

McMinnville School District

No. 40

McMinnville, Oregon 97128

"Achieving Excellence in Teaching and Learning"



Adopted Budget for
Fiscal Year 2010 - 2011



**McMINNVILLE
SCHOOL
DISTRICT**

**FY 2010-11
ADOPTED BUDGET**

TABLE OF CONTENTS

Page No.

Budget Resolution	
Budget Message.....	i-ix
Exhibits.....	x-xv
ORGANIZATIONAL SECTION.....	1
Budget Committee.....	3
Organizational Chart, 2009-10	5
FINANCIAL SECTION.....	7
General Fund Functions.....	9
General Fund.....	11-56
Asset Reserve Fund.....	57-62
Construction Excise Tax.....	63-66
Insurance Reserve Fund.....	67-70
Grant Funds	71-76
School Nutrition Program Fund.....	77-82
PERS Debt Service Bonds	83-86
Debt Service Fund.....	87-92
Construction (GO Bond) Fund	93-96
Construction Earnings Fund	97-100
Scholarship Funds.....	101-104
Informational Section.....	105-132

**McMinnville School District #40
Resolution 03-0910 - Adopting the Budget for 2010-11**

BE IT RESOLVED that the Board of the McMinnville School District #40 hereby adopts the budget for fiscal year 2010-11 in the total of **\$82,482,553** 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, 2010, and for the purposes shown below are hereby appropriated:

GENERAL FUND (100)			NUTRITION SERVICES (295-299)		
INSTRUCTION	\$ 34,244,343		ENTERPRISE & COMMUNITY SERVICES	\$ 3,157,000	
SUPPORT SERVICES	\$ 18,359,961		TOTAL	\$ 3,157,000	
COMMUNITY SERVICES	\$ 55,000				
BUILDING ACQUISITION	\$ 1,677		PERS DEBT SERVICE FUND (300)		
TRANSFERS	\$ 500,000		LONG TERM DEBT SERVICE	\$ 1,881,489	
CONTINGENCIES	\$ 2,000,000		TOTAL	\$ 1,881,489	
TOTAL	\$ 55,160,981				
ASSET RESERVE FUND (201)			DEBT SERVICE FUND (310)		
SUPPORT SERVICES	\$ 414,000		LONG TERM DEBT SERVICE	\$ 7,077,907	
BUILDING ACQUISITION	\$ 1,923,000		TOTAL	\$ 7,077,907	
TOTAL	\$ 2,337,000				
CONSTRUCTION EXCISE TAX (202)			BOND CONSTRUCTION EARNINGS (415)		
BUILDING ACQUISITION	\$ 282,000		BUILDING ACQUISITION	\$ 386,000	
TOTAL	\$ 282,000		TOTAL	\$ 386,000	
INSURANCE RESERVE FUND (205)			SCHOLARSHIP FUND (700)		
INSTRUCTION	\$ 400,000		COMMUNITY SERVICES	\$ 55,000	
SUPPORT SERVICES	\$ 322,000		CONTINGENCIES	\$ 100,000	
TOTAL	\$ 722,000		TOTAL	\$ 155,000	
GRANTS FUND (210 -294)			Total Appropriations, All Funds	\$ 79,658,042	
INSTRUCTION	\$ 5,953,059		Total Unappropriated, All Funds	\$ 2,824,511	
SUPPORT SERVICES	\$ 2,390,606				
COMMUNITY SERVICES	\$ 105,000		TOTAL ADOPTED BUDGET	\$ 82,482,553	
BUILDING ACQUISITION	\$ 50,000				
TOTAL	\$ 8,498,665				

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 \$7,300,000 for the payment of general obligation bond principal and interest.

and that these taxes are hereby imposed and categorized for the tax year 2010-11 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		\$ 7,300,000

Attest:


School Board Chair

6/14/10
Date


Superintendent

6-14-10
Date



McMinnville School District No. 40

1500 NE. Baker St. McMinnville, Oregon 97128

Phone: 503.565.4000 Fax: 503.565.4030

PROPOSED 2010-11 MCMINNVILLE SCHOOL DISTRICT BUDGET BUDGET MESSAGE TO THE BUDGET COMMITTEE APRIL 21, 2010

Even with shrinking resources due to the state economic downturn, our students and staff demonstrated high achievement and received state and national recognition. Gratitude is extended to our staff, students, parents, patrons, businesses and community members for their tireless efforts to put children first.

Many exciting things have taken place in the McMinnville School District this past year.

- Duniway Principal Cathy Carnahan was recognized as Oregon's mid-level principal of the year – an honor well deserved and representative of the quality work done by all of our district staff.
- During one of the country's worst economic recessions we received close to \$4 million dollars in competitive grant awards to support student learning thanks to the work of our district grant writer Jill Long.
- Our Board conducted several meetings with the community to establish a vision for district priorities and programs. Vision 2020 emphasizes efforts to prepare students for post secondary educational experiences, further instructional rigor and keep students safe.
- We have advanced middle school science, technology, engineering and math programs (STEM).
- Our students continue to win awards and recognition for the great work they do, including these recent examples:
 - The ExploraVision recognition of middle school students by the National Science Teacher Association.
 - Wascher Elementary School's Battle of the Books team third-place finish in the state finals.

- McMinnville High School FFA team's first place award in the Lower Willamette District Floriculture competition.
- Three students placed in the top of their divisions in the regional spelling competition sponsored by the Willamette ESD.
- The McMinnville School District continues to lead the state in credits awarded through the College Credit Now program with students earning high school and college credit simultaneously.
- Student achievement continues to advance as measured on the Oregon Assessment of Knowledge and Skills (OAKS).
- Teachers continue to fine tune their craft, expanding their knowledge and application of effective teaching strategies to enhance student learning.

We have successfully maintained elementary music, physical education and library programs, and elective offerings are strong at the secondary level. We continue our commitment to improve student skills and provide new opportunities for learning. We face challenges head on to provide the best education possible for the more than 6,500 students attending school in the McMinnville School District.

The budget climate has been challenging and will continue to require close attention in the months and years ahead, but the momentum in the district is fast moving, and a fundamental philosophy that students come first is in place.

This budget message describes budget adjustments for the 2009-2010 fiscal year and outlines our estimates and assumptions for the 2010-11 budget and recommended program adjustments.

2009-2010 Budget Status

The McMinnville School District built its 2009-2010 general fund budget based on a \$6.0 billion state education appropriation level. However, expenditure plans ranging from \$5.4 to \$5.9 billion were presented, and a final spending plan based on \$5.8 billion was implemented in anticipation of lower state funding.

State economic forecasts since the beginning of the recession in 2008 have shown a downward trend in projected state revenue. Economists are projecting further shortfalls for the following biennium. They estimate the 2011-2013 biennium will be \$2.5 billion short, followed by an additional projected shortfall of \$1.7 billion in 2013-2015.

Several factors affected school funding:

- The state school fund decreased from last biennium to the current biennium. Further state budget shortfalls threaten to impact K-12 funding through 2015.

	2007-2009 Original Appropriation	2007-2009 Amended Appropriation		2009-2011 Appropriation
State School Fund	\$5.99 B	\$5.71 B	State School Fund	\$5.73 B
Federal Stimulus Funds "ARRA"	0	\$0.12 B (\$115 million)	Federal Stimulus Funds "ARRA"	\$0.27 B (\$227 million)
School Improvement Fund	\$0.26 B (\$260 million)	\$0.25 B (\$250 million)	School Improvement Fund	0
School day Restoration Fund	0	\$0.05 B (\$5.1 million)	School day Restoration Fund	0
Total	\$6.25 B	\$6.13 B	Total	\$ 6.0 B

- During the 2007-2009 biennium, legislators allocated \$6.25 billion to schools. Those funds were reduced by a 2009 amended appropriation to \$6.13 billion. In a letter dated April 9, 2009, to K-12 superintendents, Governor Kulongoski and State Superintendent of Public Instruction Susan Castillo warned districts about possible additional budget reductions: "We write today because we are concerned about the impact of the recession on the K-12 budget for the 2009-11 biennium ..." Their letter advised building a budget for 2009-11 "... to include a range of scenarios from a \$5.4 billion State School Fund to a \$5.9 billion State School Fund ..."

Comparison of Previous State K-12 Budget Levels

Years	State Biennium Budget Level	Percent Change from Previous Budget
2003-2005	\$ 5.16 B	-
2005-2007	\$ 5.30 B	+ 3%
2007-2009	\$ 6.13 B	+ 15%
2009-2011	\$ 6.00 B	- 2%

- The outcome of Measures 66 and 67 was tied to \$733 million in the state budget. Measure 66 represented a personal income tax increase for Oregonians earning more than \$125,000 (single) or \$250,000 (joint). Measure 67 increased corporate minimum income taxes and the corporate tax rate structure.

In January 2010 voters passed Measures 66 and 67 and in February, at the close of the legislative special session, legislators reported to schools that \$6.0 billion would be the final appropriation for the current biennium. In March, Governor Kulongoski communicated to the public via an article in the *Oregonian* that school districts should reserve the difference between a \$5.8 and \$6.0 billion appropriation for schools because Oregon's economy will likely not recover fast enough to ensure the level of funding promised.

Contract concessions by employee group:

During 2009-2010, the district implemented contract concessions agreed upon last spring by employee groups. The concessions were to help balance the anticipated State revenue shortfall to the district's general fund, to avoid or minimize employee reductions and to maintain a full school year for students.

The following contract concessions were implemented:

- | | |
|-----------------|--|
| Classified: | Agreed to step, longevity, and COLA freezes and five to eight fewer paid work days (actual work year reduced by 5 days). |
| Confidential: | Agreed to step and COLA freezes and five to eight fewer paid work days (actual work year reduced by 5 days). |
| Administrative: | Agreed to step and COLA freezes and five to eight fewer paid work days (actual work year reduced by 5 days). |
| Licensed: | The licensed contract provides for five fewer paid days if the state per-pupil allocation is lower than the previous year. The 2009-2010 per-pupil allocation was lower than 2008-2009 so the work year was reduced by 5 days. Approximately 40 licensed positions were reduced. |

2010-2011 Budget Status:

Our plan for 2010-2011 includes reinstatement of COLA, longevity and step for those employee groups who agreed to a freeze in 2009-2010. We plan to restore full work calendars (5 days) to all employee groups in the upcoming school year.

Restored and/or new items represented in the General Fund budget include:

- Restore middle school athletics
- Restore high school attendance secretary (0.5 FTE)
- Restore substitute time to custodial group
- Restore additional wages for summer custodial work
- Restore middle school counselor
- Restore elementary school counselor
- Add secondary reading/math intervention specialists
- Restore high school reading/math lab assistant
- Restore 0.25 FTE Communication Specialist
- Restore middle school alternative education position
- Add 0.5 FTE classified technology support at secondary level
- Add 1.0 FTE classified campus security at high school
- Add Elementary Programs support

Restored and/or new items represented in special funds include:

- IDEA:
 - Add Special Education Coordinator
- Resolution Funds:
 - Restore Family Advocate/Prevention Specialist
 - Restore Behavior Specialist (.50 FTE)
- Donation Account:
 - One-time transfer of donated funds to support CCN scholarship program
- Title I:
 - Add Federal Program Support
 - Restore summer school

In 2009-2010 we increased elementary class size by two and secondary class size by one. Originally we had hoped to reduce elementary class size by one student for 2010-11. Instead we budgeted to maintain elementary class size at current ratios unless we learn in the near future that the Governor's warnings were overly

cautious and improvement in Oregon's economy occurs at a faster rate than anticipated.

Class Size History

Grade	2008-2009	2009-2010	2010-2011
K	1:17	1:19	1:19
1-5	1:23	1:25	1:25
6-8	1:26.5	1:27.5	1:27.5
9-12	1:28	1:29	1:29

Budget Reductions:

In this budget, some positions and the equity funding are reduced. Equity funding was in the budget the last two years to support high poverty elementary schools above their regular general fund and Title I allocations. In this budget, the funds were redirected to account for some of the restored positions and represent a shift of priorities as some services lag due to reductions made in the prior year.

Adjustments in FTE may be made as we move through the staffing process for 2010-2011.

Building the 2010-2011 Budget: Criteria and Assumptions

Budget Criteria:

The budget was developed with the following criteria in mind:

- Position the district to continue a quality educational program for K-12 students next school year and into the following biennium.
- Position the district to maintain a full school year for students during 2010-2011.
- Restore services where possible to balance needs at the school level previously met by pre-recession allocations. Shift current staffing

allocations to other areas as necessary to balance needs between the current school year and next school year.

- Maintain class size consistent with the 2009-2010 school year and improve student-to-teacher ratios should funding allow.
- Prepare students to meet new high school graduation requirements by restoring intervention supports such as summer school, alternative education and secondary intervention specialists.
- Restore extra curricular programs where possible to increase student engagement in after school programs.
- Be able to sustain proposed education program for three years.

Budget Assumptions:

- * 1. Contractually-negotiated salary increases
- 2. Enrollment growth 0.67% (6,573)
- 3. State school fund estimate \$6.0 B (51% of two-year appropriation in 2010-2011 budget).
- 4. State School fund formula revenue \$49,823,492
- 5. Other Revenue (interest income, fees): \$554,000
- 6. Beginning Fund Balance (BFB) \$5,950,000
- ** 7. Insurance increase at contractually negotiated levels
- *** 8. PERS 12% total
 - Employer rate 4.0%
 - PERS bond rate 8.0%
- 9. School Discretionary Supplies (2008-2009 levels per student)
 - Elementary \$121.50
 - Middle School \$121.50
 - High School \$153.10
- 10. Utilities – estimated rate increases

* Contracts are in place for 2010-2011 with confidential and classified groups. Licensed staff is currently in contract negotiation with the district. The district's offer to licensed staff for 2010-2011 is step increase and no COLA.

The 2010-2011 administrator agreement is not in place. The administrator group is not subject to collective bargaining rules and does not require negotiations with the district.

** Insurance rates are already negotiated for confidential and classified employees. Licensed staff health benefits are contingent on the outcome of bargaining. The rate has not been established for the licensed group. The offer from the district is a 3% increase in the district contribution to the licensed employee group.

*** The PERS rate is fixed for 2010-2011. The 2011-2013 PERS rates are estimated to increase from 12% to 17% for a total PERS cost increase of approximately \$1.5 million annually.

Federal Stimulus Funds:

Included in the proposed budget are federal stimulus funds appropriated through the American Recovery and Restoration Act or "ARRA." In addition to the \$2.5 million in federal stimulus funds included in our state School Fund Formula revenues for 2009-2011, the McMinnville School District special revenue fund for 2009-2011 includes federal stimulus grants for Title I and IDEA totaling \$1.5 million. A portion of the funds were spent in 2008-2009 and 2009-2010. The remainder will be spent in 2010-2011. We do not know if an additional stimulus package will be approved for 2011-2013.

McMinnville School District Stimulus Funds	2009-2010	2010-2011	2011-2013
"ARRA" Federal Stimulus thru State School Fund Formula Revenues	\$1,780,000	\$ 700,000	0
"ARRA" Federal Stimulus – Title 1A Funds	400,000	400,000	0
"ARRA" Federal Stimulus – IDEA Funds	370,000	370,000	0
Total "ARRA" Federal Stimulus Funds 09-11	\$2,550,000	\$1,470,000	0

Conclusion:

The McMinnville School District Board of Directors remains focused on three goal areas:

- Direct and support continued improvement of student learning to achieve academic excellence by providing challenging learning opportunities that engage every student.
- Direct and assure a high quality operation of the district to support the achievement of excellence in education.
- Engage in staff and community relations that enhance understanding and active participation of the entire community in support of the district's schools and programs.

While a budget identifies what we can afford, it is the people who achieve our goals. Never underestimate the difference one person can make in the life of another, or of many. In McMinnville Schools, individuals are making a difference every day.

Respectfully submitted,



Maryalice Russell, Ed.D.
Superintendent

McMinnville School District
 Changes from Proposed Budget to Approved Budget
 Summary

WESD Transit Dollars/Program Change

Revenues

R2102 ESD Transit Dollars	1,323,489
R1312 Tuition from Other Districts	<u>460,000</u>
Total Revenues	<u>\$ 1,783,489</u>

Expenditures

1223 Post-High SLP	211,550
1224 Life Skills	859,849
2130 Health Services	42,127
2140 Psychological Services	25,138
2140 Behavior Specialist	82,000
2150 Speech Pathology/Audiology	48,159
2190 Student Direction/Coordinator	117,240
2550 Student Transportation	<u>9,900</u>
Subtotal	1,395,963

Reserve for Equity	
1111 Elementary Instruction	<u>387,526</u>
Subtotal	387,526

Total Expenditures	<u>\$ 1,783,489</u>
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Increase in Projected Beginning Fund Balance

Revenues	
R5400 Beginning Fund Balance	<u>\$ 750,000</u>

Expenditures	
R7770 Unappropriated Fund Balance	<u>\$ 750,000</u>

Decrease in State School Fund from \$6.0B to \$5.76B

Revenues	
R3101 State School Fund	<u>\$ (2,600,000)</u>

Expenditures	
7770 Unappropriated Fund Balance	<u>\$ (2,600,000)</u>

Net Change	<u><u>\$ (66,511)</u></u>
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STATE SCHOOL FUND GRANT

2010-2011



Note: \$66.5 million in federal SFSF monies will be distributed separately - as of 4/8/2010

Yamhill County, McMinnville SD 40

District ID: 2256

2010-2011 ADMw Components		2010-2011 Local Revenue	
ADMr: 6,339.0 X 1.00 =	<u>6,339.0</u>	Property Taxes and in-lieu of property taxes from local sources =	\$10,200,000.00
Students in ESL programs: 1,060.0 X 0.50 =	530.0	Federal Forest Fees =	\$0.00
820.0 IEP Students capped at 11% of ADMr: 697.3 X 1.00 =	697.3	Common School Fund =	\$535,619.33
Students on IEP Above 11% of ADMr: 12.2 X 1.00 =	12.2	County School Fund =	\$60,000.00
Students in Pregnant/Parenting Programs: 25.0 X 1.00 =	25.0	State Managed Timber =	\$0.00
Students in Poverty: 1,033.2 X 0.25 =	258.3	In-Lieu of Property Taxes(non-local sources) =	\$0.00
Students in Foster Care and Neglected/Delinquent: 25.0 X 0.25 =	6.3	Revenue Adjustments =	
Remote Elementary School Correction: 0.0 X 1.00 =	0.0	Local Revenue =	<u>\$10,795,619.33</u>
Small High School Correction: 0.0 X 1.00 =	0.0	2010-2011 Transportation Grant	
Estimated ADMw: =	<u>7,868.0</u>	Salaries =	N/A
		Payroll =	N/A
		Purchased Services =	N/A
		Supplies =	N/A
		Other =	N/A
		Garage Depreciation =	N/A
		Bus Depreciation =	N/A
		Fees Collected =	N/A
		Non-Reimbursable =	N/A
		Net Eligible Trans. Expend. =	\$2,020,000.00
		Trans per ADMr Rank. 8% Transportation Reimburs. Rate 70.00%	
		Grant (Rate* Net Eligible Expend) =	<u>\$1,414,000.00</u>
2010-2011 Extended ADMw			
2010-2011 Estimated ADMw =	7,868.0		
2009-2010 Estimated ADMw =	7,720.4		
Extended ADMw - Greater of			
Or 2010-2011 Estimated ADMw =	<u>7,868.0</u>		
2009-2010 Estimated ADMw			
2010-2011 Experience Adjustment			
District Average Teacher Experience =	10.64		
State Average Teacher Experience =	12.06		
Experience Adjustment (Difference in District and State Teacher Experience) =	<u>-1.42</u>		

2010-2011 General Purpose Grant
 (Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (7,868.0 x [\$4500 + (\$25 x -1.42)]) X 1.358092253120 = \$47,705,492

2010-2011 Total Formula Revenue
 General Purpose Grant + Transportation Grant
 = \$47,705,492 + \$1,414,000 = \$49,119,492

2010-2011 State School Fund Grant
 Total Formula Revenue - Local Revenue
 = \$49,119,492 - \$10,795,619 = \$38,323,873

General Purpose Grant per Extended ADMw= \$6,063
 Total Formula Revenue per Extended ADMw= \$6,243
 Charter Schools Rate(ORS 338.155)= \$6,063

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

**McMINNVILLE SCHOOL DISTRICT
STAFFING HISTORY**

	2008-2009	2009-2010	2010-2011	Change
General Fund				
LICENSED STAFF				
School Licensed	353.70	317.88	325.73	7.85
Program Staff (see note)	12.17	9.03	9.60	0.57
Special Education	17.84	16.77	16.77	-
	383.71	343.68	352.10	8.42
CLASSIFIED STAFF				
School Based				
Support Staff	100.50	96.82	99.57	2.75
Special Ed Assistants	28.20	37.53	36.78	(0.75)
Custodians	34.51	34.51	34.89	0.38
Facilities Maintenance	10.75	10.75	10.75	-
Technology (District)	6.00	6.00	6.00	-
District Level Support	6.88	6.88	6.88	-
	186.84	192.49	194.87	2.38
ADMINISTRATORS				
Central Administrators	7.25	6.75	7.25	0.50
School Administrators	16.00	16.00	16.00	-
	23.25	22.75	23.25	0.50
SUPERVISORS/CONFIDENTIAL	12.00	11.25	11.50	0.25
TOTAL FTE GENERAL FUND	605.80	570.17	581.72	11.55
Other Funds				
LICENSED STAFF				
School Licensed	5.85	11.60	11.10	(0.50)
Program Staff (see note)	5.43	3.90	3.33	(0.57)
Special Education	2.00	2.00	2.00	-
	13.28	17.50	16.43	(1.07)
CLASSIFIED STAFF				
School Based				
Support Staff	21.56	21.74	21.93	0.19
Special Ed Assistants	28.31	15.81	16.88	1.07
Nutrition Services	27.97	27.16	27.28	0.12
	77.84	64.71	66.09	1.38
ADMINISTRATORS				
Central Administrators	0.50	0.25	1.50	1.25
SUPERVISORS/CONFIDENTIAL	2.00	2.00	2.00	-
TOTAL FTE OTHER FUNDS	93.62	84.46	86.02	1.56
Totals				
Licensed	396.99	361.18	368.53	7.35
Classified	264.68	257.20	260.96	3.76
Administrators	23.75	23.00	24.75	1.75
Supervisors/Confidential	14.00	13.25	13.50	0.25
	699.42	654.63	667.74	13.11

Program staff include TOSAs, TAG, Nurse, School Psychologist and Speech Pathologists.
Classified employee FTE based on 8 hour day. Example: many ed assistants work six hours per day = .75 FTE

**McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2010-11**

		2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
	GENERAL FUND						
1000	INSTRUCTION	31,062,038	32,384,250	32,859,920	32,785,418	34,244,343	34,244,343
2000	SUPPORT SERVICES	15,480,888	15,945,800	17,198,690	18,035,397	18,359,961	18,359,961
3000	COMMUNITY SERVICES	45,000	50,000	55,000	55,000	55,000	55,000
4000	BUILDING ACQUISITION	36,612	55,987	25,000	1,677	1,677	1,677
5200	TRANSFERS OF FUNDS	2,170,000	20,000	520,000	500,000	500,000	500,000
6000	CONTINGENCIES	-	-	2,000,000	2,000,000	2,000,000	2,000,000
7000	UNAPPROP ENDING FUND BAL	4,887,570	5,089,333	1,210,000	3,200,000	1,350,000	1,350,000
	TOTAL REQUIREMENTS	53,682,108	53,545,370	53,868,610	56,577,492	56,510,981	56,510,981
	ASSET RESERVE FUND						
2000	SUPPORT SERVICES	4,221	9,771	414,000	414,000	414,000	414,000
4000	BUILDING ACQUISITION	219,961	418,264	1,923,000	1,923,000	1,923,000	1,923,000
7000	UNAPPROP ENDING FUND BAL	1,873,781	1,721,877	-	-	-	-
	TOTAL REQUIREMENTS	2,097,963	2,149,912	2,337,000	2,337,000	2,337,000	2,337,000
	CONSTRUCTION EXCISE TAX						
4000	BUILDING ACQUISITION	-	1,101	131,200	282,000	282,000	282,000
7000	UNAPPROP ENDING FUND BAL	44,484	123,445	-	-	-	-
	TOTAL REQUIREMENTS	44,484	124,546	131,200	282,000	282,000	282,000
	INSURANCE RESERVE FUND						
1000	INSTRUCTION	55,667	14,507	600,000	400,000	400,000	400,000
2000	SUPPORT SERVICES	64,771	21,810	162,500	322,000	322,000	322,000
7000	UNAPPROP ENDING FUND BAL	743,483	733,821	-	-	-	-
	TOTAL REQUIREMENTS	863,921	770,138	762,500	722,000	722,000	722,000
	GRANTS FUND						
1000	INSTRUCTION	3,871,863	4,204,526	7,040,300	5,953,059	5,953,059	5,953,059
2000	SUPPORT SERVICES	126,395	276,004	1,139,500	2,390,606	2,390,606	2,390,606
3000	COMMUNITY SERVICES	-	-	2,500	105,000	105,000	105,000
4000	BUILDING ACQUISITION	-	962,044	1,000,000	50,000	50,000	50,000
5200	TRANSFERS OF FUNDS	-	-	1,200,000	-	-	-
7000	UNAPPROP ENDING FUND BAL	1,213,737	1,209,549	-	-	-	-
	TOTAL REQUIREMENTS	5,211,995	6,652,123	10,382,300	8,498,665	8,498,665	8,498,665
	NUTRITION SERVICES						
3000	COMMUNITY SERVICES	2,302,001	2,351,551	3,001,792	3,157,000	3,157,000	3,157,000
5200	TRANSFERS OF FUNDS	125,000	-	-	-	-	-
7000	UNAPPROP ENDING FUND BAL	313,344	229,798	-	-	-	-
	TOTAL REQUIREMENTS	2,740,345	2,581,349	3,001,792	3,157,000	3,157,000	3,157,000
	PERS DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	1,624,515	1,689,516	1,793,965	1,881,489	1,881,489	1,881,489
7000	UNAPPROP ENDING FUND BAL	71,543	126,220	-	974,511	974,511	974,511
	TOTAL REQUIREMENTS	1,696,058	1,815,736	1,793,965	2,856,000	2,856,000	2,856,000
	DEBT SERVICE FUND						
5100	LONG TERM DEBT SERVICE	6,151,905	6,424,807	6,744,250	7,077,907	7,077,907	7,077,907
7000	UNAPPROP ENDING FUND BAL	461,168	477,674	500,000	500,000	500,000	500,000
	TOTAL REQUIREMENTS	6,613,073	6,902,481	7,244,250	7,577,907	7,577,907	7,577,907

McMINNVILLE SCHOOL DISTRICT
ADOPTED BUDGET SUMMARY
2010-11

		2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
	BOND CONSTRUCTION FUND						
4000	BUILDING ACQUISITION	35,913,948	26,579,632	2,000,000	-	-	-
7000	UNAPPROP ENDING FUND BAL	26,579,632	-	-	-	-	-
	TOTAL REQUIREMENTS	62,493,580	26,579,632	2,000,000	-	-	-
	BOND CONSTRUCTION EARNINGS						
4000	BUILDING ACQUISITION	15,000	1,954,885	4,000,000	386,000	386,000	386,000
7000	UNAPPROP ENDING FUND BAL	2,769,262	1,599,060	-	-	-	-
	TOTAL REQUIREMENTS	2,784,262	3,553,945	4,000,000	386,000	386,000	386,000
	SCHOLARSHIP FUND						
2000	SUPPORT SERVICES	8,750	5,050	-	-	-	-
3000	COMMUNITY SERVICES	-	-	20,000	55,000	55,000	55,000
6000	CONTINGENCIES	-	-	135,000	100,000	100,000	100,000
7000	UNAPPROP ENDING FUND BAL	133,437	134,746	-	-	-	-
	TOTAL REQUIREMENTS	142,187	139,796	155,000	155,000	155,000	155,000
	TOTAL APPROPRIATIONS	99,278,535	93,369,505	83,966,617	77,874,553	79,658,042	79,658,042
	TOTAL UNAPPROPRIATED RESERVE	39,091,441	11,445,523	1,710,000	4,674,511	2,824,511	2,824,511
	TOTAL REQUIREMENTS	138,369,976	104,815,028	85,676,617	82,549,064	82,482,553	82,482,553
	TOTAL ALL FUNDS						
1000	INSTRUCTION	34,989,568	36,603,283	40,500,220	39,138,477	40,597,402	40,597,402
2000	SUPPORT SERVICES	15,685,025	16,258,435	18,914,690	21,162,003	21,486,567	21,486,567
3000	COMMUNITY SERVICES	2,347,001	2,401,551	3,079,292	3,372,000	3,372,000	3,372,000
4000	BUILDING ACQUISITION	36,185,521	29,971,913	9,079,200	2,642,677	2,642,677	2,642,677
5100	DEBT SERVICE	7,776,420	8,114,323	8,538,215	8,959,396	8,959,396	8,959,396
5200	TRANSFERS OF FUNDS	2,295,000	20,000	1,720,000	500,000	500,000	500,000
6000	CONTINGENCIES	-	-	2,135,000	2,100,000	2,100,000	2,100,000
	TOTAL APPROPRIATIONS	99,278,535	93,369,505	83,966,617	77,874,553	79,658,042	79,658,042

General Fund Budget
Requirements by Function
2010-11

Function #	Note	Function Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
1111	a	PRIMARY K-3 INSTRUCTION	9,437,259	9,879,200	9,986,787	8,584,235	8,971,761	8,971,761
1112		INTERMEDIATE PROG 4&5	3,048,287	3,169,425	3,174,142	3,259,643	3,259,643	3,259,643
1113		ELEM EXTRA CURRICULAR	23,211	29,695	-	-	-	-
1121	a	MIDDLE/JUNIOR HIGH PROGR	5,367,227	5,480,340	5,390,406	5,675,761	5,675,761	5,675,761
1122		MIDDLE SCH CO-CURRICULAR	156,629	172,957	112,101	206,072	206,072	206,072
1131	a	HIGH SCHOOL PROGRAMS	6,579,468	6,940,017	7,053,394	7,588,789	7,588,789	7,588,789
1132		HIGH SCH CO-CURRICULAR	464,040	462,054	454,182	384,796	384,796	384,796
1140		PRE-K PROGRAMS	-	15,322	20,000	18,487	18,487	18,487
1210		TAG PROGRAMS	202,929	230,683	249,918	265,143	265,143	265,143
1221		STRUCTURED LEARNING PROG (SLP)	520,695	637,257	684,631	581,269	581,269	581,269
1223		POST-HIGH SLP/ COMMUNITY TRANS	-	-	-	-	-	-
1224		LIFE SKILLS	-	-	-	-	-	-
1250		LEARNING RESOURCE CENTER (LRC)	1,755,278	1,731,576	1,868,805	2,317,656	2,317,656	2,317,656
1260		EARLY INTERVENTION	-	-	1,500	1,500	1,500	1,500
1280-1287		ALTERNATIVE EDUCATION	674,985	641,937	748,452	733,110	733,110	733,110
1290	b	DESIGNATED PROGRAMS	117,637	60,651	-	-	-	-
1291		ELL PROGRAMS	2,405,612	2,563,745	2,778,357	2,832,186	2,832,186	2,832,186
1292		TEEN PARENT PROGRAMS	173,517	185,937	205,720	213,625	213,625	213,625
1295		COUNTY CORRECTIONS	33,640	51,053	59,375	43,573	43,573	43,573
1299	b	OTHER PROGRAMS (Tutoring)	-	-	64,150	47,593	47,593	47,593
1400		ELEMENTARY SUMMER SCHOOL	77,297	102,319	-	-	-	-
1442		MIDDLE SCHL SUMMER PROG	9,166	10,183	-	-	-	-
1443		SR HIGH SUMMER PROG	15,161	19,900	8,000	8,420	8,420	8,420
1000		INSTRUCTIONAL SERVICES	31,062,038	32,384,250	32,859,920	32,785,418	34,244,343	34,244,343
2110	a	ATTENDANCE/STUDENT SERVICES	145,351	150,970	542,092	470,560	470,560	470,560
2120		GUIDANCE SERVICES	1,342,868	1,404,179	1,444,669	1,578,974	1,578,974	1,578,974
2130		HEALTH SERVICES	87,073	86,247	95,139	110,332	152,459	152,459
2140		PSYCHOLOGICAL SERVICES	142,010	149,067	144,877	125,995	233,133	233,133
2150		SPEECH PATHOLOGY/AUDIOL	438,056	259,165	264,624	275,460	323,619	323,619
2190		DIRECTION OF STUDENT SERVICES	241,317	273,831	314,242	329,115	446,355	446,355
2210		IMPROVEMENT OF INSTRUCTION	304,468	303,914	499,640	495,493	495,493	495,493
2213		TECHNOLOGY CURRICULUM DEV	194,691	165,602	101,674	104,291	104,291	104,291
2220		EDUCATIONAL MEDIA SERVICES	739,118	910,554	892,696	914,297	914,297	914,297
2230		ASSESSMENT AND TESTING	17,660	5,497	22,050	35,100	35,100	35,100
2240	c	INSTRUCTIONAL STAFF DEVELOP.	88,127	28,437	140,700	142,300	142,300	142,300

General Fund Budget
Requirements by Function
2010-11

Function #	Note	Function Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
2310		BOARD OF EDUCATION	176,288	151,355	207,800	212,100	212,100	212,100
2320		EXEC ADMIN SERVICES	305,578	330,480	338,912	336,399	336,399	336,399
2410		OFFICE OF PRINCIPAL	2,941,572	3,021,034	3,108,199	3,189,103	3,189,103	3,189,103
2510		BUSINESS SUPPORT SERVICES	199,971	176,202	217,142	199,574	199,574	199,574
2520		FISCAL SERVICES	392,500	443,807	416,167	446,712	446,712	446,712
2525		BUILDING RENTAL/LABOR	-	7,158	3,600	3,600	3,600	3,600
2527		PROPERTY ACCOUNTING SERV	-	5,650	-	-	-	-
2540		OPER/MAINT PLANT SERVICE	3,700,045	4,059,564	4,400,839	4,638,413	4,638,413	4,638,413
2550		STUDENT TRANSPORTATION	1,964,716	1,943,363	2,033,200	2,081,000	2,090,900	2,090,900
2570		INTERNAL SERVICES	127,420	118,812	92,591	79,000	79,000	79,000
2572		PURCHASING SERVICES	2,000	-	-	-	-	-
2610	c	CENTRAL SUPPORT/PERSONNEL	419,569	413,081	324,387	347,407	347,407	347,407
2630		COMMUNICATIONS	132,245	115,631	52,591	85,223	85,223	85,223
2640		STAFF SERVICES	31,071	31,324	30,000	30,000	30,000	30,000
2660		TECHNOLOGY SERVICES	766,396	749,669	759,859	854,949	854,949	854,949
2700	c	SUPPLEMENTAL RETIREMENT	580,778	641,210	750,000	950,000	950,000	950,000
2000		SUPPORT SERVICES	15,480,888	15,945,801	17,198,690	18,035,397	18,359,961	18,359,961
3390		COMMUNITY SERVICES	45,000	50,000	55,000	55,000	55,000	55,000
4150		BUILDING ACQUISITION	36,612	55,987	25,000	1,677	1,677	1,677
5200		TRANSFERS OF FUNDS	2,170,000	20,000	520,000	500,000	500,000	500,000
6110		PLANNED RESERVE	-	-	2,000,000	2,000,000	2,000,000	2,000,000
7770		UNAPPROP ENDING FUND BAL	4,887,570	5,089,333	1,210,000	3,200,000	1,350,000	1,350,000
TOTAL REQUIREMENTS			53,682,108	53,545,370	53,868,610	56,577,492	56,510,981	56,510,981
Note: Following reclassifications effective 2009-10 Budget:								
a		Student Management TOSA's and Deans of Students have been reclassified from Functions 1111-1131 to Function 2110						
b		Reclassified Designated Programs (2190) as Function 2199 Other Programs (Tutoring)						
c		Reclassified Staff Development (2240) and Supplemental Retirement (2700) from Central Support/Personnel (2610)						



ORGANIZATIONAL SECTION

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

**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. Dale Tomlinson
819 NW Meadowood Circle
McMinnville, Oregon**

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

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

**Ms. Kathy Loving
724 Northwest 21st Street
McMinnville, Oregon**

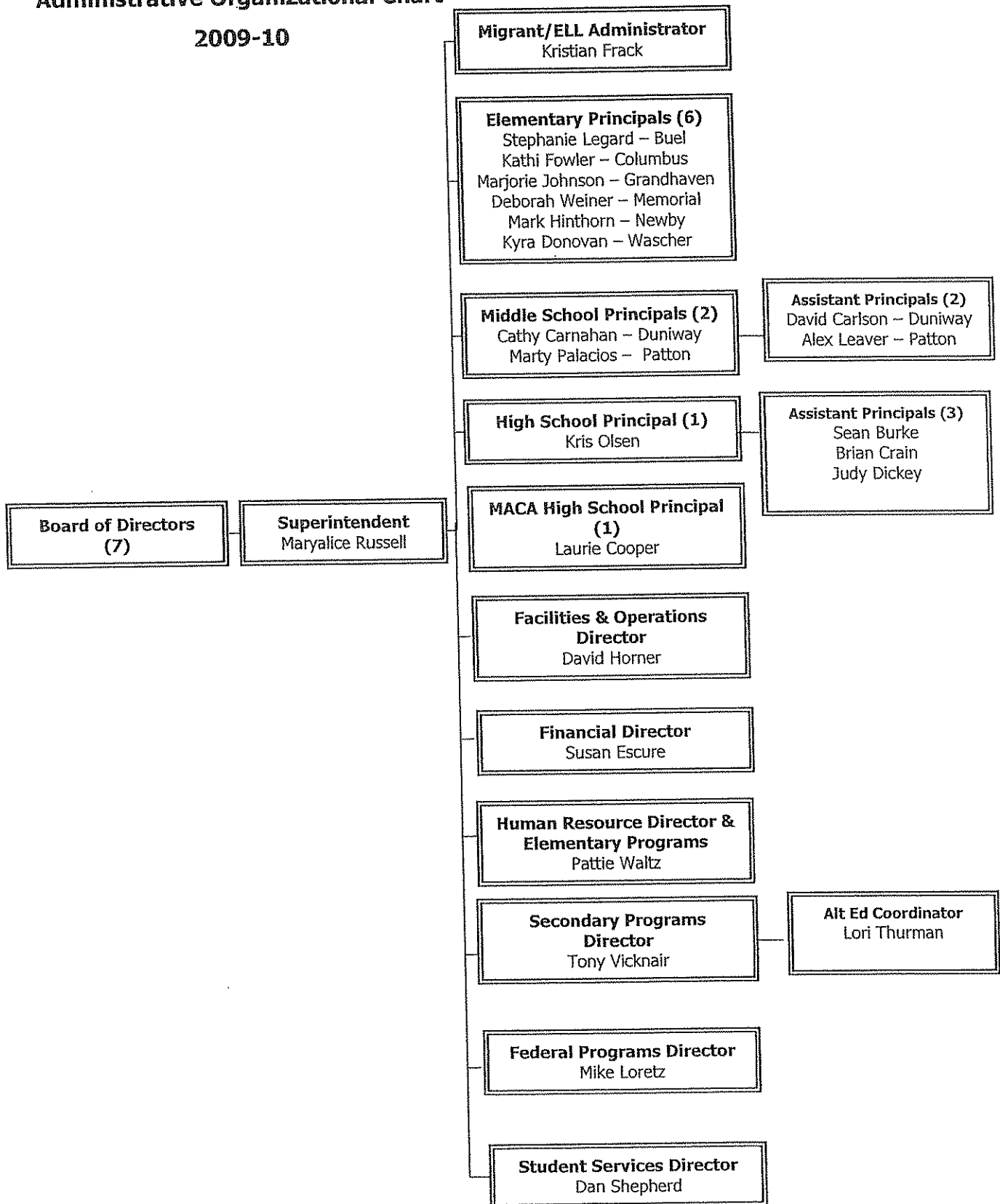
**Mr. Wesley Paul
3752 NE Harvest Ct.
McMinnville, Oregon**

**Mr. Brian Owen
1587 SW Sandalwood St
McMinnville, Oregon**

**Mr. Steven Patterson
2350 NW 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

Function Number Sort

Account #	Description
1111	Primary K-3 Instruction
1112	Intermediate Instruc 4-5
1113	Elem Athletics
1121	Middle School Instruct
1122	Middle School Athletics
1131	Sr High Instruction
1132	Sr High Athletics
1140	Migrant Preschool
1210	Talented and Gifted
1221	Structured Learning Program
1223	Post-High SLP/ Community Transitions
1224	Life Skills
1250	Learning Resource Centers (LRC)
1260	Early Intervention
1280	Alternative Ed (Sr High Student Services)
1283	Dist Alternative Prog (Sr High)
1287	Alternative Ed/Off Campus
1290	Designated Programs
1291	ELL - English Lang Learners
1292	Teen Parent Prog. (Bear Hugs)
1295	County Corrections Education
1299	Other Programs
1400	Elem Summer School Programs
1442	Middle School Summer Program
1443	Sr High Summer Program
2110	Student Support Services
2120	Guidance Services
2130	Health Services
2140	Psychological Services
2150	Speech Pathology
2190	Special Education Direction
2210	Improvement of Instruction
2213	Technology Curriculum Development
2220	Educational Media Services (Library)
2230	Assessment and Testing
2240	Professional Staff Development
2310	Board of Education Services
2320	Executive Administrative Services
2410	Office of the Principal
2510	Business Support Direction
2520	Fiscal Services
2525	Rent/Building/Labor
2540	Operation and Maintenance
2550	Student Transportation
2570	Internal Services
2610	Personnel Services
2630	Communications
2640	Staff Services
2660	Technology Services
2700	Supplemental Retirement Program
3390	Community Services (KOB)
4150	Building Improvements
5200	Fund Transfers
6110	Operating Contingency
7770	Unappropriated Ending Fund Balance

Fund 100 General Fund

Resources supporting district general fund operations primarily reflect local and state revenues, with additional income representing federal, county and other sources. The largest segment, which includes state funding, local property taxes is based on the State School Fund formula. Since Measure 5 property tax limitations were approved in 1990, school district funding has been largely defined by the state; previously, it was primarily determined locally and supported by local property taxes.

Other general fund resources include fund transfers and unexpended ending fund balance from the previous year. In 2009-10, general fund resources included a one time transfer from a classroom startup reserve of \$1,200,000 related to the construction project. This fund was closed and the balance transferred to the general fund after the district received state grant funds that could be used for a similar purpose.

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

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
100 GENERAL FUND							
R1111 *	AD VALOREM TAXES LEVIED	8,753,247	9,352,209	9,700,000	10,000,000	10,000,000	10,000,000
R1112 *	PRIOR YEAR'S TAXES	232,167	303,211	200,000	200,000	200,000	200,000
R1190	PENALTIES/INTEREST TAXES	12,724	1,485	0	0	0	0
R1311	TUITION FROM INDIVIDUALS	71,302	64,066	70,000	70,000	0	0
R1312	TUITION - WITHIN STATE	34,103	20,379	20,000	20,000	480,000	480,000
R1330	SUMMER SCHOOL TUITION	9,918	20	0	0	0	0
R1332	SUMMER SCHOOL MIDDLE SCHL	1,160	63	0	0	0	0
R1333	SENIOR HIGH SUMMER SCHOOL	7,897	5,375	8,000	8,000	8,000	8,000
R1510	INTEREST ON INVESTMENT	626,351	247,656	250,000	150,000	150,000	150,000
R1710	ADMISSIONS	24,375	20,000	25,000	25,000	25,000	25,000
R1730	STUDENT MEMBER FEES/DUES	1,600	0	0	0	0	0
R1740	FEES	80,205	84,355	0	0	0	0
R1741	HIGH SCH ATHLETIC FEES	0	0	70,000	70,000	70,000	70,000
R1742	MID SCH ATHLETIC FEES	0	24,723	24,000	24,000	24,000	24,000
R1801	BEAR HUGS FEES	0	0	0	0	70,000	70,000
R1910	RENTALS	8,471	11,102	7,000	7,000	7,000	7,000
R1911	INSTRUMENTAL RENTAL	0	0	0	0	0	0
R1920	DONATIONS PRIVATE SOURCE	6,141	0	0	0	0	0
R1960	RECOVERY PRIOR YR EXPEND	12,225	399	0	0	0	0
R1980	SERVICE PROVIDE OTH FUNDS	0	0	150,000	150,000	150,000	150,000
R1990	MISCELLANEOUS	11,517	9,100	5,000	5,000	5,000	5,000
Total Local Revenues		9,893,401	10,144,142	10,529,000	10,729,000	11,189,000	11,189,000
R2101 *	COUNTY SCHOOL FUNDS	64,759	59,906	64,000	64,000	64,000	64,000
R2102	ESD APPORTIONMENT	0	0	0	0	1,323,489	1,323,489
Total County Revenues		64,759	59,906	64,000	64,000	1,387,489	1,387,489
R3101 *	STATE SCHOOL FUND - GENRL	35,972,573	34,804,464	36,573,691	38,323,873	35,723,873	35,723,873
R3103 *	COMMON SCHOOL FUND	550,073	408,543	474,089	535,619	535,619	535,619
R3199 *	UNRESTRICTED GRANTS-IN-AID	0	567,124	0	0	0	0
R3299 *	RESTRICTED GRANTS-IN-AID	1,405,192	1,353,259	552,830	250,000	250,000	250,000
Total State Revenues		37,927,838	37,133,390	37,600,610	39,109,492	36,509,492	36,509,492
R4500	RSTRCTD REVENUE FED GOV	26,235	1,297,537	25,000	25,000	25,000	25,000
R4503 *	FEDERAL STIMULUS "ARRA" FUNDS	0	0	0	700,000	700,000	700,000
R4700	FED GRANT THRU INTERM	20,825	22,825	0	0	0	0
Total Federal Revenues		47,060	1,320,362	25,000	725,000	725,000	725,000
R5200	INTERFUND TRANSFERS	0	0	1,200,000	0	0	0
R5400	BEG FUND BALANCE	5,749,050	4,887,570	4,450,000	5,950,000	6,700,000	6,700,000
Total Other Revenues		5,749,050	4,887,570	5,650,000	5,950,000	6,700,000	6,700,000
Fund Total		53,682,108	53,545,370	53,868,610	56,577,492	56,510,981	56,510,981

State School Fund Formula Revenues * 46,978,010 44,928,333 47,011,780 49,823,492 47,223,492 47,223,492

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
100 GENERAL FUND							
1111 ELEMENTARY INSTRUCTION							
111	LICENSED SALARIES	5,486,778	5,476,125	5,800,331	4,899,453	4,899,453	4,899,453
112	CLASSIFIED SALARIES	367,227	369,714	358,685	425,673	425,673	425,673
121	SUBSTITUTES-LICENSED	245,909	271,238	247,485	215,646	215,646	215,646
122	SUBSTITUTES-CLASSIFIED	19,486	11,172	10,508	10,500	10,500	10,500
125	CURRICULUM SUB	60,980	13,178	2,000	82,200	82,200	82,200
130	LIC. ADDITIONAL WAGES	0	69	6,000	6,400	6,400	6,400
131	CLASS. ADDITIONAL WAGES	0	0	2,250	1,950	1,950	1,950
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
Account Group Total		6,180,380	6,141,496	6,427,258	5,641,822	5,641,822	5,641,822
211	PERS EMPR CONTRIB	238,734	296,043	265,499	199,344	199,344	199,344
212	EMPLOYEE CONTRBTN, PICKU	0	323,831	329,204	266,967	266,967	266,967
213	PERS BOND PAY	232,311	346,649	409,180	393,010	393,010	393,010
220	FICA/MEDICARE	465,848	457,225	460,858	392,458	392,458	392,458
231	WORKERS' COMPENSATION	15,066	20,857	32,853	17,942	17,942	17,942
242	HEALTH INSURANCE	1,315,824	1,433,859	1,601,874	1,336,895	1,336,895	1,336,895
244	LIFE INSURANCE	8,657	9,207	8,622	6,624	6,624	6,624
Account Group Total		2,276,440	2,887,671	3,108,091	2,613,240	2,613,240	2,613,240
310	INSTRUC CONSULT/PROF	16,415	1,466	25,500	500	500	500
312	CONFERENCE/WORKSHOPS	350	4,071	34,500	7,000	7,000	7,000
322	REPAIRS AND MAINTENANCE	26,295	0	0	0	0	0
324	RENTALS	43,339	35,909	36,685	29,535	29,535	29,535
340	TRAVEL	0	69	0	100	100	100
353	POSTAGE	0	0	2,250	2,200	2,200	2,200
355	PRINTING AND BINDING	11,083	21,632	16,250	31,250	31,250	31,250
Account Group Total		97,482	63,147	115,185	70,585	70,585	70,585
410	SUPPLIES	129,822	109,963	149,554	66,788	454,314	454,314
420	TEXTBOOKS	191,263	273,145	12,800	10,800	10,800	10,800
421	NEW CLASSROOM MATERIALS	15,770	73,259	0	0	0	0
430	LIBRARY BOOKS	7,358	6,637	0	0	0	0
440	PERIODICALS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	274	3,302	4,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	2,848	133,218	151,400	161,000	161,000	161,000
480	COMPUTER HARDWARE	1,210	187,363	18,000	17,500	17,500	17,500
Account Group Total		348,544	786,886	336,254	258,588	646,114	646,114
541	INITL & ADDTL EQUIP PRCHS	170	0	0	0	0	0
550	TECHNOLOGY	534,244	0	0	0	0	0
Account Group Total		534,414	0	0	0	0	0
Function Total		9,437,260	9,879,200	9,986,767	8,584,235	8,971,761	8,971,761

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1112	INTER INSTRUC PROG 4-5						
111	LICENSED SALARIES	2,029,145	2,029,308	1,977,921	2,039,657	2,039,657	2,039,657
112	CLASSIFIED SALARIES	2,591	16,325	0	0	0	0
121	SUBSTITUTES-LICENSED	49,388	46,276	50,739	51,030	51,030	51,030
122	SUBSTITUTES-CLASSIFIED	225	0	0	0	0	0
125	CURRICULUM SUB	7,333	3,584	0	0	0	0
Account Group Total		2,088,683	2,095,493	2,028,659	2,090,687	2,090,687	2,090,687
211	PERS EMPR CONTRIB	150,199	62,511	88,247	82,005	82,005	82,005
212	EMPLOYEE CONTRBTN, PICKU	0	121,834	118,675	122,379	122,379	122,379
213	PERS BOND PAY	79,736	120,822	138,454	163,173	163,173	163,173
220	FICA/MEDICARE	158,228	157,902	154,099	161,978	161,978	161,978
231	WORKERS' COMPENSATION	9,452	7,250	10,921	7,121	7,121	7,121
242	HEALTH INSURANCE	473,391	512,701	523,734	526,032	526,032	526,032
244	LIFE INSURANCE	2,963	3,038	2,829	2,770	2,770	2,770
Account Group Total		873,969	986,058	1,036,959	1,065,457	1,065,457	1,065,457
310	INSTRUC CONSULT/PROF	3,492	1,088	500	500	500	500
312	CONFERENCE/WORKSHOPS	70	185	3,500	2,000	2,000	2,000
322	REPAIRS AND MAINTENANCE	2,065	0	0	0	0	0
324	RENTALS	6,737	7,623	27,959	23,199	23,199	23,199
340	TRAVEL	0	0	0	0	0	0
353	POSTAGE	0	0	750	700	700	700
355	PRINTING AND BINDING	15,177	18,648	14,750	17,650	17,650	17,650
Account Group Total		27,540	27,543	47,459	44,049	44,049	44,049
410	SUPPLIES	40,520	46,427	46,550	44,550	44,550	44,550
420	TEXTBOOKS	11,985	9,108	7,200	5,700	5,700	5,700
440	PERIODICALS	0	0	0	500	500	500
460	NON-CONSUMABLE ITEMS	0	1,588	2,500	2,000	2,000	2,000
470	COMPUTER SOFTWARE	0	0	1,433	2,200	2,200	2,200
480	COMPUTER HARDWARE	779	3,207	3,382	4,500	4,500	4,500
Account Group Total		53,284	60,331	61,065	59,450	59,450	59,450
541	INITL & ADDTL EQUIP PRCHS	1,038	0	0	0	0	0
550	TECHNOLOGY	3,773	0	0	0	0	0
Account Group Total		4,811	0	0	0	0	0
Function Total		3,046,287	3,169,425	3,174,142	3,259,643	3,259,643	3,259,643

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1113 ELEMENTARY EXTRA CURRICULAR							
118	EXTRA-DUTY SALARIES	14,425	23,338	0	0	0	0
Account Group Total		14,425	23,338	0	0	0	0

211	PERS EMPR CONTRIB	1,655	1,782	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	1,370	0	0	0	0
213	PERS BOND PAY	1,281	1,336	0	0	0	0
220	FICA/MEDICARE	1,774	1,766	0	0	0	0
231	WORKERS' COMPENSATION	104	103	0	0	0	0
242	HEALTH INSURANCE	3,950	0	0	0	0	0
244	LIFE INSURANCE	24	0	0	0	0	0
Account Group Total		8,788	6,357	0	0	0	0

Function Total		23,213	29,695	0	0	0	0
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1121 MIDDLE SCH INSTRUCTION							
111	LICENSED SALARIES	3,462,244	3,311,608	3,269,889	3,416,669	3,416,669	3,416,669
112	CLASSIFIED SALARIES	82,195	83,684	80,997	91,861	91,861	91,861
118	EXTRA-DUTY SALARIES	0	4,895	0	0	0	0
121	SUBSTITUTES-LICENSED	97,007	118,503	119,368	132,137	132,137	132,137
122	SUBSTITUTES-CLASSIFIED	449	4,016	10,508	10,500	10,500	10,500
125	CURRICULUM SUB	34,474	14,523	3,500	35,500	35,500	35,500
130	LIC. ADDITIONAL WAGES	0	2,146	2,000	2,000	2,000	2,000
131	CLASS. ADDITIONAL WAGES	0	0	2,400	2,400	2,400	2,400
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
Account Group Total		3,676,368	3,539,375	3,488,663	3,691,067	3,691,067	3,691,067

211	PERS EMPR CONTRIB	269,703	268,491	143,573	146,046	146,046	146,046
212	EMPLOYEE CONTRBTN, PICKU	0	194,107	184,559	205,000	205,000	205,000
213	PERS BOND PAY	144,697	198,153	221,946	282,682	282,682	282,682
220	FICA/MEDICARE	278,289	265,704	257,099	279,421	279,421	279,421
231	WORKERS' COMPENSATION	16,594	11,878	18,086	12,515	12,515	12,515
242	HEALTH INSURANCE	769,277	837,504	866,517	907,722	907,722	907,722
244	LIFE INSURANCE	4,976	5,119	4,766	4,684	4,684	4,684
Account Group Total		1,483,536	1,780,956	1,696,545	1,838,070	1,838,070	1,838,070

310	INSTRUC CONSULT/PROF	40,828	2,400	31,200	6,200	6,200	6,200
312	CONFERENCE/WORKSHOPS	8,389	4,267	14,500	14,000	14,000	14,000
322	REPAIRS AND MAINTENANCE	5,830	2,704	6,550	6,200	6,200	6,200
324	RENTALS	21,790	12,577	13,000	13,000	13,000	13,000
340	TRAVEL	556	259	4,000	3,000	3,000	3,000
353	POSTAGE	0	0	1,200	1,200	1,200	1,200
355	PRINTING AND BINDING	7,184	18,074	20,300	21,300	21,300	21,300
389	OT NON-INSTRCT PROFTECH	0	38,455	0	40,000	40,000	40,000
Account Group Total		84,577	78,736	90,750	104,900	104,900	104,900

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
410	SUPPLIES	79,545	61,379	92,198	19,234	19,234	19,234
420	TEXTBOOKS	35,697	5,795	6,400	6,300	6,300	6,300
421	NEW CLASSROOM MATERIALS	0	0	0	0	0	0
430	LIBRARY BOOKS	1,869	958	0	640	640	640
460	NON-CONSUMABLE ITEMS	340	12,946	9,150	8,350	8,350	8,350
470	COMPUTER SOFTWARE	150	0	800	800	800	800
480	COMPUTER HARDWARE	871	0	5,300	5,800	5,800	5,800
Account Group Total		118,471	81,077	113,848	41,124	41,124	41,124
540	EQUIPMENT	198	0	0	0	0	0
550	TECHNOLOGY	4,020	0	0	0	0	0
Account Group Total		4,218	0	0	0	0	0
640	DUES AND FEES	55	195	600	600	600	600
Account Group Total		55	195	600	600	600	600
Function Total		5,367,226	5,480,340	5,390,406	5,675,761	5,675,761	5,675,761
1122	MIDDLE CO-CURRICULAR						
118	EXTRA-DUTY SALARIES	104,156	123,239	71,047	134,000	134,000	134,000
121	SUBSTITUTES-LICENSED	145	0	0	0	0	0
125	CURRICULUM SUB	1,600	1,427	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
Account Group Total		105,900	124,665	71,047	134,000	134,000	134,000
211	PERS EMPR CONTRIB	8,979	9,155	2,928	5,360	5,360	5,360
212	EMPLOYEE CONTRBTN, PICKU	0	6,015	4,226	8,040	8,040	8,040
213	PERS BOND PAY	6,575	6,367	3,609	10,720	10,720	10,720
220	FICA/MEDICARE	9,445	9,389	5,436	10,252	10,252	10,252
231	WORKERS' COMPENSATION	538	554	355	700	700	700
242	HEALTH INSURANCE	3,129	61	0	0	0	0
244	LIFE INSURANCE	66	0	0	0	0	0
Account Group Total		28,732	31,540	16,554	35,072	35,072	35,072
310	INSTRUC CONSULT/PROF	6,366	4,878	10,000	0	0	0
319	OTHER PROFESSIONAL	1,112	0	0	17,000	17,000	17,000
322	REPAIRS AND MAINTENANCE	0	1,389	0	0	0	0
332	NON-REIMBRS STDNT TRNSPR	14,063	10,032	0	0	0	0
340	TRAVEL	312	454	0	0	0	0
Account Group Total		21,853	16,752	10,000	17,000	17,000	17,000
410	SUPPLIES	143	0	14,500	20,000	20,000	20,000
Account Group Total		143	0	14,500	20,000	20,000	20,000
Function Total		156,629	172,957	112,101	206,072	206,072	206,072

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1131 HIGH SCHOOL PROGRAMS							
111	LICENSED SALARIES	4,141,217	4,231,154	4,226,356	4,535,647	4,535,647	4,535,647
112	CLASSIFIED SALARIES	69,569	94,132	100,855	132,180	132,180	132,180
118	EXTRA-DUTY SALARIES	68,523	61,008	65,115	75,727	75,727	75,727
121	SUBSTITUTES-LICENSED	112,465	93,447	138,836	157,652	157,652	157,652
122	SUBSTITUTES-CLASSIFIED	1,388	4,787	10,508	10,500	10,500	10,500
123	TEMPORARY-LICENSED	3,291	5,088	0	0	0	0
124	TEMPORARY-CLASSIFIED	955	0	0	0	0	0
125	CURRICULUM SUB	31,234	15,229	0	15,900	15,900	15,900
130	LIC. ADDITIONAL WAGES	0	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
140	ADD LIC SALARIES	0	0	0	0	0	0
141	ADD SUB SALARIES	0	0	0	0	0	0
151	STUDENT LABOR	7,796	7,256	7,500	7,500	7,500	7,500
Account Group Total		4,436,437	4,512,101	4,549,170	4,935,105	4,935,105	4,935,105
211	PERS EMPR CONTRIB	215,331	236,084	193,952	196,715	196,715	196,715
212	EMPLOYEE CONTRBTN, PICKU	0	249,297	249,854	274,688	274,688	274,688
213	PERS BOND PAY	169,691	250,037	295,879	378,825	378,825	378,825
220	FICA/MEDICARE	335,715	339,921	338,258	375,853	375,853	375,853
231	WORKERS' COMPENSATION	7,152	15,121	24,116	16,490	16,490	16,490
242	HEALTH INSURANCE	932,245	1,033,513	1,058,364	1,172,732	1,172,732	1,172,732
244	LIFE INSURANCE	5,414	6,060	5,742	5,976	5,976	5,976
246	DISABILITY INSURANCE	1,738	0	0	0	0	0
Account Group Total		1,667,287	2,130,034	2,166,164	2,421,279	2,421,279	2,421,279
310	INSTRUC CONSULT/PROF	3,091	9,837	27,894	7,894	7,894	7,894
312	CONFERENCE/WORKSHOPS	0	0	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	4,662	2,780	8,500	8,500	8,500	8,500
324	RENTALS	27,116	31,914	33,000	33,000	33,000	33,000
340	TRAVEL	727	0	0	0	0	0
353	POSTAGE	0	0	15,000	15,000	15,000	15,000
355	PRINTING AND BINDING	34,148	37,291	33,500	33,500	33,500	33,500
389	OT NON-INSTRCT PROF/TECH	37,703	40,280	35,500	45,000	45,000	45,000
Account Group Total		107,447	122,101	163,394	152,894	152,894	152,894

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
410	SUPPLIES	116,659	110,967	130,616	36,161	36,161	36,161
412	CUSTODIAL SUPPLIES	0	0	0	0	0	0
420	TEXTBOOKS	50,724	20,050	13,300	22,600	22,600	22,600
421	NEW CLASSROOM MATERIALS	2,420	0	0	0	0	0
430	LIBRARY BOOKS	1,094	2,313	0	0	0	0
440	PERIODICALS	272	262	0	0	0	0
450	FOOD	473	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	51,864	18,881	10,750	10,750	10,750	10,750
470	COMPUTER SOFTWARE	52,289	4,469	0	0	0	0
480	COMPUTER HARDWARE	23,174	9,233	20,000	10,000	10,000	10,000
Account Group Total		298,968	166,176	174,666	79,511	79,511	79,511
541	INITL & ADDTL EQUIP PRCHS	2,531	7,519	0	0	0	0
550	TECHNOLOGY	64,713	0	0	0	0	0
Account Group Total		67,244	7,519	0	0	0	0
640	DUES AND FEES	2,084	2,086	0	0	0	0
Account Group Total		2,084	2,086	0	0	0	0
Function Total		6,579,467	6,940,017	7,053,394	7,588,789	7,588,789	7,588,789

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1132	HIGH SCH EXTRACURRICLR						
118	EXTRA-DUTY SALARIES	269,624	272,209	253,829	200,000	200,000	200,000
125	CURRICULUM SUB	0	0	0	4,000	4,000	4,000
130	LIC. ADDITIONAL WAGES	0	0	9,000	10,000	10,000	10,000
131	CLASS. ADDITIONAL WAGES	0	0	8,865	10,000	10,000	10,000
132	NON CERTIFIED OVERTIME	0	0	11,700	0	0	0
Account Group Total		269,624	272,209	283,394	224,000	224,000	224,000
211	PERS EMPR CONTRIB	16,190	17,688	12,328	8,960	8,960	8,960
212	EMPLOYEE CONTRBTN, PICKU	0	12,080	12,646	12,000	12,000	12,000
213	PERS BOND PAY	11,961	13,582	19,837	17,920	17,920	17,920
220	FICA/MEDICARE	20,537	20,607	21,680	17,136	17,136	17,136
231	WORKERS' COMPENSATION	1,170	1,189	1,417	1,500	1,500	1,500
242	HEALTH INSURANCE	756	53	0	0	0	0
244	LIFE INSURANCE	171	-1	0	0	0	0
Account Group Total		50,785	65,196	67,908	57,516	57,516	57,516
310	INSTRUC CONSULT/PROF	2,100	3,190	0	0	0	0
319	OTHER PROFESSIONAL	30,947	35,491	35,000	35,000	35,000	35,000
322	REPAIRS AND MAINTENANCE	1,461	8,567	5,000	5,000	5,000	5,000
324	RENTALS	7,000	11,831	5,000	5,000	5,000	5,000
332	NON-REIMBRS STDNT TRNSPR	0	0	0	0	0	0
340	TRAVEL	0	0	1,000	1,000	1,000	1,000
342	TRAVEL, OUT OF DISTRICT	1,529	3,604	0	0	0	0
351	TELEPHONE	0	0	0	0	0	0
355	PRINTING AND BINDING	3,818	136	3,000	3,000	3,000	3,000
390	OT GNRL PROF/TECH SERVCS	0	0	0	0	0	0
Account Group Total		46,855	62,818	49,000	49,000	49,000	49,000
410	SUPPLIES	73,590	23,804	51,880	52,280	52,280	52,280
460	NON-CONSUMABLE ITEMS	8,347	32,506	2,000	2,000	2,000	2,000
470	COMPUTER SOFTWARE	0	1,205	0	0	0	0
Account Group Total		81,937	57,515	53,880	54,280	54,280	54,280
541	INITL & ADDTL EQUIP PRCHS	11,319	0	0	0	0	0
Account Group Total		11,319	0	0	0	0	0
640	DUES AND FEES	3,520	4,315	0	0	0	0
Account Group Total		3,520	4,315	0	0	0	0
Function Total		464,040	462,054	454,182	384,796	384,796	384,796

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1140	MIGRANT PRE-SCHL						
112	CLASSIFIED SALARIES	0	8,756	12,785	10,709	10,709	10,709
Account Group Total		0	8,756	12,785	10,709	10,709	10,709
211	PERS EMPR CONTRIB	0	761	398	410	410	410
213	PERS BOND PAY	0	555	641	857	857	857
220	FICA/MEDICARE	0	690	700	819	819	819
231	WORKERS' COMPENSATION	0	47	55	42	42	42
242	HEALTH INSURANCE	0	4,492	5,400	5,638	5,638	5,638
244	LIFE INSURANCE	0	22	22	12	12	12
Account Group Total		0	6,566	7,215	7,778	7,778	7,778
Function Total		0	15,322	20,000	18,487	18,487	18,487

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1210	TALENTED AND GIFTED PROG						
111	LICENSED SALARIES	74,643	96,706	102,566	112,859	112,859	112,859
112	CLASSIFIED SALARIES	53,442	49,987	48,241	47,332	47,332	47,332
113	ADMINISTRATORS	0	0	0	0	0	0
118	EXTRA-DUTY SALARIES	0	0	0	0	0	0
121	SUBSTITUTES-LICENSED	4,403	2,312	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	172	59	0	0	0	0
125	CURRICULUM SUB	5,163	2,703	0	0	0	0
Account Group Total		137,823	151,767	150,807	160,190	160,190	160,190
211	PERS EMPR CONTRIB	9,777	11,331	6,560	6,291	6,291	6,291
212	EMPLOYEE CONTRBTN, PICKU	0	5,801	6,154	6,772	6,772	6,772
213	PERS BOND PAY	7,215	8,715	10,557	12,815	12,815	12,815
220	FICA/MEDICARE	9,745	10,726	11,537	12,255	12,255	12,255
231	WORKERS' COMPENSATION	651	691	832	574	574	574
242	HEALTH INSURANCE	31,205	38,749	52,374	58,780	58,780	58,780
244	LIFE INSURANCE	277	308	347	267	267	267
246	DISABILITY INSURANCE	0	0	0	0	0	0
Account Group Total		58,870	76,321	88,360	97,753	97,753	97,753
310	INSTRUC CONSULT/PROF	-149	41	0	0	0	0
312	CONFERENCE/WORKSHOPS	913	0	2,000	0	0	0
324	RENTALS	0	0	0	0	0	0
331	REIMBRS STDNT TRANSPORT	1,849	731	0	0	0	0
340	TRAVEL	0	0	1,700	1,700	1,700	1,700
355	PRINTING AND BINDING	941	836	1,500	1,500	1,500	1,500
Account Group Total		3,554	1,608	5,200	3,200	3,200	3,200
410	SUPPLIES	1,642	487	4,500	3,500	3,500	3,500
420	TEXTBOOKS	284	0	0	0	0	0
430	LIBRARY BOOKS	507	0	0	0	0	0
440	PERIODICALS	0	0	100	0	0	0
470	COMPUTER SOFTWARE	0	500	500	500	500	500
480	COMPUTER HARDWARE	0	0	0	0	0	0
Account Group Total		2,433	986	5,100	4,000	4,000	4,000
640	DUES AND FEES	249	0	450	0	0	0
Account Group Total		249	0	450	0	0	0
Function Total		202,929	230,683	249,918	265,143	265,143	265,143

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1221	STRUCTURED LEARNING PROG						
111	LICENSED SALARIES	156,365	219,724	226,765	162,363	162,363	162,363
112	CLASSIFIED SALARIES	162,219	179,426	185,392	193,172	193,172	193,172
121	SUBSTITUTES-LICENSED	3,345	5,406	7,000	5,250	5,250	5,250
122	SUBSTITUTES-CLASSIFIED	1,884	8,375	6,568	4,225	4,225	4,225
125	CURRICULUM SUB	1,451	0	0	0	0	0
131	CLASS. ADDITIONAL WAGES	0	0	0	0	0	0
Account Group Total		325,264	412,931	425,725	365,010	365,010	365,010
211	PERS EMPR CONTRIB	23,947	33,341	18,233	14,499	14,499	14,499
212	EMPLOYEE CONTRBTN, PICKU	0	13,183	13,606	9,742	9,742	9,742
213	PERS BOND PAY	15,559	23,745	28,851	28,443	28,443	28,443
220	FICA/MEDICARE	23,918	29,910	32,568	27,778	27,778	27,778
231	WORKERS' COMPENSATION	1,548	1,919	2,383	1,331	1,331	1,331
242	HEALTH INSURANCE	85,826	115,988	159,594	130,297	130,297	130,297
244	LIFE INSURANCE	634	790	822	490	490	490
Account Group Total		151,432	218,876	256,057	212,579	212,579	212,579
312	CONFERENCE/WORKSHOPS	41,002	0	320	300	300	300
340	TRAVEL	0	322	50	150	150	150
351	TELEPHONE	0	0	0	0	0	0
355	PRINTING AND BINDING	0	32	80	80	80	80
Account Group Total		41,002	354	450	530	530	530
410	SUPPLIES	1,937	1,617	2,000	1,950	1,950	1,950
420	TEXTBOOKS	1,061	3,479	400	600	600	600
470	COMPUTER SOFTWARE	0	0	0	600	600	600
Account Group Total		2,998	5,096	2,400	3,150	3,150	3,150
Function Total		520,695	637,257	684,631	581,269	581,269	581,269

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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1223 POST HIGH SLP/COMM TRANS

111	LICENSED SALARIES	0	0	0	0	61,861	61,861
112	CLASSIFIED SALARIES	0	0	0	0	70,164	70,164
121	SUBSTITUTES-LICENSED	0	0	0	0	1,750	1,750
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	1,440	1,440
125	CURRICULUM SUB	0	0	0	0	350	350
Account Group Total		0	0	0	0	135,565	135,565

211	PERS EMPR CONTRIB	0	0	0	0	5,057	5,057
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	0	3,712	3,712
213	PERS BOND PAY	0	0	0	0	10,562	10,562
220	FICA/MEDICARE	0	0	0	0	10,850	10,850
231	WORKERS' COMPENSATION	0	0	0	0	488	488
242	HEALTH INSURANCE	0	0	0	0	44,141	44,141
244	LIFE INSURANCE	0	0	0	0	150	150
Account Group Total		0	0	0	0	74,960	74,960

312	CONFERENCE/WORKSHOPS	0	0	0	0	200	200
340	TRAVEL	0	0	0	0	75	75
355	PRINTING AND BINDING	0	0	0	0	50	50
Account Group Total		0	0	0	0	325	325

410	SUPPLIES	0	0	0	0	500	500
420	TEXTBOOKS	0	0	0	0	200	200
Account Group Total		0	0	0	0	700	700

Function Total		0	0	0	0	211,550	211,550
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1224 LIFE SKILLS

111	LICENSED SALARIES	0	0	0	0	216,000	216,000
112	CLASSIFIED SALARIES	0	0	0	0	283,000	283,000
121	SUBSTITUTES-LICENSED	0	0	0	0	7,000	7,000
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	5,070	5,070
125	CURRICULUM SUB	0	0	0	0	1,050	1,050
Account Group Total		0	0	0	0	512,120	512,120

211	PERS EMPR CONTRIB	0	0	0	0	19,961	19,961
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	0	12,960	12,960
213	PERS BOND PAY	0	0	0	0	39,922	39,922
220	FICA/MEDICARE	0	0	0	0	40,546	40,546
231	WORKERS' COMPENSATION	0	0	0	0	2,495	2,495
242	HEALTH INSURANCE	0	0	0	0	205,434	205,434
244	LIFE INSURANCE	0	0	0	0	811	811
Account Group Total		0	0	0	0	322,129	322,129

312	CONFERENCE/WORKSHOPS	0	0	0	0	3,350	3,350
340	TRAVEL	0	0	0	0	150	150

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
355	PRINTING AND BINDING	0	0	0	0	100	100
Account Group Total		0	0	0	0	3,600	3,600

410	SUPPLIES	0	0	0	0	4,000	4,000
420	TEXTBOOKS	0	0	0	0	800	800
470	COMPUTER SOFTWARE	0	0	0	0	2,000	2,000
480	COMPUTER HARDWARE	0	0	0	0	15,200	15,200
Account Group Total		0	0	0	0	22,000	22,000

Function Total		0	0	0	0	859,849	859,849
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1250 LEARNING RESOURCE CENTER

111	LICENSED SALARIES	720,312	674,676	709,707	735,535	735,535	735,535
112	CLASSIFIED SALARIES	434,455	423,625	425,680	699,822	699,822	699,822
121	SUBSTITUTES-LICENSED	21,295	16,409	21,638	24,500	24,500	24,500
122	SUBSTITUTES-CLASSIFIED	20,498	12,303	15,105	8,938	8,938	8,938
125	CURRICULUM SUB	13,358	5,448	0	0	0	0
Account Group Total		1,209,918	1,132,461	1,172,130	1,468,794	1,468,794	1,468,794

211	PERS EMPR CONTRIB	86,120	83,404	49,660	57,289	57,289	57,289
212	EMPLOYEE CONTRBTN, PICKU	0	40,487	42,582	44,132	44,132	44,132
213	PERS BOND PAY	41,251	64,389	78,398	114,829	114,829	114,829
220	FICA/MEDICARE	90,199	83,876	89,668	112,659	112,659	112,659
231	WORKERS' COMPENSATION	3,777	5,271	6,519	5,315	5,315	5,315
242	HEALTH INSURANCE	285,749	310,741	420,961	504,607	504,607	504,607
244	LIFE INSURANCE	2,026	2,067	2,120	1,914	1,914	1,914
Account Group Total		509,122	590,234	689,907	840,744	840,744	840,744

310	INSTRUC CONSULT/PROF	0	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	500	500	500
340	TRAVEL	61	0	200	200	200	200
355	PRINTING AND BINDING	0	0	0	0	0	0
360	CHARTER SCHOOL PAYMENTS	26,385	0	0	0	0	0
Account Group Total		26,446	0	200	700	700	700

410	SUPPLIES	6,503	3,425	4,758	4,458	4,458	4,458
420	TEXTBOOKS	3,115	5,056	650	1,500	1,500	1,500
430	LIBRARY BOOKS	176	156	160	160	160	160
460	NON-CONSUMABLE ITEMS	0	0	0	0	0	0
470	COMPUTER SOFTWARE	0	0	0	300	300	300
480	COMPUTER HARDWARE	0	244	1,000	1,000	1,000	1,000
Account Group Total		9,794	8,881	6,568	7,418	7,418	7,418

Function Total		1,755,280	1,731,576	1,868,805	2,317,656	2,317,656	2,317,656
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1260 EARLY INTERVENTION							
390	OT GNRL PROFTECH SERVCS	0	0	1,200	1,200	1,200	1,200
Account Group Total		0	0	1,200	1,200	1,200	1,200
410	SUPPLIES	0	0	300	300	300	300
Account Group Total		0	0	300	300	300	300
Function Total		0	0	1,500	1,500	1,500	1,500
1280 ALTERNATE EDUCATION							
111	LICENSED SALARIES	149,540	109,953	163,788	165,601	165,601	165,601
112	CLASSIFIED SALARIES	70,324	73,552	81,124	70,474	70,474	70,474
121	SUBSTITUTES-LICENSED	5,161	5,180	3,818	4,254	4,254	4,254
122	SUBSTITUTES-CLASSIFIED	3,816	3,104	0	0	0	0
125	CURRICULUM SUB	436	526	0	0	0	0
Account Group Total		229,277	192,315	248,730	240,329	240,329	240,329
211	PERS EMPR CONTRIB	16,673	14,457	10,820	9,537	9,537	9,537
212	EMPLOYEE CONTRBTN, PICKU	0	6,597	9,827	9,936	9,936	9,936
213	PERS BOND PAY	11,288	11,001	17,144	18,886	18,886	18,886
220	FICA/MEDICARE	16,952	13,806	19,028	18,383	18,383	18,383
231	WORKERS' COMPENSATION	1,089	891	1,384	833	833	833
242	HEALTH INSURANCE	74,363	59,472	90,216	78,666	78,666	78,666
244	LIFE INSURANCE	418	338	444	298	298	298
Account Group Total		120,782	106,562	148,863	136,539	136,539	136,539
310	INSTRUC CONSULT/PROF	15,618	1,145	0	0	0	0
355	PRINTING AND BINDING	0	0	0	0	0	0
360	CHARTER SCHOOL PAYMENTS	0	46,482	30,000	30,000	30,000	30,000
371	TUITN PMTS/OT DIST IN ST	0	0	0	0	0	0
Account Group Total		15,618	47,627	30,000	30,000	30,000	30,000
410	SUPPLIES	1,972	1,440	1,236	400	400	400
420	TEXTBOOKS	406	397	400	400	400	400
Account Group Total		2,378	1,837	1,636	800	800	800
Function Total		368,056	348,342	429,230	407,668	407,668	407,668

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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1283	MHS ALTERNATIVE PROGRAM (CONNECTIONS)						
111	LICENSED SALARIES	87,847	73,233	76,481	46,738	46,738	46,738
121	SUBSTITUTES-LICENSED	3,927	2,297	1,909	1,418	1,418	1,418
122	SUBSTITUTES-CLASSIFIED	185	1,119	0	0	0	0
125	CURRICULUM SUB	514	0	0	0	0	0
Account Group Total		92,473	76,649	78,390	48,156	48,156	48,156

211	PERS EMPR CONTRIB	6,357	4,554	3,410	1,847	1,847	1,847
212	EMPLOYEE CONTRBTN, PICKU	0	3,462	4,589	2,804	2,804	2,804
213	PERS BOND PAY	4,983	3,499	5,354	3,739	3,739	3,739
220	FICA/MEDICARE	7,023	5,772	5,997	3,683	3,683	3,683
231	WORKERS' COMPENSATION	426	351	424	165	165	165
242	HEALTH INSURANCE	22,574	20,441	26,184	13,488	13,488	13,488
244	LIFE INSURANCE	135	117	140	68	68	68
Account Group Total		41,497	38,196	46,097	25,795	25,795	25,795

410	SUPPLIES	1,168	571	336	0	0	0
420	TEXTBOOKS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	0	0	0
Account Group Total		1,168	571	336	0	0	0

Function Total		135,138	115,417	124,824	73,951	73,951	73,951
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1287	ALT ED/OFF CAMPUS						
111	LICENSED SALARIES	89,294	79,326	82,356	122,520	122,520	122,520
112	CLASSIFIED SALARIES	33,738	36,614	34,245	21,354	21,354	21,354
113	ADMINISTRATORS	0	0	0	0	0	0
121	SUBSTITUTES-LICENSED	945	1,051	2,546	4,252	4,252	4,252
122	SUBSTITUTES-CLASSIFIED	639	892	0	0	0	0
125	CURRICULUM SUB	145	526	0	0	0	0
Account Group Total		124,761	118,409	119,147	148,126	148,126	148,126

211	PERS EMPR CONTRIB	8,450	10,338	5,183	6,317	6,317	6,317
212	EMPLOYEE CONTRBTN, PICKU	0	4,752	4,941	7,351	7,351	7,351
213	PERS BOND PAY	4,958	6,849	8,162	11,510	11,510	11,510
220	FICA/MEDICARE	9,533	8,953	9,115	11,331	11,331	11,331
231	WORKERS' COMPENSATION	592	548	667	524	524	524
242	HEALTH INSURANCE	22,424	27,272	46,284	50,789	50,789	50,789
244	LIFE INSURANCE	221	233	227	233	233	233
245	DISABILITY INSURANCE	0	0	0	0	0	0
Account Group Total		46,178	58,944	74,579	88,054	88,054	88,054

410	SUPPLIES	851	825	672	15,310	15,310	15,310
Account Group Total		851	825	672	15,310	15,310	15,310

Function Total		171,791	178,177	194,398	251,491	251,491	251,491
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McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1290	DESIGNATED PROGRAMS (SEE FUNCTION 1299)						
111	LICENSED SALARIES	156	28,736	0	0	0	0
112	CLASSIFIED SALARIES	22,993	16,723	0	0	0	0
121	SUBSTITUTES-LICENSED	71,640	194	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	0	0
125	CURRICULUM SUB	291	0	0	0	0	0
Account Group Total		95,080	45,653	0	0	0	0
211	PERS EMPR CONTRIB	5,696	2,838	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	209	0	0	0	0
213	PERS BOND PAY	4,231	2,341	0	0	0	0
220	FICA/MEDICARE	6,735	3,404	0	0	0	0
231	WORKERS' COMPENSATION	424	214	0	0	0	0
242	HEALTH INSURANCE	5,306	5,942	0	0	0	0
244	LIFE INSURANCE	28	50	0	0	0	0
Account Group Total		22,420	14,998	0	0	0	0
312	CONFERENCE/WORKSHOPS	137	0	0	0	0	0
Account Group Total		137	0	0	0	0	0
Function Total		117,637	60,651	0	0	0	0

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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1291 ELL LANG PROGRAMS

111	LICENSED SALARIES	951,680	993,112	1,049,628	1,075,514	1,075,514	1,075,514
112	CLASSIFIED SALARIES	513,896	528,976	527,175	596,051	596,051	596,051
113	ADMINISTRATORS	82,681	83,331	81,479	84,998	84,998	84,998
121	SUBSTITUTES-LICENSED	20,763	17,674	26,729	28,605	28,605	28,605
122	SUBSTITUTES-CLASSIFIED	9,046	2,028	9,851	9,800	9,800	9,800
125	CURRICULUM SUB	13,440	911	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	2,400	5,000	5,000	5,000
131	CLASS. ADDITIONAL WAGES	0	0	1,200	8,000	8,000	8,000
132	NON CERTIFIED OVERTIME	0	0	0	500	500	500
151	STUDENT LABOR	120	0	0	0	0	0
Account Group Total		1,591,626	1,626,031	1,698,462	1,808,468	1,808,468	1,808,468

211	PERS EMPR CONTRIB	120,614	125,940	72,219	71,414	71,414	71,414
212	EMPLOYEE CONTRBTN, PICKU	0	62,885	65,477	69,631	69,631	69,631
213	PERS BOND PAY	77,203	89,838	114,343	138,905	138,905	138,905
220	FICA/MEDICARE	119,032	122,576	129,657	136,565	136,565	136,565
231	WORKERS' COMPENSATION	7,441	7,488	9,472	6,435	6,435	6,435
242	HEALTH INSURANCE	437,977	480,947	588,432	567,684	567,684	567,684
244	LIFE INSURANCE	3,013	3,195	3,215	2,420	2,420	2,420
246	DISABILITY INSURANCE	430	442	442	220	220	220
Account Group Total		765,710	893,310	983,255	993,274	993,274	993,274

310	INSTRUC CONSULT/PROF	1,123	397	29,000	1,000	1,000	1,000
312	CONFERENCE/WORKSHOPS	6,286	70	4,000	1,000	1,000	1,000
324	RENTALS	0	0	0	500	500	500
331	REIMBRS STDNT TRANSPORT	707	90	500	500	500	500
340	TRAVEL	6,013	1,525	1,000	1,000	1,000	1,000
351	TELEPHONE	533	192	0	0	0	0
355	PRINTING AND BINDING	1,922	654	650	650	650	650
Account Group Total		16,584	2,928	35,150	4,650	4,650	4,650

410	SUPPLIES	21,688	29,190	39,894	21,094	21,094	21,094
420	TEXTBOOKS	7,531	8,123	17,597	3,550	3,550	3,550
430	LIBRARY BOOKS	0	0	3,000	0	0	0
460	NON-CONSUMABLE ITEMS	1,096	2,641	1,000	0	0	0
470	COMPUTER SOFTWARE	0	554	0	650	650	650
480	COMPUTER HARDWARE	1,376	966	0	500	500	500
Account Group Total		31,691	41,475	61,491	25,794	25,794	25,794

Function Total		2,405,611	2,563,745	2,778,357	2,832,186	2,832,186	2,832,186
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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1292 TEEN PARENT PROGRAMS

112	CLASSIFIED SALARIES	105,332	109,790	109,238	121,645	121,645	121,645
122	SUBSTITUTES-CLASSIFIED	1,937	2,634	2,627	2,800	2,800	2,800
151	STUDENT LABOR	0	0	0	0	0	0
Account Group Total		107,269	112,424	111,865	124,445	124,445	124,445

211	PERS EMPR CONTRIB	8,329	8,522	4,752	4,888	4,888	4,888
213	PERS BOND PAY	5,698	6,416	7,647	9,732	9,732	9,732
220	FICA/MEDICARE	8,067	8,514	8,558	9,306	9,306	9,306
231	WORKERS' COMPENSATION	572	549	658	478	478	478
242	HEALTH INSURANCE	33,036	36,848	60,000	52,640	52,640	52,640
244	LIFE INSURANCE	236	241	241	137	137	137
Account Group Total		55,938	61,090	81,855	77,180	77,180	77,180

410	SUPPLIES	1,909	2,430	2,000	2,000	2,000	2,000
450	FOOD	8,401	9,992	10,000	10,000	10,000	10,000
Account Group Total		10,310	12,422	12,000	12,000	12,000	12,000

Function Total		173,517	185,937	205,720	213,625	213,625	213,625
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1295 COUNTY CORRECTIONS ED

111	LICENSED SALARIES	27,816	35,864	37,204	27,000	27,000	27,000
Account Group Total		27,816	35,864	37,204	27,000	27,000	27,000

211	PERS EMPR CONTRIB	1,944	2,507	1,618	1,080	1,080	1,080
212	EMPLOYEE CONTRB TN, PICKU	0	2,002	2,232	1,620	1,620	1,620
213	PERS BOND PAY	1,625	2,098	2,604	2,160	2,160	2,160
220	FICA/MEDICARE	2,128	2,744	2,846	2,066	2,066	2,066
231	WORKERS' COMPENSATION	126	159	201	135	135	135
242	HEALTH INSURANCE	0	5,587	12,000	6,744	6,744	6,744
244	LIFE INSURANCE	0	70	70	68	68	68
Account Group Total		5,824	15,166	21,571	13,873	13,873	13,873

340	TRAVEL	0	0	600	2,500	2,500	2,500
Account Group Total		0	0	600	2,500	2,500	2,500

410	SUPPLIES	0	23	0	200	200	200
Account Group Total		0	23	0	200	200	200

Function Total		33,640	51,052	59,375	43,573	43,573	43,573
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
1299	OTHER PROGRAMS (Tutoring)						
112	CLASSIFIED SALARIES	0	0	16,138	17,414	17,414	17,414
130	LIC. ADDITIONAL WAGES	0	0	30,000	20,000	20,000	20,000
Account Group Total		0	0	46,138	37,414	37,414	37,414
211	PERS EMPR CONTRIB	0	0	702	758	758	758
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	0	0	0
213	PERS BOND PAY	0	0	1,130	1,393	1,393	1,393
220	FICA/MEDICARE	0	0	3,735	1,332	1,332	1,332
231	WORKERS' COMPENSATION	0	0	95	69	69	69
242	HEALTH INSURANCE	0	0	12,000	6,264	6,264	6,264
244	LIFE INSURANCE	0	0	0	14	14	14
Account Group Total		0	0	17,662	9,829	9,829	9,829
340	TRAVEL	0	0	300	300	300	300
Account Group Total		0	0	300	300	300	300
410	SUPPLIES	0	0	50	50	50	50
Account Group Total		0	0	50	50	50	50
Function Total		0	0	64,150	47,593	47,593	47,593
1400	ELEM SUMMER SCHL						
111	LICENSED SALARIES	35,967	46,455	0	0	0	0
112	CLASSIFIED SALARIES	26,591	32,752	0	0	0	0
Account Group Total		62,558	79,207	0	0	0	0
211	PERS EMPR CONTRIB	4,005	5,484	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	2,754	0	0	0	0
213	PERS BOND PAY	2,078	4,179	0	0	0	0
220	FICA/MEDICARE	4,785	6,059	0	0	0	0
231	WORKERS' COMPENSATION	316	381	0	0	0	0
242	HEALTH INSURANCE	73	0	0	0	0	0
244	LIFE INSURANCE	0	0	0	0	0	0
246	DISABILITY INSURANCE	0	0	0	0	0	0
Account Group Total		11,257	18,858	0	0	0	0
331	REIMBRS STDNT TRANSPORT	161	0	0	0	0	0
Account Group Total		161	0	0	0	0	0
410	SUPPLIES	3,321	4,254	0	0	0	0
Account Group Total		3,321	4,254	0	0	0	0
Function Total		77,297	102,318	0	0	0	0

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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1442 MIDDLE SCHL SUMMER PROG

111	LICENSED SALARIES	5,815	6,300	0	0	0	0
112	CLASSIFIED SALARIES	1,608	1,670	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	0	14,840	14,840	14,840
131	CLASS. ADDITIONAL WAGES	0	0	0	6,720	6,720	6,720
Account Group Total		7,423	7,970	0	21,560	21,560	21,560

211	PERS EMPR CONTRIB	546	608	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	378	0	0	0	0
213	PERS BOND PAY	342	423	0	0	0	0
220	FICA/MEDICARE	564	610	0	0	0	0
231	WORKERS' COMPENSATION	36	37	0	0	0	0
242	HEALTH INSURANCE	105	0	0	0	0	0
244	LIFE INSURANCE	1	0	0	0	0	0
Account Group Total		1,593	2,056	0	0	0	0

410	SUPPLIES	150	156	0	2,000	2,000	2,000
Account Group Total		150	156	0	2,000	2,000	2,000

Function Total		9,166	10,182	0	23,560	23,560	23,560
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1443 SR HIGH SUMMER PROG

111	LICENSED SALARIES	9,163	11,176	0	0	0	0
112	CLASSIFIED SALARIES	3,416	4,774	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	4,000	5,040	5,040	5,040
131	CLASS. ADDITIONAL WAGES	0	0	2,000	2,880	2,880	2,880
Account Group Total		12,580	15,950	6,000	7,920	7,920	7,920

211	PERS EMPR CONTRIB	956	1,183	261	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	587	240	0	0	0
213	PERS BOND PAY	514	884	420	0	0	0
220	FICA/MEDICARE	962	1,220	459	0	0	0
231	WORKERS' COMPENSATION	61	75	120	0	0	0
Account Group Total		2,494	3,949	1,500	0	0	0

410	SUPPLIES	88	0	500	500	500	500
Account Group Total		88	0	500	500	500	500

Function Total		15,162	19,900	8,000	8,420	8,420	8,420
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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2110 STUDENT SUPPORT SERVICES

111	LICENSED SALARIES	0	0	259,624	133,765	133,765	133,765
112	CLASSIFIED SALARIES	90,127	94,525	91,282	154,824	154,824	154,824
Account Group Total		90,127	94,525	350,906	288,589	288,589	288,589

211	PERS EMPR CONTRIB	6,839	7,194	15,264	12,295	12,295	12,295
212	EMPLOYEE CONTRBTN, PICKU	0	0	15,577	8,026	8,026	8,026
213	PERS BOND PAY	4,886	5,530	24,563	23,087	23,087	23,087
220	FICA/MEDICARE	6,396	6,591	26,844	22,077	22,077	22,077
231	WORKERS' COMPENSATION	445	453	1,926	1,079	1,079	1,079
242	HEALTH INSURANCE	35,017	36,299	104,514	113,106	113,106	113,106
244	LIFE INSURANCE	158	163	547	352	352	352
Account Group Total		53,742	56,230	189,236	180,022	180,022	180,022

410	SUPPLIES	1,482	214	1,950	1,950	1,950	1,950
Account Group Total		1,482	214	1,950	1,950	1,950	1,950

Function Total		145,351	150,970	542,092	470,560	470,560	470,560
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2120 GUIDANCE SERVICES

111	LICENSED SALARIES	825,264	780,139	799,744	832,339	832,339	832,339
112	CLASSIFIED SALARIES	149,985	155,652	150,156	206,580	206,580	206,580
118	EXTRA-DUTY SALARIES	0	2,992	3,395	3,394	3,394	3,394
121	SUBSTITUTES-LICENSED	2,933	0	0	0	0	0
125	CURRICULUM SUB	473	0	0	0	0	0
Account Group Total		978,655	938,783	953,295	1,042,312	1,042,312	1,042,312

211	PERS EMPR CONTRIB	64,684	66,217	40,898	40,412	40,412	40,412
212	EMPLOYEE CONTRBTN, PICKU	0	44,171	48,188	49,940	49,940	49,940
213	PERS BOND PAY	19,769	51,353	65,813	81,977	81,977	81,977
220	FICA/MEDICARE	73,182	69,862	72,927	79,477	79,477	79,477
231	WORKERS' COMPENSATION	2,891	4,176	5,196	3,676	3,676	3,676
242	HEALTH INSURANCE	198,590	224,606	253,141	275,568	275,568	275,568
244	LIFE INSURANCE	1,121	1,242	1,290	1,190	1,190	1,190
Account Group Total		360,237	461,627	487,452	532,240	532,240	532,240

410	SUPPLIES	3,080	2,866	3,922	4,422	4,422	4,422
420	TEXTBOOKS	128	902	0	0	0	0
460	NON-CONSUMABLE ITEMS	768	0	0	0	0	0
Account Group Total		3,976	3,768	3,922	4,422	4,422	4,422

Function Total		1,342,868	1,404,179	1,444,669	1,578,974	1,578,974	1,578,974
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2130	HEALTH SERVICES						
111	LICENSED SALARIES	39,884	38,789	47,840	49,133	49,133	49,133
112	CLASSIFIED SALARIES	12,991	13,444	13,142	17,414	17,414	17,414
122	SUBSTITUTES-CLASSIFIED	1,064	1,000	0	0	0	0
Account Group Total		53,940	53,234	60,982	66,547	66,547	66,547
211	PERS EMPR CONTRIB	3,696	3,697	2,653	2,548	2,548	2,548
212	EMPLOYEE CONTRBTN, PICKU	0	2,133	2,870	2,948	2,948	2,948
213	PERS BOND PAY	2,928	3,085	4,269	5,323	5,323	5,323
220	FICA/MEDICARE	3,899	3,852	4,665	5,091	5,091	5,091
231	WORKERS' COMPENSATION	250	242	339	241	241	241
242	HEALTH INSURANCE	12,821	15,760	13,092	19,752	19,752	19,752
244	LIFE INSURANCE	72	58	70	82	82	82
Account Group Total		23,667	28,827	27,957	35,985	35,985	35,985
310	INSTRUC CONSULT/PROF	119	0	3,000	0	42,127	42,127
312	CONFERENCE/WORKSHOPS	800	0	500	500	500	500
340	TRAVEL	1,171	653	1,300	800	800	800
355	PRINTING AND BINDING	562	958	100	100	100	100
390	OT GNRL PROFTECH SERVCS	0	0	0	1,100	1,100	1,100
Account Group Total		2,653	1,610	4,900	2,500	44,627	44,627
410	SUPPLIES	6,689	2,441	1,000	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	0	0	150	150	150	150
Account Group Total		6,689	2,441	1,150	5,150	5,150	5,150
640	DUES AND FEES	125	135	150	150	150	150
Account Group Total		125	135	150	150	150	150
Function Total		87,073	86,247	95,139	110,332	152,459	152,459

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2140	PSYCHOLOGICAL SERVICES						
111	LICENSED SALARIES	90,768	91,897	91,446	79,104	149,860	149,860
Account Group Total		90,768	91,897	91,446	79,104	149,860	149,860
211	PERS EMPR CONTRIB	5,683	7,383	3,978	3,170	6,000	6,000
212	EMPLOYEE CONTRBTN, PICKU	0	5,514	5,487	4,746	8,991	8,991
213	PERS BOND PAY	3,984	5,376	6,401	6,328	11,988	11,988
220	FICA/MEDICARE	6,823	7,006	6,996	6,051	11,464	11,464
231	WORKERS' COMPENSATION	413	409	496	277	631	631
242	HEALTH INSURANCE	23,025	24,576	26,184	21,581	39,381	39,381
244	LIFE INSURANCE	140	140	140	137	217	217
Account Group Total		40,067	50,404	49,681	42,290	78,672	78,672
310	INSTRUC CONSULT/PROF	5,856	4,848	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	500	600	600	600
340	TRAVEL	1,627	1,713	2,250	2,750	2,750	2,750
Account Group Total		7,483	6,561	2,750	3,350	3,350	3,350
410	SUPPLIES	3,691	205	1,000	1,000	1,000	1,000
470	COMPUTER SOFTWARE	0	0	0	250	250	250
Account Group Total		3,691	205	1,000	1,250	1,250	1,250
Function Total		142,010	149,067	144,877	125,995	233,132	233,132

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2150	SPEECH PATHOLOGY						
111	LICENSED SALARIES	313,696	172,700	176,319	182,611	182,611	182,611
Account Group Total		313,696	172,700	176,319	182,611	182,611	182,611
211	PERS EMPR CONTRIB	24,069	12,072	7,670	6,994	6,994	6,994
212	EMPLOYEE CONTRBTN, PICKU	0	10,362	10,579	10,957	10,957	10,957
213	PERS BOND PAY	16,830	10,103	12,342	14,609	14,609	14,609
220	FICA/MEDICARE	23,348	12,881	13,488	13,970	13,970	13,970
231	WORKERS' COMPENSATION	1,394	751	940	626	626	626
242	HEALTH INSURANCE	54,647	36,720	39,276	40,464	40,464	40,464
244	LIFE INSURANCE	418	210	210	205	205	205
Account Group Total		120,706	83,098	84,505	87,824	87,824	87,824
310	INSTRUC CONSULT/PROF	0	0	0	0	48,159	48,159
312	CONFERENCE/WORKSHOPS	0	0	300	500	500	500
322	REPAIRS AND MAINTENANCE	530	800	900	1,100	1,100	1,100
340	TRAVEL	474	188	400	400	400	400
355	PRINTING AND BINDING	0	0	0	750	750	750
Account Group Total		1,004	988	1,600	2,750	50,909	50,909
410	SUPPLIES	2,649	2,379	1,500	1,500	1,500	1,500
460	NON-CONSUMABLE ITEMS	0	0	0	0	0	0
Account Group Total		2,649	2,379	1,500	1,500	1,500	1,500
640	DUES AND FEES	0	0	700	775	775	775
Account Group Total		0	0	700	775	775	775
Function Total		438,056	259,165	264,624	275,460	323,619	323,619

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2190	SPECIAL EDUCATION						
111	LICENSED SALARIES	0	974	0	0	0	0
112	CLASSIFIED SALARIES	151	5,917	54,844	59,270	59,270	59,270
113	ADMINISTRATORS	103,148	100,868	98,721	102,885	185,078	185,078
114	SUPERVISORS/CONFIDENTIAL	37,373	45,346	42,150	45,477	45,477	45,477
122	SUBSTITUTES-CLASSIFIED	740	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	3,000	0	0	0
151	STUDENT LABOR	125	0	0	0	0	0
Account Group Total		141,538	153,105	198,716	207,632	289,825	289,825
211	PERS EMPR CONTRIB	9,822	10,862	8,514	7,952	11,240	11,240
212	EMPLOYEE CONTRBTN, PICKU	0	6,208	5,923	6,173	11,105	11,105
213	PERS BOND PAY	8,089	9,011	13,700	16,611	23,186	23,186
220	FICA/MEDICARE	10,868	11,636	14,504	15,884	22,172	22,172
231	WORKERS' COMPENSATION	633	674	1,081	744	1,155	1,155
242	HEALTH INSURANCE	23,976	25,302	44,952	46,686	60,174	60,174
244	LIFE INSURANCE	537	507	585	367	400	400
246	DISABILITY INSURANCE	477	477	477	267	299	299
Account Group Total		54,402	64,677	89,736	94,684	129,731	129,731
312	CONFERENCE/WORKSHOPS	30	385	3,500	3,500	3,500	3,500
340	TRAVEL	5,978	9,454	4,290	4,500	4,500	4,500
351	TELEPHONE	1,057	1,119	1,000	1,000	1,000	1,000
355	PRINTING AND BINDING	2,470	1,742	1,000	500	500	500
380	NON-INSTRCT PROF/TECH SRV	18,718	29,567	3,000	1,500	1,500	1,500
Account Group Total		28,253	42,266	12,790	11,000	11,000	11,000
410	SUPPLIES	10,590	9,049	8,000	9,000	9,000	9,000
440	PERIODICALS	182	525	500	500	500	500
460	NON-CONSUMABLE ITEMS	0	3,034	4,500	3,300	3,300	3,300
480	COMPUTER HARDWARE	300	1,176	0	3,000	3,000	3,000
Account Group Total		11,072	13,783	13,000	15,800	15,800	15,800
541	INITL & ADDTL EQUIP PRCHS	4,938	0	0	0	0	0
550	TECHNOLOGY	1,115	0	0	0	0	0
Account Group Total		6,053	0	0	0	0	0
Function Total		241,318	273,831	314,242	329,115	446,356	446,356

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2210 IMPROVEMENT OF INSTRUCTION							
111	LICENSED SALARIES	8,416	22,017	15,956	51,116	51,116	51,116
112	CLASSIFIED SALARIES	28,679	24,920	19,712	21,339	21,339	21,339
113	ADMINISTRATORS	103,148	113,123	181,103	102,885	102,885	102,885
114	SUPERVISORS/CONFIDENTIAL	42,060	42,971	42,150	45,477	45,477	45,477
121	SUBSTITUTES-LICENSED	3,287	2,117	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	254	1,485	0	0	0	0
125	CURRICULUM SUB	28,379	1,875	12,500	19,200	19,200	19,200
130	LIC. ADDITIONAL WAGES	0	0	44,600	26,500	26,500	26,500
131	CLASS. ADDITIONAL WAGES	0	0	0	600	600	600
Account Group Total		214,222	208,507	316,021	267,116	267,116	267,116
211	PERS EMPR CONTRIB	13,416	13,245	5,391	8,457	8,457	8,457
212	EMPLOYEE CONTRBTN, PICKU	0	6,933	3,724	9,240	9,240	9,240
213	PERS BOND PAY	10,801	10,857	8,674	17,665	17,665	17,665
220	FICA/MEDICARE	16,089	15,898	9,480	16,892	16,892	16,892
231	WORKERS' COMPENSATION	989	931	688	779	779	779
242	HEALTH INSURANCE	29,356	27,219	32,226	49,044	49,044	49,044
244	LIFE INSURANCE	736	531	348	400	400	400
246	DISABILITY INSURANCE	477	477	239	249	249	249
Account Group Total		71,864	76,091	60,769	102,727	102,727	102,727
310	INSTRUC CONSULT/PROF	7,092	5,917	107,500	3,500	3,500	3,500
312	CONFERENCE/WORKSHOPS	6,454	2,635	2,900	2,500	2,500	2,500
322	REPAIRS AND MAINTENANCE	0	0	500	0	0	0
340	TRAVEL	2,454	3,729	4,650	4,500	4,500	4,500
355	PRINTING AND BINDING	0	1,066	1,000	1,000	1,000	1,000
Account Group Total		16,000	13,347	116,550	11,500	11,500	11,500
410	SUPPLIES	1,337	1,441	2,200	102,650	102,650	102,650
420	TEXTBOOKS	0	0	0	0	0	0
430	LIBRARY BOOKS	517	662	500	500	500	500
440	PERIODICALS	45	688	100	0	0	0
460	NON-CONSUMABLE ITEMS	0	3,177	1,000	4,000	4,000	4,000
470	COMPUTER SOFTWARE	183	0	500	3,000	3,000	3,000
480	COMPUTER HARDWARE	207	0	1,000	4,000	4,000	4,000
Account Group Total		2,289	5,969	5,300	114,150	114,150	114,150
540	EQUIPMENT	94	0	1,000	0	0	0
Account Group Total		94	0	1,000	0	0	0
Function Total		304,469	303,914	499,640	495,493	495,493	495,493

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2213	TECHNOLOGY CURR DEVELOP						
111	LICENSED SALARIES	67,400	66,043	60,233	61,861	61,861	61,861
112	CLASSIFIED SALARIES	17,769	6,598	0	0	0	0
121	SUBSTITUTES-LICENSED	73	0	0	0	0	0
125	CURRICULUM SUB	4,373	0	0	0	0	0
130	LIC. ADDITIONAL WAGES	0	0	4,700	5,000	5,000	5,000
Account Group Total		89,614	72,641	64,933	66,861	66,861	66,861
211	PERS EMPR CONTRIB	6,050	5,084	2,620	2,369	2,369	2,369
212	EMPLOYEE CONTRBTN, PICKU	0	3,963	3,614	3,712	3,712	3,712
213	PERS BOND PAY	4,653	4,218	4,216	4,949	4,949	4,949
220	FICA/MEDICARE	6,840	5,549	4,608	4,732	4,732	4,732
231	WORKERS' COMPENSATION	406	317	321	212	212	212
242	HEALTH INSURANCE	14,911	15,582	13,092	13,488	13,488	13,488
244	LIFE INSURANCE	102	81	70	68	68	68
Account Group Total		32,962	34,793	28,541	29,530	29,530	29,530
310	INSTRUC CONSULT/PROF	0	100	1,000	0	0	0
312	CONFERENCE/WORKSHOPS	225	61	0	0	0	0
319	OTHER PROFESSIONAL	3,878	0	3,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	0	0	500	500	500	500
324	RENTALS	0	0	0	600	600	600
340	TRAVEL	0	274	500	500	500	500
355	PRINTING AND BINDING	562	832	1,000	1,000	1,000	1,000
Account Group Total		4,665	1,267	6,000	5,600	5,600	5,600
410	SUPPLIES	224	2,207	2,000	2,000	2,000	2,000
440	PERIODICALS	0	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	13,252	0	0	0	0
470	COMPUTER SOFTWARE	46,248	41,202	0	0	0	0
480	COMPUTER HARDWARE	267	240	0	0	0	0
Account Group Total		46,739	56,901	2,000	2,000	2,000	2,000
540	EQUIPMENT	20,710	0	200	300	300	300
Account Group Total		20,710	0	200	300	300	300
640	DUES AND FEES	0	0	200	300	300	300
Account Group Total		0	0	200	300	300	300
Function Total		194,690	165,602	101,574	104,291	104,291	104,291

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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2220 EDUCATIONAL MEDIA SVCS.

111	LICENSED SALARIES	380,551	471,143	434,482	439,404	439,404	439,404
112	CLASSIFIED SALARIES	81,832	93,519	96,946	99,856	99,856	99,856
121	SUBSTITUTES-LICENSED	5,053	4,655	10,081	11,344	11,344	11,344
122	SUBSTITUTES-CLASSIFIED	1,606	855	0	0	0	0
125	CURRICULUM SUB	1,091	300	0	0	0	0
Account Group Total		470,133	570,472	541,509	550,604	550,604	550,604

211	PERS EMPR CONTRIB	33,281	41,271	23,556	21,364	21,364	21,364
212	EMPLOYEE CONTRBTN, PICKU	0	28,278	26,069	26,365	26,365	26,365
213	PERS BOND PAY	25,015	33,015	37,200	43,140	43,140	43,140
220	FICA/MEDICARE	34,312	42,025	41,425	41,900	41,900	41,900
231	WORKERS' COMPENSATION	2,155	2,557	2,983	1,945	1,945	1,945
242	HEALTH INSURANCE	111,009	137,204	158,736	168,726	168,726	168,726
244	LIFE INSURANCE	809	918	848	683	683	683
Account Group Total		206,581	285,267	290,817	304,123	304,123	304,123

310	INSTRUC CONSULT/PROF	0	200	700	800	800	800
312	CONFERENCE/WORKSHOPS	0	620	0	0	0	0
322	REPAIRS AND MAINTENANCE	1,054	180	3,800	1,300	1,300	1,300
Account Group Total		1,054	1,000	4,500	2,100	2,100	2,100

410	SUPPLIES	10,946	8,684	7,800	9,200	9,200	9,200
420	TEXTBOOKS	0	0	5,500	4,200	4,200	4,200
430	LIBRARY BOOKS	33,157	31,248	25,885	26,785	26,785	26,785
440	PERIODICALS	2,592	2,514	3,900	4,100	4,100	4,100
460	NON-CONSUMABLE ITEMS	568	3,947	5,170	4,570	4,570	4,570
470	COMPUTER SOFTWARE	1,424	849	1,600	1,100	1,100	1,100
480	COMPUTER HARDWARE	8,419	6,573	6,015	7,515	7,515	7,515
Account Group Total		57,105	53,815	55,870	57,470	57,470	57,470

540	EQUIPMENT	2,353	0	0	0	0	0
550	TECHNOLOGY	1,892	0	0	0	0	0
Account Group Total		4,245	0	0	0	0	0

Function Total		739,118	910,554	892,696	914,297	914,297	914,297
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2230	ASSESSMENT AND TESTING						
111	LICENSED SALARIES	244	0	0	0	0	0
121	SUBSTITUTES-LICENSED	291	0	0	0	0	0
125	CURRICULUM SUB	1,236	0	0	0	0	0
Account Group Total		1,771	0	0	0	0	0
211	PERS EMPR CONTRIB	73	0	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	0	0	0	0	0
213	PERS BOND PAY	61	0	0	0	0	0
220	FICA/MEDICARE	135	0	0	0	0	0
231	WORKERS' COMPENSATION	8	0	0	0	0	0
242	HEALTH INSURANCE	20	0	0	0	0	0
Account Group Total		297	0	0	0	0	0
310	INSTRUC CONSULT/PROF	0	0	500	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	500	0	0	0
316	DATA PROCESSING SERVICES	14,006	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
355	PRINTING AND BINDING	774	2,234	1,500	1,500	1,500	1,500
390	OT GNRL PROF/TECH SERVCS	0	0	18,000	22,000	22,000	22,000
Account Group Total		14,781	2,234	20,500	23,500	23,500	23,500
410	SUPPLIES	556	94	1,550	1,600	1,600	1,600
420	TEXTBOOKS	0	3,170	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	0	10,000	10,000	10,000
470	COMPUTER SOFTWARE	0	0	0	0	0	0
Account Group Total		556	3,264	1,550	11,600	11,600	11,600
550	TECHNOLOGY	254	0	0	0	0	0
Account Group Total		254	0	0	0	0	0
Function Total		17,658	5,497	22,050	35,100	35,100	35,100

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2240 PROFESSIONAL DEVELOPMENT							
111	LICENSED SALARIES	13,029	1,577	0	0	0	0
121	SUBSTITUTES-LICENSED	1,054	192	0	0	0	0
125	CURRICULUM SUB	14,936	3,516	3,500	10,500	10,500	10,500
130	LIC. ADDITIONAL WAGES	0	297	32,500	17,300	17,300	17,300
131	CLASS. ADDITIONAL WAGES	0	0	0	5,000	5,000	5,000
132	NON CERTIFIED OVERTIME	0	0	0	0	0	0
Account Group Total		29,019	5,582	36,000	32,800	32,800	32,800
211	PERS EMPR CONTRIB	1,527	312	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	112	0	0	0	0
213	PERS BOND PAY	1,111	235	0	0	0	0
220	FICA/MEDICARE	2,216	426	0	0	0	0
231	WORKERS' COMPENSATION	135	26	0	0	0	0
242	HEALTH INSURANCE	1,617	60	0	0	0	0
Account Group Total		6,606	1,171	0	0	0	0
310	INSTRUC CONSULT/PROF	39,888	6,516	19,600	17,500	17,500	17,500
311	TUITION REIMBURSEMENT	0	0	50,000	50,000	50,000	50,000
312	CONFERENCE/WORKSHOPS	904	1,338	28,500	34,900	34,900	34,900
340	TRAVEL	5,635	2,890	200	200	200	200
Account Group Total		46,427	10,744	98,300	102,600	102,600	102,600
410	SUPPLIES	15	7,058	6,000	6,500	6,500	6,500
430	LIBRARY BOOKS	360	375	400	400	400	400
Account Group Total		375	7,433	6,400	6,900	6,900	6,900
640	DUES AND FEES	5,699	3,507	0	0	0	0
Account Group Total		5,699	3,507	0	0	0	0
Function Total		88,126	28,437	140,700	142,300	142,300	142,300

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2310	BOARD OF EDUCATION SERVICES						
310	INSTRUC CONSULT/PROF	4,506	3,367	5,000	5,000	5,000	5,000
312	CONFERENCE/WORKSHOPS	0	0	10,000	10,000	10,000	10,000
322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
324	RENTALS	0	0	0	0	0	0
340	TRAVEL	2,157	3,539	3,000	3,000	3,000	3,000
350	COMMUNICATIONS	-4,650	0	0	0	0	0
354	ADVERTISING	1,510	2,050	0	0	0	0
381	AUDIT SERVICES	37,775	34,907	37,000	34,400	34,400	34,400
382	LEGAL SERVICES	58,741	32,828	40,000	40,000	40,000	40,000
388	ELECTION SERVICES	0	8,221	10,000	10,000	10,000	10,000
389	OT NON-INSTRCT PROFTECH	0	0	14,000	14,000	14,000	14,000
Account Group Total		100,040	84,913	119,000	116,400	116,400	116,400
410	SUPPLIES	3,722	2,209	2,800	2,800	2,800	2,800
440	PERIODICALS	792	778	1,000	1,000	1,000	1,000
Account Group Total		4,514	2,987	3,800	3,800	3,800	3,800
640	DUES AND FEES	11,733	3,455	10,000	10,000	10,000	10,000
651	LIABILITY INSURANCE	60,000	60,000	75,000	81,900	81,900	81,900
Account Group Total		71,733	63,455	85,000	91,900	91,900	91,900
Function Total		176,288	151,355	207,800	212,100	212,100	212,100

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2320 EXEC ADMIN SRVCS							
112	CLASSIFIED SALARIES	29,295	31,624	31,007	35,287	35,287	35,287
113	ADMINISTRATORS	122,866	130,045	127,640	132,556	132,556	132,556
114	SUPERVISORS/CONFIDENTIAL	48,538	54,511	49,114	48,755	48,755	48,755
122	SUBSTITUTES-CLASSIFIED	0	143	0	0	0	0
Account Group Total		200,700	216,323	207,761	216,598	216,598	216,598
211	PERS EMPR CONTRIB	15,491	16,877	9,038	8,479	8,479	8,479
212	EMPLOYEE CONTRBTN, PICKU	0	8,703	7,658	7,953	7,953	7,953
213	PERS BOND PAY	11,929	13,524	14,543	17,328	17,328	17,328
220	FICA/MEDICARE	14,043	15,095	14,602	14,973	14,973	14,973
231	WORKERS' COMPENSATION	964	1,005	1,126	759	759	759
240	CONTRACTUAL EMPLOYEE BNF	15,000	15,000	15,000	15,000	15,000	15,000
242	HEALTH INSURANCE	33,413	35,909	52,452	38,856	38,856	38,856
244	LIFE INSURANCE	579	555	555	420	420	420
246	DISABILITY INSURANCE	477	477	477	332	332	332
Account Group Total		91,896	107,145	115,451	104,101	104,101	104,101
310	INSTRUC CONSULT/PROF	339	1,547	5,000	5,000	5,000	5,000
324	RENTALS	0	0	500	500	500	500
340	TRAVEL	1,359	822	2,000	2,000	2,000	2,000
354	ADVERTISING	0	0	500	500	500	500
355	PRINTING AND BINDING	0	0	500	500	500	500
Account Group Total		1,698	2,369	8,500	8,500	8,500	8,500
410	SUPPLIES	10,236	3,509	5,600	5,600	5,600	5,600
430	LIBRARY BOOKS	0	0	0	0	0	0
440	PERIODICALS	194	142	600	600	600	600
Account Group Total		10,430	3,651	6,200	6,200	6,200	6,200
640	DUES AND FEES	856	993	1,000	1,000	1,000	1,000
Account Group Total		856	993	1,000	1,000	1,000	1,000
Function Total		305,579	330,480	338,912	336,399	336,399	336,399

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2410 OFFICE OF PRINCIPAL							
112	CLASSIFIED SALARIES	630,293	641,111	619,580	632,170	632,170	632,170
113	ADMINISTRATORS	1,533,367	1,446,429	1,420,672	1,487,263	1,487,263	1,487,263
121	SUBSTITUTES-LICENSED	654	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	1,456	973	0	0	0	0
125	CURRICULUM SUB	2,324	0	0	0	0	0
Account Group Total		2,168,094	2,088,513	2,040,252	2,119,433	2,119,433	2,119,433
211	PERS EMPR CONTRIB	40,340	48,047	88,751	83,781	83,781	83,781
212	EMPLOYEE CONTRBTN, PICKU	0	79,772	85,240	89,236	89,236	89,236
213	PERS BOND PAY	79,667	111,168	142,818	169,555	169,555	169,555
220	FICA/MEDICARE	164,237	157,552	156,079	162,076	162,076	162,076
231	WORKERS' COMPENSATION	6,442	7,096	11,227	7,481	7,481	7,481
242	HEALTH INSURANCE	425,862	460,190	498,942	478,056	478,056	478,056
244	LIFE INSURANCE	9,536	7,500	7,578	4,601	4,601	4,601
246	DISABILITY INSURANCE	7,064	7,295	6,970	3,779	3,779	3,779
Account Group Total		733,148	878,620	997,605	998,565	998,565	998,565
310	INSTRUC CONSULT/PROF	1,321	1,696	2,536	2,536	2,536	2,536
322	REPAIRS AND MAINTENANCE	395	750	600	600	600	600
340	TRAVEL	1,299	8,186	19,056	17,695	17,695	17,695
351	TELEPHONE	1,300	1,149	0	0	0	0
353	POSTAGE	0	0	5,700	6,400	6,400	6,400
355	PRINTING AND BINDING	1,817	1,590	2,100	2,500	2,500	2,500
Account Group Total		6,132	13,372	29,992	29,731	29,731	29,731
410	SUPPLIES	31,372	33,674	27,800	29,024	29,024	29,024
420	TEXTBOOKS	0	0	7,000	7,000	7,000	7,000
440	PERIODICALS	0	177	375	375	375	375
460	NON-CONSUMABLE ITEMS	0	1,119	3,775	3,275	3,275	3,275
470	COMPUTER SOFTWARE	99	-99	0	0	0	0
480	COMPUTER HARDWARE	1,642	5,570	1,700	1,000	1,000	1,000
Account Group Total		33,113	40,441	40,650	40,674	40,674	40,674
540	EQUIPMENT	930	0	0	0	0	0
Account Group Total		930	0	0	0	0	0
640	DUES AND FEES	154	89	700	700	700	700
Account Group Total		154	89	700	700	700	700
Function Total		2,941,571	3,021,034	3,109,199	3,189,103	3,189,103	3,189,103

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2510	DIR BUSINESS SUPPORT SERV						
113	ADMINISTRATORS	100,263	97,930	95,846	74,917	74,917	74,917
114	SUPERVISORS/CONFIDENTIAL	39,348	21,207	42,150	48,851	48,851	48,851
Account Group Total		139,611	119,137	137,996	123,768	123,768	123,768
211	PERS EMPR CONTRIB	9,760	8,328	6,003	4,740	4,740	4,740
212	EMPLOYEE CONTRBTN, PICKU	0	5,876	5,751	4,495	4,495	4,495
213	PERS BOND PAY	7,999	6,970	9,660	9,901	9,901	9,901
220	FICA/MEDICARE	10,084	8,812	10,557	9,468	9,468	9,468
231	WORKERS' COMPENSATION	626	516	748	433	433	433
242	HEALTH INSURANCE	23,974	19,158	25,452	26,328	26,328	26,328
244	LIFE INSURANCE	663	463	498	246	246	246
246	DISABILITY INSURANCE	477	477	477	194	194	194
Account Group Total		53,583	50,599	59,146	55,806	55,806	55,806
310	INSTRUC CONSULT/PROF	0	90	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	2,000	2,000	2,000
340	TRAVEL	1,646	1,659	2,400	2,400	2,400	2,400
354	ADVERTISING	0	0	500	500	500	500
389	OT NON-INSTRCT PROFTECH	2,750	0	6,500	4,500	4,500	4,500
Account Group Total		4,396	1,749	9,400	9,400	9,400	9,400
410	SUPPLIES	1,711	962	3,000	3,000	3,000	3,000
440	PERIODICALS	105	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	2,100	2,100	2,100	2,100
480	COMPUTER HARDWARE	0	1,065	2,500	2,500	2,500	2,500
Account Group Total		1,816	2,027	7,600	7,600	7,600	7,600
640	DUES AND FEES	565	2,690	3,000	3,000	3,000	3,000
Account Group Total		565	2,690	3,000	3,000	3,000	3,000
Function Total		199,971	176,202	217,142	199,574	199,574	199,574

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2520	FISCAL SERV						
112	CLASSIFIED SALARIES	37,905	39,140	38,072	41,092	41,092	41,092
113	ADMINISTRATORS	93,797	94,151	92,683	99,889	99,889	99,889
114	SUPERVISORS/CONFIDENTIAL	133,864	158,419	132,219	145,003	145,003	145,003
Account Group Total		265,566	291,710	262,974	285,985	285,985	285,985
211	PERS EMPR CONTRIB	19,555	21,320	11,439	11,471	11,471	11,471
212	EMPLOYEE CONTRBTN, PICKU	0	5,589	5,561	5,993	5,993	5,993
213	PERS BOND PAY	14,564	17,007	18,408	22,879	22,879	22,879
220	FICA/MEDICARE	20,223	21,460	20,118	21,878	21,878	21,878
231	WORKERS' COMPENSATION	1,230	1,318	1,460	1,030	1,030	1,030
242	HEALTH INSURANCE	57,392	67,002	62,172	63,912	63,912	63,912
244	LIFE INSURANCE	1,075	693	658	415	415	415
246	DISABILITY INSURANCE	477	477	477	250	250	250
Account Group Total		114,516	134,867	120,294	127,828	127,828	127,828
310	INSTRUC CONSULT/PROF	1,169	2,189	1,000	250	250	250
312	CONFERENCE/WORKSHOPS	0	0	1,000	1,500	1,500	1,500
322	REPAIRS AND MAINTENANCE	566	321	300	300	300	300
340	TRAVEL	295	1,004	500	500	500	500
354	ADVERTISING	0	0	0	250	250	250
389	OT NON-INSTRCT PROFITECH	3,802	0	12,600	10,000	10,000	10,000
Account Group Total		5,833	3,514	15,400	12,800	12,800	12,800
410	SUPPLIES	4,208	3,826	5,000	5,000	5,000	5,000
440	PERIODICALS	0	0	0	100	100	100
460	NON-CONSUMABLE ITEMS	0	583	500	500	500	500
480	COMPUTER HARDWARE	0	0	0	1,200	1,200	1,200
Account Group Total		4,208	4,409	5,500	6,800	6,800	6,800
550	TECHNOLOGY	1,841	0	0	0	0	0
Account Group Total		1,841	0	0	0	0	0
640	DUES AND FEES	551	9,306	12,000	13,300	13,300	13,300
Account Group Total		551	9,306	12,000	13,300	13,300	13,300
Function Total		392,515	443,807	416,167	446,712	446,712	446,712

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2525 BLDG RENTAL/LABOR BILLINGS							
111	LICENSED SALARIES	-9,820	-445	0	0	0	0
112	CLASSIFIED SALARIES	137	946	0	0	0	0
121	SUBSTITUTES-LICENSED	0	0	0	0	0	0
122	SUBSTITUTES-CLASSIFIED	0	0	0	0	0	0
Account Group Total		-9,683	501	0	0	0	0
211	PERS EMPR CONTRIB	1,139	1,424	0	0	0	0
212	EMPLOYEE CONTRBTN, PICKU	0	913	0	0	0	0
213	PERS BOND PAY	809	1,073	0	0	0	0
220	FICA/MEDICARE	2,380	1,958	0	0	0	0
231	WORKERS' COMPENSATION	148	117	0	0	0	0
242	HEALTH INSURANCE	1,175	95	0	0	0	0
244	LIFE INSURANCE	7	-4	0	0	0	0
Account Group Total		5,659	5,576	0	0	0	0
410	SUPPLIES	909	1,081	3,600	3,600	3,600	3,600
Account Group Total		909	1,081	3,600	3,600	3,600	3,600
Function Total		3,115	7,158	3,600	3,600	3,600	3,600
2527 PROPERTY ACCOUNTING SERVICES							
387	STATISTICAL SERVICES	3,100	5,650	0	0	0	0
Account Group Total		3,100	5,650	0	0	0	0
Function Total		3,100	5,650	0	0	0	0

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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2540 OPER/MAINT PLANT SERV

112	CLASSIFIED SALARIES	1,312,200	1,399,922	1,374,891	1,541,590	1,541,590	1,541,590
114	SUPERVISORS/CONFIDENTIAL	60,261	62,692	61,495	66,349	66,349	66,349
122	SUBSTITUTES-CLASSIFIED	40,818	58,530	35,000	35,000	35,000	35,000
131	CLASS. ADDITIONAL WAGES	0	0	0	25,000	25,000	25,000
132	NON CERTIFIED OVERTIME	24,384	43,442	17,500	4,000	4,000	4,000
Account Group Total		1,437,663	1,564,586	1,488,886	1,671,939	1,671,939	1,671,939

211	PERS EMPR CONTRIB	6,439	117,793	63,284	64,647	64,647	64,647
213	PERS BOND PAY	53,426	88,635	101,772	128,635	128,635	128,635
220	FICA/MEDICARE	108,135	117,965	113,900	123,007	123,007	123,007
231	WORKERS' COMPENSATION	38,263	41,856	56,773	42,520	42,520	42,520
242	HEALTH INSURANCE	455,613	494,988	547,860	562,200	562,200	562,200
244	LIFE INSURANCE	2,201	2,249	2,265	1,265	1,265	1,265
Account Group Total		664,078	863,486	885,853	922,275	922,275	922,275

310	INSTRUC CONSULT/PROF	360	0	0	0	0	0
322	REPAIRS AND MAINTENANCE	118,766	64,644	73,000	73,000	73,000	73,000
324	RENTALS	57	1,458	2,000	17,000	17,000	17,000
325	ELECTRICITY	530,843	487,532	575,000	575,000	575,000	575,000
326	FUEL	296,523	401,227	550,000	550,000	550,000	550,000
327	WATER AND SEWAGE	121,239	144,975	190,000	200,000	200,000	200,000
328	GARBAGE	93,089	79,994	85,000	70,000	70,000	70,000
340	TRAVEL	0	103	200	200	200	200
351	TELEPHONE	26,742	31,099	32,000	35,000	35,000	35,000
355	PRINTING AND BINDING	0	0	0	0	0	0
389	OT NON-INSTRCT PROF/TECH	6,818	27,941	36,000	36,000	36,000	36,000
390	OT GNRL PROF/TECH SERVCS	173	50	0	0	0	0
Account Group Total		1,194,609	1,239,023	1,543,200	1,556,200	1,556,200	1,556,200

410	SUPPLIES	1,778	2,236	6,900	6,900	6,900	6,900
411	MAINTENANCE SUPPLIES	86,058	61,027	84,000	84,000	84,000	84,000
412	CUSTODIAL SUPPLIES	85,341	79,754	92,000	92,000	92,000	92,000
413	GROUND SUPPLIES	47,743	40,494	50,000	50,000	50,000	50,000
418	VEHICLE FUEL	0	0	30,000	30,000	30,000	30,000
460	NON-CONSUMABLE ITEMS	1,959	2,191	0	0	0	0
470	COMPUTER SOFTWARE	0	0	0	0	0	0
480	COMPUTER HARDWARE	215	242	0	0	0	0
Account Group Total		223,095	185,944	262,900	262,900	262,900	262,900

520	BUILDINGS ACQUISITION	0	0	0	0	0	0
530	IMPROVEMNTS OT THAN BLDG	0	0	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	1,140	0	0	0	0	0
542	REPLCMNT EQUIPMNT PURCH	1,754	0	0	0	0	0
550	TECHNOLOGY	0	0	0	0	0	0

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
Account Group Total		2,894	0	0	0	0	0

640	DUES AND FEES	0	511	0	0	0	0
651	LIABILITY INSURANCE	177,706	206,014	220,000	225,100	225,100	225,100
Account Group Total		177,706	206,525	220,000	225,100	225,100	225,100

Function Total		3,700,045	4,059,564	4,400,839	4,638,413	4,638,413	4,638,413
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2550 STUDENT TRANSPORTATION

331	REIMBRS STDNT TRANSPORT	1,927,046	1,902,104	1,988,000	2,031,000	2,040,900	2,040,900
332	NON-REIMBRS STDNT TRNSPR	37,669	41,259	45,200	50,000	50,000	50,000
Account Group Total		1,964,715	1,943,363	2,033,200	2,081,000	2,090,900	2,090,900

Function Total		1,964,715	1,943,363	2,033,200	2,081,000	2,090,900	2,090,900
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2570 INTERNAL SERVICES

112	CLASSIFIED SALARIES	8,519	8,810	8,581	0	0	0
Account Group Total		8,519	8,810	8,581	0	0	0

211	PERS EMPR CONTRIB	595	616	373	0	0	0
213	PERS BOND PAY	488	515	601	0	0	0
220	FICA/MEDICARE	622	644	656	0	0	0
231	WORKERS' COMPENSATION	732	373	368	0	0	0
242	HEALTH INSURANCE	2,715	2,783	3,000	0	0	0
244	LIFE INSURANCE	12	12	12	0	0	0
Account Group Total		5,165	4,943	5,010	0	0	0

322	REPAIRS AND MAINTENANCE	0	0	0	0	0	0
324	RENTALS	6,699	7,094	8,000	8,000	8,000	8,000
329	OTHER PROPERTY SERVICES	0	782	0	0	0	0
353	POSTAGE	73,624	75,557	35,000	35,000	35,000	35,000
355	PRINTING AND BINDING	11,690	10,370	17,000	17,000	17,000	17,000
Account Group Total		92,013	93,803	60,000	60,000	60,000	60,000

410	SUPPLIES	23,727	11,255	18,867	18,800	18,800	18,800
Account Group Total		23,727	11,255	18,867	18,800	18,800	18,800

Function Total		129,424	118,812	92,458	78,800	78,800	78,800
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**McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11**

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2610	PERSONNEL SERVICES						
111	LICENSED SALARIES	2,850	2,819	0	0	0	0
113	ADMINISTRATORS	91,501	99,806	92,206	102,885	102,885	102,885
114	SUPERVISORS/CONFIDENTIAL	90,898	86,149	84,301	90,953	90,953	90,953
116	SUPP RETIREMNT STIPEND	7,322	4,881	0	0	0	0
123	TEMPORARY-LICENSED	265	150	5,000	5,000	5,000	5,000
Account Group Total		192,835	193,806	181,507	198,838	198,838	198,838
211	PERS EMPR CONTRIB	14,369	12,617	7,678	7,424	7,424	7,424
212	EMPLOYEE CONTRBTN, PICKU	0	5,378	5,532	6,173	6,173	6,173
213	PERS BOND PAY	9,044	10,559	12,355	15,507	15,507	15,507
220	FICA/MEDICARE	14,572	14,274	13,503	14,829	14,829	14,829
231	WORKERS' COMPENSATION	813	837	970	686	686	686
242	HEALTH INSURANCE	34,477	37,562	37,812	38,856	38,856	38,856
244	LIFE INSURANCE	5,130	4,015	553	345	345	345
246	DISABILITY INSURANCE	437	477	477	249	249	249
Account Group Total		78,842	85,719	78,881	84,069	84,069	84,069
310	INSTRUC CONSULT/PROF	30,325	38,869	0	0	0	0
311	TUITION REIMBURSEMENT	51,728	67,317	0	0	0	0
312	CONFERENCE/WORKSHOPS	5,656	573	0	0	0	0
340	TRAVEL	5,891	2,125	3,000	1,500	1,500	1,500
353	POSTAGE	0	0	3,000	1,000	1,000	1,000
354	ADVERTISING	2,299	1,539	2,500	500	500	500
355	PRINTING AND BINDING	21,946	2,245	5,000	10,000	10,000	10,000
389	OT NON-INSTRCT PROFTECH	0	0	30,000	30,000	30,000	30,000
Account Group Total		117,846	112,668	43,500	43,000	43,000	43,000
410	SUPPLIES	8,432	7,199	5,000	5,000	5,000	5,000
430	LIBRARY BOOKS	0	0	0	0	0	0
440	PERIODICALS	1,022	150	500	1,500	1,500	1,500
470	COMPUTER SOFTWARE	0	0	0	0	0	0
Account Group Total		9,454	7,349	5,500	6,500	6,500	6,500
640	DUES AND FEES	20,592	13,538	15,000	15,000	15,000	15,000
Account Group Total		20,592	13,538	15,000	15,000	15,000	15,000
Function Total		419,570	413,081	324,387	347,407	347,407	347,407

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2630 COMMUNICATIONS							
114	SUPERVISORS/CONFIDENTIAL	73,872	70,021	18,840	40,654	40,654	40,654
131	CLASS. ADDITIONAL WAGES	0	34	0	0	0	0
Account Group Total		73,872	70,055	18,840	40,654	40,654	40,654
211	PERS EMPR CONTRIB	6,841	6,235	820	1,768	1,768	1,768
213	PERS BOND PAY	3,155	3,939	1,319	3,252	3,252	3,252
220	FICA/MEDICARE	5,651	5,314	1,441	3,110	3,110	3,110
231	WORKERS' COMPENSATION	330	310	102	133	133	133
242	HEALTH INSURANCE	11,561	10,209	0	6,264	6,264	6,264
244	LIFE INSURANCE	70	58	70	41	41	41
Account Group Total		27,607	26,065	3,751	14,569	14,569	14,569
310	INSTRUC CONSULT/PROF	3,198	0	0	0	0	0
318	NON-INSTRCT STFF IMPRVMT	0	0	0	0	0	0
340	TRAVEL	30	66	500	250	250	250
353	POSTAGE	0	845	5,000	5,000	5,000	5,000
354	ADVERTISING/COMMUNIC.	4,045	218	0	600	600	600
355	PRINTING AND BINDING	2,278	12,198	15,000	15,000	15,000	15,000
389	OT NON-INSTRCT PROFTECH	8,000	3,378	5,000	5,000	5,000	5,000
Account Group Total		17,551	16,705	25,500	25,850	25,850	25,850
410	SUPPLIES	9,816	2,273	4,000	2,550	2,550	2,550
440	PERIODICALS	0	496	0	600	600	600
470	COMPUTER SOFTWARE	1,807	38	500	500	500	500
480	COMPUTER HARDWARE	0	0	0	500	500	500
Account Group Total		11,623	2,807	4,500	4,150	4,150	4,150
550	TECHNOLOGY	896	0	0	0	0	0
Account Group Total		896	0	0	0	0	0
640	DUES AND FEES	695	0	0	0	0	0
Account Group Total		695	0	0	0	0	0
Function Total		132,244	115,631	52,591	85,223	85,223	85,223
2640 STAFF SERV							
232	UNEMPLOYMNT COMPENSATIO	31,071	31,324	30,000	30,000	30,000	30,000
Account Group Total		31,071	31,324	30,000	30,000	30,000	30,000
Function Total		31,071	31,324	30,000	30,000	30,000	30,000

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2660	TECHNOLOGY SERVICES						
112	CLASSIFIED SALARIES	277,851	296,269	294,605	351,828	351,828	351,828
114	SUPERVISORS/CONFIDENTIAL	60,281	62,692	61,495	66,349	66,349	66,349
Account Group Total		338,132	358,961	356,099	418,177	418,177	418,177
211	PERS EMPR CONTRIB	24,694	26,210	15,490	16,282	16,282	16,282
213	PERS BOND PAY	14,302	20,999	24,927	33,454	33,454	33,454
220	FICA/MEDICARE	25,469	27,171	27,242	31,991	31,991	31,991
231	WORKERS' COMPENSATION	1,582	1,630	1,982	1,516	1,516	1,516
242	HEALTH INSURANCE	65,779	77,473	84,360	93,960	93,960	93,960
244	LIFE INSURANCE	359	359	359	219	219	219
Account Group Total		132,186	153,842	154,360	177,421	177,421	177,421
310	INSTRUC CONSULT/PROF	60,919	165,403	128,000	140,000	140,000	140,000
311	TUITION REIMBURSEMENT	2,878	0	0	0	0	0
312	CONFERENCE/WORKSHOPS	0	0	0	1,000	1,000	1,000
322	REPAIRS AND MAINTENANCE	4,713	10,715	5,000	5,000	5,000	5,000
324	RENTALS	0	0	0	600	600	600
340	TRAVEL	942	989	1,000	250	250	250
351	TELEPHONE	87,584	34,968	85,600	45,000	45,000	45,000
355	PRINTING AND BINDING	0	0	0	0	0	0
359	OTHER COMMUNICTN SERVICE	0	29,682	0	50,000	50,000	50,000
Account Group Total		157,035	241,757	219,600	241,850	241,850	241,850
410	SUPPLIES	4,039	3,403	6,300	5,000	5,000	5,000
460	NON-CONSUMABLE ITEMS	120	337	2,500	2,500	2,500	2,500
470	COMPUTER SOFTWARE	132,673	573	1,000	0	0	0
480	COMPUTER HARDWARE	86	-9,205	20,000	10,000	10,000	10,000
Account Group Total		136,919	-4,891	29,800	17,500	17,500	17,500
550	TECHNOLOGY	2,124	0	0	0	0	0
Account Group Total		2,124	0	0	0	0	0
Function Total		766,396	749,669	759,859	854,948	854,948	854,948

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
2700 SUPPLEMENTAL RETIREMENT PROGRAM							
117	UNUSED LEAVE	0	0	0	186,000	186,000	186,000
Account Group Total		0	0	0	186,000	186,000	186,000
220	FICA/MEDICARE	0	0	0	14,000	14,000	14,000
247	RETIREE INSURANCE	580,779	641,210	750,000	750,000	750,000	750,000
Account Group Total		580,779	641,210	750,000	764,000	764,000	764,000
Function Total		580,779	641,210	750,000	950,000	950,000	950,000
3390 COMM LEARN CNTR							
310	INSTRUC CONSULT/PROF	45,000	50,000	55,000	55,000	55,000	55,000
Account Group Total		45,000	50,000	55,000	55,000	55,000	55,000
Function Total		45,000	50,000	55,000	55,000	55,000	55,000
4150 BLDG IMPROV SERV							
540	EQUIPMENT	0	0	25,000	1,677	1,677	1,677
541	INITL & ADDTL EQUIP PRCHS	36,610	55,987	0	0	0	0
Account Group Total		36,610	55,987	25,000	1,677	1,677	1,677
Function Total		36,610	55,987	25,000	1,677	1,677	1,677
5200 FUND MODIFICATION							
710	FUND MODIFICATIONS	2,170,000	20,000	520,000	500,000	500,000	500,000
Account Group Total		2,170,000	20,000	520,000	500,000	500,000	500,000
Function Total		2,170,000	20,000	520,000	500,000	500,000	500,000
6110 OPERATING CONTINGENCY							
810	PLANNED RESERVE	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Account Group Total		0	0	2,000,000	2,000,000	2,000,000	2,000,000
Function Total		0	0	2,000,000	2,000,000	2,000,000	2,000,000
7770 UNAPPROP END FUND BAL							
820	RESERVED FOR NEXT YEAR	4,887,570	5,089,333	1,210,000	3,200,000	1,350,000	1,350,000
Account Group Total		4,887,570	5,089,333	1,210,000	3,200,000	1,350,000	1,350,000
Function Total		4,887,570	5,089,333	1,210,000	3,200,000	1,350,000	1,350,000
Fund Total		53,682,108	53,545,370	53,868,610	56,577,492	56,510,981	56,510,981

Fund 201 Asset Reserve

This fund contains revenue receipts generated from leasing or sales of capital assets, energy tax credits related to construction or building improvement projects and interest income. It also includes a transfer from the General Fund.

This fund is used for large non-recurring maintenance or capital asset expenditures, building improvements and purchasing property for future school use.

McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
201 ASSET RESERVE FUND							
R1510	INTEREST ON INVESTMENT	55,391	38,520	20,000	20,000	20,000	20,000
R1910	RENTALS	7,200	11,828	12,000	12,000	12,000	12,000
R1920	DONATIONS PRIVATE SOURCE	62,286	6,030	0	0	0	0
R1960	RECOVERY PRIOR YR EXPEND	0	837	0	0	0	0
R1990	MISCELLANEOUS	0	151,085	5,000	5,000	5,000	5,000
Total Local Revenues		124,877	208,300	37,000	37,000	37,000	37,000
R3199	UNRESTRICTED GRANTS-IN-AID	0	67,829	0	0	0	0
Total State Revenues		0	67,829	0	0	0	0
R5200	INTERFUND TRANSFERS	1,350,000	0	500,000	500,000	500,000	500,000
R5400	BEG FUND BALANCE	623,087	1,873,781	1,800,000	1,800,000	1,800,000	1,800,000
Total Other Revenues		1,973,087	1,873,781	2,300,000	2,300,000	2,300,000	2,300,000
Fund Total		2,097,964	2,149,910	2,337,000	2,337,000	2,337,000	2,337,000

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
201 ASSET RESERVE							
2510 DIRECTION/BUSINESS SERVICES							
389	PROFESSIONAL SERVICES	1,921	1,667	0	0	0	0
Account Group Total		1,921	1,667	0	0	0	0
Function Total		1,921	1,667	0	0	0	0
2520 FISCAL SERVICES							
670	TAXES AND LICENSES	621	3,238	4,000	4,000	4,000	4,000
Account Group Total		621	3,238	4,000	4,000	4,000	4,000
Function Total		621	3,238	4,000	4,000	4,000	4,000
2540 OPERATION AND MAINTENANCE							
322	REPAIRS AND MAINTENANCE	0	3,476	150,000	150,000	150,000	150,000
Account Group Total		0	3,476	150,000	150,000	150,000	150,000
413	GROUND SUPPLIES	1,680	0	0	0	0	0
460	NON-CONSUMABLE ITEMS	0	0	150,000	150,000	150,000	150,000
Account Group Total		1,680	0	150,000	150,000	150,000	150,000
520	BUILDING ACQUIS & IMPROVE	0	1,388	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	0	0	110,000	110,000	110,000	110,000
Account Group Total		0	1,388	110,000	110,000	110,000	110,000
Function Total		1,680	4,864	410,000	410,000	410,000	410,000
4120 SITE AQUITION & DEVELOP							
322	REPAIRS AND MAINTENANCE	0	18,868	0	0	0	0
383	ARCHITECT/ENGINEER SRVCE	343	0	100,000	100,000	100,000	100,000
389	OT NON-INSTRCT PROFITECH	5,266	3,540	0	0	0	0
390	OT GNRL PROFITECH SERVCS	377	16,907	100,000	100,000	100,000	100,000
Account Group Total		5,985	39,314	200,000	200,000	200,000	200,000
410	SUPPLIES	6,589	375	150,000	0	0	0
Account Group Total		6,589	375	150,000	0	0	0
510	LAND ACQUISITION	103,579	5,715	0	0	0	0
520	BUILDINGS ACQUISITION	0	16,306	0	0	0	0
530	IMPROVEMNTS OT THAN BLDG	0	220,292	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	11,386	4,535	0	0	0	0
Account Group Total		114,965	246,848	0	0	0	0
Function Total		127,539	286,537	350,000	200,000	200,000	200,000

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
4150	BUILDING ACQUIS & IMPROVE						
510	LAND ACQUISITION	0	0	0	150,000	150,000	150,000
520	BUILDINGS ACQUISITION	63,897	67,030	1,000,000	1,000,000	1,000,000	1,000,000
530	IMPROVEMNTS OT THAN BLDG	28,525	64,696	473,000	473,000	473,000	473,000
541	INITL & ADDTL EQUIP PRCHS	0	0	100,000	100,000	100,000	100,000
Account Group Total		92,422	131,726	1,573,000	1,723,000	1,723,000	1,723,000
Function Total		92,422	131,726	1,573,000	1,723,000	1,723,000	1,723,000
7770	ASSET RESERVE						
820	RESERVED FOR NEXT YEAR	1,873,781	1,721,878	0	0	0	0
Account Group Total		1,873,781	1,721,878	0	0	0	0
Function Total		1,873,781	1,721,878	0	0	0	0
Fund Total		2,097,964	2,149,910	2,337,000	2,337,000	2,337,000	2,337,000

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.

McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
202 CONSTRUCTION EXCISE TAX							
R1130	CONSTRUC EXCISE TAX	44,492	78,223	50,000	80,000	80,000	80,000
R1510	INTEREST ON INVESTMENT	4	1,839	1,200	2,000	2,000	2,000
Total Local Revenues		44,496	80,062	51,200	82,000	82,000	82,000
R5400	BEG FUND BALANCE	0	44,484	80,000	200,000	200,000	200,000
Total Other Revenues		0	44,484	80,000	200,000	200,000	200,000
Fund Total		44,496	124,546	131,200	282,000	282,000	282,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
202 CONSTRUCTION EXCISE TAX							
4150 BUILDING ACQUIS & IMPROVE							
310	INSTRUC CONSULT/PROF	0	1,101	10,000	10,000	10,000	10,000
Account Group Total		0	1,101	10,000	10,000	10,000	10,000
410	SUPPLIES	0	0	0	0	0	0
Account Group Total		0	0	0	0	0	0
530	IMPROVEMNTS OT THAN BLDG	0	0	121,200	272,000	272,000	272,000
541	INITL & ADDTL EQUIP PRCHS	0	0	0	0	0	0
Account Group Total		0	0	121,200	272,000	272,000	272,000
Function Total		0	1,101	131,200	282,000	282,000	282,000
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	44,484	123,445	0	0	0	0
Account Group Total		44,484	123,445	0	0	0	0
Function Total		44,484	123,445	0	0	0	0
Fund Total		44,484	124,546	131,200	282,000	282,000	282,000

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
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
205 INSURANCE RESERVE FUND							
R1510	INTEREST ON INVESTMENT	36,158	16,640	7,500	7,000	7,000	7,000
R1960	RECOVERY PRIOR YR EXPEND	20,364	0	15,000	0	0	0
R1990	MISCELLANEOUS	1,674	3,753	0	15,000	15,000	15,000
Total Local Revenues		58,196	20,393	22,500	22,000	22,000	22,000
R4500	FEDERAL REVENUE	0	6,262	0	0	0	0
Total Federal Revenues		0	6,262	0	0	0	0
R5200	INTERFUND TRANSFERS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	805,725	743,483	740,000	700,000	700,000	700,000
Total Other Revenues		805,725	743,483	740,000	700,000	700,000	700,000
Fund Total		863,920	770,138	762,500	722,000	722,000	722,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
205 INSURANCE RESERVE							
1111 INSTRUCTION							
410	SUPPLIES	49,583	14,507	150,000	0	0	0
420	TEXTBOOKS	6,084	0	150,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	0	0	0	100,000	100,000	100,000
Account Group Total		55,667	14,507	300,000	200,000	200,000	200,000
542	REPLCMNT EQUIPMNT PURCH	0	0	150,000	100,000	100,000	100,000
550	TECHNOLOGY	0	0	150,000	100,000	100,000	100,000
Account Group Total		0	0	300,000	200,000	200,000	200,000
Function Total		55,667	14,507	600,000	400,000	400,000	400,000
2520 FISCAL SERVICES							
231	WORKERS' COMPENSATION	7,191	11,204	10,000	0	0	0
Account Group Total		7,191	11,204	10,000	0	0	0
310	INSTRUC CONSULT/PROF	0	0	10,000	0	0	0
Account Group Total		0	0	10,000	0	0	0
410	SUPPLIES	2,903	0	0	0	0	0
Account Group Total		2,903	0	0	0	0	0
Function Total		10,094	11,204	20,000	0	0	0
2540 OPERATION AND MAINTENANCE							
322	REPAIRS AND MAINTENANCE	54,677	10,606	50,000	100,000	100,000	100,000
Account Group Total		54,677	10,606	50,000	100,000	100,000	100,000
460	NON-CONSUMABLE ITEMS	0	0	25,000	100,000	100,000	100,000
Account Group Total		0	0	25,000	100,000	100,000	100,000
540	EQUIPMENT	0	0	67,500	100,000	100,000	100,000
Account Group Total		0	0	67,500	100,000	100,000	100,000
Function Total		54,677	10,606	142,500	300,000	300,000	300,000
2640 STAFF SERVICES							
231	WORKERS' COMPENSATION	0	0	0	12,000	12,000	12,000
Account Group Total		0	0	0	12,000	12,000	12,000
389	OT NON-INSTRCT PROFTECH	0	0	0	10,000	10,000	10,000
Account Group Total		0	0	0	10,000	10,000	10,000
Function Total		0	0	0	22,000	22,000	22,000
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	743,483	733,821	0	0	0	0
Account Group Total		743,483	733,821	0	0	0	0
Function Total		743,483	733,821	0	0	0	0
Fund Total		863,921	770,138	762,500	722,000	722,000	722,000

Fund 210 Grants Funds

These funds contain a series of "sub-funds", which include mostly 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 awards and finalization of the budgets for most federal grants generally occur in 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
2010-11**

Acc'l	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
210 GRANT FUNDS							
R1312	TUITION - WITHIN STATE	0	0	0	0	0	0
R1510	INTEREST ON INVESTMENT	2,438	15,477	10,000	15,000	15,000	15,000
R1740	FEES	7,048	26,005	7,300	25,000	25,000	25,000
R1920	DONATIONS PRIVATE SOURCE	397,598	350,265	350,000	585,000	585,000	585,000
R1960	RECOVERY PRIOR YR EXPEND	30,092	0	5,000	0	0	0
R1990	MISCELLANEOUS	10,231	8,365	5,000	8,000	8,000	8,000
Account Group Total		447,407	400,112	377,300	633,000	633,000	633,000
R2199	REVENUE FOR INTERMED SOURCE	4,506	186,842	175,000	175,000	175,000	175,000
Account Group Total		4,506	186,842	175,000	175,000	175,000	175,000
R3299	STATE RESTRICTED GRANTS	0	951,075	750,000	1,703,000	1,703,000	1,703,000
Account Group Total		0	951,075	750,000	1,703,000	1,703,000	1,703,000
R4300	RESTRICTED FEDERAL REV DIRECT	135,289	194,707	250,000	175,000	175,000	175,000
R4500	RESTR FEDERAL REV THRU STATE	3,424,793	3,704,595	5,000,000	5,652,665	5,652,665	5,652,665
R4700	FED GRANT THRU INTERMED	0	1,056	130,000	130,000	130,000	130,000
Account Group Total		3,560,082	3,900,358	5,380,000	5,957,665	5,957,665	5,957,665
R5200	INTERFUND TRANSFERS	800,000	0	0	0	0	0
R5400	BEG FUND BALANCE	400,000	1,213,738	3,700,000	30,000	30,000	30,000
Account Group Total		1,200,000	1,213,738	3,700,000	30,000	30,000	30,000
Fund Total		5,211,995	6,652,125	10,382,300	8,498,665	8,498,665	8,498,665

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

Function	List of Functions	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
10 GRANT FUNDS							
1000	Instruction	-	-	863,055	-	-	-
1111	Primary K-3 Instruction	531,301	464,017	1,250,436	1,653,000	1,653,000	1,653,000
1113	Elem Extra Curricular	123	-	-	-	-	-
1121	Middle/Junior High Programs	138,228	122,171	235,251	72,973	72,973	72,973
1131	High School Programs	569,391	510,793	369,940	350,000	350,000	350,000
1132	High School Extra Curr	-	-	55,000	40,000	40,000	40,000
1140	Pre-K Programs	-	20,000	20,003	22,595	22,595	22,595
1220	Programs for Disabilities	-	200,987	-	-	-	-
1221	Learning Center	-	-	172,250	172,427	172,427	172,427
1223	Comm Transition	(47,117)	167,309	175,000	175,000	175,000	175,000
1225	Out of District Programs	-	-	442,772	472,406	472,406	472,406
1227	Extended Year Program	-	-	18,655	20,000	20,000	20,000
1240	Student with Emotional Dist	151,243	152,960	-	-	-	-
1250	Less Restrictive Prog w/disab	988,963	1,024,989	365,000	226,167	226,167	226,167
1271	Remediation	-	96,728	607,936	489,853	489,853	489,853
1272	Title 1 Programs	1,234,618	1,176,657	2,054,417	1,829,071	1,829,071	1,829,071
1273	Special Programs	-	-	104,982	105,082	105,082	105,082
1287	Additional Alternative Ed	-	789	1,711	-	-	-
1288	Charter School	-	32,910	23,090	-	-	-
1291	ELL Programs	305,109	224,216	265,802	262,405	262,405	262,405
1292	Teen Parent Programs	5	10,000	-	-	-	-
1400	Summer School Programs	-	-	15,000	62,080	62,080	62,080
1000	Total Instructional Services	3,871,863	4,204,525	7,040,300	5,953,059	5,953,059	5,953,059
2100	Student Services	-	-	500	2,000	2,000	2,000
2110	Attendance/Drop Out Prevention	-	26,742	68,277	255,000	255,000	255,000
2120	Guidance Services	17,925	-	21,626	25,000	25,000	25,000
2140	Psychological Services	-	-	48,384	-	-	-
2150	Speech Pathology/Audiolg	-	-	98,918	103,864	103,864	103,864
2190	Student Support Services	-	4,160	30,000	165,503	165,503	165,503
2210	Improvement Instruction Services	26,713	40,386	89,680	52,000	52,000	52,000
2113	Technology Curriculum Development	-	-	50,000	60,000	60,000	60,000
2230	Assessment and Testing	-	-	1,000	1,000	1,000	1,000
2240	Instructional Staff Development	52,922	58,640	315,363	1,516,239	1,516,239	1,516,239
2410	Office of Principal Services	22,527	50,039	-	-	-	-
2490	Other Support/Admin	-	61,319	92,662	80,000	80,000	80,000
2520	Fiscal Services	6,308	8,147	13,000	-	-	-
2540	Oper/Maintenance Plant Service	-	-	170,000	-	-	-
2546	Security Services	-	-	109,713	75,000	75,000	75,000
2550	Student Transportation	-	26,571	24,977	14,000	14,000	14,000
2620	Personnel Services	-	-	5,400	3,000	3,000	3,000
2640	Staff Services	-	-	-	38,000	38,000	38,000
2660	Technology Services	-	-	-	-	-	-
2000	Total Support Services	126,395	276,004	1,139,500	2,390,606	2,390,606	2,390,606
3300	Community Services	-	-	2,500	75,000	75,000	75,000
3390	Community Learning Cntr	-	-	-	30,000	30,000	30,000
3000	Total Community Services	-	-	2,500	105,000	105,000	105,000
4150	Building Acquisition	-	962,044	1,000,000	50,000	50,000	50,000
4000	Total Facilities Acquisition	-	962,044	1,000,000	50,000	50,000	50,000
5200	Transfer of Funds	-	-	1,200,000	-	-	-
5000	Total Transfers of Funds	-	-	1,200,000	-	-	-
7000	Unapprop Ending Fund Balance	1,213,737	1,209,549	-	-	-	-
7000	Total Unapprop Ending Fund	1,213,737	1,209,549	-	-	-	-
Total Requirements		5,211,995	6,652,123	10,382,300	8,498,665	8,498,665	8,498,665

McMINNVILLE SCHOOL DISTRICT
EXPENDITURES BY SUB- FUND
2010-11

Fund	List of Subfunds	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
210	Special Revenue Funds	0	19,694	1,502,500	2,000,000	2,000,000	2,000,000
211	Migrant ED Programs	156,020	109,803	130,000	130,000	130,000	130,000
212	Title 1A & 1D Basic Program	1,234,618	1,339,411	1,883,000	1,772,262	1,772,262	1,772,262
213	Title IA Federal Stimulus "ARRA"	0	0	0	276,000	276,000	276,000
215	Presidential Grant	74	0	0	0	0	0
216	IDEA Funds (includes "ARRA" funds)	1,062,705	1,393,609	1,337,800	1,306,000	1,306,000	1,306,000
217	Carl Perkins Fund	59,328	56,376	60,000	57,000	57,000	57,000
218	Title IID ED Thru Tech	26,713	12,361	15,000	0	0	0
220	WESD-SPEC ED	0	167,147	175,000	175,000	175,000	175,000
221	Title V Innovative Program	13,651	20,247	15,000	0	0	0
222	Gear Up Grant	46,247	7,855	10,000	10,000	10,000	10,000
223	Personal Choice	6,308	8,147	8,000	38,000	38,000	38,000
224	Safe and Drug Free Schools	25,238	22,035	24,000	0	0	0
225	Title IID Competitive STEM (Patton)	0	0	0	95,904	95,904	95,904
226	Title 3 Language Instruction	149,089	134,413	160,000	170,000	170,000	170,000
229	Donations Grant	5,593	1,088	55,000	53,000	53,000	53,000
230	Title IID Competitive STEM (Duniway)	986	0	0	97,675	97,675	97,675
231	Ford Foundation Grant	44	0	0	0	0	0
233	GH Celebration Grant	2,197	4,053	0	0	0	0
235	BAYOU-LRC Students	0	431	0	0	0	0
236	PBS Grant	0	84	0	0	0	0
238	Meyer Grant	6,146	0	0	0	0	0
240	Classroom Start Up	0	0	1,200,000	0	0	0
248	Catch the Vision Teen PA	15	10,000	10,000	0	0	0
249	McMinnville OR Together	4,506	0	0	0	0	0
250	ED Facilities Project Grant	0	827,000	2,800,000	1,215,000	1,215,000	1,215,000
251	Title IIA Quality Teacher	258,994	215,541	240,000	300,000	300,000	300,000
253	MACA Grant	246,621	171,132	60,000	0	0	0
255	Smaller Learning Communities	135,289	194,708	152,000	175,000	175,000	175,000
266	Charter School Planning	0	32,910	25,000	0	0	0
268	SB 622 Tech Grant	0	135,044	0	0	0	0
275	After School Elementary (KOB Inc)	143,102	187,210	175,000	25,000	25,000	25,000
277	After School/MS/HS (21st Century)	392,175	354,590	320,000	174,000	174,000	174,000
280	After School Elem (21st Century)	0	0	0	403,824	403,824	403,824
290	Teaching Supply Revolving	22,598	17,686	25,000	25,000	25,000	25,000
		3,998,258	5,442,574	10,382,300	8,498,665	8,498,665	8,498,665

Fund 295 - 299 School Nutrition Program

This fund accounts for activities associated with the School Lunch and Breakfast programs and the Summer Feeding Program. 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
2010-11**

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
295-299 NUTRITION SERVICES							
R1612	LUNCH	401,588	354,373	510,000	500,000	500,000	500,000
R1621	ALA CARTE SALES	224,120	159,366	210,000	200,000	200,000	200,000
R1622	ADULT MEAL SALES	21,094	18,418	20,000	17,000	17,000	17,000
R1690	CATERING	52,812	40,241	46,792	55,000	55,000	55,000
R1990	MISCELLANEOUS	1,112	1,044	5,000	5,000	5,000	5,000
R1991	REBATES	13,180	10,684	15,000	15,000	15,000	15,000
Account Group Total		713,905	584,126	806,792	792,000	792,000	792,000
R3102	STATE SCHOOL FUND MATCH	0	0	0	23,000	23,000	23,000
Account Group Total		0	0	0	23,000	23,000	23,000
R4502	OTHER FED GRANT	0	43,990	120,000	85,000	85,000	85,000
R4505	FED SCHL LUNCH REIMBURSE	1,374,333	1,514,860	1,647,000	1,812,000	1,812,000	1,812,000
R4900	COMMODITIES	117,187	105,029	125,000	215,000	215,000	215,000
Account Group Total		1,491,520	1,663,879	1,892,000	2,112,000	2,112,000	2,112,000
R5200	INTERFUND TRANSFERS	145,000	20,000	20,000	60,000	60,000	60,000
R5400	BEG FUND BALANCE	389,920	313,344	283,000	170,000	170,000	170,000
Account Group Total		534,920	333,344	303,000	230,000	230,000	230,000
Fund Total		2,740,345	2,581,349	3,001,792	3,157,000	3,157,000	3,157,000

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
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295-299 NUTRITION SERVICES

3100 NUTRITION SERVICES

112	CLASSIFIED SALARIES	520,781	567,406	538,953	620,951	620,951	620,951
114	SUPERVISORS/CONFIDENTIAL	108,535	108,344	106,422	126,785	126,785	126,785
119	CATERING LABOR	28,607	28,359	26,935	0	0	0
122	SUBSTITUTES-CLASSIFIED	21,349	18,250	23,001	23,000	23,000	23,000
131	CLASS. ADDITIONAL WAGES	0	0	55,200	55,200	55,200	55,200
132	NON CERTIFIED OVERTIME	14,947	9,266	2,500	2,500	2,500	2,500
151	STUDENT LABOR	9,553	5,793	12,000	12,000	12,000	12,000
Account Group Total		703,771	737,419	765,011	840,435	840,435	840,435

211	PERS EMPR CONTRIB	50,214	56,461	31,445	31,927	31,927	31,927
213	PERS BOND PAY	34,748	41,825	49,062	61,819	61,819	61,819
220	FICA/MEDICARE	51,296	52,745	55,191	59,202	59,202	59,202
231	WORKERS' COMPENSATION	19,648	15,376	26,120	16,245	16,245	16,245
242	HEALTH INSURANCE	227,363	264,787	357,720	364,932	364,932	364,932
244	LIFE INSURANCE	1,660	1,659	1,695	964	964	964
Account Group Total		384,929	432,853	521,233	535,089	535,089	535,089

310	INSTRUC CONSULT/PROF	3,275	1,993	5,000	2,500	2,500	2,500
312	CONFERENCE/WORKSHOPS	0	1,164	3,000	3,000	3,000	3,000
322	REPAIRS AND MAINTENANCE	20,270	4,506	36,700	36,700	36,700	36,700
324	RENTALS	0	1,444	1,500	1,000	1,000	1,000
326	FUEL	0	1,676	0	2,500	2,500	2,500
340	TRAVEL	1,603	1,750	4,500	4,500	4,500	4,500
351	TELEPHONE	907	709	1,500	1,500	1,500	1,500
353	POSTAGE	0	0	0	3,000	3,000	3,000
355	PRINTING AND BINDING	4,772	6,153	10,000	10,000	10,000	10,000
380	NON-INSTRCT PROFTECH SR	0	0	2,500	2,500	2,500	2,500
389	OT NON-INSTRCT PROFTECH	0	3,948	45,000	40,000	40,000	40,000
Account Group Total		30,827	23,343	109,700	107,200	107,200	107,200

410	SUPPLIES	34,087	31,485	55,750	50,750	50,750	50,750
412	CUSTODIAL SUPPLIES	7,192	9,054	12,350	13,350	13,350	13,350
414	FOOD SERV SUPPLIES	62,004	55,885	73,750	66,750	66,750	66,750
416	CATERING SUPPLIES	9,014	10,501	16,000	25,000	25,000	25,000
417	COMMODITY PROCESSING	101,598	92,325	125,000	140,000	140,000	140,000
418	VEHICLE FUEL	0	0	2,500	2,500	2,500	2,500
450	FOOD	787,344	716,740	881,847	881,275	881,275	881,275
455	COMMODITIES	117,187	106,455	125,000	157,000	157,000	157,000
460	NON-CONSUMABLE ITEMS	3,729	5,497	40,650	41,650	41,650	41,650
470	COMPUTER SOFTWARE	2,211	4,271	6,000	7,000	7,000	7,000
480	COMPUTER HARDWARE	4,050	3,451	5,500	6,000	6,000	6,000
Account Group Total		1,128,416	1,035,665	1,344,347	1,391,275	1,391,275	1,391,275

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
540	EQUIPMENT PURCHASE	0	0	150,000	130,000	130,000	130,000
541	INITL & ADDTL EQUIP PRCHS	30,033	116,830	55,000	45,000	45,000	45,000
542	REPLCMNT EQUIPMNT PURCH	19,859	2,646	50,000	40,000	40,000	40,000
550	TECHNOLOGY	2,241	0	4,000	3,000	3,000	3,000
Account Group Total		52,133	119,476	259,000	218,000	218,000	218,000
640	DUES AND FEES	1,925	2,795	2,500	5,000	5,000	5,000
Account Group Total		1,925	2,795	2,500	5,000	5,000	5,000
Function Total		2,302,001	2,351,551	3,001,792	3,097,000	3,097,000	3,097,000
5200 FUNDS TRANSFER							
710	FUND MODIFICATIONS	125,000	0	0	60,000	60,000	60,000
Account Group Total		125,000	0	0	60,000	60,000	60,000
Function Total		125,000	0	0	60,000	60,000	60,000
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	313,344	229,798	0	0	0	0
Account Group Total		313,344	229,798	0	0	0	0
Function Total		313,344	229,798	0	0	0	0
Fund Total		2,740,345	2,581,349	3,001,792	3,157,000	3,157,000	3,157,000

Fund 300 PERS Bond Debt Service

This fund is used for the payments on the bonds sold in 2002 and 2004 to finance part of the district's unfunded actuarial liability in the Public Employees Retirement System (PERS). Savings to the district since these bonds were issued are estimated at \$6 million. Debt service payments for these bonds are funded through general fund and special revenue fund payroll charges. The debt service is charged as a percent of payroll and this amount is then recorded as revenue in the PERS Bond Debt Service fund.

McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
300 PERS DEBT SERVICE							
R1510	INTEREST ON INVESTMENT	29,706	12,248	6,000	6,000	6,000	6,000
R1970	SERVICES PROVIDE FUNDS	1,261,619	1,731,945	1,787,965	2,300,000	2,300,000	2,300,000
Account Group Total		1,291,325	1,744,193	1,793,965	2,306,000	2,306,000	2,306,000
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	404,734	71,543	0	550,000	550,000	550,000
Account Group Total		404,734	71,543	0	550,000	550,000	550,000
Fund Total		1,696,059	1,815,736	1,793,965	2,856,000	2,856,000	2,856,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
300 PERS DEBT SERVICE							
5110 LONG TERM DEBT SERVICE							
310	INSTRUC CONSULT/PROF	0	0	5,000	0	0	0
Account		0	0	5,000	0	0	0
nt							
610	REDEMPTION OF PRINCIPLE	180,268	222,628	293,729	356,484	356,484	356,484
620	INTEREST	1,444,248	1,466,888	1,495,236	1,525,005	1,525,005	1,525,005
Account		1,624,515	1,689,515	1,788,965	1,881,489	1,881,489	1,881,489
nt							
Function Total		1,624,515	1,689,515	1,793,965	1,881,489	1,881,489	1,881,489
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	71,543	0	0	974,511	974,511	974,511
Account		71,543	0	0	974,511	974,511	974,511
nt							
Function Total		71,543	0	0	974,511	974,511	974,511
Fund Total		1,696,058	1,689,515	1,793,965	2,856,000	2,856,000	2,856,000

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
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
310 DEBT SERVICE							
R1111	AD VALOREM TAXES LEVIED	6,013,823	6,223,386	6,644,250	6,825,500	6,825,500	6,825,500
R1112	PRIOR YEAR'S TAXES	95,369	175,904	160,000	177,407	177,407	177,407
R1510	INTEREST ON INVESTMENT	100,210	42,023	40,000	20,000	20,000	20,000
Account Group Total		6,209,402	6,441,314	6,844,250	7,022,907	7,022,907	7,022,907
R5110	BOND PROCEEDS	0	0	0	0	0	0
R5400	BEG FUND BALANCE	403,671	461,168	400,000	555,000	555,000	555,000
Account Group Total		403,671	461,168	400,000	555,000	555,000	555,000
Fund Total		6,613,073	6,902,482	7,244,250	7,577,907	7,577,907	7,577,907

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
310 DEBT SERVICE							
5110 LONG TERM DEBT SERVICES							
389	OT NON-INSTRCT PROFTECH	0	400	0	1,250	1,250	1,250
Account Group Total		0	400	0	1,250	1,250	1,250
610	REDEMPTION OF PRINCIPLE	2,305,000	2,610,000	3,070,000	3,535,000	3,535,000	3,535,000
620	INTEREST	3,846,905	3,814,407	3,674,250	3,541,657	3,541,657	3,541,657
Account Group Total		6,151,905	6,424,407	6,744,250	7,076,657	7,076,657	7,076,657
Function Total		6,151,905	6,424,807	6,744,250	7,077,907	7,077,907	7,077,907
7000 UNAPP ENDING FUND BALANCE							
820	RESERVED FOR NEXT YEAR	461,168	477,674	500,000	500,000	500,000	500,000
Account Group Total		461,168	477,674	500,000	500,000	500,000	500,000
Function Total		461,168	477,674	500,000	500,000	500,000	500,000
Fund Total		6,613,073	6,902,481	7,244,250	7,577,907	7,577,907	7,577,907

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

DEBT SERVICE FUND	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
Professional Fees	-	400	-	1,250	1,250	1,250
Bond Principal Payments						
Issue Date:						
May 1, 1997	1,580,000	1,670,000	-	-	-	-
September 1, 2001 Refunding	725,000	-	1,615,000	1,685,000	1,685,000	1,685,000
June 26, 2007	-	940,000	1,455,000	1,850,000	1,850,000	1,850,000
Total Principal	<u>2,305,000</u>	<u>2,610,000</u>	<u>3,070,000</u>	<u>3,535,000</u>	<u>3,535,000</u>	<u>3,535,000</u>
Bond Interest Payments						
Issue Date:						
May 1, 1997	195,000	97,857	-	-	-	-
September 1, 2001 Refunding	730,144	701,144	701,144	634,526	634,526	634,526
June 26, 2007	2,921,761	3,015,406	2,973,106	2,907,131	2,907,131	2,907,131
Total Principal	<u>3,846,905</u>	<u>3,814,407</u>	<u>3,674,250</u>	<u>3,541,657</u>	<u>3,541,657</u>	<u>3,541,657</u>
Ending Fund Balance	<u>461,168</u>	<u>477,674</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
FUND TOTAL REQUIREMENTS	<u>6,613,073</u>	<u>6,902,481</u>	<u>7,244,250</u>	<u>7,577,907</u>	<u>7,577,907</u>	<u>7,577,907</u>

Assumes a debt service bond tax levy for 2010-11 of \$7,300,000. With the assumption of 3% growth in assessed value this would equal a rate per thousand of \$2.79 compared to last year's rate of \$2.80.

Fund 410 Construction (GO Bonds)

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

McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
410 BOND CONSTRUCTION FUND							
R5400	BEG FUND BALANCE	62,493,580	26,579,631	2,000,000	0	0	0
Account Group Total		62,493,580	26,579,631	2,000,000	0	0	0
Fund Total		62,493,580	26,579,631	2,000,000	0	0	0

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

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
410 BOND CONSTRUCTION FUND							
4110 SERVICE AREA DIRECTION							
520	BUILDINGS ACQUISITION	126,917	0	0	0	0	0
Account Group Total		126,917	0	0	0	0	0
Function Total		126,917	0	0	0	0	0
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS							
520	BUILDINGS ACQUISITION	35,248,019	25,369,817	2,000,000	0	0	0
530	IMPROVEMNTS OT THAN BLDG	212,655	1,143,508	0	0	0	0
540	EQUIPMENT	282,693	66,253	0	0	0	0
541	INITL & ADDTL EQUIP PRCHS	0	53	0	0	0	0
550	TECHNOLOGY	43,663	0	0	0	0	0
Account Group Total		35,787,031	26,579,631	2,000,000	0	0	0
Function Total		35,787,031	26,579,631	2,000,000	0	0	0
7000 UNAPPROP ENDING FUND BAL							
820	RESERVED FOR NEXT YEAR	26,579,632	0	0	0	0	0
Account Group Total		26,579,632	0	0	0	0	0
Function Total		26,579,632	0	0	0	0	0
Fund Total		62,493,580	26,579,631	2,000,000	0	0	0

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 2007 Bond sales. An amount has been reserved to pay estimated future arbitrage fees.

McMINNVILLE SCHOOL DISTRICT
REVENUE BUDGET
2010-11

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
415 CONSTRUCTION EARNING FUND							
R1510	INTEREST ON INVESTMENT	2,738,934	784,683	0	4,000	4,000	4,000
Account Group Total		2,738,934	784,683	0	4,000	4,000	4,000
R5400	BEG FUND BALANCE	45,328	2,769,262	4,000,000	382,000	382,000	382,000
Account Group Total		45,328	2,769,262	4,000,000	382,000	382,000	382,000
Fund Total		2,784,262	3,553,945	4,000,000	386,000	386,000	386,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
415 CONSTRUCTION EARNING FUND							
4110 SERVICE AREA DIRECTION							
389	PROFESSIONAL SERVICES	15,000	1,000	0	0	0	0
Account Group Total		15,000	1,000	0	0	0	0
Function Total		15,000	1,000	0	0	0	0
4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENTS							
520	BUILDINGS ACQUISITION	0	1,954,885	4,000,000	0	0	0
Account Group Total		0	1,954,885	4,000,000	0	0	0
640	DUES AND FEES	0	0	0	386,000	386,000	386,000
Account Group Total		0	0	0	386,000	386,000	386,000
Function Total		0	1,954,885	4,000,000	386,000	386,000	386,000
7000 UNAPPROP ENDING FUND BALANCE							
820	RESERVED FOR NEXT YEAR	2,769,262	1,599,060	0	0	0	0
Account Group Total		2,769,262	1,599,060	0	0	0	0
Function Total		2,769,262	1,599,060	0	0	0	0
Fund Total		2,784,262	3,554,945	4,000,000	386,000	386,000	386,000

Fund 710 Scholarships

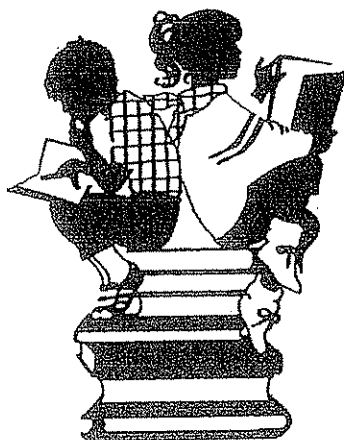
This fund is used to recognize resources and payments for scholarships. McMinnville School District manages these funds in a series of trust funds for money that has been deposited with the District.

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

Acct	Account Title	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Proposed	2010-11 Approved	2010-11 Adopted
710 SCHOLARSHIP FUNDS							
R1510	INTEREST ON INVESTMENT	4,591	5,892	5,000	5,000	5,000	5,000
R1920	DONATIONS PRIVATE SOURCE	1,200	468	10,000	10,000	10,000	10,000
Account Group Total		5,791	6,360	15,000	15,000	15,000	15,000
R5400	BEG FUND BALANCE	136,396	133,437	140,000	140,000	140,000	140,000
Account Group Total		136,396	133,437	140,000	140,000	140,000	140,000
Fund Total		142,187	139,797	155,000	155,000	155,000	155,000

McMINNVILLE SCHOOL DISTRICT
EXPENDITURE BUDGET
2010-11

Acct	Account Title	2007/08 Actual	2008/09 Actual	2009/10 Budget	2010/11 Proposed	2010/11 Approved	2010/11 Adopted
710 SCHOLARSHIP FUND							
2510 DIR BUSINESS/SUPPORT SERV							
374	OTHER TUITION PAYMENTS	8,750	5,050	0	0	0	0
Account Group Total		8,750	5,050	0	0	0	0
Function Total		8,750	5,050	0	0	0	0
3390 OTHER COMMUNITY SERVICES							
374	OTHER TUITION PAYMENTS	0	0	20,000	55,000	55,000	55,000
Account Group Total		0	0	20,000	55,000	55,000	55,000
Function Total		0	0	20,000	55,000	55,000	55,000
6000 CONTINGENCY							
810	PLANNED RESERVE	0	0	135,000	100,000	100,000	100,000
Account Group Total		0	0	135,000	100,000	100,000	100,000
Function Total		0	0	135,000	100,000	100,000	100,000
7000 UNAPPROP ENDING FUND BALA							
820	RESERVED FOR NEXT YEAR	133,437	134,746	0	0	0	0
Account Group Total		133,437	134,746	0	0	0	0
Function Total		133,437	134,746	0	0	0	0
Fund Total		142,187	139,796	155,000	155,000	155,000	155,000



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 12th 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 15th 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 (2010) 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
Alternative School at Cook Campus

Other Buildings and Structures

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

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

NOTICE OF BUDGET HEARING

A meeting of the McMinnville School District #40 will be held on June 14, 2010 at 7:15 pm at 1500 NE Baker St., McMinnville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2011 as approved by the McMinnville School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 1500 NE Baker St., McMinnville, OR 97128 between the hours of 9:00 am and 4:00 pm. This budget was prepared on a basis of accounting that is X 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: X Annual period; 2-Year Period.

County Yamhill	City McMinnville	Chairperson of Governing Body Kathy Cabe	Telephone Number (503) 565-4000
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FINANCIAL SUMMARY

TOTAL ALL FUNDS		Adopted Budget Current Year 2009-10	Approved Budget Upcoming Year 2010-11
Anticipated Requirements	1. Total Instruction.....	40,500,220	40,597,402
	2. Total Support Services.....	18,914,690	21,486,567
	3. Total Enterprise and Community Services.....	3,079,292	3,372,000
	4. Total Facilities Acquisition and Construction.....	9,079,200	2,642,677
	5. Total Other Uses (includes Debt Service and Transfers)....	10,258,215	9,459,396
	6. Total Contingencies.....	2,135,000	2,100,000
	7. Total Special Payments.....	1,710,000	2,824,511
	8. Total Unappropriated and Reserved for Future Expenditure.....	85,676,617	82,482,553
	9. Total Requirements (add lines 1 - 8).....	69,332,367	65,657,053
Anticipated Resources	10. Total Resources Except Property Taxes.....	16,344,250	16,825,500
	11. Total Property Taxes to be Received.....	85,676,617	82,482,553
	12. Total Resources (add lines 10 and 11).....	16,344,250	16,825,500
Estimated Ad Valorem Property Taxes	13. Total Property Taxes to be received (line 11).....		
	14. Plus: Estimated Property Taxes Not to be Received.....	20,000	20,000
	A. Loss Due to Constitutional Limits.....	1,134,947	1,246,435
	B. Discounts Allowed, Other Uncollected Amounts.....	17,499,197	18,091,935
	15. Total Tax Levy (add lines 13 and 14).....		
Taxes By Type	16. Permanent Rate Limit (rate limit <u> 4.1494 </u>).....	Rate or Amount 4.1494	Rate or Amount 4.1494
	20. Local Option Levy.....		
	21. Levy for Payment of Bonded Debt.....	7,100,000	7,300,000

STATEMENT OF INDEBTEDNESS

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

Long-Term Debt	Estimated Debt outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2010	July 1, 2010
Bonds.....	99,961,141	
Int. Bearing Warrants.....		
Other.....	0	
Total Indebtedness.	99,961,141	0

Short-Term Debt

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

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

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

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

Name of Fund	Asset Reserve	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction.....		414,000	414,000
2.	Total Support Services.....	9,771		
3.	Total Enterprise and Community Services.....			
4.	Total Facilities Acquisition and Construction.....	418,264	1,923,000	1,923,000
5.	Total Other Uses.....			
6.	Total Contingencies.....			
7.	Total Special Payments			
8.	Total Unappropriated / Reserved for Future Expenditure	1,721,877		
9.	Total Requirements (add lines 1 - 8).....	2,149,912	2,337,000	2,337,000
10.	Total Resources Except Property Taxes.....	2,149,912	2,337,000	2,337,000
Name of Fund	Insurance Reserve	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction.....	14,507	600,000	400,000
2.	Total Support Services.....	21,810	162,500	322,000
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	733,821		
9.	Total Requirements (add lines 1 - 8).....	770,138	762,500	722,000
10.	Total Resources Except Property Taxes.....	770,138	762,500	722,000
Name of Fund	Construction Excise Tax	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction.....			
2.	Total Support Services.....			
3.	Total Enterprise and Community Services.....			
4.	Total Facilities Acquisition and Construction.....	1,101	131,200	282,000
5.	Total Other Uses.....			
6.	Total Contingencies.....			
7.	Total Special Payments			
8.	Total Unappropriated / Reserved for Future Expenditure	123,445		
9.	Total Requirements (add lines 1 - 8).....	124,546	131,200	282,000
10.	Total Resources Except Property Taxes.....	124,546	131,200	282,000
Name of Fund	Grants	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1.	Total Instruction.....	4,204,526	7,040,300	5,953,059
2.	Total Support Services.....	276,004	1,139,500	2,390,606
3.	Total Enterprise and Community Services.....		2,500	105,000
4.	Total Facilities Acquisition and Construction.....	962,044	1,000,000	50,000
5.	Total Other Uses.....		1,200,000	
6.	Total Contingencies.....			
7.	Total Special Payments			
8.	Total Unappropriated / Reserved for Future Expenditure	1,209,549		
9.	Total Requirements (add lines 1 - 8).....	6,652,123	10,382,300	8,498,665
10.	Total Resources Except Property Taxes.....	6,652,123	10,382,300	8,498,665

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 Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....		2,351,551	3,001,792	3,157,000
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments				
8. Total Unappropriated / Reserved for Future Expenditure		229,798		
9. Total Requirements (add lines 1 - 8).....		2,581,349	3,001,792	3,157,000
10. Total Resources Except Property Taxes.....		2,581,349	3,001,792	3,157,000

Name of Fund	PERS Bond Debt Service	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....		1,689,516	1,793,965	1,881,489
6. Total Contingencies.....				
7. Total Special Payments				
8. Total Unappropriated / Reserved for Future Expenditure		126,220		974,511
9. Total Requirements (add lines 1 - 8).....		1,815,736	1,793,965	2,856,000
10. Total Resources Except Property Taxes.....		1,815,736	1,793,965	2,856,000

Name of Fund	Bond Construction	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....		26,579,632	2,000,000	0
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments				
8. Total Unappropriated / Reserved for Future Expenditure		0		
9. Total Requirements (add lines 1 - 8).....		26,579,632	2,000,000	0
10. Total Resources Except Property Taxes.....		26,579,632	2,000,000	0

Name of Fund	Bond Construction Earnings	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....		1,954,885	4,000,000	386,000
5. Total Other Uses.....				
6. Total Contingencies.....				
7. Total Special Payments				
8. Total Unappropriated / Reserved for Future Expenditure		1,599,060		
9. Total Requirements (add lines 1 - 8).....		3,553,945	4,000,000	386,000
10. Total Resources Except Property Taxes.....		3,553,945	4,000,000	386,000

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 Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
2. Total Support Services.....		5,050		
3. Total Enterprise and Community Services.....			20,000	55,000
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....				
6. Total Contingencies.....			135,000	100,000
7. Total Special Payments				
8. Total Unappropriated / Reserved for Future Expenditure		134,746		
9. Total Requirements (add lines 1 - 8).....		139,796	155,000	155,000
10. Total Resources Except Property Taxes.....		139,796	155,000	155,000

Name of Fund		Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
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				0
9. Total Requirements (add lines 1 - 8).....				
10. Total Resources Except Property Taxes.....				

Name of Fund		Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
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				0
9. Total Requirements (add lines 1 - 8).....				
10. Total Resources Except Property Taxes.....				

Name of Fund		Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
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				0
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 Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....		32,384,250	32,859,920	34,244,343
2. Total Support Services.....		15,945,800	17,198,690	18,359,961
3. Total Enterprise and Community Services.....		50,000	55,000	55,000
4. Total Facilities Acquisition and Construction.....		55,987	25,000	1,677
5. Total Other Uses.....		20,000	520,000	500,000
6. Total Contingencies.....			2,000,000	2,000,000
7. Total Special Payments.....				
8. Total Unappropriated / Reserved for Future Expenditure		5,089,333	1,210,000	1,350,000
9. Total Requirements (add lines 1 - 8).....		53,545,370	53,868,610	56,510,981
10. Total Resources Except Property Taxes.....		43,888,465	44,168,610	46,510,981
11. Property Taxes to be Received.....		9,656,905	9,700,000	10,000,000
12. Total Resources (add lines 10 and 11).....		53,545,370	53,868,610	56,510,981
13. Property Taxes to be Received (from line 11).....			9,700,000	10,000,000
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....			20,000	20,000
B. Discounts, Other Uncollected Amounts.....			679,197	771,935
15. Total Tax Levy (add lines 13 and 14).....			10,399,197	10,791,935
		Rate or Amount	Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 4.1494)..		4.1494	4.1494	4.1494
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....				

Name of Fund	Debt Service Fund	Actual Data Prior Year 2008-09	Adopted Budget Current Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction.....				
2. Total Support Services.....				
3. Total Enterprise and Community Services.....				
4. Total Facilities Acquisition and Construction.....				
5. Total Other Uses.....		6,424,807	6,744,250	7,077,907
6. Total Contingencies.....				
7. Total Special Payments.....				
8. Total Unappropriated / Reserved for Future Expenditure		477,674	500,000	500,000
9. Total Requirements (add lines 1 - 8).....		6,902,481	7,244,250	7,577,907
10. Total Resources Except Property Taxes.....		503,190	600,000	752,407
11. Property Taxes to be Received.....		6,399,291	6,644,250	6,825,500
12. Total Resources (add lines 10 and 11).....		6,902,481	7,244,250	7,577,907
13. Property Taxes to be Received (from line 11).....			6,644,250	6,825,500
14. Estimated Property Taxes Not to be Received.....				
A. Loss Due to Constitutional Limit.....				
B. Discounts, Other Uncollected Amounts.....			455,750	474,500
15. Total Tax Levy.....			7,100,000	7,300,000
		Rate or Amount	Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____) ..				
17. Local Option Levy.....				
18. Levy for Payment of Bonded Debt.....			7,100,000	7,300,000

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2010-2011

To assessor of Yamhill County

Check here if this is an amended form.

• Be sure to read instructions in the 2010-2011 Notice of Property Tax Levy Forms and Instructions booklet.

The McMinnville School District No. 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.

1500 NE Baker Street McMinnville OR 97128 06/23/2010
Mailing Address of District City State ZIP Code Date

Susan Escure Finance Director 503-565-4005 ssecure@msd.k12.or.us
Contact Person Title Daytime Telephone Number Contact Person E-mail Address

CERTIFICATION – Check one box.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or 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 \$1,000)	1	4.1494
2.	Local option operating tax	2	
3.	Local option capital project tax	3	
4.	Levy for "Gap Bonds"	4	
			Excluded from Measure 5 Limits
			Dollar Amount of Bond Levy
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a	2,392,731
5b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b	4,907,269
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c	7,300,000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.1494
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 two 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	Tax amount — or — rate authorized per year by voters

150-504-075-6 (Rev. 01-10)

(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 1st.

Fiscal Year

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

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.