,554	0	0	0
480	COMPUTER HARDWARE	7,737	23,174	2,000	20,000	20,000	20,000
<b>Account Group Total</b>		<b>232,337</b>	<b>298,968</b>	<b>242,211</b>	<b>174,666</b>	<b>174,666</b>	<b>174,666</b>
541	INITL & ADDTL EQUIP PRCHS	116,085	2,531	15,000	0	0	0
550	TECHNOLOGY	125,243	64,713	17,858	0	0	0
<b>Account Group Total</b>		<b>241,328</b>	<b>67,244</b>	<b>32,858</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	4,176	2,084	1,305	0	0	0
<b>Account Group Total</b>		<b>4,176</b>	<b>2,084</b>	<b>1,305</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>6,062,948</b>	<b>6,579,467</b>	<b>7,107,111</b>	<b>7,053,394</b>	<b>7,053,394</b>	<b>7,053,394</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1132 HIGH SCHOOL ATHLETICS**

118	EXTRA-DUTY SALARIES	254,865	269,624	270,000	253,829	253,829	253,829
130	LIC. ADDITIONAL WAGES	0	0	0	9,000	9,000	9,000
131	CLASS. ADDITIONAL WAGES	0	0	0	8,865	8,865	8,865
132	NON CERTIFIED OVERTIME	0	0	0	11,700	11,700	11,700
<b>Account Group Total</b>		<b>254,865</b>	<b>269,624</b>	<b>270,000</b>	<b>283,394</b>	<b>283,394</b>	<b>283,394</b>

211	PERS EMPR CONTRIB	10,553	16,190	18,873	12,328	12,328	12,328
212	EMPLOYEE CONTRBTN, PICKU	0	0	16,200	12,646	12,646	12,646
213	PERS BOND PAY	8,857	11,961	15,795	19,837	19,837	19,837
220	FICA/MEDICARE	19,398	20,537	9,960	21,680	21,680	21,680
231	WORKERS' COMPENSATION	1,136	1,170	1,114	1,417	1,417	1,417
242	HEALTH INSURANCE	0	745	0	0	0	0
244	LIFE INSURANCE	67	171	0	0	0	0
245	DENTAL INSURANCE	0	11	0	0	0	0
<b>Account Group Total</b>		<b>40,012</b>	<b>50,785</b>	<b>61,942</b>	<b>67,908</b>	<b>67,908</b>	<b>67,908</b>

310	INSTRUC CONSULT/PROF	0	2,100	0	0	0	0
319	OTHER PROFESSIONAL	35,127	30,947	35,000	35,000	35,000	35,000
322	REPAIRS AND MAINTENANCE	3,982	1,461	5,000	5,000	5,000	5,000
324	RENTALS	4,821	7,000	5,000	5,000	5,000	5,000
332	NON-REIMBRS STDNT TRNSPR	2,044	0	0	0	0	0
340	TRAVEL	0	0	0	1,000	1,000	1,000
342	TRAVEL, OUT OF DISTRICT	0	1,529	0	0	0	0
351	TELEPHONE	0	0	2,000	0	0	0
355	PRINTING AND BINDING	1,499	3,818	3,000	3,000	3,000	3,000
<b>Account Group Total</b>		<b>47,472</b>	<b>46,854</b>	<b>50,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>

410	SUPPLIES	74,250	73,590	71,880	51,880	51,880	51,880
460	NON-CONSUMABLE ITEMS	0	8,347	10,000	2,000	2,000	2,000
<b>Account Group Total</b>		<b>74,250</b>	<b>81,937</b>	<b>81,880</b>	<b>53,880</b>	<b>53,880</b>	<b>53,880</b>

541	INITL & ADDTL EQUIP PRCHS	12,850	6,643	0	0	0	0
542	REPLCMNT EQUIPMNT PURCH	0	4,676	5,000	0	0	0
<b>Account Group Total</b>		<b>12,850</b>	<b>11,319</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

640	DUES AND FEES	3,491	3,520	5,000	0	0	0
<b>Account Group Total</b>		<b>3,491</b>	<b>3,520</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>432,939</b>	<b>464,040</b>	<b>473,822</b>	<b>454,182</b>	<b>454,182</b>	<b>454,182</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>1140 MIGRANT PRE-SCHOOL</b>							
112	CLASSIFIED SALARIES	0	0	20,000	12,785	12,785	12,785
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>12,785</b>	<b>12,785</b>	<b>12,785</b>
211	PERS EMPR CONTRIB	0	0	0	398	398	398
213	PERS BOND PAY	0	0	0	641	641	641
220	FICA/MEDICARE	0	0	0	700	700	700
231	WORKERS' COMPENSATION	0	0	0	55	55	55
242	HEALTH INSURANCE	0	0	0	5,400	5,400	5,400
244	LIFE INSURANCE	0	0	0	22	22	22
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,215</b>	<b>7,215</b>	<b>7,215</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1210 TALENTED AND GIFTED PROG**

111	LICENSED SALARIES	66,009	74,643	102,462	102,566	102,566	102,566
112	CLASSIFIED SALARIES	50,127	53,442	54,516	48,241	48,241	48,241
118	EXTRA-DUTY SALARIES	0	0	2,000	0	0	0
121	SUBSTITUTES-LICENSED	1,427	4,403	5,000	0	0	0
122	SUBSTITUTES-CLASSIFIED	678	172	603	0	0	0
125	CURRICULUM SUB	6,847	5,163	0	0	0	0
<b>Account Group Total</b>		<b>125,088</b>	<b>137,823</b>	<b>164,581</b>	<b>150,807</b>	<b>150,807</b>	<b>150,807</b>

211	PERS EMPR CONTRIB	6,878	9,777	11,431	6,560	6,560	6,560
212	EMPLOYEE CONTRBTN, PICKU	0	0	6,148	6,154	6,154	6,154
213	PERS BOND PAY	5,818	7,215	9,183	10,557	10,557	10,557
220	FICA/MEDICARE	9,164	9,745	12,009	11,537	11,537	11,537
231	WORKERS' COMPENSATION	595	651	742	832	832	832
242	HEALTH INSURANCE	26,422	29,685	36,707	52,374	52,374	52,374
244	LIFE INSURANCE	280	277	318	347	347	347
245	DENTAL INSURANCE	1,437	1,520	942	0	0	0
<b>Account Group Total</b>		<b>50,594</b>	<b>58,869</b>	<b>77,480</b>	<b>88,360</b>	<b>88,360</b>	<b>88,360</b>

310	INSTRUC CONSULT/PROF	-2,521	-149	0	0	0	0
311	TUITION REIMBURSEMENT	0	0	500	0	0	0
312	CONFERENCE/WORKSHOPS	1,275	913	2,000	2,000	2,000	2,000
331	REIMBRS STDNT TRANSPORT	1,450	1,849	1,000	0	0	0
340	TRAVEL	203	0	500	1,700	1,700	1,700
342	TRAVEL, OUT OF DISTRICT	248	0	1,200	0	0	0
355	PRINTING AND BINDING	783	941	1,500	1,500	1,500	1,500
<b>Account Group Total</b>		<b>1,438</b>	<b>3,554</b>	<b>6,700</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>

410	SUPPLIES	2,739	1,642	4,500	4,500	4,500	4,500
420	TEXTBOOKS	840	284	2,500	0	0	0
430	LIBRARY BOOKS	662	507	1,000	0	0	0
440	PERIODICALS	55	0	100	100	100	100
470	COMPUTER SOFTWARE	141	0	500	500	500	500
<b>Account Group Total</b>		<b>4,437</b>	<b>2,433</b>	<b>8,600</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>

541	INITL & ADDTL EQUIP PRCHS	865	0	0	0	0	0
<b>Account Group Total</b>		<b>865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

640	DUES AND FEES	478	249	450	450	450	450
<b>Account Group Total</b>		<b>478</b>	<b>249</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

<b>Function Total</b>		<b>182,899</b>	<b>202,929</b>	<b>257,810</b>	<b>249,918</b>	<b>249,918</b>	<b>249,918</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1220 RESTRICTED PROG SPEC ED**

310	INSTRUC CONSULT/PROF	2,130	0	0	0	0	0
341	TRAVEL, LOCAL IN DISTRICT	149	0	0	0	0	0
370	TUITION	20,038	0	0	0	0	0
<b>Account Group Total</b>		<b>22,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Function Total**      22,317      0      0      0      0      0

**1221 STRUCTURED LEARNING PROG**

111	LICENSED SALARIES	151,778	156,365	215,274	226,765	226,765	226,765
112	CLASSIFIED SALARIES	159,393	162,219	153,859	185,392	185,392	185,392
121	SUBSTITUTES-LICENSED	1,845	3,345	5,400	7,000	7,000	7,000
122	SUBSTITUTES-CLASSIFIED	322	1,884	751	6,568	6,568	6,568
125	CURRICULUM SUB	0	1,451	1,200	0	0	0
<b>Account Group Total</b>		<b>313,338</b>	<b>325,264</b>	<b>376,484</b>	<b>425,725</b>	<b>425,725</b>	<b>425,725</b>

**211 PERS EMPR CONTRIB**      12,616      23,947      29,423      18,233      18,233      18,233

212	EMPLOYEE CONTRBTN, PICKU	0	0	12,916	13,606	13,606	13,606
213	PERS BOND PAY	9,459	15,559	21,594	28,851	28,851	28,851
220	FICA/MEDICARE	22,517	23,918	28,239	32,568	32,568	32,568
231	WORKERS' COMPENSATION	1,461	1,548	1,738	2,383	2,383	2,383
242	HEALTH INSURANCE	92,473	83,195	107,656	159,594	159,594	159,594
244	LIFE INSURANCE	677	634	714	822	822	822
245	DENTAL INSURANCE	3,324	2,631	2,048	0	0	0
<b>Account Group Total</b>		<b>142,528</b>	<b>151,431</b>	<b>204,328</b>	<b>256,057</b>	<b>256,057</b>	<b>256,057</b>

**310 INSTRUC CONSULT/PROF**      0      40,785      0      0      0      0

312	CONFERENCE/WORKSHOPS	0	217	500	320	320	320
340	TRAVEL	0	0	0	50	50	50
342	TRAVEL, OUT OF DISTRICT	0	0	100	0	0	0
355	PRINTING AND BINDING	0	0	250	80	80	80
<b>Account Group Total</b>		<b>0</b>	<b>41,002</b>	<b>850</b>	<b>450</b>	<b>450</b>	<b>450</b>

**410 SUPPLIES**      1,154      1,937      2,600      2,000      2,000      2,000

420	TEXTBOOKS	9,200	1,061	11,100	400	400	400
<b>Account Group Total</b>		<b>10,354</b>	<b>2,998</b>	<b>13,700</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>

**541 INITL & ADDTL EQUIP PRCHS**      0      0      2,302      0      0      0

<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>2,302</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**Function Total**      466,219      520,695      597,664      684,631      684,631      684,631

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1250 LEARNING RESOURCE CENTER**

111	LICENSED SALARIES	735,017	720,312	660,194	709,707	709,707	709,707
112	CLASSIFIED SALARIES	395,351	434,455	418,583	425,680	425,680	425,680
121	SUBSTITUTES-LICENSED	32,559	21,295	30,000	21,638	21,638	21,638
122	SUBSTITUTES-CLASSIFIED	20,272	20,498	0	15,105	15,105	15,105
125	CURRICULUM SUB	18,275	13,358	16,592	0	0	0
<b>Account Group Total</b>		<b>1,201,474</b>	<b>1,209,918</b>	<b>1,125,368</b>	<b>1,172,130</b>	<b>1,172,130</b>	<b>1,172,130</b>

211	PERS EMPR CONTRIB	66,935	86,120	81,110	49,660	49,660	49,660
212	EMPLOYEE CONTRBTN, PICKU	0	0	39,612	42,582	42,582	42,582
213	PERS BOND PAY	57,980	41,251	63,108	78,398	78,398	78,398
220	FICA/MEDICARE	88,625	90,199	82,526	89,668	89,668	89,668
231	WORKERS' COMPENSATION	5,700	3,777	5,094	6,519	6,519	6,519
242	HEALTH INSURANCE	245,182	275,680	322,638	420,961	420,961	420,961
244	LIFE INSURANCE	2,012	2,026	2,003	2,120	2,120	2,120
245	DENTAL INSURANCE	9,480	10,069	12,290	0	0	0
<b>Account Group Total</b>		<b>475,913</b>	<b>509,122</b>	<b>608,381</b>	<b>689,907</b>	<b>689,907</b>	<b>689,907</b>

312	CONFERENCE/WORKSHOPS	1,890	0	500	0	0	0
340	TRAVEL	0	0	0	200	200	200
341	TRAVEL, LOCAL IN DISTRICT	190	61	100	0	0	0
342	TRAVEL, OUT OF DISTRICT	0	0	100	0	0	0
355	PRINTING AND BINDING	0	0	90	0	0	0
360	CHARTER SCHOOL PAYMENTS	18,055	26,385	9,000	0	0	0
<b>Account Group Total</b>		<b>20,136</b>	<b>26,446</b>	<b>9,790</b>	<b>200</b>	<b>200</b>	<b>200</b>

410	SUPPLIES	8,756	6,504	5,030	4,758	4,758	4,758
420	TEXTBOOKS	11,424	3,115	4,554	650	650	650
430	LIBRARY BOOKS	160	176	160	160	160	160
470	COMPUTER SOFTWARE	1,000	0	1,000	0	0	0
480	COMPUTER HARDWARE	0	0	0	1,000	1,000	1,000
<b>Account Group Total</b>		<b>21,340</b>	<b>9,794</b>	<b>10,744</b>	<b>6,568</b>	<b>6,568</b>	<b>6,568</b>

550	TECHNOLOGY	2,427	0	2,500	0	0	0
<b>Account Group Total</b>		<b>2,427</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>1,721,289</b>	<b>1,755,280</b>	<b>1,756,784</b>	<b>1,868,805</b>	<b>1,868,805</b>	<b>1,868,805</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1260 EARLY INTERVENTION**

390	OT GNRL PROF/TECH SERVCS	0	0	0	1,200	1,200	1,200
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**Account Group Total**                      0              0              0              1,200              1,200              1,200

410	SUPPLIES	0	0	300	300	300	300
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**Account Group Total**                      0              0              300              300              300              300

**Function Total**                              0              0              300              1,500              1,500              1,500

**1280 ALTERNATIVE EDUCATION**

111	LICENSED SALARIES	132,466	149,540	150,551	163,788	163,788	163,788
112	CLASSIFIED SALARIES	69,908	70,324	81,890	81,124	81,124	81,124
121	SUBSTITUTES-LICENSED	6,200	5,161	2,700	3,818	3,818	3,818
122	SUBSTITUTES-CLASSIFIED	4,036	3,816	1,361	0	0	0
125	CURRICULUM SUB	711	436	0	0	0	0

**Account Group Total**                      213,322              229,277              236,502              248,730              248,730              248,730

211	PERS EMPR CONTRIB	11,060	16,673	18,641	10,820	10,820	10,820
212	EMPLOYEE CONTRBTN, PICKU	0	0	9,033	9,827	9,827	9,827
213	PERS BOND PAY	8,951	11,288	13,637	17,144	17,144	17,144
220	FICA/MEDICARE	16,085	16,952	17,834	19,028	19,028	19,028
231	WORKERS' COMPENSATION	1,012	1,089	1,109	1,384	1,384	1,384
242	HEALTH INSURANCE	44,994	74,363	78,653	90,216	90,216	90,216
244	LIFE INSURANCE	399	418	451	444	444	444
245	DENTAL INSURANCE	1,668	0	0	0	0	0

**Account Group Total**                      84,168              120,782              139,358              148,863              148,863              148,863

310	INSTRUC CONSULT/PROF	15,283	15,618	30,850	0	0	0
355	PRINTING AND BINDING	0	0	100	0	0	0
360	CHARTER SCHOOL PAYMENTS	0	0	0	30,000	30,000	30,000
371	TUITN PMTS/OT DIST IN ST	6,300	0	10,000	0	0	0
389	OT NON-INSTRCT PROF/TECH	0	0	85,000	0	0	0

**Account Group Total**                      21,582              15,618              125,950              30,000              30,000              30,000

410	SUPPLIES	1,971	1,972	2,456	1,236	1,236	1,236
420	TEXTBOOKS	280	406	400	400	400	400

**Account Group Total**                      2,251              2,378              2,856              1,636              1,636              1,636

550	TECHNOLOGY	919	0	0	0	0	0
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**Account Group Total**                      919              0              0              0              0              0

**Function Total**                              322,243              368,056              504,666              429,230              429,230              429,230



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						

**1283 ALTERNATIVE ED (CONNECTIONS)**

111	LICENSED SALARIES	86,271	87,847	88,477	76,481	76,481	76,481
121	SUBSTITUTES-LICENSED	3,201	3,927	1,307	1,909	1,909	1,909
122	SUBSTITUTES-CLASSIFIED	0	185	0	0	0	0
125	CURRICULUM SUB	711	514	0	0	0	0
<b>Account Group Total</b>		<b>90,184</b>	<b>92,473</b>	<b>89,784</b>	<b>78,390</b>	<b>78,390</b>	<b>78,390</b>

211	PERS EMPR CONTRIB	3,391	6,357	6,276	3,410	3,410	3,410
212	EMPLOYEE CONTRBTN, PICKU	0	0	5,309	4,589	4,589	4,589
213	PERS BOND PAY	2,228	4,983	5,252	5,354	5,354	5,354
220	FICA/MEDICARE	6,780	7,023	6,868	5,997	5,997	5,997
231	WORKERS' COMPENSATION	405	426	408	424	424	424
242	HEALTH INSURANCE	20,385	22,574	24,480	26,184	26,184	26,184
244	LIFE INSURANCE	136	135	140	140	140	140
<b>Account Group Total</b>		<b>33,325</b>	<b>41,497</b>	<b>48,733</b>	<b>46,097</b>	<b>46,097</b>	<b>46,097</b>

410	SUPPLIES	1,410	1,168	842	336	336	336
<b>Account Group Total</b>		<b>1,410</b>	<b>1,168</b>	<b>842</b>	<b>336</b>	<b>336</b>	<b>336</b>

<b>Function Total</b>		<b>124,919</b>	<b>135,138</b>	<b>139,359</b>	<b>124,824</b>	<b>124,824</b>	<b>124,824</b>
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**1287 ALTERNATIVE ED (COOK CAMPUS)**

111	LICENSED SALARIES	95,666	89,294	78,751	82,356	82,356	82,356
112	CLASSIFIED SALARIES	27,999	33,738	34,872	34,245	34,245	34,245
118	EXTRA-DUTY SALARIES	2,175	0	0	0	0	0
121	SUBSTITUTES-LICENSED	3,486	945	1,742	2,546	2,546	2,546
122	SUBSTITUTES-CLASSIFIED	347	639	393	0	0	0
125	CURRICULUM SUB	498	145	0	0	0	0
<b>Account Group Total</b>		<b>130,170</b>	<b>124,761</b>	<b>115,759</b>	<b>119,147</b>	<b>119,147</b>	<b>119,147</b>

211	PERS EMPR CONTRIB	4,582	8,450	10,217	5,183	5,183	5,183
212	EMPLOYEE CONTRBTN, PICKU	0	0	4,725	4,941	4,941	4,941
213	PERS BOND PAY	3,324	4,958	6,772	8,162	8,162	8,162
220	FICA/MEDICARE	9,661	9,533	8,856	9,115	9,115	9,115
231	WORKERS' COMPENSATION	596	592	554	667	667	667
242	HEALTH INSURANCE	27,878	22,424	24,480	46,284	46,284	46,284
244	LIFE INSURANCE	226	221	236	227	227	227
<b>Account Group Total</b>		<b>46,265</b>	<b>46,178</b>	<b>55,839</b>	<b>74,579</b>	<b>74,579</b>	<b>74,579</b>

410	SUPPLIES	254	851	842	672	672	672
<b>Account Group Total</b>		<b>254</b>	<b>851</b>	<b>842</b>	<b>672</b>	<b>672</b>	<b>672</b>

<b>Function Total</b>		<b>176,690</b>	<b>171,794</b>	<b>172,440</b>	<b>194,398</b>	<b>194,398</b>	<b>194,398</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1290</b>	<b>DESIGNATED PROGRAMS (SEE FUNCTION 1299)</b>						
111	LICENSED SALARIES	8,053	156	26,000	0	0	0
112	CLASSIFIED SALARIES	15,917	22,993	16,297	0	0	0
121	SUBSTITUTES-LICENSED	55,510	71,640	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	112	0	0	0	0	0
125	CURRICULUM SUB	0	291	0	0	0	0
<b>Account Group Total</b>		<b>79,590</b>	<b>95,080</b>	<b>42,297</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	4,422	5,696	1,139	0	0	0
213	PERS BOND PAY	3,934	4,231	953	0	0	0
220	FICA/MEDICARE	5,929	6,735	1,247	0	0	0
231	WORKERS' COMPENSATION	372	424	81	0	0	0
242	HEALTH INSURANCE	5,641	5,225	12,146	0	0	0
244	LIFE INSURANCE	29	28	48	0	0	0
245	DENTAL INSURANCE	0	81	0	0	0	0
<b>Account Group Total</b>		<b>20,328</b>	<b>22,420</b>	<b>15,615</b>	<b>0</b>	<b>0</b>	<b>0</b>
312	CONFERENCE/WORKSHOPS	202	137	0	0	0	0
<b>Account Group Total</b>		<b>202</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	470	0	400	0	0	0
<b>Account Group Total</b>		<b>470</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>100,591</b>	<b>117,637</b>	<b>58,312</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						

<b>1291</b>	<b>ENGLISH LANG LEARNER PROGRAMS</b>						
111	LICENSED SALARIES	919,042	951,680	958,159	1,049,628	1,049,628	1,049,628
112	CLASSIFIED SALARIES	435,206	513,896	545,938	527,175	527,175	527,175
113	ADMINISTRATORS	76,938	82,681	88,772	81,479	81,479	81,479
121	SUBSTITUTES-LICENSED	13,093	20,763	30,000	26,729	26,729	26,729
122	SUBSTITUTES-CLASSIFIED	6,162	9,046	3,770	9,851	9,851	9,851
125	CURRICULUM SUB	10,562	13,440	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	2,400	2,400	2,400
131	CLASS. ADDITIONAL WAGES	0	0	0	1,200	1,200	1,200
151	STUDENT LABOR	360	121	0	0	0	0
<b>Account Group Total</b>		<b>1,461,364</b>	<b>1,591,627</b>	<b>1,626,638</b>	<b>1,698,462</b>	<b>1,698,462</b>	<b>1,698,462</b>

211	PERS EMPR CONTRIB	57,764	120,614	129,926	72,219	72,219	72,219
212	EMPLOYEE CONTRBTN, PICKU	0	0	58,085	65,477	65,477	65,477
213	PERS BOND PAY	43,394	77,203	89,537	114,343	114,343	114,343
220	FICA/MEDICARE	106,883	119,032	122,172	129,657	129,657	129,657
231	WORKERS' COMPENSATION	6,799	7,441	7,762	9,472	9,472	9,472
242	HEALTH INSURANCE	367,463	432,021	497,604	588,432	588,432	588,432
244	LIFE INSURANCE	2,830	3,013	3,294	3,215	3,215	3,215
245	DENTAL INSURANCE	6,160	5,956	6,001	0	0	0
246	DISABILITY INSURANCE	402	431	432	442	442	442
<b>Account Group Total</b>		<b>591,696</b>	<b>765,710</b>	<b>914,814</b>	<b>983,255</b>	<b>983,255</b>	<b>983,255</b>

310	INSTRUC CONSULT/PROF	1,552	1,123	4,000	29,000	29,000	29,000
312	CONFERENCE/WORKSHOPS	4,682	6,286	28,000	4,000	4,000	4,000
331	REIMBR S TDNT TRANSPORT	194	707	500	500	500	500
340	TRAVEL	1,030	6,013	1,000	1,000	1,000	1,000
351	TELEPHONE	641	533	0	0	0	0
355	PRINTING AND BINDING	755	1,922	828	650	650	650
<b>Account Group Total</b>		<b>8,855</b>	<b>16,584</b>	<b>34,328</b>	<b>35,150</b>	<b>35,150</b>	<b>35,150</b>

410	SUPPLIES	28,785	21,688	37,511	39,894	39,894	39,894
420	TEXTBOOKS	17,561	7,531	21,081	17,597	17,597	17,597
430	LIBRARY BOOKS	0	0	3,000	3,000	3,000	3,000
460	NON-CONSUMABLE ITEMS	323	1,096	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	220	0	0	0	0	0
480	COMPUTER HARDWARE	0	1,377	0	0	0	0
<b>Account Group Total</b>		<b>46,890</b>	<b>31,691</b>	<b>62,592</b>	<b>61,491</b>	<b>61,491</b>	<b>61,491</b>

<b>Function Total</b>		<b>2,108,805</b>	<b>2,405,612</b>	<b>2,638,373</b>	<b>2,778,357</b>	<b>2,778,357</b>	<b>2,778,357</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**1292 TEEN PARENT PROGRAMS**

112	CLASSIFIED SALARIES	101,230	105,332	111,220	109,238	109,238	109,238
122	SUBSTITUTES-CLASSIFIED	2,043	1,937	0	2,627	2,627	2,627
<b>Account Group Total</b>		<b>103,273</b>	<b>107,269</b>	<b>111,220</b>	<b>111,865</b>	<b>111,865</b>	<b>111,865</b>

211	PERS EMPR CONTRIB	4,826	8,329	8,685	4,752	4,752	4,752
213	PERS BOND PAY	3,888	5,698	6,506	7,647	7,647	7,647
220	FICA/MEDICARE	7,811	8,067	8,508	8,558	8,558	8,558
231	WORKERS' COMPENSATION	619	572	557	658	658	658
242	HEALTH INSURANCE	29,146	31,271	36,661	60,000	60,000	60,000
244	LIFE INSURANCE	239	236	241	241	241	241
245	DENTAL INSURANCE	1,641	1,766	2,048	0	0	0
<b>Account Group Total</b>		<b>48,169</b>	<b>55,938</b>	<b>63,208</b>	<b>81,855</b>	<b>81,855</b>	<b>81,855</b>

322	REPAIRS AND MAINTENANCE	318	0	275	0	0	0
<b>Account Group Total</b>		<b>318</b>	<b>0</b>	<b>275</b>	<b>0</b>	<b>0</b>	<b>0</b>

410	SUPPLIES	1,589	1,909	2,478	2,000	2,000	2,000
450	FOOD	7,979	8,401	10,000	10,000	10,000	10,000
<b>Account Group Total</b>		<b>9,568</b>	<b>10,310</b>	<b>12,478</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>

541	INITL & ADDTL EQUIP PRCHS	550	0	0	0	0	0
<b>Account Group Total</b>		<b>550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>161,878</b>	<b>173,517</b>	<b>187,181</b>	<b>205,720</b>	<b>205,720</b>	<b>205,720</b>
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**1295 COUNTY CORRECTIONS ED**

111	LICENSED SALARIES	17,114	0	35,484	37,204	37,204	37,204
118	EXTRA-DUTY SALARIES	13,446	27,816	0	0	0	0
<b>Account Group Total</b>		<b>30,560</b>	<b>27,816</b>	<b>35,484</b>	<b>37,204</b>	<b>37,204</b>	<b>37,204</b>

211	PERS EMPR CONTRIB	2,002	1,944	0	1,618	1,618	1,618
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	2,232	2,232	2,232
213	PERS BOND PAY	1,788	1,625	0	2,604	2,604	2,604
220	FICA/MEDICARE	2,338	2,128	3,548	2,846	2,846	2,846
231	WORKERS' COMPENSATION	139	126	0	201	201	201
242	HEALTH INSURANCE	0	0	0	12,000	12,000	12,000
244	LIFE INSURANCE	0	0	0	70	70	70
<b>Account Group Total</b>		<b>6,266</b>	<b>5,824</b>	<b>3,548</b>	<b>21,571</b>	<b>21,571</b>	<b>21,571</b>

340	TRAVEL	0	0	0	600	600	600
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>

410	SUPPLIES	0	0	400	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>36,826</b>	<b>33,640</b>	<b>39,432</b>	<b>59,375</b>	<b>59,375</b>	<b>59,375</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>1299 OTHER PROGRAMS (TUTORING)</b>							
112	CLASSIFIED SALARIES	0	0	0	16,138	16,138	16,138
130	LIC. ADDITIONAL WAGES	0	0	0	30,000	30,000	30,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>46,138</b>	<b>46,138</b>	<b>46,138</b>
211	PERS EMPR CONTRIB	0	0	0	702	702	702
213	PERS BOND PAY	0	0	0	1,130	1,130	1,130
220	FICA/MEDICARE	0	0	0	3,735	3,735	3,735
231	WORKERS' COMPENSATION	0	0	0	95	95	95
242	HEALTH INSURANCE	0	0	0	12,000	12,000	12,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>17,662</b>	<b>17,662</b>	<b>17,662</b>
340	TRAVEL	0	0	0	300	300	300
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>
410	SUPPLIES	0	0	0	50	50	50
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>64,150</b>	<b>64,150</b>	<b>64,150</b>
<b>1400 ELEM SUMMER SCHOOL</b>							
111	LICENSED SALARIES	40,587	35,967	18,000	0	0	0
112	CLASSIFIED SALARIES	29,017	26,591	25,000	0	0	0
<b>Account Group Total</b>		<b>69,604</b>	<b>62,558</b>	<b>43,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	3,081	4,005	917	0	0	0
213	PERS BOND PAY	2,423	2,078	1,015	0	0	0
220	FICA/MEDICARE	5,325	4,785	1,070	0	0	0
231	WORKERS' COMPENSATION	347	316	66	0	0	0
242	HEALTH INSURANCE	0	73	0	0	0	0
<b>Account Group Total</b>		<b>11,175</b>	<b>11,257</b>	<b>3,068</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	0	0	23,000	0	0	0
331	REIMBRS STDNT TRANSPORT	0	161	5,300	0	0	0
355	PRINTING AND BINDING	0	0	500	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>161</b>	<b>28,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	4,257	3,322	6,000	0	0	0
420	TEXTBOOKS	359	0	1,000	0	0	0
<b>Account Group Total</b>		<b>4,616</b>	<b>3,322</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
541	INITL & ADDTL EQUIP PRCHS	0	0	1,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>85,395</b>	<b>77,297</b>	<b>82,868</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>1442</b>	<b>MIDDLE SCHL SUMMER PROG</b>						
111	LICENSED SALARIES	8,098	5,815	9,000	0	0	0
112	CLASSIFIED SALARIES	2,804	1,608	4,000	0	0	0
<b>Account Group Total</b>		<b>10,902</b>	<b>7,423</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

211	PERS EMPR CONTRIB	465	546	852	0	0	0
213	PERS BOND PAY	372	342	940	0	0	0
220	FICA/MEDICARE	834	564	995	0	0	0
231	WORKERS' COMPENSATION	53	36	61	0	0	0
242	HEALTH INSURANCE	0	105	0	0	0	0
244	LIFE INSURANCE	0	1	0	0	0	0
<b>Account Group Total</b>		<b>1,725</b>	<b>1,593</b>	<b>2,848</b>	<b>0</b>	<b>0</b>	<b>0</b>

410	SUPPLIES	171	150	500	0	0	0
<b>Account Group Total</b>		<b>171</b>	<b>150</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>12,797</b>	<b>9,166</b>	<b>16,348</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>1443</b>	<b>SR HIGH SUMMER PROG</b>						
111	LICENSED SALARIES	10,248	9,163	13,000	0	0	0
112	CLASSIFIED SALARIES	3,590	3,416	5,000	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	4,000	4,000	4,000
131	CLASS. ADDITIONAL WAGES	0	0	0	2,000	2,000	2,000
<b>Account Group Total</b>		<b>13,838</b>	<b>12,580</b>	<b>18,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

211	PERS EMPR CONTRIB	737	956	1,175	261	261	261
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	240	240	240
213	PERS BOND PAY	609	514	1,300	420	420	420
220	FICA/MEDICARE	1,059	962	1,350	459	459	459
231	WORKERS' COMPENSATION	68	61	85	120	120	120
<b>Account Group Total</b>		<b>2,472</b>	<b>2,494</b>	<b>3,910</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

410	SUPPLIES	1,857	88	1,000	500	500	500
<b>Account Group Total</b>		<b>1,857</b>	<b>88</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>500</b>

<b>Function Total</b>		<b>18,167</b>	<b>15,162</b>	<b>22,910</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2110</b>	<b>STUDENT SUPPORT SERVICES (Note: Elem Student Management &amp; Sec Deans of Students reclassified here)</b>						
111	LICENSED SALARIES	0	0	0	259,624	259,624	259,624
112	CLASSIFIED SALARIES	81,199	90,127	92,628	91,282	91,282	91,282
122	SUBSTITUTES-CLASSIFIED	0	0	262	0	0	0
<b>Account Group Total</b>		<b>81,199</b>	<b>90,127</b>	<b>92,891</b>	<b>350,906</b>	<b>350,906</b>	<b>350,906</b>
211	PERS EMPR CONTRIB	4,282	6,839	7,069	15,264	15,264	15,264
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	15,577	15,577	15,577
213	PERS BOND PAY	3,479	4,886	5,434	24,563	24,563	24,563
220	FICA/MEDICARE	5,660	6,396	7,106	26,844	26,844	26,844
231	WORKERS' COMPENSATION	398	445	460	1,926	1,926	1,926
242	HEALTH INSURANCE	29,442	35,017	41,146	104,514	104,514	104,514
244	LIFE INSURANCE	149	158	163	547	547	547
<b>Account Group Total</b>		<b>43,410</b>	<b>53,742</b>	<b>61,378</b>	<b>189,236</b>	<b>189,236</b>	<b>189,236</b>
410	SUPPLIES	2,142	1,482	2,042	1,950	1,950	1,950
<b>Account Group Total</b>		<b>2,142</b>	<b>1,482</b>	<b>2,042</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>
<b>Function Total</b>		<b>126,752</b>	<b>145,351</b>	<b>156,310</b>	<b>542,092</b>	<b>542,092</b>	<b>542,092</b>
<b>2120</b>	<b>GUIDANCE SERVICES</b>						
111	LICENSED SALARIES	791,360	825,264	816,881	799,744	799,744	799,744
112	CLASSIFIED SALARIES	144,830	149,985	152,136	150,156	150,156	150,156
118	EXTRA-DUTY SALARIES	3,210	0	0	3,395	3,395	3,395
121	SUBSTITUTES-LICENSED	2,163	2,933	1,742	0	0	0
125	CURRICULUM SUB	0	473	0	0	0	0
<b>Account Group Total</b>		<b>941,563</b>	<b>978,655</b>	<b>970,758</b>	<b>953,295</b>	<b>953,295</b>	<b>953,295</b>
211	PERS EMPR CONTRIB	60,073	64,684	70,765	40,898	40,898	40,898
212	EMPLOYEE CONTRBTN, PICKU	0	0	45,142	48,188	48,188	48,188
213	PERS BOND PAY	53,400	19,769	56,011	65,813	65,813	65,813
220	FICA/MEDICARE	70,029	73,182	74,263	72,927	72,927	72,927
231	WORKERS' COMPENSATION	4,211	2,891	4,416	5,196	5,196	5,196
242	HEALTH INSURANCE	180,795	198,590	232,643	253,141	253,141	253,141
244	LIFE INSURANCE	1,164	1,121	1,224	1,290	1,290	1,290
<b>Account Group Total</b>		<b>369,672</b>	<b>360,237</b>	<b>484,465</b>	<b>487,452</b>	<b>487,452</b>	<b>487,452</b>
310	INSTRUC CONSULT/PROF	36,076	0	0	0	0	0
<b>Account Group Total</b>		<b>36,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	3,473	3,080	4,287	3,922	3,922	3,922
420	TEXTBOOKS	154	128	150	0	0	0
460	NON-CONSUMABLE ITEMS	655	769	0	0	0	0
<b>Account Group Total</b>		<b>4,282</b>	<b>3,977</b>	<b>4,437</b>	<b>3,922</b>	<b>3,922</b>	<b>3,922</b>
<b>Function Total</b>		<b>1,351,593</b>	<b>1,342,868</b>	<b>1,459,660</b>	<b>1,444,669</b>	<b>1,444,669</b>	<b>1,444,669</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2130 HEALTH SERVICES**

111	LICENSED SALARIES	100,113	39,884	37,794	47,840	47,840	47,840
112	CLASSIFIED SALARIES	12,322	12,991	13,311	13,142	13,142	13,142
122	SUBSTITUTES-CLASSIFIED	0	1,064	0	0	0	0
125	CURRICULUM SUB	318	0	0	0	0	0
<b>Account Group Total</b>		<b>112,753</b>	<b>53,940</b>	<b>51,106</b>	<b>60,982</b>	<b>60,982</b>	<b>60,982</b>

211	PERS EMPR CONTRIB	7,365	3,696	3,572	2,653	2,653	2,653
212	EMPLOYEE CONTRBTN, PICKU	0	0	2,268	2,870	2,870	2,870
213	PERS BOND PAY	6,578	2,928	2,990	4,269	4,269	4,269
220	FICA/MEDICARE	8,448	3,899	3,910	4,665	4,665	4,665
231	WORKERS' COMPENSATION	504	250	240	339	339	339
242	HEALTH INSURANCE	23,628	12,821	9,792	13,092	13,092	13,092
244	LIFE INSURANCE	149	72	56	70	70	70
<b>Account Group Total</b>		<b>46,674</b>	<b>23,667</b>	<b>22,827</b>	<b>27,957</b>	<b>27,957</b>	<b>27,957</b>

310	INSTRUC CONSULT/PROF	300	119	3,000	3,000	3,000	3,000
312	CONFERENCE/WORKSHOPS	0	800	500	500	500	500
340	TRAVEL	1,471	1,171	1,300	1,300	1,300	1,300
355	PRINTING AND BINDING	753	562	750	100	100	100
<b>Account Group Total</b>		<b>2,524</b>	<b>2,653</b>	<b>5,550</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>

410	SUPPLIES	5,410	6,689	2,800	1,000	1,000	1,000
460	NON-CONSUMABLE ITEMS	0	0	0	150	150	150
480	COMPUTER HARDWARE	0	0	250	0	0	0
<b>Account Group Total</b>		<b>5,410</b>	<b>6,689</b>	<b>3,050</b>	<b>1,150</b>	<b>1,150</b>	<b>1,150</b>

640	DUES AND FEES	0	125	150	150	150	150
<b>Account Group Total</b>		<b>0</b>	<b>125</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>

<b>Function Total</b>		<b>167,360</b>	<b>87,073</b>	<b>82,683</b>	<b>95,139</b>	<b>95,139</b>	<b>95,139</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
111	LICENSED SALARIES	45,791	90,768	87,302	91,446	91,446	91,446
<b>Account Group Total</b>		<b>45,791</b>	<b>90,768</b>	<b>87,302</b>	<b>91,446</b>	<b>91,446</b>	<b>91,446</b>
211	PERS EMPR CONTRIB	2,998	5,683	7,014	3,978	3,978	3,978
212	EMPLOYEE CONTRBTN, PICKU	0	0	5,238	5,487	5,487	5,487
213	PERS BOND PAY	2,677	3,984	5,107	6,401	6,401	6,401
220	FICA/MEDICARE	3,422	6,823	6,679	6,996	6,996	6,996
231	WORKERS' COMPENSATION	205	413	398	496	496	496
242	HEALTH INSURANCE	10,467	23,025	24,480	26,184	26,184	26,184
244	LIFE INSURANCE	70	140	140	140	140	140
<b>Account Group Total</b>		<b>19,839</b>	<b>40,067</b>	<b>49,056</b>	<b>49,681</b>	<b>49,681</b>	<b>49,681</b>
310	INSTRUC CONSULT/PROF	25,785	5,856	9,000	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	500	500	500
340	TRAVEL	0	0	0	2,250	2,250	2,250
342	TRAVEL, OUT OF DISTRICT	721	1,627	3,500	0	0	0
<b>Account Group Total</b>		<b>26,506</b>	<b>7,483</b>	<b>12,500</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
410	SUPPLIES	4,331	3,691	5,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	800	0	0	0	0	0
<b>Account Group Total</b>		<b>5,131</b>	<b>3,691</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Function Total</b>		<b>97,267</b>	<b>142,010</b>	<b>153,858</b>	<b>144,877</b>	<b>144,877</b>	<b>144,877</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2150</b>	<b>SPEECH PATHOLOGY</b>						
111	LICENSED SALARIES	318,014	313,696	244,947	176,319	176,319	176,319
<b>Account Group Total</b>		<b>318,014</b>	<b>313,696</b>	<b>244,947</b>	<b>176,319</b>	<b>176,319</b>	<b>176,319</b>
211	PERS EMPR CONTRIB	15,950	24,069	17,769	7,670	7,670	7,670
212	EMPLOYEE CONTRBTN, PICKU	0	0	14,697	10,579	10,579	10,579
213	PERS BOND PAY	12,999	16,830	14,329	12,342	12,342	12,342
220	FICA/MEDICARE	24,076	23,348	18,738	13,488	13,488	13,488
231	WORKERS' COMPENSATION	1,396	1,394	1,112	940	940	940
242	HEALTH INSURANCE	51,152	54,647	45,288	39,276	39,276	39,276
244	LIFE INSURANCE	418	418	349	210	210	210
<b>Account Group Total</b>		<b>105,991</b>	<b>120,706</b>	<b>112,283</b>	<b>84,505</b>	<b>84,505</b>	<b>84,505</b>
312	CONFERENCE/WORKSHOPS	0	0	800	300	300	300
322	REPAIRS AND MAINTENANCE	540	530	800	900	900	900
340	TRAVEL	0	0	0	400	400	400
341	TRAVEL, LOCAL IN DISTRICT	313	0	200	0	0	0
342	TRAVEL, OUT OF DISTRICT	0	474	200	0	0	0
<b>Account Group Total</b>		<b>853</b>	<b>1,004</b>	<b>2,000</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
410	SUPPLIES	5,097	2,649	2,000	1,500	1,500	1,500
460	NON-CONSUMABLE ITEMS	374	0	0	0	0	0
<b>Account Group Total</b>		<b>5,471</b>	<b>2,649</b>	<b>2,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
640	DUES AND FEES	0	0	0	700	700	700
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Function Total</b>		<b>430,330</b>	<b>438,056</b>	<b>361,229</b>	<b>264,624</b>	<b>264,624</b>	<b>264,624</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2190</b>	<b>DIRECTION OF STUDENT SERVICES/SPECIAL EDUCATION</b>						
111	LICENSED SALARIES	83	0	0	0	0	0
112	CLASSIFIED SALARIES	464	151	0	54,844	54,844	54,844
113	ADMINISTRATORS	107,921	103,148	107,192	98,721	98,721	98,721
114	SUPERVISORS/CONFIDENTIAL	40,123	37,373	42,974	42,150	42,150	42,150
122	SUBSTITUTES-CLASSIFIED	0	740	0	0	0	0
125	CURRICULUM SUB	0	0	16,875	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	3,000	3,000	3,000
151	STUDENT LABOR	0	125	0	0	0	0
<b>Account Group Total</b>		<b>148,591</b>	<b>141,538</b>	<b>167,041</b>	<b>198,716</b>	<b>198,716</b>	<b>198,716</b>
211	PERS EMPR CONTRIB	9,707	9,822	10,497	8,514	8,514	8,514
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	5,923	5,923	5,923
213	PERS BOND PAY	8,670	8,089	8,785	13,700	13,700	13,700
220	FICA/MEDICARE	10,627	10,868	11,036	14,504	14,504	14,504
231	WORKERS' COMPENSATION	621	633	703	1,081	1,081	1,081
242	HEALTH INSURANCE	10,361	23,976	28,416	44,952	44,952	44,952
244	LIFE INSURANCE	518	537	766	585	585	585
246	DISABILITY INSURANCE	477	477	477	477	477	477
<b>Account Group Total</b>		<b>40,981</b>	<b>54,402</b>	<b>60,680</b>	<b>89,736</b>	<b>89,736</b>	<b>89,736</b>
312	CONFERENCE/WORKSHOPS	40,827	30	13,500	3,500	3,500	3,500
340	TRAVEL	0	0	0	4,290	4,290	4,290
342	TRAVEL, OUT OF DISTRICT	2,870	5,978	3,125	0	0	0
351	TELEPHONE	989	1,057	2,000	1,000	1,000	1,000
355	PRINTING AND BINDING	1,902	2,470	2,500	1,000	1,000	1,000
380	NON-INSTRCT PROFTECH SRV	0	18,718	35,000	3,000	3,000	3,000
<b>Account Group Total</b>		<b>46,588</b>	<b>28,253</b>	<b>56,125</b>	<b>12,790</b>	<b>12,790</b>	<b>12,790</b>
410	SUPPLIES	5,181	10,590	10,000	8,000	8,000	8,000
440	PERIODICALS	49	182	500	500	500	500
460	NON-CONSUMABLE ITEMS	0	0	0	4,500	4,500	4,500
470	COMPUTER SOFTWARE	0	0	2,000	0	0	0
480	COMPUTER HARDWARE	18,660	300	9,250	0	0	0
<b>Account Group Total</b>		<b>23,889</b>	<b>11,072</b>	<b>21,750</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
541	INITL & ADDTL EQUIP PRCHS	0	4,938	5,000	0	0	0
550	TECHNOLOGY	0	1,115	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>6,053</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	0	0	600	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>260,049</b>	<b>241,318</b>	<b>311,196</b>	<b>314,242</b>	<b>314,242</b>	<b>314,242</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2210 IMPROVEMENT OF INSTRUCTION (CURRICULUM)</b>							
111	LICENSED SALARIES	35,572	8,416	12,000	15,956	15,956	15,956
112	CLASSIFIED SALARIES	20,390	28,679	19,967	19,712	19,712	19,712
113	ADMINISTRATORS	99,268	103,148	214,384	181,103	181,103	181,103
114	SUPERVISORS/CONFIDENTIAL	40,456	42,060	42,974	42,150	42,150	42,150
120	NONPERMANENT SALARIES	1,245	0	0	0	0	0
121	SUBSTITUTES-LICENSED	6,037	3,287	10,000	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	254	0	0	0	0
125	CURRICULUM SUB	26,837	28,379	0	12,500	12,500	12,500
130	LIC. ADDITIONAL WAGES	0	0	0	44,600	44,600	44,600
<b>Account Group Total</b>		<b>229,805</b>	<b>214,222</b>	<b>299,324</b>	<b>316,021</b>	<b>316,021</b>	<b>316,021</b>
211	PERS EMPR CONTRIB	12,817	13,416	29,311	5,391	5,391	5,391
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	3,724	3,724	3,724
213	PERS BOND PAY	11,236	10,801	9,953	8,674	8,674	8,674
220	FICA/MEDICARE	16,973	16,089	20,309	9,480	9,480	9,480
231	WORKERS' COMPENSATION	1,047	989	1,302	688	688	688
242	HEALTH INSURANCE	35,233	28,015	43,497	32,226	32,226	32,226
244	LIFE INSURANCE	508	736	1,174	348	348	348
245	DENTAL INSURANCE	2	1,341	2,048	0	0	0
246	DISABILITY INSURANCE	477	477	477	239	239	239
<b>Account Group Total</b>		<b>78,294</b>	<b>71,864</b>	<b>108,070</b>	<b>60,769</b>	<b>60,769</b>	<b>60,769</b>
310	INSTRUC CONSULT/PROF	7,531	7,092	5,262	107,500	107,500	107,500
311	TUITION REIMBURSEMENT	2,645	760	2,500	0	0	0
312	CONFERENCE/WORKSHOPS	4,967	5,694	2,500	2,900	2,900	2,900
322	REPAIRS AND MAINTENANCE	0	0	500	500	500	500
340	TRAVEL	2,438	1,758	1,250	4,650	4,650	4,650
342	TRAVEL, OUT OF DISTRICT	724	696	600	0	0	0
355	PRINTING AND BINDING	0	0	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>18,305</b>	<b>16,000</b>	<b>13,612</b>	<b>116,550</b>	<b>116,550</b>	<b>116,550</b>
410	SUPPLIES	1,534	1,337	2,200	2,200	2,200	2,200
430	LIBRARY BOOKS	445	517	1,500	500	500	500
440	PERIODICALS	608	45	100	100	100	100
460	NON-CONSUMABLE ITEMS	0	0	0	1,000	1,000	1,000
470	COMPUTER SOFTWARE	45	183	500	500	500	500
480	COMPUTER HARDWARE	0	207	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>2,631</b>	<b>2,289</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
541	INITL & ADDTL EQUIP PRCHS	1,008	94	500	0	0	0
542	REPLCMNT EQUIPMNT PURCH	149	0	500	0	0	0
<b>Account Group Total</b>		<b>1,157</b>	<b>94</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTION (CURRICULUM) CONTINUED</b>						
640	DUES AND FEES	0	0	1,307	1,000	1,000	1,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>1,307</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Function Total</b>		<b>330,192</b>	<b>304,468</b>	<b>428,614</b>	<b>499,640</b>	<b>499,640</b>	<b>499,640</b>
<b>2213</b>	<b>TECHNOLOGY CURRICULUM DEV</b>						
111	LICENSED SALARIES	64,913	67,400	59,482	60,233	60,233	60,233
112	CLASSIFIED SALARIES	20,791	17,769	17,563	0	0	0
121	SUBSTITUTES-LICENSED	996	73	3,000	0	0	0
125	CURRICULUM SUB	285	4,373	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	4,700	4,700	4,700
<b>Account Group Total</b>		<b>86,985</b>	<b>89,614</b>	<b>80,045</b>	<b>64,933</b>	<b>64,933</b>	<b>64,933</b>
211	PERS EMPR CONTRIB	5,323	6,050	5,251	2,620	2,620	2,620
212	EMPLOYEE CONTRBTN, PICKU	0	0	3,569	3,614	3,614	3,614
213	PERS BOND PAY	4,695	4,653	4,332	4,216	4,216	4,216
220	FICA/MEDICARE	6,372	6,840	5,894	4,608	4,608	4,608
231	WORKERS' COMPENSATION	389	406	349	321	321	321
242	HEALTH INSURANCE	14,438	14,470	15,474	13,092	13,092	13,092
244	LIFE INSURANCE	110	102	103	70	70	70
245	DENTAL INSURANCE	406	441	512	0	0	0
<b>Account Group Total</b>		<b>31,733</b>	<b>32,962</b>	<b>35,484</b>	<b>28,541</b>	<b>28,541</b>	<b>28,541</b>
310	INSTRUC CONSULT/PROF	0	0	0	1,000	1,000	1,000
311	TUITION REIMBURSEMENT	128	225	1,000	0	0	0
319	OTHER PROFESSIONAL	3,300	3,878	3,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	0	0	500	500	500	500
340	TRAVEL	0	0	0	500	500	500
342	TRAVEL, OUT OF DISTRICT	58	0	500	0	0	0
355	PRINTING AND BINDING	753	562	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>4,239</b>	<b>4,665</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
410	SUPPLIES	1,246	224	2,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	43,124	46,248	40,000	0	0	0
480	COMPUTER HARDWARE	480	267	0	0	0	0
<b>Account Group Total</b>		<b>44,851</b>	<b>46,739</b>	<b>42,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
541	INITL & ADDTL EQUIP PRCHS	13,507	17,275	15,000	0	0	0
542	REPLCMNT EQUIPMNT PURCH	8,102	3,435	10,000	0	0	0
<b>Account Group Total</b>		<b>21,609</b>	<b>20,710</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	0	0	200	200	200	200
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Function Total</b>		<b>189,416</b>	<b>194,691</b>	<b>188,729</b>	<b>101,674</b>	<b>101,674</b>	<b>101,674</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2220 EDUCATIONAL MEDIA SERVICES**

111	LICENSED SALARIES	426,171	380,551	468,944	434,482	434,482	434,482
112	CLASSIFIED SALARIES	79,635	81,832	85,971	96,946	96,946	96,946
121	SUBSTITUTES-LICENSED	6,910	5,053	12,485	10,081	10,081	10,081
122	SUBSTITUTES-CLASSIFIED	1,546	1,606	0	0	0	0
125	CURRICULUM SUB	1,902	1,091	0	0	0	0
<b>Account Group Total</b>		<b>516,164</b>	<b>470,132</b>	<b>567,400</b>	<b>541,509</b>	<b>541,509</b>	<b>541,509</b>

211	PERS EMPR CONTRIB	31,975	33,281	41,425	23,556	23,556	23,556
212	EMPLOYEE CONTRBTN, PICKU	0	0	28,137	26,069	26,069	26,069
213	PERS BOND PAY	28,245	25,015	33,193	37,200	37,200	37,200
220	FICA/MEDICARE	37,794	34,312	43,406	41,425	41,425	41,425
231	WORKERS' COMPENSATION	2,330	2,155	2,602	2,983	2,983	2,983
242	HEALTH INSURANCE	99,709	109,048	151,370	158,736	158,736	158,736
244	LIFE INSURANCE	875	809	1,071	848	848	848
245	DENTAL INSURANCE	1,815	1,961	2,048	0	0	0
<b>Account Group Total</b>		<b>202,744</b>	<b>206,581</b>	<b>303,253</b>	<b>290,817</b>	<b>290,817</b>	<b>290,817</b>

310	INSTRUC CONSULT/PROF	0	0	0	700	700	700
322	REPAIRS AND MAINTENANCE	1,392	1,054	4,155	3,800	3,800	3,800
355	PRINTING AND BINDING	0	0	100	0	0	0
<b>Account Group Total</b>		<b>1,392</b>	<b>1,054</b>	<b>4,255</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>

410	SUPPLIES	10,621	10,946	7,175	7,800	7,800	7,800
420	TEXTBOOKS	0	0	0	5,500	5,500	5,500
430	LIBRARY BOOKS	34,655	33,157	28,799	25,885	25,885	25,885
440	PERIODICALS	3,293	2,592	5,228	3,900	3,900	3,900
450	FOOD	0	0	250	0	0	0
451	FILM RENTALS	0	0	23	0	0	0
460	NON-CONSUMABLE ITEMS	4,151	568	0	5,170	5,170	5,170
470	COMPUTER SOFTWARE	1,996	1,424	2,524	1,600	1,600	1,600
480	COMPUTER HARDWARE	5,222	8,418	3,000	6,015	6,015	6,015
<b>Account Group Total</b>		<b>59,938</b>	<b>57,105</b>	<b>46,999</b>	<b>55,870</b>	<b>55,870</b>	<b>55,870</b>

541	INITL & ADDTL EQUIP PRCHS	348	41	1,000	0	0	0
542	REPLCMNT EQUIPMNT PURCH	1,601	2,312	5,900	0	0	0
550	TECHNOLOGY	9,957	1,892	2,500	0	0	0
<b>Account Group Total</b>		<b>11,906</b>	<b>4,245</b>	<b>9,400</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>792,143</b>	<b>739,118</b>	<b>931,306</b>	<b>892,696</b>	<b>892,696</b>	<b>892,696</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2230 ASSESSMENT AND TESTING</b>							
111	LICENSED SALARIES	98	244	0	0	0	0
121	SUBSTITUTES-LICENSED	783	291	0	0	0	0
125	CURRICULUM SUB	213	1,236	0	0	0	0
<b>Account Group Total</b>		<b>1,094</b>	<b>1,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
211	PERS EMPR CONTRIB	12	73	0	0	0	0
213	PERS BOND PAY	10	61	0	0	0	0
220	FICA/MEDICARE	84	135	0	0	0	0
231	WORKERS' COMPENSATION	5	8	0	0	0	0
242	HEALTH INSURANCE	17	20	0	0	0	0
<b>Account Group Total</b>		<b>128</b>	<b>298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	0	0	0	500	500	500
311	TUITION REIMBURSEMENT	292	0	500	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	500	500	500	500
316	DATA PROCESSING SERVICES	36,443	14,006	30,000	0	0	0
355	PRINTING AND BINDING	5,820	774	1,500	1,500	1,500	1,500
390	OT GNRL PROFTECH SERVCS	0	0	0	18,000	18,000	18,000
<b>Account Group Total</b>		<b>42,555</b>	<b>14,781</b>	<b>32,500</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
410	SUPPLIES	2,022	556	550	1,550	1,550	1,550
<b>Account Group Total</b>		<b>2,022</b>	<b>556</b>	<b>550</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
550	TECHNOLOGY	0	254	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>45,798</b>	<b>17,659</b>	<b>33,050</b>	<b>22,050</b>	<b>22,050</b>	<b>22,050</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2240 STAFF DEVELOPMENT</b>							
111	LICENSED SALARIES	1,337	13,029	5,000	0	0	0
112	CLASSIFIED SALARIES	0	0	0	0	0	0
118	EXTRA-DUTY SALARIES	0	0	0	0	0	0
121	SUBSTITUTES-LICENSED	114	364	10,262	0	0	0
122	SUBSTITUTES-CLASSIFIED	70	692	0	0	0	0
125	CURRICULUM SUB	2,846	14,936	0	3,500	3,500	3,500
130	LIC. ADDITIONAL WAGES	0	0	0	32,500	32,500	32,500
<b>Account Group Total</b>		<b>4,366</b>	<b>29,019</b>	<b>15,262</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
211	PERS EMPR CONTRIB	120	1,527	91	0	0	0
213	PERS BOND PAY	94	1,111	76	0	0	0
220	FICA/MEDICARE	332	2,216	100	0	0	0
231	WORKERS' COMPENSATION	21	135	6	0	0	0
242	HEALTH INSURANCE	304	1,584	0	0	0	0
244	LIFE INSURANCE	2	12	0	0	0	0
245	DENTAL INSURANCE	0	21	0	0	0	0
<b>Account Group Total</b>		<b>873</b>	<b>6,606</b>	<b>273</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	INSTRUC CONSULT/PROF	4,484	39,888	26,100	19,600	19,600	19,600
311	TUITION REIMBURSEMENT	600	0	0	50,000	50,000	50,000
312	CONFERENCE/WORKSHOPS	822	904	1,500	28,500	28,500	28,500
340	TRAVEL	0	0	500	200	200	200
342	TRAVEL, OUT OF DISTRICT	3,387	5,635	200	0	0	0
<b>Account Group Total</b>		<b>9,292</b>	<b>46,427</b>	<b>28,300</b>	<b>98,300</b>	<b>98,300</b>	<b>98,300</b>
410	SUPPLIES	1,225	15	1,500	6,000	6,000	6,000
430	LIBRARY BOOKS	392	360	400	400	400	400
<b>Account Group Total</b>		<b>1,617</b>	<b>375</b>	<b>1,900</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
640	DUES AND FEES	2,463	5,699	0	0	0	0
<b>Account Group Total</b>		<b>2,463</b>	<b>5,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>18,611</b>	<b>88,127</b>	<b>45,735</b>	<b>140,700</b>	<b>140,700</b>	<b>140,700</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2310</b>	<b>BOARD OF EDUCATION</b>						
310	INSTRUC CONSULT/PROF	8,571	4,506	5,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	0	0	0	10,000	10,000	10,000
340	TRAVEL	13,392	2,157	13,500	3,000	3,000	3,000
350	COMMUNICATION	11,133	-4,650	5,000	0	0	0
354	ADVERTISING	1,320	1,510	0	0	0	0
381	AUDIT SERVICES	28,160	37,775	30,000	37,000	37,000	37,000
382	LEGAL SERVICES	53,650	58,741	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	16,698	0	10,000	10,000	10,000	10,000
389	OT NON-INSTRCT PROFTECH	0	0	0	14,000	14,000	14,000
<b>Account Group Total</b>		<b>132,925</b>	<b>100,040</b>	<b>103,500</b>	<b>119,000</b>	<b>119,000</b>	<b>119,000</b>
410	SUPPLIES	4,993	3,722	2,808	2,800	2,800	2,800
440	PERIODICALS	536	792	1,000	1,000	1,000	1,000
<b>Account Group Total</b>		<b>5,528</b>	<b>4,514</b>	<b>3,808</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>
640	DUES AND FEES	24,047	11,733	9,500	10,000	10,000	10,000
651	LIABILITY INSURANCE	60,000	60,000	60,000	75,000	75,000	75,000
<b>Account Group Total</b>		<b>84,047</b>	<b>71,733</b>	<b>69,500</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>Function Total</b>		<b>222,500</b>	<b>176,288</b>	<b>176,808</b>	<b>207,800</b>	<b>207,800</b>	<b>207,800</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2320 EXEC ADMIN SERVICES</b>							
112	CLASSIFIED SALARIES	28,484	29,295	31,299	31,007	31,007	31,007
113	ADMINISTRATORS	125,454	122,866	127,600	127,640	127,640	127,640
114	SUPERVISORS/CONFIDENTIAL	47,634	48,538	50,075	49,114	49,114	49,114
122	SUBSTITUTES-CLASSIFIED	1,876	0	0	0	0	0
<b>Account Group Total</b>		<b>203,449</b>	<b>200,700</b>	<b>208,974</b>	<b>207,761</b>	<b>207,761</b>	<b>207,761</b>
211	PERS EMPR CONTRIB	13,121	15,491	15,318	9,038	9,038	9,038
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	7,658	7,658	7,658
213	PERS BOND PAY	11,719	11,929	12,225	14,543	14,543	14,543
220	FICA/MEDICARE	14,173	14,043	14,408	14,602	14,602	14,602
231	WORKERS' COMPENSATION	1,048	964	1,003	1,126	1,126	1,126
240	CONTRACTUAL EMPLOYEE BNF	12,000	15,000	15,000	15,000	15,000	15,000
242	HEALTH INSURANCE	30,356	33,413	40,562	52,452	52,452	52,452
244	LIFE INSURANCE	393	579	814	555	555	555
246	DISABILITY INSURANCE	477	477	477	477	477	477
<b>Account Group Total</b>		<b>83,288</b>	<b>91,896</b>	<b>99,807</b>	<b>115,451</b>	<b>115,451</b>	<b>115,451</b>
310	INSTRUC CONSULT/PROF	25	339	5,000	5,000	5,000	5,000
324	RENTALS	0	0	500	500	500	500
340	TRAVEL	670	198	1,000	2,000	2,000	2,000
342	TRAVEL, OUT OF DISTRICT	-81	1,161	1,000	0	0	0
354	ADVERTISING	577	0	500	500	500	500
355	PRINTING AND BINDING	0	0	500	500	500	500
<b>Account Group Total</b>		<b>1,191</b>	<b>1,698</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
410	SUPPLIES	10,869	10,236	5,303	5,600	5,600	5,600
430	LIBRARY BOOKS	0	0	255	0	0	0
440	PERIODICALS	530	194	600	600	600	600
<b>Account Group Total</b>		<b>11,400</b>	<b>10,430</b>	<b>6,158</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>
640	DUES AND FEES	1,191	856	800	1,000	1,000	1,000
<b>Account Group Total</b>		<b>1,191</b>	<b>856</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Function Total</b>		<b>300,517</b>	<b>305,578</b>	<b>324,239</b>	<b>338,912</b>	<b>338,912</b>	<b>338,912</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>						
111	LICENSED SALARIES	410	0	0	0	0	0
112	CLASSIFIED SALARIES	565,469	630,293	644,128	619,580	619,580	619,580
113	ADMINISTRATORS	1,352,228	1,533,367	1,560,776	1,420,672	1,420,672	1,420,672
121	SUBSTITUTES-LICENSED	0	654	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	2,479	1,456	0	0	0	0
125	CURRICULUM SUB	593	2,324	0	0	0	0
<b>Account Group Total</b>		<b>1,921,179</b>	<b>2,168,094</b>	<b>2,204,904</b>	<b>2,040,252</b>	<b>2,040,252</b>	<b>2,040,252</b>
211	PERS EMPR CONTRIB	120,085	40,340	56,521	88,751	88,751	88,751
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	85,240	85,240	85,240
213	PERS BOND PAY	105,716	79,667	126,843	142,818	142,818	142,818
220	FICA/MEDICARE	145,253	164,237	168,342	156,079	156,079	156,079
231	WORKERS' COMPENSATION	8,656	6,442	10,553	11,227	11,227	11,227
242	HEALTH INSURANCE	346,346	423,569	503,972	498,942	498,942	498,942
244	LIFE INSURANCE	5,710	9,536	16,345	7,578	7,578	7,578
245	DENTAL INSURANCE	1,612	2,293	2,048	0	0	0
246	DISABILITY INSURANCE	6,948	7,065	7,547	6,970	6,970	6,970
<b>Account Group Total</b>		<b>740,326</b>	<b>733,148</b>	<b>892,171</b>	<b>997,605</b>	<b>997,605</b>	<b>997,605</b>
310	INSTRUC CONSULT/PROF	2,817	1,321	2,000	2,536	2,536	2,536
312	CONFERENCE/WORKSHOPS	90	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	289	395	1,176	600	600	600
340	TRAVEL	216	178	362	19,056	19,056	19,056
341	TRAVEL, LOCAL IN DISTRICT	584	288	700	0	0	0
342	TRAVEL, OUT OF DISTRICT	32	833	1,025	0	0	0
351	TELEPHONE	171	1,300	2,216	0	0	0
353	POSTAGE	0	0	0	5,700	5,700	5,700
355	PRINTING AND BINDING	1,444	1,817	1,950	2,100	2,100	2,100
<b>Account Group Total</b>		<b>5,642</b>	<b>6,132</b>	<b>9,429</b>	<b>29,992</b>	<b>29,992</b>	<b>29,992</b>
410	SUPPLIES	39,835	31,372	28,848	27,800	27,800	27,800
420	TEXTBOOKS	0	0	7,170	7,000	7,000	7,000
440	PERIODICALS	155	0	175	375	375	375
460	NON-CONSUMABLE ITEMS	0	0	0	3,775	3,775	3,775
470	COMPUTER SOFTWARE	0	99	0	0	0	0
480	COMPUTER HARDWARE	0	1,642	0	1,700	1,700	1,700
<b>Account Group Total</b>		<b>39,990</b>	<b>33,113</b>	<b>36,193</b>	<b>40,650</b>	<b>40,650</b>	<b>40,650</b>
541	INITL & ADDTL EQUIP PRCHS	194	930	1,500	0	0	0
550	TECHNOLOGY	7,098	0	1,639	0	0	0
<b>Account Group Total</b>		<b>7,292</b>	<b>930</b>	<b>3,139</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	1,250	154	642	700	700	700
<b>Account Group Total</b>		<b>1,250</b>	<b>154</b>	<b>642</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Function Total</b>		<b>2,715,679</b>	<b>2,941,572</b>	<b>3,146,478</b>	<b>3,109,199</b>	<b>3,109,199</b>	<b>3,109,199</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2510 DIR BUSINESS SUPPORT SERV</b>							
111	LICENSED SALARIES	758	0	0	0	0	0
112	CLASSIFIED SALARIES	133	0	0	0	0	0
113	ADMINISTRATORS	99,268	100,263	103,847	95,846	95,846	95,846
114	SUPERVISORS/CONFIDENTIAL	36,842	39,135	21,487	42,150	42,150	42,150
122	SUBSTITUTES-CLASSIFIED	14	0	0	0	0	0
125	CURRICULUM SUB	10,361	213	0	0	0	0
<b>Account Group Total</b>		<b>147,378</b>	<b>139,611</b>	<b>125,334</b>	<b>137,996</b>	<b>137,996</b>	<b>137,996</b>
211	PERS EMPR CONTRIB	9,102	9,760	8,761	6,003	6,003	6,003
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	5,751	5,751	5,751
213	PERS BOND PAY	8,096	7,999	7,332	9,660	9,660	9,660
220	FICA/MEDICARE	10,570	10,084	9,326	10,557	10,557	10,557
231	WORKERS' COMPENSATION	660	626	587	748	748	748
242	HEALTH INSURANCE	21,401	23,974	21,565	25,452	25,452	25,452
244	LIFE INSURANCE	416	663	1,076	498	498	498
245	DENTAL INSURANCE	5	0	0	0	0	0
246	DISABILITY INSURANCE	477	477	477	477	477	477
<b>Account Group Total</b>		<b>50,727</b>	<b>53,583</b>	<b>49,124</b>	<b>59,146</b>	<b>59,146</b>	<b>59,146</b>
340	TRAVEL	1,812	1,646	2,000	2,400	2,400	2,400
354	ADVERTISING	143	0	500	500	500	500
389	OT NON-INSTRCT PROFTECH	144,000	2,750	500	6,500	6,500	6,500
<b>Account Group Total</b>		<b>145,956</b>	<b>4,396</b>	<b>3,000</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
410	SUPPLIES	4,156	1,711	2,533	3,000	3,000	3,000
440	PERIODICALS	0	105	300	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	500	2,100	2,100	2,100
480	COMPUTER HARDWARE	0	0	0	2,500	2,500	2,500
<b>Account Group Total</b>		<b>4,156</b>	<b>1,816</b>	<b>3,333</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
541	INITL & ADDTL EQUIP PRCHS	32,570	0	0	0	0	0
550	TECHNOLOGY	0	0	1,500	0	0	0
<b>Account Group Total</b>		<b>32,570</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	355	565	1,000	3,000	3,000	3,000
<b>Account Group Total</b>		<b>355</b>	<b>565</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Function Total</b>		<b>381,143</b>	<b>199,971</b>	<b>183,291</b>	<b>217,142</b>	<b>217,142</b>	<b>217,142</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2520</b>	<b>FISCAL SERVICES</b>						
112	CLASSIFIED SALARIES	27,311	37,905	38,440	38,072	38,072	38,072
113	ADMINISTRATORS	86,842	93,797	100,486	92,683	92,683	92,683
114	SUPERVISORS/CONFIDENTIAL	98,711	133,864	156,286	132,219	132,219	132,219
122	SUBSTITUTES-CLASSIFIED	416	0	0	0	0	0
124	TEMPORARY-CLASSIFIED	249	0	0	0	0	0
<b>Account Group Total</b>		<b>213,528</b>	<b>265,566</b>	<b>295,212</b>	<b>262,974</b>	<b>262,974</b>	<b>262,974</b>
211	PERS EMPR CONTRIB	12,512	19,555	21,611	11,439	11,439	11,439
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	5,561	5,561	5,561
213	PERS BOND PAY	11,128	14,564	17,270	18,408	18,408	18,408
220	FICA/MEDICARE	16,307	20,223	22,540	20,118	20,118	20,118
231	WORKERS' COMPENSATION	2,079	1,230	1,400	1,460	1,460	1,460
242	HEALTH INSURANCE	42,400	57,392	74,818	62,172	62,172	62,172
244	LIFE INSURANCE	617	1,075	1,953	658	658	658
246	DISABILITY INSURANCE	461	477	477	477	477	477
<b>Account Group Total</b>		<b>85,503</b>	<b>114,516</b>	<b>140,069</b>	<b>120,294</b>	<b>120,294</b>	<b>120,294</b>
310	INSTRUC CONSULT/PROF	184	1,169	700	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	0	0	0	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	566	566	350	300	300	300
340	TRAVEL	428	295	250	500	500	500
342	TRAVEL, OUT OF DISTRICT	719	0	0	0	0	0
389	OT NON-INSTRCT PROF/TECH	4,705	3,802	5,000	12,600	12,600	12,600
<b>Account Group Total</b>		<b>6,602</b>	<b>5,833</b>	<b>6,300</b>	<b>15,400</b>	<b>15,400</b>	<b>15,400</b>
410	SUPPLIES	824	4,208	5,000	5,000	5,000	5,000
440	PERIODICALS	266	0	550	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	500	500	500
<b>Account Group Total</b>		<b>1,091</b>	<b>4,208</b>	<b>5,550</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
550	TECHNOLOGY	930	1,841	2,000	0	0	0
<b>Account Group Total</b>		<b>930</b>	<b>1,841</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	100	551	550	12,000	12,000	12,000
<b>Account Group Total</b>		<b>100</b>	<b>551</b>	<b>550</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Function Total</b>		<b>307,754</b>	<b>392,515</b>	<b>449,681</b>	<b>416,167</b>	<b>416,167</b>	<b>416,167</b>

McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2525 BLDG RENTAL/LABOR BILLINGS**

111	LICENSED SALARIES	-7,966	-9,820	0	0	0	0
112	CLASSIFIED SALARIES	-151	137	0	0	0	0
121	SUBSTITUTES-LICENSED	3,739	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	1,288	0	0	0	0	0
<b>Account Group Total</b>		<b>-3,090</b>	<b>-9,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

211	PERS EMPR CONTRIB	489	1,139	0	0	0	0
213	PERS BOND PAY	393	809	0	0	0	0
220	FICA/MEDICARE	1,600	2,380	0	0	0	0
231	WORKERS' COMPENSATION	99	148	0	0	0	0
242	HEALTH INSURANCE	901	1,175	0	0	0	0
244	LIFE INSURANCE	6	7	0	0	0	0
<b>Account Group Total</b>		<b>3,489</b>	<b>5,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

410	SUPPLIES	1,364	909	3,600	3,600	3,600	3,600
<b>Account Group Total</b>		<b>1,364</b>	<b>909</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>

<b>Function Total</b>		<b>1,763</b>	<b>-3,115</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
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**2527 PROPERTY ACCOUNTING SERV**

387	STATISTICAL SERVICES	0	3,100	6,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>3,100</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>0</b>	<b>3,100</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2540 OPER/MAINT PLANT SERV**

112	CLASSIFIED SALARIES	1,307,126	1,312,200	1,345,370	1,374,891	1,374,891	1,374,891
114	SUPERVISORS/CONFIDENTIAL	58,753	60,261	62,692	61,495	61,495	61,495
122	SUBSTITUTES-CLASSIFIED	37,756	40,818	70,000	35,000	35,000	35,000
132	NON CERTIFIED OVERTIME	0	24,384	74,000	17,500	17,500	17,500
<b>Account Group Total</b>		<b>1,403,634</b>	<b>1,437,663</b>	<b>1,552,062</b>	<b>1,488,886</b>	<b>1,488,886</b>	<b>1,488,886</b>

211	PERS EMPR CONTRIB	71,304	6,439	107,050	63,284	63,284	63,284
213	PERS BOND PAY	58,094	53,426	82,372	101,772	101,772	101,772
220	FICA/MEDICARE	106,107	108,135	107,717	113,900	113,900	113,900
231	WORKERS' COMPENSATION	59,090	38,263	57,038	56,773	56,773	56,773
242	HEALTH INSURANCE	405,868	453,406	524,201	547,860	547,860	547,860
244	LIFE INSURANCE	2,195	2,201	2,217	2,265	2,265	2,265
245	DENTAL INSURANCE	3,024	2,207	2,048	0	0	0
<b>Account Group Total</b>		<b>705,681</b>	<b>664,078</b>	<b>882,643</b>	<b>885,853</b>	<b>885,853</b>	<b>885,853</b>

310	INSTRUC CONSULT/PROF	1,710	360	2,060	0	0	0
311	TUITION REIMBURSEMENT	0	0	516	0	0	0
322	REPAIRS AND MAINTENANCE	140,719	118,766	72,116	73,000	73,000	73,000
324	RENTALS	585	57	2,000	2,000	2,000	2,000
325	ELECTRICITY	512,992	530,843	575,000	575,000	575,000	575,000
326	FUEL	283,279	296,523	475,000	550,000	550,000	550,000
327	WATER AND SEWAGE	122,270	121,239	140,000	190,000	190,000	190,000
328	GARBAGE	100,051	93,089	105,000	85,000	85,000	85,000
340	TRAVEL	120	0	206	200	200	200
351	TELEPHONE	34,105	26,742	42,500	32,000	32,000	32,000
389	OT NON-INSTRCT PROFTECH	0	6,818	36,060	36,000	36,000	36,000
390	OT GNRL PROFTECH SVCS	0	173	360	0	0	0
<b>Account Group Total</b>		<b>1,195,831</b>	<b>1,194,609</b>	<b>1,450,818</b>	<b>1,543,200</b>	<b>1,543,200</b>	<b>1,543,200</b>

410	SUPPLIES	4,421	1,778	3,526	6,900	6,900	6,900
411	MAINTENANCE SUPPLIES	96,274	86,058	89,630	84,000	84,000	84,000
412	CUSTODIAL SUPPLIES	113,521	85,341	82,420	92,000	92,000	92,000
413	GROUND SUPPLIES	61,194	47,743	55,780	50,000	50,000	50,000
418	VEHICLE FUEL	0	0	0	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	1,827	1,959	2,060	0	0	0
470	COMPUTER SOFTWARE	0	0	772	0	0	0
480	COMPUTER HARDWARE	406	215	516	0	0	0
<b>Account Group Total</b>		<b>277,644</b>	<b>223,095</b>	<b>234,704</b>	<b>262,900</b>	<b>262,900</b>	<b>262,900</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2540 OPER/MAINT PLANT SERV (CONTINUED)</b>							
530	IMPROVEMNTS OT THAN BLDG	1,577	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	40,140	1,140	2,500	0	0	0
542	REPLCMNT EQUIPMNT PURCH	0	1,754	4,000	0	0	0
550	TECHNOLOGY	3,841	0	0	0	0	0
<b>Account Group Total</b>		<b>45,558</b>	<b>2,894</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
651	LIABILITY INSURANCE	168,538	177,706	220,000	220,000	220,000	220,000
<b>Account Group Total</b>		<b>168,538</b>	<b>177,706</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Function Total</b>		<b>3,796,886</b>	<b>3,700,045</b>	<b>4,346,727</b>	<b>4,400,839</b>	<b>4,400,839</b>	<b>4,400,839</b>
<b>2550 STUDENT TRANSPORTATION</b>							
331	REIMBRS STDNT TRANSPORT	1,730,873	1,927,046	1,930,681	1,988,000	1,988,000	1,988,000
332	NON-REIMBRS STDNT TRNSPR	36,200	37,669	30,500	45,200	45,200	45,200
<b>Account Group Total</b>		<b>1,767,073</b>	<b>1,964,716</b>	<b>1,961,181</b>	<b>2,033,200</b>	<b>2,033,200</b>	<b>2,033,200</b>
<b>Function Total</b>		<b>1,767,073</b>	<b>1,964,716</b>	<b>1,961,181</b>	<b>2,033,200</b>	<b>2,033,200</b>	<b>2,033,200</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2570</b>	<b>INTERNAL SERVICES</b>						
112	CLASSIFIED SALARIES	8,258	8,519	8,660	8,581	8,581	8,581
<b>Account Group Total</b>		<b>8,258</b>	<b>8,519</b>	<b>8,660</b>	<b>8,581</b>	<b>8,581</b>	<b>8,581</b>
211	PERS EMPR CONTRIB	541	595	605	373	373	373
213	PERS BOND PAY	483	488	507	601	601	601
220	FICA/MEDICARE	606	622	662	656	656	656
231	WORKERS' COMPENSATION	429	732	430	368	368	368
242	HEALTH INSURANCE	2,413	2,715	3,064	3,000	3,000	3,000
244	LIFE INSURANCE	12	12	12	12	12	12
245	DENTAL INSURANCE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>4,484</b>	<b>5,165</b>	<b>5,281</b>	<b>5,010</b>	<b>5,010</b>	<b>5,010</b>
310	INSTRUC CONSULT/PROF	673	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	2,750	0	0	0	0	0
324	RENTALS	7,455	6,699	8,000	8,000	8,000	8,000
353	POSTAGE	60,443	73,624	53,000	35,000	35,000	35,000
355	PRINTING AND BINDING	10,713	11,690	17,000	17,000	17,000	17,000
<b>Account Group Total</b>		<b>82,034</b>	<b>92,013</b>	<b>78,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
410	SUPPLIES	23,724	21,724	19,000	19,000	19,000	19,000
<b>Account Group Total</b>		<b>23,724</b>	<b>21,724</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Function Total</b>		<b>118,499</b>	<b>127,420</b>	<b>110,941</b>	<b>92,591</b>	<b>92,591</b>	<b>92,591</b>
<b>2572</b>	<b>PURCHASING SERV</b>						
410	SUPPLIES	2,000	2,000	2,000	0	0	0
<b>Account Group Total</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>



**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>2610</b>	<b>PERSONNEL SERVICES (Retiree Insurance reclassified to Function 2700; Professional Dev to Function 2240)</b>						
111	LICENSED SALARIES	5,476	2,850	48,300	0	0	0
113	ADMINISTRATORS	92,868	91,501	107,192	92,206	92,206	92,206
114	SUPERVISORS/CONFIDENTIAL	82,725	90,898	85,948	84,301	84,301	84,301
116	SUPP RETIREMNT STIPEND	5,369	7,322	6,345	0	0	0
121	SUBSTITUTES-LICENSED	1,240	218	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	358	47	31,050	0	0	0
123	TEMPORARY-LICENSED	0	0	0	5,000	5,000	5,000
125	CURRICULUM SUB	498	0	0	0	0	0
<b>Account Group Total</b>		<b>188,534</b>	<b>192,835</b>	<b>278,835</b>	<b>181,507</b>	<b>181,507</b>	<b>181,507</b>
211	PERS EMPR CONTRIB	5,764	14,827	21,480	7,678	7,678	7,678
212	EMPLOYEE CONTRBTN, PICKU	0	-458	381	5,532	5,532	5,532
213	PERS BOND PAY	5,110	9,044	15,941	12,355	12,355	12,355
220	FICA/MEDICARE	14,903	14,572	17,350	13,503	13,503	13,503
231	WORKERS' COMPENSATION	1,432	813	1,240	970	970	970
242	HEALTH INSURANCE	34,527	34,477	42,119	37,812	37,812	37,812
244	LIFE INSURANCE	3,565	5,130	825	553	553	553
246	DISABILITY INSURANCE	473	437	477	477	477	477
247	RETIREE INSURANCE	387,675	0	650,000	0	0	0
<b>Account Group Total</b>		<b>453,449</b>	<b>78,842</b>	<b>749,813</b>	<b>78,881</b>	<b>78,881</b>	<b>78,881</b>
310	INSTRUC CONSULT/PROF	27,734	30,325	58,322	0	0	0
311	TUITION REIMBURSEMENT	21,446	51,728	48,500	0	0	0
312	CONFERENCE/WORKSHOPS	11,230	5,656	3,500	0	0	0
319	OTHER PROFESSIONAL	3,205	0	0	0	0	0
340	TRAVEL	0	0	0	3,000	3,000	3,000
341	TRAVEL, LOCAL IN DISTRICT	891	1,478	500	0	0	0
342	TRAVEL, OUT OF DISTRICT	5,384	4,413	1,600	0	0	0
353	POSTAGE	0	0	0	3,000	3,000	3,000
354	ADVERTISING	4,882	2,299	2,500	2,500	2,500	2,500
355	PRINTING AND BINDING	12,583	21,946	8,200	5,000	5,000	5,000
389	OT NON-INSTRCT PROFTECH	0	0	0	30,000	30,000	30,000
<b>Account Group Total</b>		<b>87,355</b>	<b>117,845</b>	<b>123,122</b>	<b>43,500</b>	<b>43,500</b>	<b>43,500</b>
410	SUPPLIES	6,981	8,432	3,650	5,000	5,000	5,000
440	PERIODICALS	505	1,022	600	500	500	500
<b>Account Group Total</b>		<b>7,486</b>	<b>9,454</b>	<b>4,250</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
640	DUES AND FEES	17,258	20,592	12,500	15,000	15,000	15,000
<b>Account Group Total</b>		<b>17,258</b>	<b>20,592</b>	<b>12,500</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Function Total</b>		<b>754,082</b>	<b>419,569</b>	<b>1,168,520</b>	<b>324,387</b>	<b>324,387</b>	<b>324,387</b>

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2630 COMMUNICATIONS**

114	SUPERVISORS/CONFIDENTIAL	26,923	73,872	76,827	18,840	18,840	18,840
<b>Account Group Total</b>		<b>26,923</b>	<b>73,872</b>	<b>76,827</b>	<b>18,840</b>	<b>18,840</b>	<b>18,840</b>

211	PERS EMPR CONTRIB	477	6,841	7,114	820	820	820
213	PERS BOND PAY	0	3,155	4,494	1,319	1,319	1,319
220	FICA/MEDICARE	2,060	5,651	5,877	1,441	1,441	1,441
231	WORKERS' COMPENSATION	120	330	344	102	102	102
242	HEALTH INSURANCE	2,576	11,561	13,702	0	0	0
244	LIFE INSURANCE	29	70	70	70	70	70
<b>Account Group Total</b>		<b>5,260</b>	<b>27,607</b>	<b>31,602</b>	<b>3,751</b>	<b>3,751</b>	<b>3,751</b>

310	INSTRUC CONSULT/PROF	33,165	3,198	10,000	0	0	0
318	NON-INSTRCT STFF IMPRVMT	0	0	10,000	0	0	0
340	TRAVEL	0	0	0	500	500	500
342	TRAVEL, OUT OF DISTRICT	0	30	5,000	0	0	0
350	COMMUNICATION	21,113	4,045	10,000	0	0	0
353	POSTAGE	0	0	0	5,000	5,000	5,000
355	PRINTING AND BINDING	8,835	2,278	10,000	15,000	15,000	15,000
389	OT NON-INSTRCT PROF/TECH	0	8,000	0	5,000	5,000	5,000
<b>Account Group Total</b>		<b>63,113</b>	<b>17,552</b>	<b>45,000</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>

410	SUPPLIES	308	9,816	5,000	4,000	4,000	4,000
440	PERIODICALS	650	0	0	0	0	0
470	COMPUTER SOFTWARE	35	1,807	0	500	500	500
<b>Account Group Total</b>		<b>994</b>	<b>11,623</b>	<b>5,000</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>

550	TECHNOLOGY	0	896	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

640	DUES AND FEES	325	695	0	0	0	0
<b>Account Group Total</b>		<b>325</b>	<b>695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>96,615</b>	<b>132,245</b>	<b>158,429</b>	<b>52,591</b>	<b>52,591</b>	<b>52,591</b>
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**2640 STAFF SERV**

232	UNEMPLOYMNT COMPENSATIO	15,140	31,296	30,000	30,000	30,000	30,000
<b>Account Group Total</b>		<b>15,140</b>	<b>31,296</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

310	INSTRUC CONSULT/PROF	2,418	-225	5,000	0	0	0
<b>Account Group Total</b>		<b>2,418</b>	<b>-225</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Function Total</b>		<b>17,558</b>	<b>31,071</b>	<b>35,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
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**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
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**100 GENERAL FUND**

**2660 TECHNOLOGY SERVICES**

112	CLASSIFIED SALARIES	259,107	277,851	295,598	294,605	294,605	294,605
114	SUPERVISORS/CONFIDENTIAL	58,733	60,281	62,692	61,495	61,495	61,495

**Account Group Total                    317,840       338,132       358,290       356,099       356,099       356,099**

211	PERS EMPR CONTRIB	18,766	24,694	26,129	15,490	15,490	15,490
213	PERS BOND PAY	16,082	14,302	20,960	24,927	24,927	24,927
220	FICA/MEDICARE	24,004	25,469	27,409	27,242	27,242	27,242
231	WORKERS' COMPENSATION	1,489	1,582	1,674	1,982	1,982	1,982
242	HEALTH INSURANCE	50,101	64,034	75,244	84,360	84,360	84,360
244	LIFE INSURANCE	359	359	359	359	359	359
245	DENTAL INSURANCE	1,649	1,745	2,048	0	0	0

**Account Group Total                    112,450       132,186       153,823       154,360       154,360       154,360**

310	INSTRUC CONSULT/PROF	143,124	60,919	120,000	128,000	128,000	128,000
311	TUITION REIMBURSEMENT	853	2,878	0	0	0	0
322	REPAIRS AND MAINTENANCE	130,261	4,713	2,000	5,000	5,000	5,000
340	TRAVEL	1,444	942	400	1,000	1,000	1,000
351	TELEPHONE	25,468	87,584	21,432	85,600	85,600	85,600
359	OTHER COMMUNICTN SERVICE	0	0	28,000	0	0	0

**Account Group Total                    301,150       157,035       171,832       219,600       219,600       219,600**

410	SUPPLIES	5,843	4,039	7,000	6,300	6,300	6,300
460	NON-CONSUMABLE ITEMS	1,083	120	2,900	2,500	2,500	2,500
470	COMPUTER SOFTWARE	2,738	132,673	0	1,000	1,000	1,000
480	COMPUTER HARDWARE	5,305	86	3,000	20,000	20,000	20,000

**Account Group Total                    14,968       136,919       12,900       29,800       29,800       29,800**

541	INITL & ADDTL EQUIP PRCHS	549	0	4,000	0	0	0
542	REPLCMNT EQUIPMNT PURCH	0	0	4,500	0	0	0
550	TECHNOLOGY	1,817	2,124	12,000	0	0	0

**Account Group Total                    2,366       2,124       20,500       0       0       0**

**Function Total                    748,774       766,396       717,346       759,859       759,859       759,859**

**McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100 GENERAL FUND</b>							
<b>2700 SUPPLEMENTAL RETIREMENT BENEFITS</b>							
247	RETIREE INSURANCE	0	580,779	0	750,000	750,000	750,000
<b>Account Group Total</b>		<b>0</b>	<b>580,779</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Function Total</b>		<b>0</b>	<b>580,779</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>3390 COMMUNITY LEARNING CNTRS</b>							
310	INSTRUC CONSULT/PROF	30,000	45,000	50,000	55,000	55,000	55,000
<b>Account Group Total</b>		<b>30,000</b>	<b>45,000</b>	<b>50,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Function Total</b>		<b>30,000</b>	<b>45,000</b>	<b>50,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>4150 BLDG IMPROV SERV</b>							
322	REPAIRS AND MAINTENANCE	51,235	1,499	0	0	0	0
389	OT NON-INSTRCT PROFTECH	188,469	0	0	0	0	0
<b>Account Group Total</b>		<b>239,704</b>	<b>1,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	962	5,241	0	0	0	0
<b>Account Group Total</b>		<b>962</b>	<b>5,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
530	IMPROVEMNTS OT THAN BLDG	99,998	0	50,000	0	0	0
540	EQUIPMENT	0	0	0	25,000	25,000	25,000
541	INITL & ADDTL EQUIP PRCHS	169,440	29,871	75,000	0	0	0
542	REPLCMNT EQUIPMNT PURCH	0	0	25,000	0	0	0
<b>Account Group Total</b>		<b>269,438</b>	<b>29,871</b>	<b>150,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Function Total</b>		<b>510,103</b>	<b>36,610</b>	<b>150,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>5200 FUND MODIFICATION</b>							
710	FUND TRANSFERS	520,000	2,170,000	420,000	520,000	520,000	520,000
<b>Account Group Total</b>		<b>520,000</b>	<b>2,170,000</b>	<b>420,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Function Total</b>		<b>520,000</b>	<b>2,170,000</b>	<b>420,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>

McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>100</b>	<b>GENERAL FUND</b>						
<b>6110</b>	<b>PLANNED RESERVE</b>						
810	CONTINGENCY	0	0	2,450,000	2,000,000	2,000,000	2,000,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>2,450,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>2,450,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>7770</b>	<b>UNAPPROP END FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	5,749,050	4,887,570	1,000,000	1,210,000	1,210,000	1,210,000
<b>Account Group Total</b>		<b>5,749,050</b>	<b>4,887,570</b>	<b>1,000,000</b>	<b>1,210,000</b>	<b>1,210,000</b>	<b>1,210,000</b>
<b>Function Total</b>		<b>5,749,050</b>	<b>4,887,570</b>	<b>1,000,000</b>	<b>1,210,000</b>	<b>1,210,000</b>	<b>1,210,000</b>
<b>Fund Total</b>		<b>50,659,081</b>	<b>53,682,108</b>	<b>55,166,379</b>	<b>53,368,610</b>	<b>53,868,610</b>	<b>53,868,610</b>

## Fund 201 Asset Reserve

This fund contains revenue receipts generated from leasing capital assets, land, and from the sales of capital assets. It also includes a transfer from the General Fund.

Emergency expenditures for Capital Assets repair or replacement may be made from this fund if an event warrants these expenditures. This fund may be thought of as the District's internal insurance, or a contingency line item for unanticipated or emergency conditions that might arise in the schools or capital assets.

**MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>201 ASSET RESERVE FUND</b>							
R1510	INTEREST ON INVESTMENT	23,204	55,391	90,000	20,000	20,000	20,000
R1910	RENTALS	11,834	7,200	12,000	12,000	12,000	12,000
R1920	DONATIONS PRIVATE SOURCE	0	62,286	0	0	0	0
R1960	RECOVERY PRIOR YR EXPEND	145,783	0	0	0	0	0
R1990	MISCELLANEOUS	2,500	0	5,000	5,000	5,000	5,000
<b>Account Group Total</b>		<b>183,320</b>	<b>124,877</b>	<b>107,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
R3299	RESTRICTED GRANTS-IN-AID	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R5200	INTERFUND TRANSFERS	450,000	1,350,000	200,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	315,892	623,087	1,820,000	1,800,000	1,800,000	1,800,000
<b>Account Group Total</b>		<b>765,892</b>	<b>1,973,087</b>	<b>2,020,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>
<b>Fund Total</b>		<b>949,212</b>	<b>2,097,964</b>	<b>2,127,000</b>	<b>2,337,000</b>	<b>2,337,000</b>	<b>2,337,000</b>

**MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>201 ASSET RESERVE</b>							
<b>2510 DIRECTION/BUSINESS SERVIC</b>							
383	ARCHITECT/ENGINEER SRV	0	933	0	0	0	0
389	OT NON-INSTRCT PROF/TE	0	795	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>1,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	0	193	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>1,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2520 FISCAL SERVICES</b>							
670	TAXES AND LICENSES	417	621	4,000	4,000	4,000	4,000
<b>Account Group Total</b>		<b>417</b>	<b>621</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Function Total</b>		<b>417</b>	<b>621</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>2540 OPERATION AND MAINTENANCE</b>							
322	REPAIRS AND MAINTENANC	0	0	0	150,000	150,000	150,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
413	GROUND SUPPLIES	0	1,680	10,000	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	150,000	150,000	150,000
<b>Account Group Total</b>		<b>0</b>	<b>1,680</b>	<b>10,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
530	IMPROVEMNTS OT THAN BI	0	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCH	0	0	0	110,000	110,000	110,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Function Total</b>		<b>0</b>	<b>1,680</b>	<b>10,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
<b>4000 ASSET RES FACILITIES</b>							
541	INITL & ADDTL EQUIP PRCH	0	2,064	275,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>2,064</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>2,064</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4120 SITE AQUITION &amp; DEVELOP</b>							
322	REPAIRS AND MAINTENANC	0	0	0	0	0	0
383	ARCHITECT/ENGINEER SRV	8,929	343	100,000	100,000	100,000	100,000
389	OT NON-INSTRCT PROF/TE	0	5,266	0	0	0	0
390	OT GNRL PROF/TECH SERV	1,427	377	100,000	100,000	100,000	100,000
<b>Account Group Total</b>		<b>10,356</b>	<b>5,985</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>



**MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>201 ASSET RESERVE</b>							
410	SUPPLIES	900	6,589	50,000	150,000	150,000	150,000
413	GROUND SUPPLIES	0	0	12,500	0	0	0
<b>Account Group Total</b>		<b>900</b>	<b>6,589</b>	<b>62,500</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
510	LAND ACQUISITION	25,000	103,579	150,000	0	0	0
520	BUILDINGS ACQUISITION	0	0	50,000	0	0	0
530	IMPROVEMNTS OT THAN BI	276,271	0	150,000	0	0	0
541	INITL & ADDTL EQUIP PRCH	13,181	9,322	100,000	0	0	0
<b>Account Group Total</b>		<b>314,452</b>	<b>112,901</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>325,708</b>	<b>125,475</b>	<b>712,500</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>4150 BUILDING ACQUIS &amp; IMPROVE</b>							
520	BUILDINGS ACQUISITION	0	63,897	20,000	1,000,000	1,000,000	1,000,000
530	IMPROVEMNTS OT THAN BI	0	28,525	605,500	473,000	473,000	473,000
540	EQUIPMENT	0	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCH	0	0	500,000	100,000	100,000	100,000
<b>Account Group Total</b>		<b>0</b>	<b>92,422</b>	<b>1,125,500</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>1,573,000</b>
610	REDEMPTION OF PRINCIPL	0	0	0	0	0	0
620	INTEREST	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>92,422</b>	<b>1,125,500</b>	<b>1,573,000</b>	<b>1,573,000</b>	<b>1,573,000</b>
<b>7770 ASSET RESERVE</b>							
820	RESERVED FOR NEXT YEAR	623,087	1,873,781	0	0	0	0
<b>Account Group Total</b>		<b>623,087</b>	<b>1,873,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>623,087</b>	<b>1,873,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>949,212</b>	<b>2,097,964</b>	<b>2,127,000</b>	<b>2,337,000</b>	<b>2,337,000</b>	<b>2,337,000</b>

## Fund 202

### Construction Excise Tax

This fund contains revenue receipts generated from construction tax revenues. These revenues are generated by the purchase of building permits for residential and commercial building projects. The District collects \$1.00 per square foot for residential structures and \$0.50 per square foot of nonresidential use.

The District may expend these funds for capital improvements, defined as the acquisition of land; the construction, reconstruction or improvement of school facilities; the acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs related to capital improvements and any other expenditures for assets that have a useful life of more than one year; or the payment of obligations and related costs related to capital improvements and any other expenditures 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.

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>202 CONSTRUCTION EXCISE TAX</b>							
R1130	CONSTRUC EXCISE TAX	0	0	0	50,000	50,000	50,000
R1200		0	44,492	500,000	0	0	0
R1510	INTEREST ON INVESTMENT	0	4	0	1,200	1,200	1,200
<b>Account Group Total</b>		<b>0</b>	<b>44,496</b>	<b>500,000</b>	<b>51,200</b>	<b>51,200</b>	<b>51,200</b>
R5400	BEG FUND BALANCE	0	0	50,000	80,000	80,000	80,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Fund Total</b>		<b>0</b>	<b>44,496</b>	<b>550,000</b>	<b>131,200</b>	<b>131,200</b>	<b>131,200</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>202</b>							
<b>4150 EXCISE TAX</b>							
310	INSTRUC CONSULT/PROF	0	0	0	10,000	10,000	10,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
530	IMPROVEMNTS OT THAN BI	0	0	300,000	121,200	121,200	121,200
541	INITL & ADDTL EQUIP PRCH	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>300,000</b>	<b>121,200</b>	<b>121,200</b>	<b>121,200</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>300,000</b>	<b>131,200</b>	<b>131,200</b>	<b>131,200</b>
<b>6110 EXCISE TAX</b>							
810	PLANNED RESERVE	0	0	250,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	0	44,484	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>44,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>44,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>0</b>	<b>44,484</b>	<b>550,000</b>	<b>131,200</b>	<b>131,200</b>	<b>131,200</b>

## Fund 205 Insurance Reserve

This fund contains monies transferred from the General Fund for McMinnville School District's self-funded and deductible insurance costs.

Payments from this fund include deductible amounts for general liability coverage insurance claims, and uninsured losses.

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>205 INSURANCE RESERVE FUND</b>							
R1510	INTEREST ON INVESTMENT	53,419	36,158	40,500	7,500	7,500	7,500
R1960	RECOVERY PRIOR YR EXPEND	180	20,364	15,000	15,000	15,000	15,000
R1990	MISCELLANEOUS	0	1,674	0	0	0	0
<b>Account Group Total</b>		<b>53,599</b>	<b>58,196</b>	<b>55,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
R3900	REVENUE BEHALF OF DISTRCT	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R5200	INTERFUND TRANSFERS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	1,121,739	805,725	820,000	740,000	740,000	740,000
<b>Account Group Total</b>		<b>1,121,739</b>	<b>805,725</b>	<b>820,000</b>	<b>740,000</b>	<b>740,000</b>	<b>740,000</b>
<b>Fund Total</b>		<b>1,175,338</b>	<b>863,920</b>	<b>875,500</b>	<b>762,500</b>	<b>762,500</b>	<b>762,500</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>205 INSURANCE RESERVE</b>							
<b>1111 INSTRUCTION</b>							
410	SUPPLIES	9,079	49,583	150,000	150,000	150,000	150,000
420	TEXTBOOKS	0	6,084	150,000	150,000	150,000	150,000
<b>Account Group Total</b>		<b>9,079</b>	<b>55,667</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
542	REPLCMNT EQUIPMNT PUR	0	0	150,000	150,000	150,000	150,000
550	TECHNOLOGY	0	0	150,000	150,000	150,000	150,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Function Total</b>		<b>9,079</b>	<b>55,667</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>
<b>2520 FISCAL SERVICES</b>							
231	WORKERS' COMPENSATIO	2,994	7,191	7,500	10,000	10,000	10,000
<b>Account Group Total</b>		<b>2,994</b>	<b>7,191</b>	<b>7,500</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
310	INSTRUC CONSULT/PROF	86	0	50,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANC	0	0	65,000	0	0	0
383	ARCHITECT/ENGINEER SRV	0	0	0	0	0	0
<b>Account Group Total</b>		<b>86</b>	<b>0</b>	<b>115,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
410	SUPPLIES	0	2,903	3,000	0	0	0
420	TEXTBOOKS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>2,903</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
541	INITL & ADDTL EQUIP PRCH	0	0	0	0	0	0
542	REPLCMNT EQUIPMNT PUR	0	0	0	0	0	0
550	TECHNOLOGY	0	0	50,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
659	OTHER INS & JUDGEMENTS	0	0	50,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>3,080</b>	<b>10,094</b>	<b>225,500</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>2540 OPERATION AND MAINTENANCE</b>							
322	REPAIRS AND MAINTENANC	7,454	54,677	50,000	50,000	50,000	50,000
<b>Account Group Total</b>		<b>7,454</b>	<b>54,677</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
460	NON-CONSUMABLE ITEMS	0	0	0	25,000	25,000	25,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>205 INSURANCE RESERVE</b>							
540	EQUIPMENT	0	0	0	67,500	67,500	67,500
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>67,500</b>	<b>67,500</b>	<b>67,500</b>
<b>Function Total</b>		<b>7,454</b>	<b>54,677</b>	<b>50,000</b>	<b>142,500</b>	<b>142,500</b>	<b>142,500</b>
<b>5200 FUND MODIFICATION</b>							
710	FUND MODIFICATIONS	350,000	0	0	0	0	0
<b>Account Group Total</b>		<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6110 OPERATING CONTINGENCY</b>							
810	PLANNED RESERVE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	805,725	743,483	0	0	0	0
<b>Account Group Total</b>		<b>805,725</b>	<b>743,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>805,725</b>	<b>743,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>1,175,338</b>	<b>863,921</b>	<b>875,500</b>	<b>762,500</b>	<b>762,500</b>	<b>762,500</b>



## Fund 210 Grants Funds

These funds contain a series of “sub-funds”, which include state and federal grants.

Since the actual amounts of federal grants are not known due to the timing of grant awards, both resources and expenditures are estimated based on the best available knowledge. Notification of actual grant award for each grant type generally occurs in late spring, throughout the summer, and into the fall. “Rolling” the grants into this consolidated fund allows a combined appropriation process while allowing for modifying individual grants contained in the sub-funds as they are actually awarded.

In addition, if new grants are received during the year, sufficient appropriations are made in that grant’s fund to authorize expenditure after approval by the School Board.

**McMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10**

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>210. GRANT FUNDS</b>							
R1312	TUITION - WITHIN STATE	3,695	0	0	0	0	0
R1510	INTEREST ON INVESTMENT	3,140	2,438	5,000	10,000	10,000	10,000
R1740	FEES	31,174	7,048	7,500	7,300	7,300	7,300
R1920	DONATIONS PRIVATE SOURCE	3,283	397,598	383,342	350,000	350,000	350,000
R1960	RECOVERY PRIOR YR EXPEND	2,372	30,092	35,000	5,000	5,000	5,000
R1990	MISCELLANEOUS	119,864	10,231	0	5,000	5,000	5,000
<b>Account Group Total</b>		<b>163,528</b>	<b>447,407</b>	<b>430,842</b>	<b>377,300</b>	<b>377,300</b>	<b>377,300</b>
R2199	REVENUE FOR INTERMED SOURCE	0	4,506	168,207	175,000	175,000	175,000
<b>Account Group Total</b>		<b>0</b>	<b>4,506</b>	<b>168,207</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
R3299	STATE RESTRICTED GRANTS	0	0	0	750,000	750,000	750,000
R3900	REVENUE ON BEHALF OF DISTRICT	52,221	0	139,145			
<b>Account Group Total</b>		<b>52,221</b>	<b>0</b>	<b>139,145</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
R4300	RESTRICTED FEDERAL REV DIRECT	145,421	135,289	217,774	250,000	250,000	250,000
R4500	RESTRICTED FEDERAL REV THRU STA	3,333,906	3,424,793	4,365,024	5,000,000	5,000,000	5,000,000
R4700	FED GRANT THRU INTERMED	0	0	1,056	130,000	130,000	130,000
<b>Account Group Total</b>		<b>3,479,327</b>	<b>3,560,082</b>	<b>4,583,854</b>	<b>5,380,000</b>	<b>5,380,000</b>	<b>5,380,000</b>
R5200	INTERFUND TRANSFERS	400,000	800,000	200,000	0	0	0
R5400	BEG FUND BALANCE	16,108	400,000	1,569,550	3,700,000	3,700,000	3,700,000
<b>Account Group Total</b>		<b>416,108</b>	<b>1,200,000</b>	<b>1,769,550</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>3,700,000</b>
<b>Fund Total</b>		<b>4,111,184</b>	<b>5,211,995</b>	<b>7,091,598</b>	<b>10,382,300</b>	<b>10,382,300</b>	<b>10,382,300</b>

McMINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
210	GRANT FUNDS						
1000	INSTRUCTION SERVICES	3,498,799	3,871,863	5,714,426	7,040,300	7,040,300	7,040,300
2000	SUPPORT SERVICES	160,578	126,395	402,172	1,139,500	1,139,500	1,139,500
3000	COMMUNITY SERVICES	0	0	0	2,500	2,500	2,500
4000	BUILDING ACQ & IMPRVEMT	51,807	0	975,000	1,000,000	1,000,000	1,000,000
5200	TRANSFER OF FUNDS	0	0	0	1,200,000	1,200,000	1,200,000
7000	UNAPPROP ENDING FUND BAL	400,000	1,213,737	0	0	0	0
	<b>Fund Total</b>	<b>4,111,184</b>	<b>5,211,995</b>	<b>7,091,598</b>	<b>10,382,300</b>	<b>10,382,300</b>	<b>10,382,300</b>

**GRANT FUNDS  
FUND 210  
LIST OF SUBFUNDS APPROPRIATION BY FUNCTION**

No.	LIST OF SUBFUNDS	1000 INSTRUCTION SERVICES	2000 SUPPORT SERVICES	3000 COMMUNITY SERVICES	4000 BUILDING IMPROVEMT	5200 INTERFUND TRANSFERS	TOTAL
210	GRANT FUNDS SUMMARY FUND	1,000,000	500,000	2,500			1,502,500
211	MIGRANT ED PROGRAMS (Thru WESD)	130,000					130,000
212	TITLE I	1,103,000	80,000				1,183,000
212	TITLE I FEDERAL STIMULUS ADDITIONAL	700,000					700,000
216	IDEA FUNDS	950,800	25,000				975,800
216	IDEA FEDERAL STIMULUS ADDITIONAL	362,000					362,000
217	CARL PERKINS FUND	60,000					60,000
218	TITLE IID ED THRU TECH		15,000				15,000
220	WESD-SPEC ED	175,000					175,000
221	TITLE V INNOVATIVE PROG	7,500	7,500				15,000
222	GEAR UP GRANT (ASPIRE)		10,000				10,000
223	SECTION 125 FUND		8,000				8,000
224	TITLE IV: SAFE & DRUG FREE SCH		24,000				24,000
226	TITLE III: LANGUAGE INSTRUC	160,000					160,000
229	DONATIONS GRANT	5,000	50,000			1,200,000	1,255,000
240	CLASSROOM START UP						10,000
248	QUALITY IMPROVEMENT: TEEN PARENT	10,000					10,000
250	ODE FACILITIES GRANT	1,500,000	300,000		1,000,000		2,800,000
251	TITLE IIA QUALITY TEACHER	140,000	100,000				240,000
253	MACA E3 GRANT	60,000	-				60,000
255	SMALLER LEARNING COMM (US DEPT ED)	152,000					152,000
266	CHARTER SCH PLANNING	25,000					25,000
275	AFTER SCHOOL ELEMENTARY (KOB INC)	175,000					175,000
277	AFTER SCHOOL/MS/HS (21ST CENTURY)	300,000	20,000				320,000
290	TEACHING SUPPLY REVOLVING	25,000					25,000
	<b>TOTAL GRANT FUNDS</b>	<b>7,040,300</b>	<b>1,139,500</b>	<b>2,500</b>	<b>1,000,000</b>	<b>1,200,000</b>	<b>10,382,300</b>

ODE Facility Grant  
Planned Expenditures

	2008-09	2009-10	2010-11	Total
Construction Bond Project FFE & Technology	827,000			827,000
Technology Replacement	200,000	300,000	50,000	550,000
Athletics Equipment		40,000	40,000	80,000
Security Equipment	75,000	75,000	75,000	225,000
Memorial Courtyard		50,000		50,000
MACA Classroom		50,000		50,000
Buel/Wascher Hall Tack Boards		12,000		12,000
Storage		36,000		36,000
Textbooks	200,000	300,000	200,000	700,000
EASA Classroom			100,000	100,000
Carpeting		100,000		100,000
Vehicle - Delivery Van		35,000		35,000
Inclement Weather Equipment Needs		35,000		35,000
<b>Totals</b>	<b>1,302,000</b>	<b>1,033,000</b>	<b>465,000</b>	<b>\$ 2,800,000</b>

Note: Plan is to use Facility grant in place of Classroom Startup Reserve Fund so that fund can be closed and transferred part to Asset Reserve(\$500,000) and part to General Fund (\$700,000). Total Classroom Startup Reserve Fund is \$1,200,000.

**\* March 2010 Facility Grant for High School Completion: Beginning of List**

Carpeting	\$ 100,000
Technology	\$ 250,000
Textbooks	\$ 100,000
Special Ed Vans for Work Transition Program	\$ 50,000
Special Ed Textbooks & Software	\$ 30,000
<b>Total</b>	<b>\$ 530,000</b>

\* Possible grant of \$1 million to be received next year after completion of high school

## Fund 295 - 299 School Nutrition Program

This fund accounts for activities associated with the School Lunch and Breakfast programs. It also includes an equipment reserve sub fund and the summer feeding program sub fund. Included in this fund are: Fund 295 Nutrition Equipment Reserve, Fund 298 Nutrition Services and Fund 299 Summer Nutrition Program.

MCMINNVILLE SCHOOL DISTRICT  
 REVENUE BUDGET  
 2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>295 FOOD SERVICE EQUIPMENT</b>							
R5200	INTERFUND TRANSFERS	100,000	125,000	0	0	0	0
R5400	BEG FUND BALANCE	0	100,000	225,000	150,000	150,000	150,000
<b>Account Group Total</b>		<b>100,000</b>	<b>225,000</b>	<b>225,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Fund Total</b>		<b>100,000</b>	<b>225,000</b>	<b>225,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>295 FOOD SERVICE EQUIPMENT</b>							
<b>3100 FOOD SERV EQUIP</b>							
322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	0	0	25,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
540	EQUIPMENT	0	0	0	150,000	150,000	150,000
541	INITL & ADDTL EQUIP PRCH	0	6,253	200,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>6,253</b>	<b>200,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Function Total</b>		<b>0</b>	<b>6,253</b>	<b>225,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	100,000	218,747	0	0	0	0
<b>Account Group Total</b>		<b>100,000</b>	<b>218,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>100,000</b>	<b>218,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>100,000</b>	<b>225,000</b>	<b>225,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>



**MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>298 NUTRITION SERVICES</b>							
R1311	TUITION FROM INDIVIDUALS	0	0	0	0	0	0
R1611	BREAKFAST	0	0	0	0	0	0
R1612	LUNCH	387,213	401,201	523,564	510,000	510,000	510,000
R1621	ALA CARTE SALES	227,143	224,120	250,000	210,000	210,000	210,000
R1622	ADULT MEAL SALES	19,470	21,094	20,000	20,000	20,000	20,000
R1630	SNACKS - AFTER SCHOOL	0	0	0	0	0	0
R1690	CATERING	51,310	52,812	51,970	46,792	46,792	46,792
R1990	MISCELLANEOUS	15,573	1,112	5,100	5,000	5,000	5,000
R1991	REBATES	0	13,180	15,000	15,000	15,000	15,000
<b>Account Group Total</b>		<b>700,710</b>	<b>713,518</b>	<b>865,634</b>	<b>806,792</b>	<b>806,792</b>	<b>806,792</b>
R4300	RSTRCTD REVENUE FED GOV	0	0	1,550,000	0	0	0
R4502	OTHER FED GRANT	0	0	0	120,000	120,000	120,000
R4505	FED SCHL LUNCH REIMBURSE	1,210,013	1,330,877	0	1,600,000	1,600,000	1,600,000
R4810	COMMODITIES	104,706	117,187	120,000	125,000	125,000	125,000
<b>Account Group Total</b>		<b>1,314,719</b>	<b>1,448,064</b>	<b>1,670,000</b>	<b>1,845,000</b>	<b>1,845,000</b>	<b>1,845,000</b>
R5200	INTERFUND TRANSFERS	20,000	20,000	20,000	20,000	20,000	20,000
R5400	BEG FUND BALANCE	345,879	259,693	165,000	75,000	75,000	75,000
<b>Account Group Total</b>		<b>365,879</b>	<b>279,693</b>	<b>185,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>Fund Total</b>		<b>2,381,308</b>	<b>2,441,276</b>	<b>2,720,634</b>	<b>2,746,792</b>	<b>2,746,792</b>	<b>2,746,792</b>

**MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>298 NUTRITION SERVICES</b>							
<b>3100 NUTRITION SERVICES</b>							
112	CLASSIFIED SALARIES	498,268	520,781	540,293	538,953	538,953	538,953
114	SUPERVISORS/CONFIDENT	98,279	108,535	109,697	106,422	106,422	106,422
119	CATERING LABOR	28,508	28,607	27,289	26,935	26,935	26,935
122	SUBSTITUTES-CLASSIFIED	15,775	21,350	23,000	23,001	23,001	23,001
131	CLASS. ADDITIONAL WAGE	0	0	0	30,000	30,000	30,000
132	NON CERTIFIED OVERTIME	0	4,143	30,000	2,500	2,500	2,500
151	STUDENT LABOR	8,591	9,553	12,000	12,000	12,000	12,000
<b>Account Group Total</b>		<b>649,421</b>	<b>692,968</b>	<b>742,280</b>	<b>739,811</b>	<b>739,811</b>	<b>739,811</b>
211	PERS EMPR CONTRIB	32,976	49,469	50,488	29,245	29,245	29,245
213	PERS BOND PAY	27,155	34,269	38,378	47,062	47,062	47,062
220	FICA/MEDICARE	47,116	50,470	51,812	53,191	53,191	53,191
231	WORKERS' COMPENSATIO	20,314	19,308	19,142	24,920	24,920	24,920
242	HEALTH INSURANCE	184,515	215,000	245,893	357,720	357,720	357,720
244	LIFE INSURANCE	1,570	1,661	1,647	1,695	1,695	1,695
245	DENTAL INSURANCE	13,720	12,363	14,338	0	0	0
<b>Account Group Total</b>		<b>327,366</b>	<b>382,539</b>	<b>421,698</b>	<b>513,833</b>	<b>513,833</b>	<b>513,833</b>
310	INSTRUC CONSULT/PROF	2,901	3,275	7,000	5,000	5,000	5,000
311	TUITION REIMBURSEMENT	0	0	0	0	0	0
312	CONFERENCE/WORKSHOP	25	0	2,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANC	20,465	20,270	34,000	35,000	35,000	35,000
324	RENTALS	0	0	1,000	1,500	1,500	1,500
326	FUEL	0	0	0	2,500	2,500	2,500
340	TRAVEL	895	1,586	4,000	4,000	4,000	4,000
351	TELEPHONE	226	907	1,500	1,500	1,500	1,500
355	PRINTING AND BINDING	4,167	4,772	10,000	10,000	10,000	10,000
380	NON-INSTRCT PROF/TECH	1,111	0	2,500	2,500	2,500	2,500
389	OT NON-INSTRCT PROF/TE	0	0	76,637	45,000	45,000	45,000
<b>Account Group Total</b>		<b>29,790</b>	<b>30,810</b>	<b>138,637</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
410	SUPPLIES	27,184	34,086	50,000	55,000	55,000	55,000
412	CUSTODIAL SUPPLIES	7,827	7,013	10,000	12,000	12,000	12,000
414	FOOD SERV SUPPLIES	55,005	61,213	71,500	72,000	72,000	72,000
415	FOOD SUPPLIES	656,286	255	0	0	0	0
416	CATERING SUPPLIES	9,357	9,014	15,019	16,000	16,000	16,000
417	COMMIDITY PROCESSING/U	73,980	101,598	120,000	120,000	120,000	120,000
419	COMMODITIES	103,706	117,187	120,000	125,000	125,000	125,000
450	FOOD	0	771,018	850,000	850,147	850,147	850,147
460	NON-CONSUMABLE ITEMS	4,504	3,729	15,000	15,000	15,000	15,000
470	COMPUTER SOFTWARE	4,088	2,212	5,500	6,000	6,000	6,000

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

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<b>298 NUTRITION SERVICES</b>							
<b>3100 NUTRITION SERVICES</b>							
480	COMPUTER HARDWARE	3,629	4,050	4,500	5,500	5,500	5,500
<b>Account Group Total</b>		<b>945,565</b>	<b>1,111,374</b>	<b>1,261,519</b>	<b>1,276,647</b>	<b>1,276,647</b>	<b>1,276,647</b>
541	INITL & ADDTL EQUIP PRCH	49,089	23,636	50,000	50,000	50,000	50,000
542	REPLCMNT EQUIPMNT PUR	17,491	19,859	100,000	50,000	50,000	50,000
550	TECHNOLOGY	0	2,241	4,000	4,000	4,000	4,000
<b>Account Group Total</b>		<b>66,580</b>	<b>45,737</b>	<b>154,000</b>	<b>104,000</b>	<b>104,000</b>	<b>104,000</b>
640	DUES AND FEES	2,893	1,925	2,500	2,500	2,500	2,500
<b>Account Group Total</b>		<b>2,893</b>	<b>1,925</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Function Total</b>		<b>2,021,614</b>	<b>2,265,352</b>	<b>2,720,634</b>	<b>2,746,792</b>	<b>2,746,792</b>	<b>2,746,792</b>
<b>5200 FUNDS TRANSFER</b>							
710	FUND MODIFICATIONS	100,000	125,000	0	0	0	0
<b>Account Group Total</b>		<b>100,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>100,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	259,694	50,923	0	0	0	0
<b>Account Group Total</b>		<b>259,694</b>	<b>50,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>259,694</b>	<b>50,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>2,381,308</b>	<b>2,441,275</b>	<b>2,720,634</b>	<b>2,746,792</b>	<b>2,746,792</b>	<b>2,746,792</b>

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>299 SUMMER FEEDING PROGRAM</b>							
R1612	LUNCH	0	387	0	0	0	0
R1622	ADULT MEAL SALES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R4300	RSTRCTD REVENUE FED GOV	0	0	47,000	47,000	47,000	47,000
R4505	FED SCHL LUNCH REIMBURSE	42,871	43,456	0	0	0	0
R4810	COMMODITIES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>42,871</b>	<b>43,456</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>
R5400	BEG FUND BALANCE	24,055	30,227	30,850	58,000	58,000	58,000
<b>Account Group Total</b>		<b>24,055</b>	<b>30,227</b>	<b>30,850</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>
<b>Fund Total</b>		<b>66,926</b>	<b>74,070</b>	<b>77,850</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

**MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>299 SUMMER FEEDING PROGRAM</b>							
<b>3100 NUTRITION SERVICES</b>							
112	CLASSIFIED SALARIES	11,454	0	22,000	0	0	0
114	SUPERVISORS/CONFIDENT	1,800	0	3,200	0	0	0
131	CLASS. ADDITIONAL WAGE	0	0	0	25,200	25,200	25,200
132	NON CERTIFIED OVERTIME	0	10,804	0	0	0	0
151	STUDENT LABOR	0	0	0	0	0	0
<b>Account Group Total</b>		<b>13,254</b>	<b>10,804</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>
211	PERS EMPR CONTRIB	586	745	2,200	2,200	2,200	2,200
213	PERS BOND PAY	497	479	1,200	2,000	2,000	2,000
220	FICA/MEDICARE	777	826	1,500	2,000	2,000	2,000
231	WORKERS' COMPENSATIO	219	340	1,200	1,200	1,200	1,200
245	DENTAL INSURANCE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>2,078</b>	<b>2,390</b>	<b>6,100</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>
322	REPAIRS AND MAINTENAN	1,000	0	1,700	1,700	1,700	1,700
325	ELECTRICITY	0	0	0	0	0	0
327	WATER AND SEWAGE	0	0	0	0	0	0
328	GARBAGE	0	0	0	0	0	0
340	TRAVEL	200	17	500	500	500	500
<b>Account Group Total</b>		<b>1,200</b>	<b>17</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
410	SUPPLIES	514	1	750	750	750	750
412	CUSTODIAL SUPPLIES	79	179	350	350	350	350
414	FOOD SERV SUPPLIES	858	791	1,750	1,750	1,750	1,750
415	FOOD SUPPLIES	17,717	0	30,000	31,700	31,700	31,700
417	COMMIDITY PROCESSING/I	0	0	5,000	5,000	5,000	5,000
419	COMMODITIES	1,000	0	0	0	0	0
450	FOOD	0	16,071	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	1,500	25,650	25,650	25,650
<b>Account Group Total</b>		<b>20,168</b>	<b>17,042</b>	<b>39,350</b>	<b>65,200</b>	<b>65,200</b>	<b>65,200</b>
541	INITL & ADDTL EQUIP PRCH	0	143	5,000	5,000	5,000	5,000
<b>Account Group Total</b>		<b>0</b>	<b>143</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
640	DUES AND FEES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>36,700</b>	<b>30,396</b>	<b>77,850</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
299	<b>SUMMER FEEDING PROGRAM</b>						
7000	<b>UNAPPROP ENDING FUND BAL</b>						
820	RESERVED FOR NEXT YEAR	30,226	43,674	0	0	0	0
<b>Account Group Total</b>		<b>30,226</b>	<b>43,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>30,226</b>	<b>43,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>66,926</b>	<b>74,070</b>	<b>77,850</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>

## Fund 300 PERS Bond Debt Service

This fund is used for the payments on the Bonds sold to cover part of the McMinnville School District's unfunded liability in the PERS system. Payments are generated in the General Fund as a percentage of overhead on employee's payroll.

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>300 PERS DEBT SERVICE</b>							
R1510	INTEREST ON INVESTMENT	30,616	29,706	25,000	6,000	6,000	6,000
R1970	SERVICES PROVIDE FUNDS	1,252,189	1,261,619	1,300,000	1,787,965	1,787,965	1,787,965
<b>Account Group Total</b>		<b>1,282,805</b>	<b>1,291,325</b>	<b>1,325,000</b>	<b>1,793,965</b>	<b>1,793,965</b>	<b>1,793,965</b>
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	701,444	404,734	395,000	0	0	0
<b>Account Group Total</b>		<b>701,444</b>	<b>404,734</b>	<b>395,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>1,984,249</b>	<b>1,696,059</b>	<b>1,720,000</b>	<b>1,793,965</b>	<b>1,793,965</b>	<b>1,793,965</b>



MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>300 PERS DEBT SERVICE</b>							
<b>5110 LONG TERM DEBT SERVICE</b>							
310	INSTRUC CONSULT/PROF	0	0	30,484	5,000	5,000	5,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>30,484</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
610	REDEMPTION OF PRINCIPL	153,090	180,268	222,628	293,729	293,729	293,729
620	INTEREST	1,426,425	1,444,248	1,466,888	1,495,236	1,495,236	1,495,236
<b>Account Group Total</b>		<b>1,579,515</b>	<b>1,624,515</b>	<b>1,689,516</b>	<b>1,788,965</b>	<b>1,788,965</b>	<b>1,788,965</b>
<b>Function Total</b>		<b>1,579,515</b>	<b>1,624,515</b>	<b>1,720,000</b>	<b>1,793,965</b>	<b>1,793,965</b>	<b>1,793,965</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEA	404,734	71,543	0	0	0	0
<b>Account Group Total</b>		<b>404,734</b>	<b>71,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>404,734</b>	<b>71,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>1,984,249</b>	<b>1,696,058</b>	<b>1,720,000</b>	<b>1,793,965</b>	<b>1,793,965</b>	<b>1,793,965</b>

**PERS BOND DEBT SERVICE FUND 300**  
Requirements

<u>Description</u>	<u>2006-07</u> <u>Actual</u>	<u>2007/08</u> <u>Actual</u>	<u>2008/09</u> <u>Budget</u>	<u>2009/10</u> <u>Proposed</u>	<u>2009/10</u> <u>Approved</u>	<u>2009/10</u> <u>Adopted</u>
Professional Fees	-	-	30,484	-	-	-
Bond Principal Payments						
Issue Date:						
October 31, 2002	153,090	180,268	207,628	233,729	233,729	233,729
February 19, 2004	-	-	15,000	60,000	60,000	60,000
Total Principal	<u>153,090</u>	<u>180,268</u>	<u>222,628</u>	<u>293,729</u>	<u>293,729</u>	<u>293,729</u>
Bond Interest Payments						
Issue Date:						
October 31, 2002	687,373	705,195	727,835	756,733	756,733	756,733
February 19, 2004	739,053	739,053	739,053	738,503	738,503	738,503
Total Interest	<u>1,426,426</u>	<u>1,444,248</u>	<u>1,466,888</u>	<u>1,495,236</u>	<u>1,495,236</u>	<u>1,495,236</u>
Ending Fund Balance	<u>404,734</u>	<u>71,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND TOTAL REQUIREMENTS</b>	<u><u>1,984,250</u></u>	<u><u>1,696,059</u></u>	<u><u>1,720,000</u></u>	<u><u>1,788,965</u></u>	<u><u>1,788,965</u></u>	<u><u>1,788,965</u></u>

Note: PERS Bond debt service is paid with general fund resources. This debt service is not part of property tax levy.

## Fund 310 Debt Service

This fund recognizes revenue and expenditures relating to past General Obligation Bonds approved by District patrons in the past years.

Resources are levy receipts based on taxation of property in the District used for debt service. Expenditures include paying bond principal and interest based on amortization schedules created at the time the bonds were either sold or refunded.

In addition, a fund balance remains for future payments where the timing of these payments does not correspond exactly with tax collections.

MCMINNVILLE SCHOOL DISTRICT  
 REVENUE BUDGET  
 2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>310 DEBT SERVICE</b>							
R1111	AD VALOREM TAXES LEVIED	2,712,882	6,013,823	6,575,000	6,644,250	6,644,250	6,644,250
R1112	PRIOR YEAR'S TAXES	202,150	95,369	125,000	160,000	160,000	160,000
R1510	INTEREST ON INVESTMENT	101,080	100,210	125,000	40,000	40,000	40,000
<b>Account Group Total</b>		<b>3,016,112</b>	<b>6,209,402</b>	<b>6,825,000</b>	<b>6,844,250</b>	<b>6,844,250</b>	<b>6,844,250</b>
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	617,952	403,671	500,000	400,000	400,000	400,000
<b>Account Group Total</b>		<b>617,952</b>	<b>403,671</b>	<b>500,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Fund Total</b>		<b>3,634,065</b>	<b>6,613,073</b>	<b>7,325,000</b>	<b>7,244,250</b>	<b>7,244,250</b>	<b>7,244,250</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>310 DEBT SERVICE</b>							
<b>5110 LONG TERM DEBT SERVICES</b>							
310	INSTRUC CONSULT/PROF	0	0	175,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
610	REDEMPTION OF PRINCIPL	2,200,000	2,305,000	2,610,000	3,070,000	3,070,000	3,070,000
620	INTEREST	1,030,394	3,846,905	3,816,751	3,674,250	3,674,250	3,674,250
<b>Account Group Total</b>		<b>3,230,394</b>	<b>6,151,905</b>	<b>6,426,751</b>	<b>6,744,250</b>	<b>6,744,250</b>	<b>6,744,250</b>
<b>Function Total</b>		<b>3,230,394</b>	<b>6,151,905</b>	<b>6,601,751</b>	<b>6,744,250</b>	<b>6,744,250</b>	<b>6,744,250</b>
<b>7000 UNAPP ENDING FUND BALANCE</b>							
820	RESERVED FOR NEXT YEAR	403,671	461,168	723,249	500,000	500,000	500,000
<b>Account Group Total</b>		<b>403,671</b>	<b>461,168</b>	<b>723,249</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Function Total</b>		<b>403,671</b>	<b>461,168</b>	<b>723,249</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Fund Total</b>		<b>3,634,065</b>	<b>6,613,073</b>	<b>7,325,000</b>	<b>7,244,250</b>	<b>7,244,250</b>	<b>7,244,250</b>

**DEBT SERVICE FUND 310  
Requirements**

<u>Description</u>	<u>2006-07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09 Budget</u>	<u>2009/10 Proposed</u>	<u>2009/10 Approved</u>	<u>2009/10 Adopted</u>
Professional Fees	-	-	175,000	-	-	-
Bond Principal Payments						
Issue Date:						
May 1, 2007	1,500,000	1,580,000	1,670,000	-	-	-
September 1, 2001 Refunding	700,000	725,000	-	1,615,000	1,615,000	1,615,000
June 26, 2007	-	-	940,000	1,455,000	1,455,000	1,455,000
Total Principal	<u>2,200,000</u>	<u>2,305,000</u>	<u>2,610,000</u>	<u>3,070,000</u>	<u>3,070,000</u>	<u>3,070,000</u>
Bond Interest Payments						
Issue Date:						
May 1, 2007	272,250	195,000	100,200	-	-	-
September 1, 2001 Refunding	758,144	730,144	701,144	701,144	701,144	701,144
June 26, 2007	-	2,921,761	3,015,407	2,973,106	2,973,106	2,973,106
Total Interest	<u>1,030,394</u>	<u>3,846,905</u>	<u>3,816,751</u>	<u>3,674,250</u>	<u>3,674,250</u>	<u>3,674,250</u>
Ending Fund Balance	<u>403,671</u>	<u>461,168</u>	<u>723,249</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<b>FUND TOTAL REQUIREMENTS</b>	<u><u>3,634,065</u></u>	<u><u>6,613,073</u></u>	<u><u>7,325,000</u></u>	<u><u>7,244,250</u></u>	<u><u>7,244,250</u></u>	<u><u>7,244,250</u></u>

Assumes a debt service bond tax levy for 2009-10 of \$7,100,000. With the assumption of 3% growth in assessed value this would equal a rate per thousand of \$2.84 compared to last year's rate of \$2.76. The assessed value growth is estimated to be much less than originally forecasted due to the current state of the economy and the real estate market.

## Fund 410 Construction (GO Bonds)

This fund is used to recognize revenue and summarize expenses for projects funded by the sale of the 2006-2007 General Obligation Bonds. The construction project is expected to be completed in the summer of 2009.

MCMINNVILLE SCHOOL DISTRICT  
 REVENUE BUDGET  
 2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>410 BOND CONSTRUCTION FUND</b>							
R5100	LONG TERM DEBT FINANCING	0	0	0	0	0	0
R5110	BOND PROCEEDS	62,000,000	0	0	0	0	0
R5120	BOND PREMIUM	2,052,966	0	0	0	0	0
R5130	ACCRUED INTEREST	0	0	0	0	0	0
R5400	BEG FUND BALANCE	0	62,493,580	36,000,000	2,000,000	2,000,000	2,000,000
<b>Account Group Total</b>		<b>64,052,966</b>	<b>62,493,580</b>	<b>36,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Fund Total</b>		<b>64,052,966</b>	<b>62,493,580</b>	<b>36,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>



**MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10**

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>410 BOND CONSTRUCTION FUND</b>							
<b>4110 MACA HIGH</b>							
324	RENTALS	0	0	0	0	0	0
383	ARCHITECT/ENGINEER SRV	1,092,206	0	0	0	0	0
389	OT NON-INSTRCT PROFITE	310,100	0	0	0	0	0
<b>Account Group Total</b>		<b>1,402,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
410	SUPPLIES	4,245	0	0	0	0	0
480	COMPUTER HARDWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>4,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
520	BUILDINGS ACQUISITION	0	126,917	0	0	0	0
530	IMPROVEMNTS OT THAN BI	0	0	0	0	0	0
540	EQUIPMENT	0	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCH	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>126,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
640	DUES AND FEES	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>1,406,551</b>	<b>126,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4150 SR HIGH</b>							
322	REPAIRS AND MAINTENANC	0	0	0	0	0	0
383	ARCHITECT/ENGINEER SRV	0	0	775,000	0	0	0
385	MANAGEMENT SERVICES	0	0	300,000	0	0	0
389	OT NON-INSTRCT PROFITE	35,987	0	100,000	0	0	0
<b>Account Group Total</b>		<b>35,987</b>	<b>0</b>	<b>1,175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
480	COMPUTER HARDWARE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
520	BUILDINGS ACQUISITION	11,646	35,248,019	34,825,000	2,000,000	2,000,000	2,000,000
530	IMPROVEMNTS OT THAN BI	0	212,655	0	0	0	0
540	EQUIPMENT	0	282,693	0	0	0	0
541	INITL & ADDTL EQUIP PRCH	0	0	0	0	0	0
550	TECHNOLOGY	0	43,663	0	0	0	0
<b>Account Group Total</b>		<b>11,646</b>	<b>35,787,031</b>	<b>34,825,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
652	FIDELITY BOND PREMIUMS	105,202	0	0	0	0	0
<b>Account Group Total</b>		<b>105,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>152,836</b>	<b>35,787,031</b>	<b>36,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>410 BOND CONSTRUCTION FUND</b>							
<b>6110 OPERATING CONTINGENCY</b>							
810	PLANNED RESERVE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7000 UNAPPROP ENDING FUND BAL</b>							
820	RESERVED FOR NEXT YEAR	62,493,580	26,579,632	0	0	0	0
<b>Account Group Total</b>		<b>62,493,580</b>	<b>26,579,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>62,493,580</b>	<b>26,579,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>64,052,967</b>	<b>62,493,580</b>	<b>36,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## Fund 415 Construction Earnings

This fund is used to recognize interest earnings and expenditures from interest earned by investing General Obligation Bond proceeds from the 2006-2007 Bond sales.

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>415 CONSTRUCTION EARNING FUND</b>							
R1510	INTEREST ON INVESTMENT	45,328	2,738,934	2,500,000	0	0	0
<b>Account Group Total</b>		<b>45,328</b>	<b>2,738,934</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
R5400	BEG FUND BALANCE	0	45,328	2,500,000	4,000,000	4,000,000	4,000,000
<b>Account Group Total</b>		<b>0</b>	<b>45,328</b>	<b>2,500,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>Fund Total</b>		<b>45,328</b>	<b>2,784,262</b>	<b>5,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>415 CONSTRUCTION EARNING FUND</b>							
<b>2510 DIRECTION BUSINESS SUPPRT</b>							
389	OT NON-INSTRCT PROFTE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
510	LAND ACQUISITION	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FACILITIES AQUISION</b>							
383	ARCHITECT/ENGINEER SRV	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
520	BUILDINGS ACQUISITION	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4110 SERVICE ORGANIZATION</b>							
383	ARCHITECT/ENGINEER SRV	0	0	0	0	0	0
389	OT NON-INSTRCT PROFTE	0	15,000	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4120 SITE AQUISION &amp; DEVELOP</b>							
310	INSTRUC CONSULT/PROF	0	0	0	0	0	0
383	ARCHITECT/ENGINEER SRV	0	0	0	0	0	0
388	ELECTION SERVICES	0	0	0	0	0	0
389	OT NON-INSTRCT PROFTE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
510	LAND ACQUISITION	0	0	0	0	0	0
530	IMPROVEMNTS OT THAN BI	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4150 BLDG AQUISION</b>							
410	SUPPLIES	0	0	680,000	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	500,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>1,180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
520	BUILDINGS ACQUISITION	0	0	1,000,000	4,000,000	4,000,000	4,000,000
530	IMPROVEMNTS OT THAN BI	0	0	1,000,000	0	0	0

MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>415 CONSTRUCTION EARNING FUND</b>							
541	INITL & ADDTL EQUIP PRCH	0	0	1,000,000	0	0	0
550	TECHNOLOGY	0	0	500,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>3,500,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>Function Total</b>							
670	TAXES AND LICENSES	0	0	320,000	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>6000 CONTINGENCIES</b>							
620	INTEREST	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6110 OPERATING CONTINGENCY</b>							
810	PLANNED RESERVE	0	0	0	0	0	0
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>0</b>	<b>15,000</b>	<b>5,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>

## Fund 710 Scholarships

This fund is used to recognize resources and payments for scholarships. McMinnville School District manages these funds in a series of trust funds for money that has been deposited with the District. Included in these funds are the following scholarships:

- Fred Patton
- PTC
- New Oregon Singer's
- Bridenstine
- Frisbie
- MACA

MCMINNVILLE SCHOOL DISTRICT  
REVENUE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Proposed	2009-10 Approved	2009-10 Adopted
<b>710 SCHOLARSHIP FUNDS</b>							
R1510	INTEREST ON INVESTMENT	9,322	4,591	6,840	5,000	5,000	5,000
R1920	DONATIONS PRIVATE SOURCE	100	1,200	0	10,000	10,000	10,000
<b>Account Group Total</b>		<b>9,422</b>	<b>5,791</b>	<b>6,840</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
R5400	BEG FUND BALANCE	131,974	136,396	137,430	140,000	140,000	140,000
<b>Account Group Total</b>		<b>131,974</b>	<b>136,396</b>	<b>137,430</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Fund Total</b>		<b>141,396</b>	<b>142,187</b>	<b>144,270</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>



MC MINNVILLE SCHOOL DISTRICT  
EXPENDITURE BUDGET  
2009-10

Date: 7/17/2009

Acct	Account Title	2006/07 Actual	2007/08 Actual	2008/09 Budget	2009/10 Proposed	2009/10 Approved	2009/10 Adopted
<b>710</b>							
<b>2510 DIR BUSINESS/SUPPORT SERV</b>							
374	OTHER TUITION PAYMENTS	5,000	8,750	16,000	0	0	0
<b>Account Group Total</b>		<b>5,000</b>	<b>8,750</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>5,000</b>	<b>8,750</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3390 SCHOLARSHIP FUND</b>							
374	OTHER TUITION PAYMENTS	0	0	0	20,000	20,000	20,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>6000 CONTINGENCY</b>							
810	PLANNED RESERVE	0	0	128,270	135,000	135,000	135,000
<b>Account Group Total</b>		<b>0</b>	<b>0</b>	<b>128,270</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>Function Total</b>		<b>0</b>	<b>0</b>	<b>128,270</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>7000 UNAPPROP ENDING FUND BALA</b>							
820	RESERVED FOR NEXT YEAR	136,396	133,437	0	0	0	0
<b>Account Group Total</b>		<b>136,396</b>	<b>133,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Total</b>		<b>136,396</b>	<b>133,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Total</b>		<b>141,396</b>	<b>142,187</b>	<b>144,270</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>



# INFORMATIONAL SECTION

**McMinnville School District #40**  
**General Information, Relation to State of Oregon Education System,**  
**Governance and Physical Plant**

**Historical and General Information**

The McMinnville School District was organized sometime before or in 1876. It was not until 1876 that District #40 was able to levy a tax to build a public schoolhouse. It stood on land approximately where Cook School stands today. A second school was built in 1892. In 1910 a new four-year high school was built in a location at the north edge of town at 12<sup>th</sup> and Baker. In approximately 1915, a junior high school was built. It was reportedly the first junior high school in Oregon. These four schools were used along with new buildings built in approximately 1930 (Columbus and Cook) until Memorial was added to the system in 1948. By 1957, a new high school had been built on 15<sup>th</sup> Street, and the old high school, much altered became the new junior high. The old junior high school was demolished and replaced by Patton School. (Excerpted from Schools of Old Yamhill County – Yamhill County Historical Society). In 1961 Lafayette School District was consolidated with McMinnville School District and Newby Elementary was built. Lafayette Elementary was closed in 1970 and in 1979 Wascher Elementary was opened in Lafayette. The “spring break” quake in 1993 damaged Columbus enough to cause it to be torn down. A new Columbus Elementary School was opened in 1995 along with Duniway Middle School in 1993 and Grandhaven Elementary School in 1999. The Evans Street Learning Center was built in 1995.

**Relation to State of Oregon Education System**

Under Oregon State Law, public school districts are independent political subdivisions. Public school districts are governed as described below and report their results to the Oregon Department of Education. Public schools are required to manage their activities following the guidance described in ORS 294.

**Funding**

In past years, the largest percentage of school funding came via local taxation. In 1990, Measure 5 altered the funding make-up with a larger and larger portion of funding provided by the State of Oregon. Measures 47 and 50 further altered the funding formulas. By 2000, approximately 93% of the District’s funding is based on a formula, taking into account the number of students, state appropriations and local tax collections. This funding is fixed and additional funding is available only by increasing student population or via a local option levy.

## District Governance

**Board of Directors.** A seven person elected Board of Directors governs the McMinnville School District. Board member's terms are for four overlapping years with elections occurring in odd-numbered years and terms of office commencing on July 1. The duties of the Board of Directors include setting District policy; reviewing payment of bills, appointing an executive officer (Superintendent); approving personnel recommendations; letting contracts; and other legal and policy issues.

**Budget Committee.** Oregon law also defines a budget committee. In McMinnville School District, this committee consists of the seven elected school board members and seven appointed community members. The budget committee receives the Superintendent's message and proposed budget. The budget committee also reviews the programmatic implications of the proposed budget and recommends changes to various programs, departments, and expenditure assumptions. In McMinnville School District, the budget committee meets periodically throughout the year.

**Board Sub-Committees.** Members of the Board of Directors have determined the need to subdivide into sub-committees to review specific district programs, community outreach, and other areas where management oversight is deemed necessary. These sub-committees include: Fiscal Committee, Building and Technology Committee, Instructional Improvement Committee, Policy Committee, and Long Range Facility Planning Committee.

Sub-committee membership is determined by board consensus. Maximums of three board members sit on a committee; thus, a quorum does not exist in the sub-committee. The chair of the sub-committee has the duty to report to the remainder of the board concerning the activities and information shared within the sub-committee.

## Physical Plant

The District currently (2008) occupies ten school buildings along with an administrative service center, maintenance and warehouse facility, a technology and career center, and building housing freshmen and a food court, and other specialty areas.

### **These include:**

#### **Elementary Schools**

- Buel Elementary School
- Columbus Elementary School
- Grandhaven Elementary School
- Memorial Elementary School
- Newby Elementary School
- Wascher Elementary School

#### **Middle Schools**

- Duniway Middle School
- Patton Middle School

Physical Plant, cont.

**High School**

McMinnville High School  
MACA School at Adams Campus

**Other Buildings and Structures**

Administrative Building  
Evans Street Learning Center  
Maintenance and Warehouse Facility  
Wortman Stadium  
Booth Bend Alternative School

**Other Property**

Cook Elementary site located at 800 NE Lafayette Avenue  
New high school parcel of 42 acres on Hill Road  
New middle school parcel of 17 acres near Grandhaven School  
New elementary school parcel of 12 acres on Hill Road

**McMinnville School District**  
**Student Enrollment Projection vs History**  
 FY 1986-1987  
 through  
 FY 2010-11 Estimated

Fiscal Year	December Projection	December Actual	Actual minus Projection		Actual to Actual
			Numeric Difference	Percent Difference	Difference from Previous Year
1985-86	3469	3457	-12	-0.3%	
1986-87	3533	3449	-84	-2.4%	-8
1987-88	3516	3653	137	3.9%	204
1988-89	3747	3832	85	2.3%	179
1989-90	3981	3946	-35	-0.9%	114
1990-91	4004	4073	69	1.7%	127
1991-92	4204	4280	76	1.8%	207
1992-93	4374	4444	70	1.6%	164
1993-94	4593	4512	-81	-1.8%	68
1994-95	4641	4700	59	1.3%	188
1995-96	4838	4858	20	0.4%	158
1996-97	5015	5126	111	2.2%	268
1997-98	5275	5259	-16	-0.3%	133
1998-99	5469	5282	-187	-3.4%	23
1999-00	5348	5365	17	0.3%	83
2000-01	5389	5481	92	1.7%	116
2001-02	5544	5539	-5	-0.1%	58
2002-03	5632	5692	60	1.1%	153
2003-04	5773	5772	-1	-0.02%	80
2004-05	5871	5932	61	1.0%	160
2005-06	6090	6093	3	0.05%	161
2006-07	6194	6363	169	2.7%	270
2007-08	6504	6371	-133	-2.0%	8
2008-09	6498	6411	-87	-1.3%	40
2009-10	6540				Est. 129
2010-11	6627				Est. 87

This chart show comparisons between projected (using cohort survival techniques) and actual enrollments. The data indicates a high correlation value between projected and actual enrollment. 2007-08 had a lower percent growth than history has shown. The projection for FY 2009-10 indicates a increase in enrollment of approximately 129 students.

**McMINNVILLE SCHOOL DISTRICT  
IMPROVEMENT PLAN  
2008-2009**

**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 also strive to improve the percentage of students who exceed benchmark each year.
- B. The district will strive to reduce its dropout rate for 2008-2009 from the prior year. The district will continuously strive for a dropout rate lower than the state dropout rate.
- C. A continued focus to involve parents, students, staff and community in reducing the number of student behavior incidents related to student safety including weapons, fighting, assault, bullying, and harassment at each school by at least 10%.
- D. Involve parents, students, staff, and community to achieve an attendance rate at or above 96% for elementary and middle levels and 94% for the high school. Achieve an overall graduation rate to exceed 82% at the high school level, with no subgroup of students below 68.1%.
- E. Strengthen and enhance existing career pathways offered at the 9-12 level. Expand career path opportunities available to 9-12 students.
- F. Provide staff development aligned with the District's learning objectives and priorities.
- G. Continue effort to meet AYP.
- H. Continue to develop and monitor progress of the 9-12 Media Arts and Communications Academy (MACA) implementation.
- I. Continue to develop and monitor progress of the district-sponsored offsite programs, including 9-12 Alternative Schools.
- J. Continue to develop and monitor progress of the 9-12 Engineering and Aerospace Sciences Academy (EASA) implementation.

## **GOAL II      RESOURCES**

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

### **OBJECTIVES**

- A. Maximize efforts to secure grants to support the work of the district. Acquire and effectively use state, federal and private resources.
- B. Continue to seek new funding options to provide district resources and strengthen partnerships. Nurture and develop existing partnerships.
- C. Monitor bond fund expenditures to ensure good stewardship of taxpayer investment in the district. Maximize fund earnings.

## **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.
- B. Strengthen and develop partnerships to continue after school opportunities for students at all levels.
- C. Continue and enhance the district's communication plan to keep the public informed regarding progress of bond projects.



**FORM  
ED-1**

**NOTICE OF BUDGET HEARING**

A meeting of the McMinnville School District #40 will be held on June 8, 2009  
(Governing Body) (Date)  
 at 7:00  A.M.  P.M. at 1500 NE Baker St., McMinnville, OR 97128. The purpose of this meeting is to discuss the budget for  
(Location)  
 the fiscal year beginning July 1, 2009 as approved by the McMinnville School District #40 Budget Committee.  
(District Name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office  
1500 NE Baker St., McMinnville, OR 97128 between the hours of 9:00 am and 4:00 pm. This budget was prepared on a basis  
(Street Address)

of accounting that is:  consistent;  not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. This budget is for:  Annual Period;  2-Year Period.

County	City	Chairperson of Governing Body	Telephone Number
Yamhill	McMinnville	Janis Braich	( 503 ) 565-4000

**FINANCIAL SUMMARY**

TOTAL OF ALL FUNDS		Adopted Budget This Year: 2008-2009	Approved Budget Next Year: 2009-2010
Anticipated Requirements	1. Total Instruction.....	40,468,195	40,500,220
	2. Total Support Services.....	17,650,284	18,914,690
	3. Total Enterprise and Community Services.....	3,073,484	3,079,292
	4. Total Facilities Acquisition and Construction.....	44,538,000	9,079,200
	5. Total Other Uses (includes Debt Service and Transfers).....	8,741,751	10,258,215
	6. Total Contingencies.....	2,828,270	2,135,000
	7. Total Special Payments.....		
	8. Total Unappropriated and Reserved for Future Expenditure.....	1,723,248	1,710,000
	9. Total Requirements—add lines 1 through 8.....	119,023,232	85,676,617
Anticipated Resources	10. Total Resources Except Property Taxes.....	103,348,232	69,332,367
	11. Total Property Taxes to be Received.....	15,675,000	16,344,250
	12. Total Resources—add lines 10 and 11.....	119,023,232	85,676,617
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be Received (line 11).....	15,675,000	16,344,250
	14. Plus: Estimated Property Taxes Not to be Received.....		
	A. Loss Due to Constitutional Limits.....	17,794	20,000
	B. Discounts Allowed, Other Uncollected Amounts.....	634,600	1,134,947
15. Total Tax Levy—add lines 13 and 14.....	16,327,394	17,499,197	
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit <u>4.1494</u> ).....	4.1494	4.1494
	17. Local Option Taxes.....		
18. Levy for Payment of Bonded Debt	6,700,000	7,100,000	

**STATEMENT OF INDEBTEDNESS**

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input checked="" type="checkbox"/> None	<input type="checkbox"/> As Summarized Below

**PUBLISH BELOW ONLY IF COMPLETED**

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2009	July 1, 2009
Bonds.....	103,324,870	0
Interest Bearing Warrants.....		
Other.....		
<b>Total Indebtedness.....</b>	<b>103,324,870</b>	<b>0</b>

**Short-Term Debt**

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

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

FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund	Asset Reserve	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....		4,221	14,000	414,000
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....		219,961	2,113,000	1,923,000
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		1,873,781		
9. Total Requirements (add lines 1 - 8).....		2,097,963	2,127,000	2,337,000
10. Total Resources Except Property Taxes.....		2,097,963	2,127,000	2,337,000
Name of Fund	Insurance Reserve	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....		55,667	600,000	600,000
2. Total Support Services.....		64,771	275,500	162,500
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		743,483		
9. Total Requirements (add lines 1 - 8).....		863,921	875,500	762,500
10. Total Resources Except Property Taxes.....		863,921	875,500	762,500
Name of Fund	Construction Excise Tax	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....			300,000	131,200
5. Total Other Uses.....				
6. Total Contingencies.....			250,000	
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		44,484		
9. Total Requirements (add lines 1 - 8).....		44,484	550,000	131,200
10. Total Resources Except Property Taxes.....		44,484	550,000	131,200
Name of Fund	Grants	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....		3,871,863	5,714,426	7,040,300
2. Total Support Services.....		126,395	402,172	1,139,500
3. Total Enterprise and Community Services.....				2,500
4. Total Facilities Acquisition and Construction.....			975,000	1,000,000
5. Total Other Uses.....				1,200,000
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		1,213,737		
9. Total Requirements (add lines 1 - 8).....		5,211,995	7,091,598	10,382,300
10. Total Resources Except Property Taxes.....		5,211,995	7,091,598	10,382,300

FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund	Nutrition Services	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....		2,302,001	3,023,484	3,001,792
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....		125,000		
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		313,344		
9. Total Requirements (add lines 1 - 8).....		2,740,345	3,023,484	3,001,792
10. Total Resources Except Property Taxes.....		2,740,345	3,023,484	3,001,792
Name of Fund	PERS Bond Debt Service	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....		1,624,515	1,720,000	1,793,965
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		71,543		
9. Total Requirements (add lines 1 - 8).....		1,696,058	1,720,000	1,793,965
10. Total Resources Except Property Taxes.....		1,696,058	1,720,000	1,793,965
Name of Fund	Bond Construction	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....		35,913,948	36,000,000	2,000,000
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		26,579,632		
9. Total Requirements (add lines 1 - 8).....		62,493,580	36,000,000	2,000,000
10. Total Resources Except Property Taxes.....		62,493,580	36,000,000	2,000,000
Name of Fund	Bond Construction Earnings	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....		15,000	5,000,000	4,000,000
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		2,769,262		
9. Total Requirements (add lines 1 - 8).....		2,784,262	5,000,000	4,000,000
10. Total Resources Except Property Taxes.....		2,784,262	5,000,000	4,000,000

FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund	Scholarships	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....		8,750	16,000	
3. Total Enterprise and Community Services.....				20,000
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....			128,270	135,000
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure		133,437		
9. Total Requirements (add lines 1 - 8).....		142,187	144,270	155,000
10. Total Resources Except Property Taxes.....		142,187	144,270	155,000

Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure				
9. Total Requirements (add lines 1 - 8).....				
10. Total Resources Except Property Taxes.....				

Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure				
9. Total Requirements (add lines 1 - 8).....				
10. Total Resources Except Property Taxes.....				

Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments .....				
8. Total Unappropriated / Reserved for Future Expenditure				
9. Total Requirements (add lines 1 - 8).....				
10. Total Resources Except Property Taxes.....				

FUNDS REQUIRING A  
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page.

Name of Fund	General	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....		31,062,038	34,153,768	32,859,920
2. Total Support Services.....		15,480,888	16,942,611	17,198,690
3. Total Enterprise and Community Services.....		45,000	50,000	55,000
4. Total Facilities Acquisition and Construction.....		36,612	150,000	25,000
5. Total Other Uses.....		2,170,000	420,000	520,000
6. Total Contingencies.....			2,450,000	2,000,000
7. Total Special Payments.....				
8. Total Unappropriated / Reserved for Future Expenditure		4,887,570	1,000,000	1,210,000
9. Total Requirements (add lines 1 - 8).....		53,682,108	55,166,379	53,868,610
10. Total Resources Except Property Taxes.....		44,928,861	46,066,379	44,168,610
11. Property Taxes to be Received.....		8,753,247	9,100,000	9,700,000
12. Total Resources (add lines 10 and 11).....		53,682,108	55,166,379	53,868,610
13. Property Taxes to be Received (from line 11).....			9,100,000	9,700,000
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....			17,794	20,000
B. Discounts, Other Uncollected Amounts.....			509,600	679,197
15. Total Tax Levy (add lines 13 and 14) .....			9,627,394	10,399,197
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.1494)..			4.1494	4.1494
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....				

Name of Fund	Debt Service	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....		6,151,905	6,601,751	6,744,250
6. Total Contingencies.....				
7. Total Special Payments.....				
8. Total Unappropriated / Reserved for Future Expenditure		461,168	723,249	500,000
9. Total Requirements (add lines 1 - 8).....		6,613,073	7,325,000	7,244,250
10. Total Resources Except Property Taxes.....		599,250	750,000	600,000
11. Property Taxes to be Received.....		6,013,823	6,575,000	6,644,250
12. Total Resources (add lines 10 and 11).....		6,613,073	7,325,000	7,244,250
13. Property Taxes to be Received (from line 11).....			6,575,000	6,644,250
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....				
B. Discounts, Other Uncollected Amounts.....			125,000	455,750
15. Total Tax Levy .....			6,700,000	7,100,000
			Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)..				
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....			6,700,000	7,100,000

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property for Education Districts

## FORM ED-50 2009-2010

To assessor of Yamhill County

- File no later than JULY 15.
- Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and instruction booklet

Check here if this is an amended form.

The McMinnville School District #40 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Yamhill County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1500 NE Baker St.</u>	<u>McMinnville</u>	<u>OR</u>	<u>97128</u>	<u>07/10/2009</u>
Mailing Address of District	City	State	Zip	Date
<u>Susan Escure</u>	<u>Finance Director</u>	<u>503-565-4005</u>	<u>sesecure@msd.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

### CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000) . . . . .	1	<b>4.1494</b>		
2. Local option operating tax . . . . .	2			Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax . . . . .	3			
4. Levy for "Gap Bonds" . . . . .	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a	<b>2,438,317</b>		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	5b	<b>4,661,683</b>		
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b) . . . . .	5c	<b>7,100,000</b>		

### PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>4.1494</b>
7. Date received voter approval for rate limit if new district . . . . .	7	
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

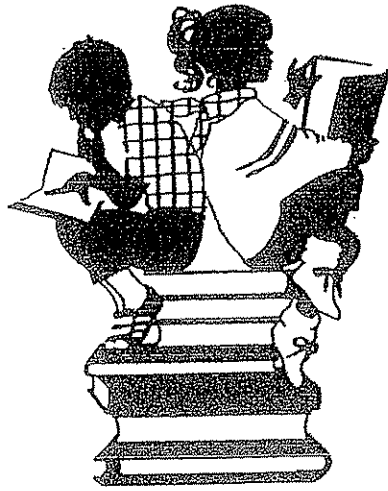
### PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



## GLOSSARY

**This section contains terms used in budget development and within the budget. It is intended to guide the reader and improve understanding of budgetary terms.**

## 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 and is the basis for setting legal appropriation levels.

### **Ad Valorem Tax**

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

### **Appropriation**

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

### **Appropriation Level**

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

### **Approved Budget**

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

### **Assessed Value**

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



**Assets**

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

**ADM**

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

**ADMr**

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

**ADMw**

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

ADMr 1.00> As of June 30  
Plus:

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

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

**Board of School Directors**

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

**Bond**

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

**Budget**

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

**Budget Committee**

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

**Budgetary Control**

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

**Budget Document**

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

**Budget Message**

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

**Budget Officer**

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

**Budgetary Expenditures**

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

**Capital Lease**

A means of purchasing capital equipment in installments over a period greater than one year.

**Capital Outlay**

Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Projects Fund**

Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

**Capital Reserve**

Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so appropriate funds may be designated.

**Cash Basis**

A basis of accounting under which transactions are recognized only when cash changes hands.

**Certified Salary**

Compensation paid to employees holding a teaching certificate.

**Common School Fund**

A fund established by the Oregon Legislature over 100 years ago. The State Land Board, on behalf of school districts in Oregon administers this fund. Source of revenue for this fund is sale of state-owned land and resources. The State Land Board distributes a certain percentage of earnings to school districts. These funds become an element of the School Support Fund. Most of the current earnings (and distributions) result from the investment of revenue.

**Contingency**

A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Contracted Services**

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

**County School Fund**

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

**Current Resources**

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

**Debt**

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

**Debt Service Fund**

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

**Deficit**

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

**Employees, Licensed**

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

**Employees, Classified**

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

**Encumbrance**

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

**Enterprise Funds**

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

**Equipment**

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

**Estimated Revenue**

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

**Expenditures**

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

**Extra-curricular**

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

**Fall Enrollment**

Number of students enrolled in school on October 1<sup>st</sup>.

**Fiscal Year**

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operation.

**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.

**Function Classification**

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

**FTE**

Full-time equivalent staff. One FTE is 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.

**Line-item Budget**

The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

**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.

**Offset**

A transfer of funds to the District by Yamhill County. The monies in this transfer relate to County Timber Tax collections. A transfer of these funds is made to the District on a quarterly basis.

**Object/Object Class**

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, associated payroll costs, purchased service, materials and supplies, capital outlay, and debt service.

**Operating Budget**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

**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 employees 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**

Expenditures.

**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 students 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 certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through 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 (UEFB)**

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.