



Mapleton School District #32

Academic Excellence Through Student Achievement

ADOPTED BUDGET FISCAL YEAR 2017-18

Mapleton School District 32

10868 East Mapleton Road, Mapleton, OR 97453

www.mapleton.k12.or.us

INTRODUCTION

WHAT IS A BUDGET? A budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. The District operates within a fiscal year beginning on July 1 and ending the following June 30. As the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of our district. Budget provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes. The law sets out several specific procedures that must be followed during the budgeting process.

WHAT IS LOCAL BUDGET LAW? Oregon's Local Budget Law does several very specific things:

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out. It is up to the District to prepare a budget that clearly outlines its fiscal policies; a budget that is clear and concise allows taxpayers to better understand how their tax dollars are spent.

THE BUDGET PROCESS The budgeting process is accomplished in three parts: the budget is prepared, approved and adopted. A budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To give the public opportunity to participate in the budgeting process, the District appoints a Budget Officer and forms a Budget Committee. The Budget Officer draws together necessary information and prepares the proposed budget. The Budget Committee then reviews and may revise the proposed budget before it is formally approved. Notices are published, budgets are made available for review, and public meetings are held. These requirements encourage public participation in budget-making. They also give exposure to budgeted programs and fiscal policies before the Board of Directors adopts the budget.

In summary the budget process includes:

- **Preparing the budget** (budget officer appointed, proposed budget prepared).
- **Approving the budget** (budget officer publishes notice, budget committee meets, committee approves budget).
- **Adopting the budget** (budget summary and notice of budget hearing published, budget hearing held, budget adopted, appropriations made, tax levy declared and categorized, budget filed and levy certified).

2017-18 BUDGET CALENDAR KEY DATES

November 9, 2016	Budget calendar approved by board
May 1, 2017	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
May 3, 2017; May 6, 2017	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 10, 2017	First budget committee meeting; presentation of budget message
May 24, 2017	Second budget committee meeting (if necessary)
June 3, 2017	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 14, 2017	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized, tax levy declared
July 15, 2017	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2017	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2017	Deadline for electronic budget submission to the Department of Education
September 30, 2017	Deadline for submission of budget document to County Clerk

THE BUDGET COMMITTEE

Position No.	Board of Directors	Term Expires	Budget Directors	Term Expires
1	John Simington	June 30, 2017	Bill Grable	June 30, 2018
2	Mizu Burruss	June 30, 2017	Jesse Johnson	June 30, 2018
3	Carl West	June 30, 2019	Carrie Dean	June 30, 2019
4	Marilyn Fox	June 30, 2017	Kathy West	June 30, 2019
5	Michelle Holman	June 30, 2019	Harold Duval	June 30, 2019

The budget committee is a group of school board members and citizens that reviews the school district's proposed budget. The committee is composed of the elected school board and an equal number of appointed citizens. Each appointed member is appointed for staggered 3-year terms. Appointed budget committee members may be reappointed for additional terms, at the discretion of the governing body. If an appointive member of the budget committee is unable to complete the term, or resigns before the term is over, the governing body must appoint another elector to serve out the unexpired portion of the term. Each of the members has the same authority, whether school board member or appointed citizen.

At the budget committee's first meeting after appointment, the budget committee must elect a presiding officer. The presiding officer chairs the committee meetings. The committee reviews the budget at a public meeting. The public is encouraged to attend because one of the most important purposes of the committee is to take comments and questions from interested citizens. If a majority of the budget committee feels it is necessary the committee may revise the proposed budget submitted by the budget officer. When satisfied the budget reflects the goals and objectives established by the school board (within the available resources) the committee approves the budget. The committee also approves the property tax rate and approves the dollar amount for debt service for the payment of bond principal and interest. The budget committee's duties cease when the budget is approved by the budget committee. At that time, the school board is responsible to move the budget through adoption.

SUPERINTENDENT'S BUDGET MESSAGE

As a community we have much to be proud of. There is a strong sense of commitment to education from all stakeholders in our community, as indicated by the passing of the Mapleton School District Bond in the May 2016 election. There are many accomplishments from our staff and students that bring a great source of pride to our District. We all share high expectations for educating the children within this community, and we must continue to strive to provide the highest quality education that our students deserve.

The 2017-2018 Mapleton School District Budget reflects our commitment to “Academic Excellence Through Student Achievement.” We are committed to quality education for all students in the Mapleton School District. This budget is based on the Co-Chairs’ existing budget framework. The proposed allocation to the State School fund is \$7.8 billion for the 2017-2019 biennium. Unfortunately, school district leaders estimate the proposed allocation is \$600 million below current service levels.

This proposed budget expresses our efforts to provide students with a comprehensive and challenging educational program, meet mandated graduation standards, maintain appropriate class sizes, provide continued opportunities for co- and extra-curricular activities and provide adequate supplies and instructional materials.

There are several ways in which we are working to create strong educational opportunities for our students for the 2017-2018 school year:

- Restore the position of foreign language teacher to Mapleton Middle School and Mapleton High School
- Continue to support our “Beyond Me” Program; a community service based school-wide program that encourages volunteerism, student leadership and student ownership within the community
- Adopt new science curriculum for grades 7-12 (per ODE textbook adoption schedule)
- Continue district-wide implementation of AVID instructional strategies and structures to increase students’ college and career readiness at all levels
- Improve educational facilities and student use technology funded through bond proceeds and state grants

The district has progressively increased our ending fund balance in recent years. This increase was initiated to prepare for increases in associated payroll costs with rising PERS rates. As the future of school funding in Oregon is uncertain; we will continue to keep money in guaranteed reserve in case the state’s financial situation gets more dismal. However, we must balance the “saving” of money with the “spending” of money to ensure that our current students receive the education they deserve.

I appreciate the hard work and dedication of the School Board and Budget Committee members. A special thanks to Maria McEldowney, Business Manager, for the many hours she put into this document. Thanks also to the entire Mapleton School District staff who implement the budget – the dollars and cents – into genuine care and concern of our students. It is difficult to put a price on that effort. This budget is a sincere attempt to do just that; and it is a budget that gives our educators the opportunity to help each student succeed.

Respectfully submitted,

Jodi O’Mara

BUSINESS MANAGER'S BUDGET SUMMARY

The 2017-18 budget is based upon the "Co-Chairs' Existing Resources Budget Framework, 2017-19" document (dated January 19, 2017). Unlike the Governor's budget, the framework is built on existing law, and therefore does not assume new revenue that has not yet been approved. The proposed allocation to the State School Fund is \$7.8 billion for the 2017-19 biennium. While the framework suggests this is \$200 million below the amount needed to fund the current service level, local school district officials collectively estimate the proposed allocation is actually \$600 million below current service levels.

BUDGET ASSUMPTIONS

- Budget follows modified accrual basis of accounting
- Revenue and expenditure codes are recorded per the Program Budget and Accounting Manual published by the Oregon Department of Education
- State School Fund revenues are based off of the official estimate released by the Oregon Department of Education on March 10, 2017
- Salaries and benefits of certified, classified, and extra positions are estimated using the expiring 2014-17 collective bargaining agreements

BUDGET HIGHLIGHTS

- Mapleton School District PERS rates are increasing from 22.33% to 27.02% for Tier I/II members and from 17.64% to 21.87% for OPSRP members. Member employees hired between on or before August 29, 2003 are Tier I/II members while employees hired after August 29, 2003 are OPSRP members
- Increase certified teachers by 1.00 FTE for the position of foreign language teacher
- Seismic Rehabilitation Grant account created. Mapleton Elementary School and Mapleton High School awarded a competitive grant of \$1,409,104 and \$1,500,000 respectively. The reimbursement grant is administered by Business Oregon and will better prepare our school buildings to withstand a major earthquake

Please direct questions or comments about the 2017-18 budget to Maria McEldowney at mmceldowney@mapleton.k12.or.us.

Thank you,

Maria McEldowney

ACRONYMS

ADM	Average Daily Membership	OSAA	Oregon School Activities Association
ADMw	Average Daily Membership Weighted	OSBA	Oregon School Boards Association
BFB	Beginning Fund Balance	OSEA	Oregon School Employees Association
CCSS	Common Core State Standards	PBS	Positive Behavior Support
COSA	Confederation of School Administrators	PERS	Public Employees Retirement System
DO	District Office	POPS	Power of Positive Students
ESD	Education Service District	REAP	Rural Education Achievement Program
ESEA	Elementary and Secondary Education Act	RIF	Reduction in Force
GAAP	Generally Accepted Accounting Principles	SPED	Special Education
GASB	Government Accounting Standards Board	SRSA	Small, Rural Achievement Program
FTE	Full Time Equivalent	SSF	State School Fund
IAP	Individual Account Program	TAG	Talented and Gifted
IDEA	Individuals with Disabilities Education Act	UEFB	Unappropriated Ending Fund Balance
IEP	Individualized Educational Program		
MES	Mapleton Elementary School		
MHS	Mapleton High School		
MMS	Mapleton Middle School		
MSD	Mapleton School District		
NCLB	No Child Left Behind Act of 2001		
OAR	Oregon Administrative Rules		
ODE	Oregon Department of Education		
ORS	Oregon Revised Statutes		
OPSRP	Oregon Public Service Retirement Plan		

GLOSSARY

ADM (AVERAGE DAILY MEMBERSHIP) Average daily membership is the year-to-date average of daily student enrollment.

ADMw (AVERAGE DAILY MEMBERSHIP WEIGHTED) Each School District counts the number of ADMw it has and multiplies that by the per ADMw funding amount to determine how much State School Fund revenue it will receive. ADMw includes the number of students (ADM) and additional weightings of specific characteristic of students (w). Mapleton School District received the following additional weightings on eligible students:

- Students on IEP (1.00 weight)
- Students in Poverty (0.25 weight)
- Students in Foster Care and Neglected/Delinquent (0.25 weight)
- Remote Elementary School Correction (1.00 weight)
- Small High School Correction (1.00 weight)

ADOPTED BUDGET The financial plan that is the basis for appropriations.

APPROPRIATION Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

APPROVED BUDGET The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

ASSESSED VALUE The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSETS Resources owned or held by a government which have monetary value.

BEGINNING FUND BALANCE Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

BOND or BOND ISSUE A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools or renovations.

BUDGET Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

BUDGET COMMITTEE Fiscal planning board of a local government, consisting of the elected governing body plus an equal number of appointed citizens.

BUDGET MESSAGE Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

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

BUDGET TRANSFERS Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

CAPITAL OUTLAY Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

CAPITAL PROJECT FUND A fund used to account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds.

CASH BASIS System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid.

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

DEBT SERVICE The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEBT SERVICE FUND A fund used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

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

ENCUMBRANCE An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ENDING FUND BALANCE The difference between a fund's revenue and expenditures at year end.

EQUALIZATION A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

EXPENDITURES Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. See Requirement.

EXTENDED ADMw Extended ADMw gives a district the greater ADMw of the current year or previous year. It allows districts with declining enrollment to plan adjustments rather than face a sudden drop in funding from one year to the next.

FTE Full-time equivalent staff. One FTE is defined as a regular position scheduled to work 40 hours per week on average.

FISCAL YEAR A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.

FIXED ASSETS Assets of a long term character which are intended to continue to be held or used, such as land, buildings, improvements, machinery and equipment.

FUNCTION Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Seven major function categories exist: (1) Instruction, (2) Support Services, (3) Enterprise and Community Services, (4) Facilities Acquisition and Construction, (5) Other Fund Transactions and Debt Service, (6) Contingency , and (7) Unappropriated Ending Fund Balance.

FUND A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

GENERAL FUND A fund used to account for most fiscal activities (general operating) except for those activities required to be accounted for in another fund.

GOVERNING BODY County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GENERAL OBLIGATION (GO) BOND A bond that is secured by the pledge of a government's "full faith and credit". General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

INDIVIDUAL ACCOUNT PROGRAM (IAP) The IAP is a defined contribution retirement program for all active Tier One/Tier Two and OPSRP members. IAP is 6% of gross salary paid by Mapleton School District.

INTERFUND TRANSFER A transfer made from one fund to another and authorized by resolution or ordinance.

LEVY Amount of ad valorem tax certified by a local government for the support of the governmental activities.

LIABILITIES Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

MODIFIED ACCRUAL BASIS All governmental 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.

OBJECT Expenditure classification identifying the service or commodity obtained as the result of a specific expenditure. Seven major object categories exist: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP) Member Employees hired after August 29, 2003. 2015-17 rates are 21.87% of gross salary paid by Mapleton School District.

PAYROLL EXPENSES Amounts paid by the district on behalf of employees in addition to gross salary. Examples are group health premiums; contributions to public employee's retirement system (PERS); social security (FICA); and workers' compensation.

PERMANENT RATE LIMIT The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit. Mapleton School District's permanent rate is set at \$4.8917 per \$1,000 of assessed value.

PERS Tier 1 Member Employees hired prior to 1996. 2015-17 rates are 27.20% of gross salary paid by Mapleton School District.

PERS Tier 2 Member Employees hired between 1996 and August 29, 2003. 2015-17 rates are 27.20% of gross salary paid by Mapleton School District.

PERS (PUBLIC EMPLOYMENT RETIREMENT SYSTEM) A state agency, with five board members appointed by the governor. Retirement benefits for most public employees in Oregon are administered through PERS. PERS maintains three separate retire programs: Tier 1, Tier 2, and OPSRP.

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

PROPOSED BUDGET Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PUBLICATION Public notice given by a publication in a newspaper of general circulation within the boundaries of the local government.

REQUIREMENT An expenditure or net decrease to a fund's resources.

RESERVE FUND Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

RESOURCES Estimated beginning funds on hand plus anticipated receipts. Also known as revenue.

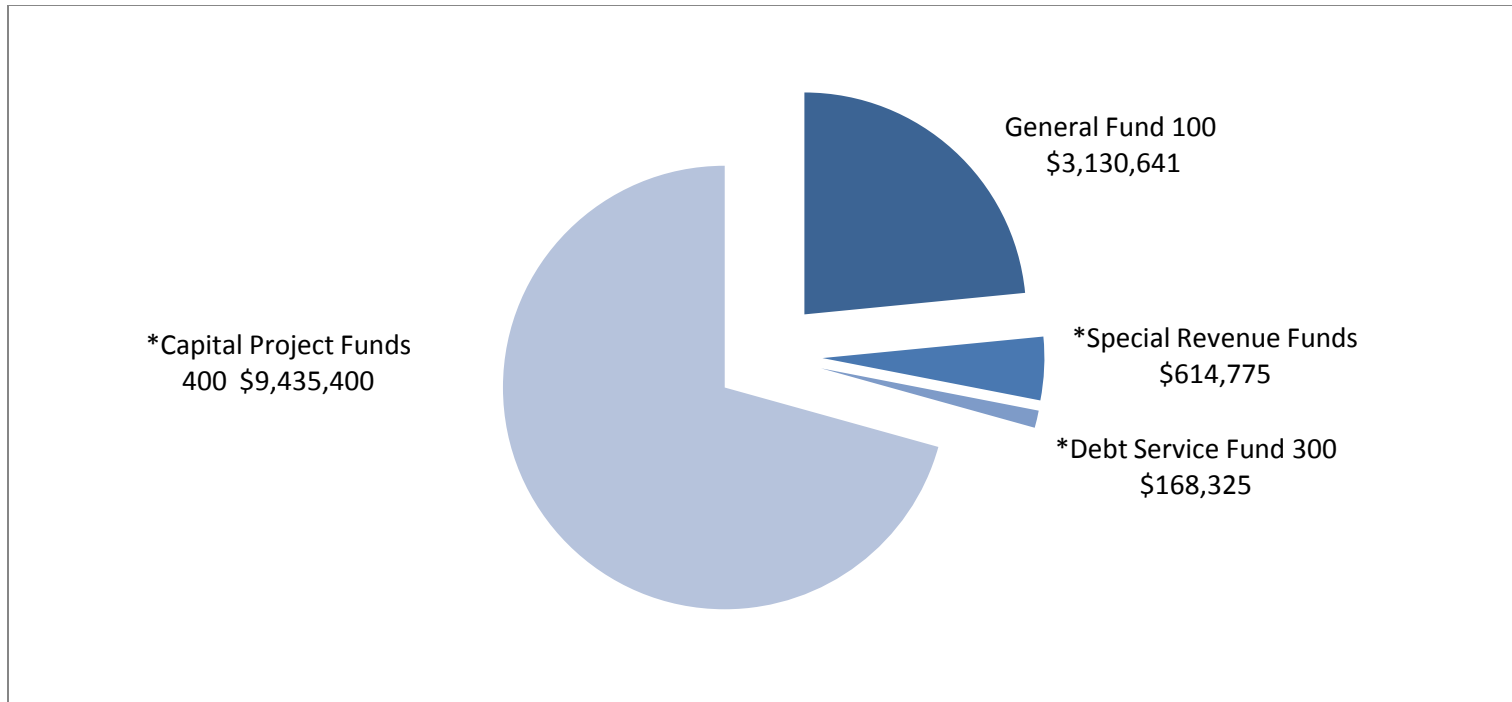
SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are restricted for specific purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid.

STATE SCHOOL FUND Oregon K-12 Public Schools are funded through a combination of local revenues and money appropriated by Legislature. The Oregon Department of Education distributes money by the Legislature through the State School Fund. The State School Fund's goal is to equalize funding across the state. The State School Fund Formula achieves this goal by dividing the total revenue available by the number of weights in the state to get a funding per weight amount. The weights include the number of students (ADM) and specific characteristic of students (ADMw) including whether they are eligible for special education, in poverty, require ESL services, etc.

SUPPLEMENTAL BUDGET A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

UNAPPROPRIATED ENDING FUND BALANCE (UEFB) Amount set aside in the budget to be used as a cash carryover to the next year's budget. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

BUDGET BY FUND ALLOCATION



Funds Total \$13,349,141

*Restricted Funds: These accounts have specific restrictions; they may only be spent as specified by either state or federal law, or by the source of the funds, such as grants and donations.

DISTRICT STAFFING

District Staffing by Employee Position: The chart below shows the amount of full-time equivalent (FTE) staff that is proposed for fiscal year 2017-18. Costs include base salary. Extra duty, insurance opt-out stipends; associated payroll costs are excluded. Certified substitutes, classified substitutes, and coaching positions are not included below.

Licensed Staff (13.57 FTE): \$565,670

Includes K-12 regular education and special education teachers

Classified Staff (9.39 FTE): \$344,163

Includes educational assistants, custodians and bus drivers

Administrative Staff (2.00 FTE): \$187,993

Includes superintendent, principals and special education director

Confidential Staff (4.00 FTE): \$196,303

Includes business manager, maintenance/transportation manager and student support secretaries

	GENERAL FUND FTE					ALL OTHER FUNDS FTE					ALL FUNDS
	Licensed	Classified	Admin.	Confid.	Total	Licensed	Classified	Admin.	Confid.	Total	Total
District	-	3.37	0.58	2.00	5.95	-	1.05	-	-	1.05	7.00
Special Education	0.15	3.15	0.07	-	3.37	0.71	-	-	-	0.71	4.08
Title I-A	-	-	-	-	0.00	0.85	1.23	0.07	-	2.15	2.15
Elementary	4.34	-	0.35	1.00	5.69	-	0.35	-	-	0.35	6.04
Middle School	2.66	-	0.30	-	2.96	-	-	-	-	0.00	2.96
High School	4.86	-	0.63	1.00	6.49	-	0.25	-	-	0.25	6.74
Total FTE	12.01	6.52	1.93	4.00	24.46	1.56	2.88	0.07	0.00	4.51	28.96
Proposed Budget	\$487,783	\$259,412	\$180,514	\$196,303	\$1,124,016	\$77,887	\$84,751	\$7,479	\$0	\$170,117	\$1,294,133

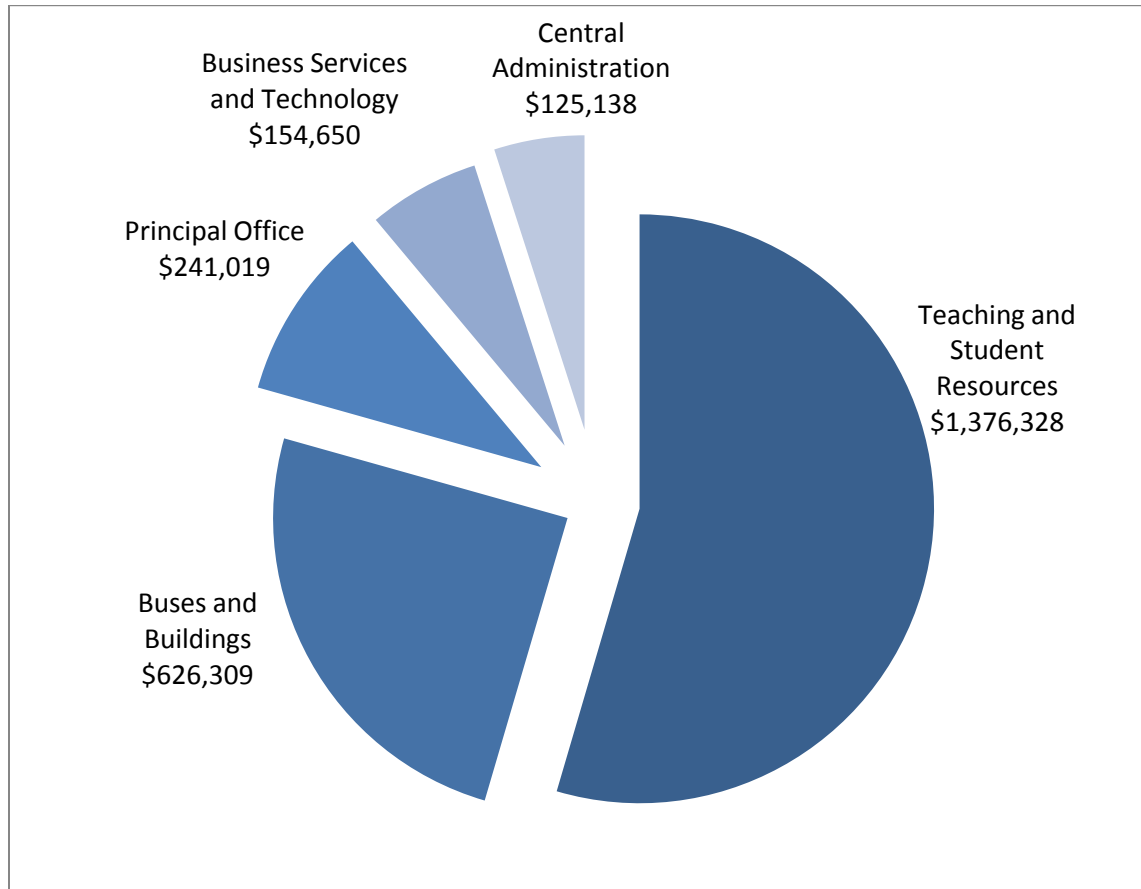
Contracted Staff (0.66 FTE): \$68,738

Includes school psychologist, behavior consultant, and speech and language pathologist (Lane Education Service District employees)

FUND 100

GENERAL FUND

General Fund Operating Expenditures by Function: The graph below displays how the General Fund is budgeted by function. As the graph shows, the majority of the General Fund is allocated to pay for teaching and student resources. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



Teaching and Student Resources: Includes all classroom teachers, library services, classroom supplies and materials; attendance and health services; staff training; assessment and testing; athletic programs; and other student support services.

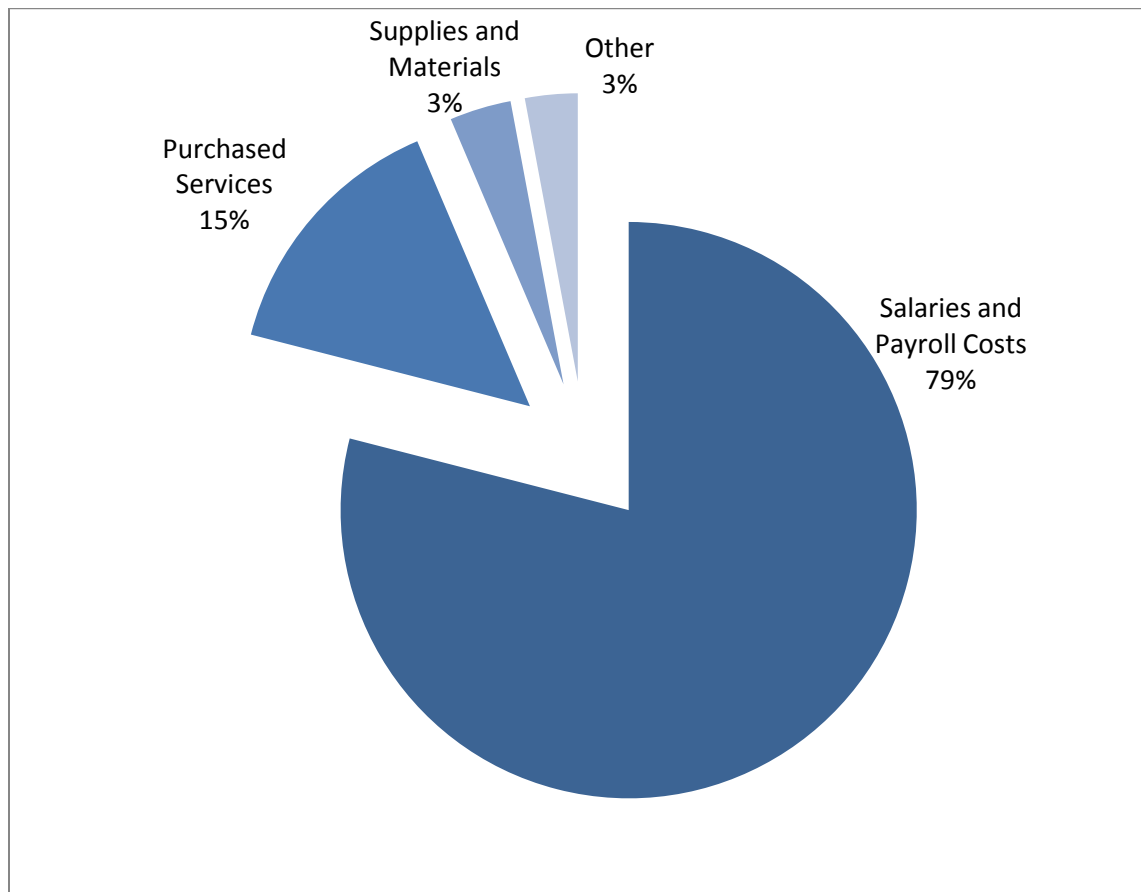
Buses and Buildings: Includes utilities, plant operation and maintenance; student transportation.

Principal Office: Includes principals' office and administrative support.

Business Services and Technology: Includes financial management and technology services.

Central Administration: Includes board of education and administrative salaries and benefits.

General Fund Operating by Object: The graph below displays how the General Fund is budgeted by object. As the graph shows, nearly 80% of the General Fund is allocated to pay for people (salaries and benefits). Education is a service industry: its product is produced by personal relationships between teacher and student, support staff and teacher, administrator and student. On average school districts spend 75% to 80% on salaries and associated payroll costs. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



Salaries and Associated Payroll Costs:

Includes salaries for all District personnel, including substitutes, and all associated payroll costs such as PERS, FICA, workers' compensation, and health insurance benefits.

Purchased Services: Includes all utilities, legal and audit services, other contracted work, and all other services not provided by the District but purchased from outside vendors.

Supplies & Materials: Includes classroom and building supplies and materials, library books, and computer software and hardware.

Other: Includes goods and services not otherwise classified above, i.e. dues and fees and insurance.

General Fund Function Detail	2014/15	205/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
1000 INSTRUCTION						
1111 Elementary, K-6	\$344,109	\$320,745	\$363,099	\$353,455	\$353,455	\$353,455
1121 Middle/Junior High Programs	\$136,488	\$111,268	\$148,256	\$192,110	\$192,110	\$192,110
1122 Middle/Junior High School Extracurricular	\$19,225	\$15,726	\$21,172	\$22,498	\$22,498	\$22,498
1131 High School Programs	\$366,189	\$311,952	\$312,843	\$370,357	\$370,357	\$370,357
1132 High School Extra-curricular	\$57,198	\$61,291	\$86,103	\$82,928	\$82,928	\$82,928
1210 Programs for the Talented and Gifted	\$552	\$0	\$1,135	\$1,449	\$1,449	\$1,449
1250 Less restrictive programs for students with disabilities	\$141,371	\$193,786	\$234,338	\$271,693	\$271,693	\$271,693
1280 Alternative Education	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
1299 Other Programs	\$0	\$6,966	\$0	\$0	\$0	\$0
TOTAL INSTRUCTION	\$1,065,133	\$1,021,733	\$1,169,946	\$1,297,490	\$1,297,490	\$1,297,490
2000 SUPPORT SERVICES						
2110 Attendance and Social Work Services	\$37,535	\$58,082	\$61,938	\$64,140	\$64,140	\$64,140
2120 Guidance Services	\$16,774	\$0	\$0	\$0	\$0	\$0
2130 Health Services	\$1,381	\$670	\$1,587	\$1,598	\$1,598	\$1,598
2150 Speech Pathology and Audiology Services	\$43,982	\$0	\$40,000	\$0	\$0	\$0
2210 Improvement of Instruction Services	\$11,912	\$5,226	\$9,000	\$12,000	\$12,000	\$12,000
2220 Educational Media Services	\$1,054	\$2,891	\$400	\$0	\$0	\$0
2240 Instructional Staff Development	\$0	\$0	\$350	\$0	\$0	\$0
2310 Board of Education Services	\$17,780	\$19,859	\$20,645	\$22,920	\$22,920	\$22,920
2320 Executive Administration Services	\$92,653	\$86,889	\$96,983	\$102,218	\$102,218	\$102,218
2410 Office of the Principal Services	\$217,232	\$220,959	\$229,242	\$241,019	\$241,019	\$241,019
2520 Fiscal Services	\$83,333	\$86,091	\$95,797	\$103,623	\$103,623	\$103,623
2540 Operation and Maintenance of Plant Services	\$311,639	\$308,967	\$332,193	\$335,478	\$335,478	\$335,478
2550 Student Transportation Services	\$228,061	\$220,128	\$219,614	\$214,149	\$214,149	\$214,149
2558 Special Education Transportation Services	\$0	\$0	\$56,209	\$76,682	\$76,682	\$76,682
2640 Staff Services	\$609	\$663	\$1,100	\$1,100	\$1,100	\$1,100
2660 Technology Services	\$44,193	\$36,974	\$49,632	\$51,027	\$51,027	\$51,027
2690 Other Support Services	\$0	\$6,967	\$0	\$0	\$0	\$0
2700 Supplemental Retirement Program	\$20,111	\$21,808	\$5,494	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$1,128,250	\$1,076,176	\$1,220,184	\$1,225,954	\$1,225,954	\$1,225,954
5000 TRANSFER OF FUNDS						
5200 Transfers of Funds	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
TOTAL TRANSFER OF FUNDS	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
6000 CONTINGENCIES						
6110 Contingency	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000

General Fund Function Detail	2014/15	205/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
TOTAL CONTINGENCIES	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
7000 UNAPPROPRIATED ENDING FUND BALANCE						
7000 Unapropriated Ending Fund Balance	\$487,171	\$736,402	\$475,430	\$537,197	\$537,197	\$537,197
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$487,171	\$736,402	\$475,430	\$537,197	\$537,197	\$537,197
TOTAL GENERAL FUND EXPENDITURES	\$2,732,053	\$2,834,311	\$2,930,560	\$3,130,641	\$3,130,641	\$3,130,641

General Fund Object Detail	2014/15	205/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
100 SALARIES						
111 Licensed Salaries	\$509,179	\$427,040	\$467,219	\$487,783	\$487,783	\$487,783
112 Classified Salaries	\$298,496	\$219,671	\$244,416	\$259,412	\$259,412	\$259,412
113 Administrators	\$169,567	\$169,378	\$176,982	\$180,514	\$180,514	\$180,514
114 Managerial - Classified	\$106,415	\$181,272	\$186,228	\$196,303	\$196,303	\$196,303
116 Supplemental Retirement Stipends	\$14,950	\$14,950	\$3,750	\$0	\$0	\$0
121 Substitutes -Licensed	\$25,011	\$34,021	\$29,277	\$33,000	\$33,000	\$33,000
122 Substitute - Classified	\$48,687	\$35,506	\$9,363	\$10,500	\$10,500	\$10,500
130 Additional Salary	\$60,488	\$48,818	\$143,828	\$56,451	\$56,451	\$56,451
140 Travel Stipend	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
145 Insurance Opt-Out Stipend	\$0	\$76,771	\$0	\$83,656	\$83,656	\$83,656
TOTAL SALARIES	\$1,235,792	\$1,210,427	\$1,264,063	\$1,310,619	\$1,310,619	\$1,310,619
200 ASSOCIATED PAYROLL COSTS						
210 Public Employees Retirement System	\$323,235	\$287,909	\$332,267	\$390,475	\$390,475	\$390,475
220 Social Security Administration	\$97,550	\$90,664	\$96,742	\$100,471	\$100,471	\$100,471
230 Other Required Payroll Costs	\$15,261	\$11,783	\$24,552	\$24,228	\$24,228	\$24,228
240 Contractual Employee Benefits	\$181,696	\$88,007	\$100,636	\$166,206	\$166,206	\$166,206
TOTAL ASSOCIATED PAYROLL COSTS	\$617,743	\$478,363	\$554,197	\$681,380	\$681,380	\$681,380
300 PURCHASED SERVICES						
310 Instructional; Professional; and Technical Services	\$7,398	\$51,067	\$176,250	\$160,950	\$160,950	\$160,950
320 Property Services	\$94,657	\$90,801	\$117,770	\$124,145	\$124,145	\$124,145
330 Student Transportation Services	\$7,374	\$3,283	\$0	\$450	\$450	\$450
340 Travel	\$1,963	\$3,872	\$4,315	\$4,785	\$4,785	\$4,785
350 Communication	\$23,709	\$27,538	\$30,000	\$29,450	\$29,450	\$29,450
374 Tuition paid to Other	\$900	\$2,826	\$3,000	\$3,000	\$3,000	\$3,000
380 Non-instructional Professional and Technical Services	\$45,769	\$87,085	\$51,850	\$44,175	\$44,175	\$44,175
390 Other General Professional and Technological Services	\$1,311	\$1,386	\$1,500	\$1,400	\$1,400	\$1,400
TOTAL PURCHASED SERVICES	\$183,080	\$267,859	\$384,685	\$368,355	\$368,355	\$368,355
400 SUPPLIES AND MATERIALS						
410 Consumable Supplies and Materials	\$73,147	\$69,418	\$89,885	\$75,675	\$75,675	\$75,675
420 Textbooks	-\$71	\$0	\$750	\$500	\$500	\$500
440 Periodicals			\$125	\$125	\$125	\$125
460 Non-consumable Supplies	\$4,391	\$6,008	\$12,250	\$7,500	\$7,500	\$7,500
470 Computer Software	\$2,027	\$0	\$3,500	\$1,000	\$1,000	\$1,000
480 Computer hardware	\$630	\$2,451	\$3,000	\$4,000	\$4,000	\$4,000

General Fund Object Detail	2014/15	205/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
TOTAL SUPPLIES AND MATERIALS	\$80,124	\$77,878	\$109,510	\$88,800	\$88,800	\$88,800
500 CAPITAL OUTLAY						
520 Buildings Acquisition	\$11,767	\$0	\$12,500	\$0	\$0	\$0
540 Depreciable Equipment	\$0	\$0	\$0	\$0	\$0	\$0
564 Buses and Capital Bus Improvements	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$11,767	\$0	\$12,500	\$0	\$0	\$0
600 OTHER OBJECTS						
640 Dues and Fees	\$11,136	\$10,763	\$11,975	\$12,190	\$12,190	\$12,190
650 Insurance and Judgments	\$53,740	\$52,619	\$56,200	\$62,100	\$62,100	\$62,100
TOTAL OTHER OBJECTS	\$64,876	\$63,382	\$68,175	\$74,290	\$74,290	\$74,290
700 TRANSERS						
710 Fund Modifications	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
TOTAL TRANSFERS	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
800 OTHER USE OF FUNDS						
810 Planned Reserve	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
820 Reserved for Next Year	\$487,171	\$736,402	\$475,430	\$537,197	\$537,197	\$537,197
TOTAL OTHER USE OF UNDS	\$487,171	\$736,402	\$500,430	\$562,197	\$562,197	\$562,197
TOTAL GENERAL FUND EXPENDITURES	\$2,732,053	\$2,834,311	\$2,933,560	\$3,130,641	\$3,130,641	\$3,130,641

GENERAL FUND REVENUES

The State School Fund grant and local property taxes primarily support General Fund operations. Since Measure 5, state appropriations for K-12 education are decided each biennium by the legislature. Amounts paid by the state are highly dependent upon corporate and personal income taxes as well as local property taxes.

STATE SCHOOL FUND The State School Fund is the method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. Oregon K-12 Public Schools are funded through a combination of certain local revenues available to a school district and money appropriated by the Legislature. The Oregon Department of Education (ODE) first totals all available funding for school districts and then distributes the money appropriated by the Legislature to school districts—not individual schools—through the State School Fund Formula (formula). The formula’s goal is to equalize funding across the state. The formula achieves this goal by dividing the total revenue available by the number of weights in the state to get a funding per weight amount. The weights include the number of students and specific characteristics of students including whether they are eligible for special education, in poverty, require ESL services, etc. The weights are often expressed as “ADMw” which means Average Daily Membership Weighted. Each district counts the number of ADMw it has and multiplies that by the per ADMw amount to determine how much funding it will receive under the Formula:

NUMBER OF WEIGHTS X FUNDING PER WEIGHT = LOCAL REVENUES + STATE AID TO DISTRICT

Under the formula, the amount available for distribution is state aid and certain local revenues. The funding per weight is the same for

all districts, and is determined by the amount of money available for distribution. It does not matter what a district receives in property taxes. The only revenue that matters is the statewide total of state and local dollars. The formula transforms local revenues into statewide resources.

For example, if the State School Fund Formula awarded \$1.00 per ADMw then District A and District B would receive the following State School Fund Grant with their respective local revenue:

District	ADMw	Local Revenue	State School Fund Grant	Total Revenue under SSF Formula
A	100.00	\$75.00	\$25.00	\$100.00
B	100.00	\$10.00	\$90.00	\$100.00

The *certain* local revenues included in the State School Fund Formula (which reduce the State School Fund Grant) are property taxes, the Common School Fund and County School Fund appropriations to each district, Federal Forest Fees, and State Managed Timber. Local revenues that are excluded from the State School Fund Formula include restricted state and federal grants, donations, rental income, bond and levy revenue, and beginning fund balance.

PROPERTY TAXES Under Measure 5, district property taxes are based on a permanent tax rate of \$4.8917 per \$1,000 of assessed value within district boundaries. Most taxes not collected in the

year in which they were levied are collected in subsequent years.
Other property tax-related revenues include interest earnings from delinquent taxes.

OTHER STATE FUNDING FORMULA REVENUES

Common School Fund – State allocation per ORS 327.403

distributed on a per student basis (varies from year to year).

County School Fund – Miscellaneous tax receipts from Lane County distributed on a per student basis.

Federal Forest Fees – Receipts under ORS 294.060 from the logging of national forests in Lane County.

State Managed County Timber – Revenue in addition to that distributed through the county school fund per ORS 530.

BEGINNING FUND BALANCE Other General Fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year.

Date: 3/2/2017

To: District Business Managers

Re: 2017-18 State School Fund Estimates

2017-18	2018-19	2017-19 Biennium*
\$3,822,024,880	\$3,978,025,895	\$7,800,050,775
2017-18 Budget Appropriation for school districts & ESDs:		\$3,822,024,880
	Less Reserve Account:	(\$20,000,000)
	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
	Less Long Term Care and State Schools:	(\$10,500,000)
	English Language Learner Improvement Funds:	(\$6,250,000)
	Less Network of Quality Teaching and Learning (NQTL):	(\$2,500,000)
	Less Small High School Grant	(\$2,500,000)
	Less Charter School Closure Funds	(\$250,000)
	Less Local Option Equalization Grant:	(\$1,851,112)
	Less Office of School Facilities:	(\$3,000,000)
	Skilled Nursing Facilities:	(\$2,577,479)
Transfers/Deductions		(\$50,478,591)
State Revenue for Formula		\$3,771,546,289
	District Local Revenue:	\$1,806,063,319
	ESD Local Revenue:	\$123,500,000
Local Rev. for Formula (District + ESD)		\$1,929,563,319
Total Revenue For Formula		\$5,701,109,608
	District Share at 95.50%	\$5,444,559,676
	ESD Share at 4.50%	\$256,549,932
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$4,500,000)
	Less share of NQTL	(\$8,193,351)
Districts		(\$47,693,351)
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$8,193,351)
ESDs		(\$8,677,351)
Formula Revenue for Distribution		
School Districts		\$5,396,866,325
ESDs		\$247,872,581

*This State School Fund Estimate is based on the \$7.4 billion legislatively approved budget. It includes the original \$7.255 billion split 50/50 over the biennium with additional revenue from May Forecast and end of session bill added into 2016-17.

Sources for 2017-18 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2015-16
11% Cap Waiver Basis:	2014-15
Poverty Basis:	12/1/2016
School District Funding Ratio:	1.624447412
Transportation Grant:	Estimated @ \$206,662,681
Estimated ADMr:	575,000
Estimated ADMw:	710,000
District Accrual per ADMw:	\$428
ESD Accrual per ADMw:	\$15
YCEP/JDEP amount per ADMw:	\$7,310

If you have any questions please contact Adam Krein at Adam.Krein@state.or.us

Lane County, Mapleton SD 32

District ID: 2085

2017-2018 Extended ADMw

Mapleton SD 32: District total extended ADMw for funding calculations

	2017-2018		2016-2017	
ADMr:	145.00 X 1.00 =	145.00	153.43 X 1.00 =	153.43
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
28 IEP Students capped at 11% of District ADMr:	15.95 X 1.00 =	15.95	16.88 X 1.00 =	16.88
Students on IEP Above 11% of ADMr:	8.90 X 1.00 =	8.90	8.90 X 1.00 =	8.90
Students in Poverty:	48.33 X 0.25 =	12.08	51.14 X 0.25 =	12.79
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25 =	0.75	3.00 X 0.25 =	0.75
Remote Elementary School Correction:	55.31 X 1.00 =	55.31	55.31 X 1.00 =	55.31
Small High School Correction:	50.46 X 1.00 =	50.46	50.46 X 1.00 =	50.46
	2017-2018 ADMw	288.45	2016-2017 ADMw	298.51

Mapleton SD 32 Extended ADMw 298.51

Mapleton SD 32 Extended ADMw 298.51

STATE SCHOOL FUND GRANT

2017-2018

Based on Co-Chair budget of \$7.8 Billion with 49/51 split as of 3/3/2017

Lane County, Mapleton SD 32

District ID: 2085

2017-2018 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$638,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$17,781.16
County School Fund	=	\$3,185.00
State Managed Timber	=	\$1,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$225.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$660,191.16

2017-2018 Experience Adjustment

District Average Teacher Experience	=	9.05
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.05

2017-2018 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$212,000.00
Trans per ADMr Rank.	86%	Transportation Reimburs. Rate 80.00%
Grant (Rate* Net Eligible Expend)	=	\$169,600.00

2017-2018 Extended ADMw

2017-2018 ADMw	2016-2017 ADMw	Extended ADMw
288.45	298.51	298.51

2017-2018 General Purpose Grant

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

(**298.51** x [\$4500 + (\$25 x **-3.05**)]) X **1.624447411656** = **\$2,145,154**

2017-2018 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$2,145,154** + **\$169,600** = **\$2,314,754**

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue

= **\$2,314,754** - **\$660,191** = **\$1,654,563**

General Purpose Grant per Extended ADMw= **\$7,186**

Total Formula Revenue per Extended ADMw= **\$7,754**

Charter Schools Rate(ORS 338.155)= **\$7,437**

Total Paid To date		
SSF	Small HS Grant	Facility Grant

Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	

GENERAL FUND 100 REVENUES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actual	Actual	Budget	Proposed	Approved	Adopted
REVENUE FROM LOCAL SOURCES						
R1111 Current Year's Taxes	\$537,768	\$569,755	\$570,000	\$620,000	\$620,000	\$620,000
R1112 Prior Year's Taxes	\$12,801	\$11,318	\$20,000	\$14,000	\$14,000	\$14,000
R1113 Back Taxes	\$0	\$579	\$0	\$0	\$0	\$0
R1114 Payments in Lieu of Property Tax	\$176	\$232	\$225	\$225	\$225	\$225
R1190 Penalties and Interest on Taxes	\$2,758	\$2,375	\$1,500	\$2,000	\$2,000	\$2,000
R1300 Tuition	\$0	\$69	\$0	\$0	\$0	\$0
R1500 Interest on Taxes	\$118	\$123	\$0	\$150	\$150	\$150
R1510 Interest on Investments	\$3,390	\$5,638	\$3,500	\$5,500	\$5,500	\$5,500
R1710 Admission Fees	\$3,017	\$4,052	\$3,500	\$4,000	\$4,000	\$4,000
R1910 Property Rental	\$4,800	\$4,000	\$4,800	\$4,800	\$4,800	\$4,800
R1920 Donations from Private Sources	\$0	\$1,055	\$0	\$0	\$0	\$0
R1960 Recovery of Prior Year Expenses	\$0	\$0	\$40,787	\$0	\$0	\$0
R1990 Miscellaneous	\$10,364	\$10,143	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUE FROM LOCAL SOURCES	\$575,192	\$609,339	\$654,312	\$660,675	\$660,675	\$660,675
REVENUE FROM INTERMEDIATE SOURCES						
R2101 County School Fund	\$3,185	\$1,096	\$3,185	\$3,185	\$3,185	\$3,185
R2102 ESD Funds	\$18,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$21,185	\$1,096	\$3,185	\$3,185	\$3,185	\$3,185
REVENUE FROM STATE SOURCES						
R3101 State School Fund	\$1,694,719	\$1,477,557	\$1,658,000	\$1,600,000	\$1,600,000	\$1,600,000
R3103 Common School Fund	\$18,441	\$19,930	\$15,063	\$17,781	\$17,781	\$17,781
R3104 State Managed County Timber	\$59,517	\$185,669	\$0	\$1,000	\$1,000	\$1,000
R3199 Unrestricted Grants	\$68	\$0	\$0	\$0	\$0	\$0
R3299 Restricted CTE Grant	\$0	\$0	\$0	\$48,000	\$48,000	\$48,000
TOTAL REVENUE FROM STATE SOURCES	\$1,772,745	\$1,683,155	\$1,673,063	\$1,666,781	\$1,666,781	\$1,666,781
REVENUE FROM FEDERAL SOURCES						
R4801 Federal Forest Fees	\$8,943	\$7,470	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM FEDERAL SOURCES	\$8,943	\$7,470	\$0	\$0	\$0	\$0
OTHER SOURCES						
R5200 Interfund Transfer	\$0	\$46,081	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$353,990	\$487,171	\$600,000	\$800,000	\$800,000	\$800,000
TOTAL OTHER SOURCES	\$353,990	\$533,252	\$600,000	\$800,000	\$800,000	\$800,000

GENERAL FUND 100 REVENUES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actual	Actual	Budget	Proposed	Approved	Adopted
TOTAL GENERAL FUND REVENUES	\$2,732,055	\$2,834,312	\$2,930,560	\$3,130,641	\$3,130,641	\$3,130,641

GENERAL FUND EXPENDITURES

General Fund expenditures represent costs incurred to operate the District; including salary and benefit costs for teachers, administration and support staff, student transportation, classroom supplies and materials, building maintenance and utilities, and other expenses. General Fund expenditures are presented in detail by service area.

FUNCTION Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Functions and sub-functions consist of activities that have similar operational objectives. Categories are grouped according to the principle that the activities could be combined, compared, related, and mutually exclusive. Seven major function categories exist:

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency/Fund Transactions and Debt Service) 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

OBJECT Expenditure classification identifying the service or commodity obtained as the result of a specific expenditure. Seven major object categories exist:

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Other Uses of Funds

GENERAL FUND INSTRUCTION EXPENDITURES – FUNCTION 1000

Instruction includes all activities that direct the teaching of students, or the interaction between teacher and students at Mapleton Elementary School (K-6), Mapleton Middle School (7-8) and Mapleton High School (9-12). Special education ensures that students who have specific educational needs receive the necessary support to help them be successful.

Major Sub-Functions:

1111 Elementary, K-6 Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

1121 Middle/Junior High Programs Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 Middle/Junior High School Extracurricular School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics and student council.

1131 High School Programs Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 High School Extracurricular School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, student council, honor society, and electric car.

1250 Less Restrictive Programs for Students with Disabilities Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

1280 Alternative Education Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a nontraditional setting. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

GENERAL FUND 100 EXPENDITURES

		2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
ELEMENTARY							
100-1111-258-000-000							
111	Licensed Salaries	\$191,813	\$184,882	\$210,641	\$192,293	\$192,293	\$192,293
112	Classified Salaries	\$5,451	\$1,539	\$0	\$0	\$0	\$0
121	Substitutes - Licensed	\$9,434	\$13,923	\$13,158	\$15,000	\$15,000	\$15,000
122	Substitutes - Classified	\$1,202	\$1,828	\$1,389	\$1,500	\$1,500	\$1,500
130	Additional Salary	\$3,100	\$906	\$3,100	\$1,500	\$1,500	\$1,500
145	Insurance Stipend	\$0	\$22,044	\$22,044	\$15,444	\$15,444	\$15,444
211	PERS Pension	\$26,323	\$28,713	\$30,315	\$35,607	\$35,607	\$35,607
212	PERS IAP	\$12,857	\$13,055	\$14,293	\$13,598	\$13,598	\$13,598
216	OPSRP Pension	\$19,681	\$15,699	\$20,940	\$20,898	\$20,898	\$20,898
220	Social Security Administration	\$18,329	\$17,062	\$19,150	\$17,392	\$17,392	\$17,392
231	Workers' Compensation	\$1,416	\$1,158	\$1,456	\$1,348	\$1,348	\$1,348
240	Health Insurance	\$42,074	\$14,220	\$16,138	\$32,550	\$32,550	\$32,550
324	Rentals	\$2,260	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$5,059	\$2,973	\$5,000	\$5,700	\$5,700	\$5,700
418	PE Supplies and Materials	\$545	\$369	\$600	\$500	\$500	\$500
419	ODS Supplies and Materials	\$4,278	\$2,275	\$4,000	\$0	\$0	\$0
440	Periodicals	\$0	\$0	\$125	\$125	\$125	\$125
460	Non-consumable Items	\$288	\$100	\$750	\$0	\$0	\$0
TOTAL ELEMENTARY		\$344,110	\$320,745	\$363,099	\$353,455	\$353,455	\$353,455
MS LANGUAGE ARTS							
100-1121-378-100-000							
111	Licensed Salaries	\$17,695	\$11,084	\$16,973	\$17,483	\$17,483	\$17,483
145	Insurance Stipend	\$0	\$2,310	\$2,244	\$0	\$0	\$0
212	PERS IAP	\$1,062	\$804	\$1,153	\$1,049	\$1,049	\$1,049
216	OPSRP Pension	\$3,590	\$2,363	\$3,899	\$3,823	\$3,823	\$3,823
220	Social Security Administration	\$1,307	\$1,025	\$1,470	\$1,337	\$1,337	\$1,337
231	Workers' Compensation	\$107	\$71	\$115	\$141	\$141	\$141
240	Health Insurance	\$6,703	\$44	\$2,630	\$7,755	\$7,755	\$7,755
410	Supplies and Materials	\$104	\$100	\$100	\$100	\$100	\$100
TOTAL MS LANGUAGE ARTS		\$30,568	\$17,801	\$28,584	\$31,688	\$31,688	\$31,688
MS SOCIAL STUDIES							
100-1121-378-110-000							
111	Licensed Salaries	\$0	\$11,084	\$16,310	\$16,799	\$16,799	\$16,799
145	Insurance stipend	\$0	\$2,310	\$3,300	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
212	PERS IAP	\$0	\$804	\$1,177	\$1,008	\$1,008	\$1,008
216	OPSRP Pension	\$0	\$2,363	\$3,979	\$3,674	\$3,674	\$3,674
220	Social Security Administration	\$0	\$1,025	\$1,500	\$1,286	\$1,286	\$1,286
231	Workers' Compensation	\$0	\$71	\$117	\$114	\$114	\$114
240	Health Insurance	\$0	\$44	\$250	\$7,603	\$7,603	\$7,603
410	Supplies and Materials	\$0	\$48	\$100	\$100	\$100	\$100
TOTAL MS SOCIAL STUDIES		\$0	\$17,749	\$26,733	\$30,584	\$30,584	\$30,584
MS SCIENCE							
100-1121-378-120-000							
111	Licensed	\$11,423	\$11,766	\$11,763	\$15,348	\$15,348	\$15,348
145	Insurance Stipend	\$0	\$2,244	\$2,178	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$764	\$841	\$836	\$921	\$921	\$921
216	OPSRP Pension	\$2,583	\$2,471	\$2,829	\$3,357	\$3,357	\$3,357
220	Social Security Administration	\$971	\$1,072	\$1,066	\$1,175	\$1,175	\$1,175
231	Workers' Compensation	\$76	\$73	\$83	\$106	\$106	\$106
240	Health Insurance	\$3,236	\$42	\$165	\$5,018	\$5,018	\$5,018
410	Supplies and Materials	\$131	\$58	\$100	\$100	\$100	\$100
TOTAL MS SCIENCE		\$19,184	\$18,566	\$19,020	\$26,025	\$26,025	\$26,025
MS ART							
100-1121-378-130-000							
111	Licensed	\$5,548	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$333	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$1,126	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$406	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$33	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$2,010	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$517	\$250	\$200	\$200	\$200	\$200
TOTAL MS ART		\$9,973	\$250	\$200	\$200	\$200	\$200
MS MATHEMATICS							
100-1121-378-180-000							
111	Licensed	\$23,348	\$12,846	\$15,998	\$16,479	\$16,479	\$16,479
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$4,477	\$2,869	\$3,566	\$4,453	\$4,453	\$4,453
212	PERS IAP	\$1,591	\$771	\$960	\$989	\$989	\$989

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
216	OPSRP Pension	\$1,305	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$2,017	\$960	\$1,224	\$1,261	\$1,261	\$1,261
231	Workers' Compensation	\$153	\$67	\$95	\$109	\$109	\$109
240	Health Insurance	\$3,239	\$4,545	\$5,787	\$6,082	\$6,082	\$6,082
410	Supplies and Materials	\$385	\$0	\$450	\$450	\$450	\$450
TOTAL MS MATHEMATICS		\$36,515	\$22,056	\$28,080	\$29,823	\$29,823	\$29,823
MS HEALTH							
100-1121-378-190-000							
111	Licensed	\$3,255	\$3,353	\$8,388	\$8,640	\$8,640	\$8,640
145	Insurance Stipend	\$0	\$462	\$1,122	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$829	\$852	\$2,120	\$2,637	\$2,637	\$2,637
212	PERS IAP	\$223	\$229	\$571	\$586	\$586	\$586
220	Social Security Administration	\$284	\$292	\$727	\$747	\$747	\$747
231	Workers' Compensation	\$21	\$19	\$55	\$76	\$76	\$76
240	Health Insurance	\$472	\$10	\$85	\$10	\$10	\$10
TOTAL MS HEALTH		\$5,084	\$5,217	\$13,068	\$13,818	\$13,818	\$13,818
MS PHYSICAL EDUCATION							
100-1121-378-200-000							
111	Licensed	\$3,721	\$3,832	\$7,894	\$8,131	\$8,131	\$8,131
145	Insurance Stipend	\$0	\$528	\$1,056	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$947	\$974	\$1,995	\$2,483	\$2,483	\$2,483
212	PERS IAP	\$255	\$262	\$537	\$552	\$552	\$552
220	Social Security Administration	\$325	\$334	\$685	\$703	\$703	\$703
231	Workers' Compensation	\$24	\$22	\$52	\$73	\$73	\$73
240	Health Insurance	\$540	\$12	\$80	\$9	\$9	\$9
TOTAL MS PHYSICAL EDUCATION		\$5,812	\$5,963	\$12,299	\$13,007	\$13,007	\$13,007
MS SECOND LANGUAGE							
100-1121-378-210-000							
111	Licensed	\$8,921	\$0	\$0	\$15,348	\$15,348	\$15,348
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$2,238	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$603	\$0	\$0	\$921	\$921	\$921
216	OPSRP Pension	\$0	\$0	\$0	\$3,357	\$3,357	\$3,357
220	Social Security Administration	\$762	\$0	\$0	\$1,175	\$1,175	\$1,175
231	Workers' Compensation	\$58	\$0	\$0	\$106	\$106	\$106

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
240	Health Insurance	\$1,148	\$0	\$0	\$5,018	\$5,018	\$5,018
410	Supplies and Materials	\$0	\$0	\$200	\$200	\$200	\$200
TOTAL MS SECOND LANGUAGE		\$13,730	\$0	\$200	\$26,125	\$26,125	\$26,125
MS TEACHING SUPPLIES							
100-1121-378-290-000							
410	Supplies and Materials	\$489	\$184	\$250	\$0	\$0	\$0
TOTAL MS TEACHING SUPPLIES		\$489	\$184	\$250	\$0	\$0	\$0
MS COMPUTERS							
100-1121-378-520-000							
111	Licensed	\$0	\$4,750	\$5,219	\$5,376	\$5,376	\$5,376
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$285	\$313	\$323	\$323	\$323
216	OPSRP Pension	\$0	\$838	\$1,059	\$1,176	\$1,176	\$1,176
220	Social Security Administration	\$0	\$362	\$399	\$412	\$412	\$412
231	Workers' Compensation	\$0	\$25	\$32	\$53	\$53	\$53
240	Health Insurance	\$0	\$2,063	\$2,315	\$2,433	\$2,433	\$2,433
TOTAL MS COMPUTERS		\$0	\$8,324	\$9,337	\$9,773	\$9,773	\$9,773
MS INDUSTRIAL ARTS							
100-1121-378-550-000							
111	Licensed Salary	\$9,178	\$9,454	\$6,232	\$6,612	\$6,612	\$6,612
145	Insurance Stipend	\$0	\$1,650	\$1,056	\$1,056	\$1,056	\$1,056
212	PERS IAP	\$650	\$666	\$437	\$461	\$461	\$461
216	OPSRP Pension	\$2,197	\$1,959	\$1,479	\$1,677	\$1,677	\$1,677
220	Social Security Administration	\$828	\$849	\$558	\$587	\$587	\$587
231	Workers' Compensation	\$64	\$58	\$43	\$65	\$65	\$65
240	Health Insurance	\$1,681	\$31	\$80	\$9	\$9	\$9
410	Supplies and Materials	\$535	\$492	\$600	\$600	\$600	\$600
TOTAL MS INDUSTRIAL ARTS		\$15,133	\$15,158	\$10,485	\$11,067	\$11,067	\$11,067
MS GENERAL ATHLETICS							
100-1122-378-230-000							
410	Supplies and Materials	\$57	\$48	\$150	\$150	\$150	\$150
640	Dues and Fees	\$40	\$40	\$40	\$40	\$40	\$40
654	Student Insurance Premiums	\$0	\$0	\$100	\$300	\$300	\$300

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
TOTAL MS GENERAL ATHLETICS		\$97	\$88	\$290	\$490	\$490	\$490
MS VOLLEYBALL							
100-1122-378-230-100							
130	Additional Salary	\$2,892	\$1,556	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$347	\$347	\$347	\$421	\$421	\$421
212	PERS IAP	\$174	\$93	\$165	\$72	\$72	\$72
216	OPSRP Pension	\$271	\$0	\$241	\$260	\$260	\$260
220	Social Security Administration	\$220	\$119	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$18	\$8	\$18	\$18	\$18	\$18
410	Supplies and Materials	\$151	\$0	\$1,300	\$50	\$50	\$50
640	Dues and Fees	\$10	\$10	\$10	\$20	\$20	\$20
TOTAL MS VOLLEYBALL		\$4,083	\$2,134	\$5,035	\$3,795	\$3,795	\$3,795
MS FOOTBALL							
100-1122-378-230-200							
130	Additional Salary	\$2,541	\$1,556	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$347	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$93	\$0	\$71	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$0	\$241	\$341	\$341	\$341
220	Social Security Administration	\$190	\$119	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$16	\$9	\$18	\$18	\$18	\$18
380	Officiating Services	\$589	\$688	\$750	\$750	\$750	\$750
410	Supplies and Materials	\$2,326	\$4,405	\$1,500	\$2,450	\$2,450	\$2,450
640	Dues and Fees	\$10	\$10	\$10	\$20	\$20	\$20
TOTAL MS FOOTBALL		\$6,112	\$6,787	\$5,544	\$6,698	\$6,698	\$6,698
MS BOYS BASKETBALL							
100-1122-378-230-300							
130	Additional Salary	\$2,744	\$1,336	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$71	\$94	\$94	\$94
216	OPSRP Pension	\$0	\$0	\$241	\$341	\$341	\$341
220	Social Security Administration	\$210	\$102	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$18	\$8	\$18	\$18	\$18	\$18
410	Supplies and Materials	\$0	\$0	\$0	\$50	\$50	\$50
640	Dues and Fees	\$140	\$10	\$10	\$20	\$20	\$20
TOTAL MS BOYS BASKETBALL		\$3,112	\$1,456	\$3,294	\$3,477	\$3,477	\$3,477

GENERAL FUND 100 EXPENDITURES

		2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
MS GIRLS BASKETBALL							
100-1122-378-230-400							
130	Additional Salary	\$1,556	\$1,336	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$71	\$94	\$94	\$94
216	OPSRP Pension	\$0	\$0	\$241	\$341	\$341	\$341
220	Social Security Administration	\$119	\$102	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$9	\$7	\$18	\$18	\$18	\$18
410	Supplies and Materials	\$404	\$0	\$0	\$50	\$50	\$50
640	Dues and Fees	\$10	\$10	\$10	\$20	\$20	\$20
TOTAL MS GIRLS BASKETBALL		\$2,098	\$1,455	\$3,294	\$3,477	\$3,477	\$3,477
MS TRACK							
100-1122-378-230-600							
130	Additional Salary	\$2,744	\$2,892	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$0	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$0	\$0	\$601	\$601	\$601
220	Social Security Administration	\$210	\$221	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$17	\$13	\$18	\$18	\$18	\$18
410	Supplies and Materials	\$0	\$0	\$0	\$50	\$50	\$50
640	Dues and Fees	\$20	\$20	\$20	\$40	\$40	\$40
TOTAL MS TRACK		\$2,991	\$3,147	\$2,992	\$3,828	\$3,828	\$3,828
MS EXTRACURRICULAR							
100-1122-378-250-000							
130	Additional Salary	\$500	\$500	\$500	\$500	\$500	\$500
212	PERS IAP	\$30	\$30	\$30	\$30	\$30	\$30
216	OPSRP Pension	\$101	\$88	\$101	\$110	\$110	\$110
220	Social Security Administration	\$38	\$38	\$38	\$39	\$39	\$39
231	Workers' Compensation	\$3	\$3	\$4	\$4	\$4	\$4
410	Supplies and Materials	\$0	\$0	\$50	\$50	\$50	\$50
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MS EXTRACURRICULAR		\$672	\$659	\$723	\$733	\$733	\$733

HS GENERAL

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
100-1131-628-050-000							
112	Classified Salaries	\$0	\$61	\$20,345	\$0	\$0	\$0
121	Substitutes - Licensed	\$11,203	\$15,994	\$13,158	\$16,000	\$16,000	\$16,000
122	Substitutes - Classified	\$1,266	\$877	\$1,299	\$1,500	\$1,500	\$1,500
211	PERS Pension	\$40	-\$252	\$361	\$0	\$0	\$0
212	PERS IAP	\$17	-\$83	\$1,365	\$1,050	\$1,050	\$1,050
216	OPSRP Pension	\$18	\$155	\$4,489	\$3,828	\$3,828	\$3,828
220	Social Security Administration	\$955	\$1,295	\$2,662	\$1,339	\$1,339	\$1,339
231	Workers' Compensation	\$160	\$91	\$215	\$113	\$113	\$113
TOTAL HS GENERAL		\$13,659	\$18,137	\$43,894	\$23,830	\$23,830	\$23,830
HS LANGUAGE ARTS							
100-1131-628-100-000							
111	Licensed Salaries	\$26,919	\$33,598	\$28,723	\$29,585	\$29,585	\$29,585
212	PERS IAP	\$1,615	\$2,016	\$1,723	\$1,776	\$1,776	\$1,776
216	OPSRP Pension	\$5,462	\$5,927	\$5,828	\$6,471	\$6,471	\$6,471
220	Social Security Administration	\$2,042	\$2,565	\$2,197	\$2,264	\$2,264	\$2,264
231	Workers' Compensation	\$164	\$179	\$174	\$181	\$181	\$181
240	Health Insurance	\$11,413	\$13,761	\$12,008	\$12,621	\$12,621	\$12,621
410	Supplies and Materials	\$119	\$198	\$650	\$600	\$600	\$600
TOTAL HS LANGUAGE ARTS		\$47,734	\$58,243	\$51,303	\$53,498	\$53,498	\$53,498
HS SOCIAL STUDIES							
100-1131-628-110-000							
111	Licensed Salaries	\$27,672	\$22,168	\$22,181	\$22,847	\$22,847	\$22,847
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$830	\$1,330	\$1,331	\$1,371	\$1,371	\$1,371
216	OPSRP Pension	\$2,807	\$3,911	\$4,501	\$4,997	\$4,997	\$4,997
220	Social Security Administration	\$2,117	\$1,690	\$1,697	\$1,748	\$1,748	\$1,748
231	Workers' Compensation	\$169	\$119	\$136	\$146	\$146	\$146
240	Health Insurance	\$11,670	\$9,629	\$9,838	\$10,340	\$10,340	\$10,340
410	Supplies and Materials	\$398	\$0	\$400	\$400	\$400	\$400
TOTAL HS SOCIAL STUDIES		\$45,663	\$38,847	\$40,084	\$41,849	\$41,849	\$41,849
HS SCIENCE							
100-1131-628-120-000							
111	Licensed Salaries	\$22,175	\$22,840	\$23,881	\$31,160	\$31,160	\$31,160
145	Insurance Stipend	\$0	\$4,356	\$4,422	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
212	PERS IAP	\$1,483	\$1,632	\$1,698	\$1,870	\$1,870	\$1,870
216	OPSRP Pension	\$5,015	\$4,797	\$5,743	\$6,815	\$6,815	\$6,815
220	Social Security Administration	\$1,885	\$2,081	\$2,165	\$2,384	\$2,384	\$2,384
231	Workers' Compensation	\$148	\$142	\$168	\$190	\$190	\$190
240	Health Insurance	\$6,282	\$81	\$335	\$10,188	\$10,188	\$10,188
410	Supplies and Materials	\$421	\$553	\$550	\$550	\$550	\$550
TOTAL HS SCIENCE		\$37,409	\$36,482	\$38,962	\$53,157	\$53,157	\$53,157
HS ART							
100-1131-628-130-000-000							
111	Licensed Salaries	\$12,945	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$777	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$2,627	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$946	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$78	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$4,689	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$374	\$0	\$250	\$250	\$250	\$250
TOTAL HS ART		\$22,436	\$0	\$250	\$250	\$250	\$250
HS MATH							
100-1131-628-180-000							
111	Licensed Salaries	\$30,161	\$31,753	\$23,998	\$24,718	\$24,718	\$24,718
145	Insurance Stipend	\$0	\$990	\$0	\$0	\$0	\$0
211	PERS Pension	\$6,723	\$5,824	\$5,349	\$6,679	\$6,679	\$6,679
212	PERS IAP	\$1,810	\$1,965	\$1,440	\$1,484	\$1,484	\$1,484
216	OPSRP Pension	\$0	\$1,175	\$0	\$0	\$0	\$0
220	Social Security Administration	\$2,236	\$2,458	\$1,836	\$1,891	\$1,891	\$1,891
231	Workers' Compensation	\$178	\$171	\$143	\$152	\$152	\$152
240	Health Insurance	\$10,758	\$9,245	\$8,681	\$9,123	\$9,123	\$9,123
410	Supplies and Materials	\$345	\$0	\$550	\$500	\$500	\$500
TOTAL HS MATHEMATICS		\$52,211	\$53,581	\$41,997	\$44,547	\$44,547	\$44,547
HS HEALTH							
100-1131-628-190-000							
111	Licensed Salaries	\$7,906	\$8,144	\$8,388	\$8,640	\$8,640	\$8,640
145	Insurance Stipend	\$0	\$1,122	\$1,122	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$2,012	\$2,069	\$2,120	\$2,638	\$2,638	\$2,638
212	PERS IAP	\$542	\$556	\$571	\$586	\$586	\$586

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
220	Social Security Administration	\$691	\$709	\$727	\$747	\$747	\$747
231	Workers' Compensation	\$52	\$47	\$55	\$76	\$76	\$76
240	Health Insurance	\$1,147	\$25	\$85	\$10	\$10	\$10
410	Supplies and Materials	\$0	\$301	\$350	\$350	\$350	\$350
TOTAL HS HEALTH		\$12,350	\$12,972	\$13,418	\$14,169	\$14,169	\$14,169
HS PHYSICAL EDUCATION							
100-1131-628-200-000							
111	Licensed Salaries	\$2,244	\$21,037	\$13,113	\$13,507	\$13,507	\$13,507
145	Insurance Stipend	\$0	\$2,244	\$1,056	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$4,025	\$4,138	\$1,995	\$2,483	\$2,483	\$2,483
212	PERS IAP	\$1,176	\$1,397	\$850	\$874	\$874	\$874
216	OPSRP Pension	\$312	\$838	\$1,059	\$1,176	\$1,176	\$1,176
220	Social Security Administration	\$1,617	\$1,780	\$1,084	\$1,115	\$1,115	\$1,115
231	Workers' Compensation	\$123	\$119	\$84	\$126	\$126	\$126
240	Health Insurance	\$3,590	\$2,113	\$2,395	\$2,442	\$2,442	\$2,442
410	Supplies and Materials	\$1,048	\$878	\$800	\$800	\$800	\$800
TOTAL HS PHYSICAL EDUCATION		\$14,135	\$34,544	\$22,436	\$23,579	\$23,579	\$23,579
HS SECOND LANGUAGE							
100-1131-628-210-000							
111	Licensed Salaries	\$25,713	\$4,750	\$0	\$31,160	\$31,160	\$31,160
145	Insurance Stipend	\$0	\$990	\$0	\$0	\$0	\$0
211	PERS Pension	\$6,452	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$1,737	\$344	\$0	\$1,870	\$1,870	\$1,870
216	OPSRP Pension	\$0	\$1,013	\$0	\$6,815	\$6,815	\$6,815
220	Social Security Administration	\$2,198	\$439	\$0	\$2,384	\$2,384	\$2,384
231	Workers' Compensation	\$166	\$30	\$0	\$190	\$190	\$190
240	Health Insurance	\$3,309	\$19	\$0	\$10,188	\$10,188	\$10,188
410	Supplies and Materials	\$172	\$0	\$0	\$400	\$400	\$400
TOTAL HS SECOND LANGUAGE		\$39,747	\$7,586	\$0	\$53,007	\$53,007	\$53,007
HS TEACHING SUPPLIES							
100-1131-628-290-000							
410	Supplies and Materials	\$1,932	\$2,043	\$2,000	\$2,450	\$2,450	\$2,450
TOTAL HS TEACHING SUPPLIES		\$1,932	\$2,043	\$2,000	\$2,450	\$2,450	\$2,450

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
HS YEARBOOK							
100-1131-628-510-000							
111	Licensed Salaries	\$5,548	\$4,750	\$5,219	\$5,376	\$5,376	\$5,376
145	Insurance Stipend	\$0	\$990	\$1,056	\$0	\$0	\$0
212	PERS IAP	\$333	\$344	\$377	\$323	\$323	\$323
216	OPSRP Pension	\$1,126	\$1,013	\$1,273	\$1,176	\$1,176	\$1,176
220	Social Security Administration	\$406	\$439	\$480	\$412	\$412	\$412
231	Workers' Compensation	\$33	\$30	\$38	\$53	\$53	\$53
240	Health Insurance	\$2,010	\$19	\$80	\$2,433	\$2,433	\$2,433
322	Repairs and Maintenance	\$53	\$219	\$200	\$200	\$200	\$200
355	Printing and Binding	\$1,508	\$3,246	\$1,500	\$2,000	\$2,000	\$2,000
410	Supplies and Materials	\$45	\$0	\$200	\$200	\$200	\$200
TOTAL HS YEARBOOK		\$11,062	\$11,051	\$10,423	\$12,173	\$12,173	\$12,173
HS COMPUTERS							
100-1131-628-520-000							
111	Licensed Salaries	\$7,540	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$1,681	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$452	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$559	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$45	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$2,689	\$0	\$0	\$0	\$0	\$0
TOTAL HS COMPUTERS		\$12,966	\$0	\$0	\$0	\$0	\$0
HS INDUSTRIAL ARTS							
100-1131-628-550-000							
111	Licensed Salaries	\$22,028	\$22,689	\$26,485	\$28,299	\$28,299	\$28,299
145	Insurance Stipend	\$0	\$3,960	\$4,488	\$4,488	\$4,488	\$4,488
212	PERS IAP	\$1,563	\$1,599	\$1,858	\$1,956	\$1,956	\$1,956
216	OPSRP Pension	\$5,286	\$4,701	\$6,284	\$7,127	\$7,127	\$7,127
220	Social Security Administration	\$1,993	\$2,039	\$2,639	\$2,493	\$2,493	\$2,493
231	Workers' Compensation	\$154	\$139	\$182	\$197	\$197	\$197
240	Health Insurance	\$4,099	\$73	\$340	\$38	\$38	\$38
410	Supplies and Materials	\$2,778	\$2,818	\$3,200	\$2,900	\$2,900	\$2,900
460	Non-consumable and Materials	\$0	\$0	\$2,500	\$0	\$0	\$0
640	Dues and Fees	\$345	\$448	\$100	\$350	\$350	\$350
TOTAL HS INDUSTRIAL ARTS		\$38,246	\$38,465	\$48,076	\$47,848	\$47,848	\$47,848

GENERAL FUND 100 EXPENDITURES

		2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
HS GENERAL ATHLETICS							
100-1132-628-230-000							
111	Licensed Salaries	\$0	\$0	\$6,232	\$6,612	\$6,612	\$6,612
130	Additional Salary	\$3,789	\$4,354	\$6,250	\$6,250	\$6,250	\$6,250
145	Insurance Stipend	\$0	\$0	\$1,056	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$51	\$102	\$0	\$0	\$0	\$0
212	PERS IAP	\$227	\$261	\$812	\$836	\$836	\$836
216	OPSRP Pension	\$723	\$688	\$2,747	\$3,044	\$3,044	\$3,044
220	Social Security Administration	\$288	\$331	\$1,036	\$1,065	\$1,065	\$1,065
231	Workers' Compensation	\$23	\$23	\$82	\$105	\$105	\$105
240	Health Insurance	\$0	\$0	\$80	\$9	\$9	\$9
318	Workshops	\$0	\$0	\$1,000	\$700	\$700	\$700
340	Travel	\$142	\$1,813	\$500	\$1,000	\$1,000	\$1,000
380	Professional Services	\$9	\$914	\$750	\$900	\$900	\$900
410	Supplies and Materials	\$87	\$429	\$500	\$500	\$500	\$500
470	Computer Software	\$350	\$0	\$500	\$500	\$500	\$500
640	Dues and Fees	\$925	\$925	\$1,150	\$1,150	\$1,150	\$1,150
654	Student Insurance Premiums	\$0	\$0	\$100	\$300	\$300	\$300
TOTAL HS GENERAL ATHLETICS		\$6,614	\$9,838	\$22,795	\$24,027	\$24,027	\$24,027
HS VOLLEYBALL							
100-1132-628-230-100							
130	Additional Salary	\$5,787	\$4,314	\$5,734	\$5,734	\$5,734	\$5,734
211	PERS Pension	\$823	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$347	\$185	\$344	\$126	\$126	\$126
216	OPSRP Pension	\$425	\$544	\$1,163	\$457	\$457	\$457
220	Social Security Administration	\$442	\$330	\$439	\$439	\$439	\$439
231	Workers' Compensation	\$34	\$23	\$33	\$33	\$33	\$33
380	Officiating Services	\$0	\$1,828	\$1,500	\$1,800	\$1,800	\$1,800
410	Supplies and Materials	\$120	\$1,021	\$360	\$50	\$50	\$50
640	Dues and Fees	\$1,707	\$175	\$295	\$195	\$195	\$195
TOTAL HS VOLLEYBALL		\$9,685	\$8,420	\$9,868	\$8,834	\$8,834	\$8,834
HS FOOTBALL							
100-1132-628-230-200							
130	Additional Salary	\$5,734	\$5,501	\$5,734	\$5,734	\$5,734	\$5,734
211	PERS Pension	\$813	\$814	\$813	\$986	\$986	\$986
212	PERS IAP	\$219	\$330	\$344	\$126	\$126	\$126

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
216	OPSRP Pension	\$0	\$327	\$423	\$457	\$457	\$457
220	Social Security Administration	\$439	\$420	\$439	\$439	\$439	\$439
231	Workers' Compensation	\$33	\$29	\$33	\$34	\$34	\$34
322	Repairs and Maintenance	\$729	\$90	\$300	\$300	\$300	\$300
340	Travel	\$60	\$424	\$65	\$65	\$65	\$65
380	Officiating Services	\$1,726	\$1,595	\$2,000	\$2,000	\$2,000	\$2,000
410	Supplies and Materials	\$3,791	\$2,715	\$4,500	\$6,500	\$6,500	\$6,500
640	Dues and Fees	\$145	\$325	\$95	\$200	\$200	\$200
TOTAL HS FOOTBALL		\$13,689	\$12,570	\$14,746	\$16,841	\$16,841	\$16,841
HS B BASKETBALL							
100-1132-628-230-300							
130	Additional Salary	\$3,443	\$4,314	\$4,900	\$4,900	\$4,900	\$4,900
211	PERS Pension	\$12	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$3	\$259	\$294	\$294	\$294	\$294
216	OPSRP Pension	\$0	\$761	\$994	\$1,072	\$1,072	\$1,072
220	Social Security Administration	\$263	\$329	\$375	\$375	\$375	\$375
231	Workers' Compensation	\$21	\$23	\$29	\$29	\$29	\$29
340	Travel	\$0	\$174	\$0	\$0	\$0	\$0
380	Officiating Services	\$1,598	\$1,599	\$2,100	\$1,750	\$1,750	\$1,750
410	Supplies and Materials	\$56	\$0	\$3,050	\$350	\$350	\$350
640	Dues and Fees	\$95	\$95	\$95	\$195	\$195	\$195
TOTAL HS BOYS BASKETBALL		\$5,491	\$7,554	\$11,837	\$8,965	\$8,965	\$8,965
HS G BASKETBALL							
100-1132-628-230-400							
130	Additional Salary	\$0	\$4,314	\$4,900	\$5,734	\$5,734	\$5,734
212	PERS IAP	\$0	\$259	\$294	\$126	\$126	\$126
216	OPSRP Pension	\$0	\$761	\$994	\$457	\$457	\$457
220	Social Security Administration	\$0	\$330	\$375	\$139	\$139	\$139
231	Workers' Compensation	\$0	\$23	\$29	\$34	\$34	\$34
380	Officiating Services	\$0	\$1,599	\$2,100	\$1,750	\$1,750	\$1,750
410	Supplies and Materials	\$0	\$0	\$50	\$350	\$350	\$350
640	Dues and Fees	\$95	\$95	\$95	\$195	\$195	\$195
TOTAL HS GIRLS BASKETBALL		\$95	\$7,380	\$8,837	\$8,785	\$8,785	\$8,785
HS TRACK							
100-1132-628-230-600							

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
130	Additional Salary	\$5,734	\$5,053	\$5,734	\$5,734	\$5,734	\$5,734
212	PERS IAP	\$125	\$303	\$344	\$345	\$345	\$345
216	OPSRP Pension	\$423	\$891	\$1,163	\$1,255	\$1,255	\$1,255
220	Social Security Administration	\$439	\$386	\$439	\$439	\$439	\$439
231	Workers' Compensation	\$32	\$26	\$33	\$34	\$34	\$34
380	Officiating Services	\$528	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$4,485	\$1,427	\$1,000	\$1,000	\$1,000	\$1,000
640	Dues and Fees	\$365	\$255	\$295	\$295	\$295	\$295
TOTAL HS TRACK		\$12,131	\$8,341	\$9,008	\$9,102	\$9,102	\$9,102
HS EXTRACURRICULAR							
100-1132-628-250-000							
130	Additional Salary	\$6,586	\$5,025	\$6,525	\$3,525	\$3,525	\$3,525
211	PERS Pension	\$418	\$335	\$334	\$406	\$406	\$406
212	PERS IAP	\$395	\$302	\$392	\$302	\$302	\$302
216	OPSRP Pension	\$956	\$622	\$1,020	\$1,099	\$1,099	\$1,099
220	Social Security Administration	\$496	\$382	\$499	\$500	\$500	\$500
231	Workers' Compensation	\$39	\$26	\$42	\$42	\$42	\$42
340	Travel	\$105	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$500	\$495	\$200	\$500	\$500	\$500
TOTAL HS EXTRACURRICULAR		\$9,495	\$7,187	\$9,012	\$6,374	\$6,374	\$6,374
TALENTED & GIFTED							
100-1210-000-000-000							
130	Additional Salary	\$375	\$0	\$750	\$750	\$750	\$750
211	PERS Pension	\$84	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$23	\$0	\$45	\$45	\$45	\$45
216	OPSRP Pension	\$0	\$0	\$152	\$465	\$465	\$465
220	Social Security Administration	\$27	\$0	\$57	\$58	\$58	\$58
231	Workers' Compensation	\$2	\$0	\$6	\$6	\$6	\$6
410	Supplies and Materials	\$42	\$0	\$125	\$125	\$125	\$125
TOTAL TALENTED AND GIFTED		\$553	\$0	\$1,135	\$1,449	\$1,449	\$1,449
SPECIAL EDUCATION							
100-1250-000-320-000							
111	Licensed Salaries	\$0	\$2,258	\$9,581	\$8,088	\$8,088	\$8,088
112	Classified Salaries	\$81,789	\$89,503	\$44,393	\$54,212	\$54,212	\$54,212
113	Administrator Salaries	\$5,250	\$5,358	\$5,570	\$5,682	\$5,682	\$5,682

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
121	Substitutes - Licensed	\$4,374	\$4,105	\$2,961	\$2,000	\$2,000	\$2,000
122	Substitutes - Classified	\$5,537	\$6,196	\$5,888	\$7,500	\$7,500	\$7,500
130	Additional Salary	\$0	\$3,430	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$429	\$489	\$462	\$462	\$462
211	PERS Pension	\$6,907	\$1,300	\$3,780	\$6,372	\$6,372	\$6,372
212	PERS IAP	\$4,490	\$5,107	\$3,690	\$4,473	\$4,473	\$4,473
216	OPSRP Pension	\$14,042	\$13,982	\$9,162	\$11,146	\$11,146	\$11,146
220	Social Security Administration	\$6,580	\$7,149	\$5,269	\$5,963	\$5,963	\$5,963
231	Workers' Compensation	\$559	\$513	\$426	\$510	\$510	\$510
240	Health Insurance	\$489	\$761	\$2,929	\$2,285	\$2,285	\$2,285
313	Student Services	\$7,398	\$51,067	\$135,000	\$160,000	\$160,000	\$160,000
340	Travel	\$72	\$0	\$500	\$0	\$0	\$0
380	Technical Services	\$1,127	\$315	\$500	\$500	\$500	\$500
410	Supplies and Materials	\$731	\$380	\$1,200	\$1,000	\$1,000	\$1,000
420	Textbooks	\$0	\$0	\$750	\$500	\$500	\$500
460	Non-consumable Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
470	Computer Software	\$1,308	\$0	\$1,000	\$500	\$500	\$500
480	Computer Hardware	\$541	\$1,017	\$750	\$0	\$0	\$0
640	Dues and Fees	\$179	\$915	\$500	\$500	\$500	\$500
TOTAL SPECIAL EDUCATION		\$141,373	\$193,785	\$234,338	\$271,693	\$271,693	\$271,693
ALTERNATIVE EDUCATION							
100-1280-000-000-000							
310	Online Instruction	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL ALTERNATIVE EDUCATION		\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
OTHER PROGRAMS							
100-1299-000-000-000							
410	Other Programs	\$0	\$6,966	\$0	\$0	\$0	\$0
TOTAL OTHER PROGRAMS		\$0	\$6,966	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND INSTRUCTION		\$1,065,133	\$1,021,732	\$1,169,946	\$1,297,490	\$1,297,490	\$1,297,490

GENERAL FUND SUPPORT SERVICES EXPENDITURES – FUNCTION 2000

Support services are those services which provide administrative, technical, personal, and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

MAJOR SUB-FUNCTIONS:

2110 Attendance and Social Work Services Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community.

2150 Speech Pathology and Audiology Services Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2310 Board of Education Services Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

2321 Office of the Superintendent Services Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

2410 Office of the Principal Services Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district.

2520 Fiscal Services Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

2540 Operation and Maintenance of Plant Services Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2552 Vehicle Operation Services Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included.

2558 Special Education Transportation Services Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here.

2640 Staff Services Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2660 Technology Services Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2700 Supplemental Retirement Program Costs associated with a supplemental retirement program provided to prior employees of the district.

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
ELEMENTARY ATTENDANCE							
100-2110-258-000-000							
114	Managerial Salary	\$9,559	\$19,767	\$20,765	\$21,337	\$21,337	\$21,337
145	Insurance Stipend	\$0	\$3,117	\$3,492	\$3,300	\$3,300	\$3,300
211	PERS Pension	\$2,500	\$5,172	\$5,407	\$6,657	\$6,657	\$6,657
212	PERS IAP	\$673	\$1,390	\$1,455	\$1,479	\$1,479	\$1,479
220	Social Security Administration	\$859	\$1,775	\$1,856	\$1,885	\$1,885	\$1,885
231	Workers' Compensation	\$66	\$121	\$146	\$145	\$145	\$145
240	Health Insurance	\$1,721	\$405	\$250	\$28	\$28	\$28
340	Travel	\$0	\$0	\$150	\$160	\$160	\$160
TOTAL ELEMENTARY ATTENDANCE		\$15,378	\$31,747	\$33,521	\$34,991	\$34,991	\$34,991
HS ATTENDANCE							
100-2110-628-000-000							
114	Managerial Salary	\$8,076	\$16,585	\$17,330	\$18,645	\$18,645	\$18,645
122	Substitutes - Classified	\$7,808	\$3,117	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	\$3,492	\$3,300	\$3,300	\$3,300
212	PERS IAP	\$1,498	\$1,166	\$1,249	\$1,121	\$1,121	\$1,121
216	OPSRP Pension	\$3,333	\$3,427	\$4,225	\$4,085	\$4,085	\$4,085
220	Social Security Administration	\$1,218	\$1,531	\$1,593	\$1,679	\$1,679	\$1,679
231	Workers' Compensation	\$100	\$106	\$128	\$131	\$131	\$131
240	Health Insurance	\$125	\$402	\$250	\$28	\$28	\$28
340	Travel	\$0	\$0	\$150	\$160	\$160	\$160
TOTAL HS ATTENDANCE		\$22,158	\$26,335	\$28,417	\$29,149	\$29,149	\$29,149
HS GUIDANCE							
100-2120-628-000-000							
111	Licensed Salaries	\$0	\$0	\$0	\$0	\$0	\$0
114	Administrator Salaries	\$13,369	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$464	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$1,567	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$974	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$82	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$104	\$0	\$0	\$0	\$0	\$0
340	Travel	\$0	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$215	\$0	\$0	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL HS GUIDANCE		\$16,775	\$0	\$0	\$0	\$0	\$0
 DISTRICT FIRST AID TRAINING							
100-2130-008-000-000							
130	Additional Salary	\$367	\$208	\$350	\$370	\$370	\$370
211	PERS Pension	\$82	\$47	\$80	\$110	\$110	\$110
212	PERS IAP	\$22	\$13	\$25	\$35	\$35	\$35
220	Social Security Administration	\$28	\$16	\$30	\$30	\$30	\$30
231	Workers' Compensation	\$2	\$1	\$2	\$3	\$3	\$3
410	Supplies and Materials	\$768	\$255	\$750	\$750	\$750	\$750
TOTAL DISTRICT FIRST AID TRAINING		\$1,269	\$540	\$1,237	\$1,298	\$1,298	\$1,298
 ELEMENTARY HEALTH SERVICES							
100-2130-258-000-000							
410	Supplies and Materials	\$113	\$130	\$175	\$150	\$150	\$150
TOTAL ELEMENTARY HEALTH SERVICES		\$113	\$130	\$175	\$150	\$150	\$150
 HS HEALTH SERVICES							
100-2130-628-000-000							
410	Supplies and Materials	\$0	\$0	\$175	\$150	\$150	\$150
TOTAL HS HEALTH SERVICES		\$0	\$0	\$175	\$150	\$150	\$150
 SPEECH THERAPY							
100-2150-000-320-000							
111	Licensed Salaries	\$26,958	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$6,009	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$1,617	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$1,940	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$156	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$6,741	\$0	\$0	\$0	\$0	\$0
310	Instruction Services	\$0	\$0	\$40,000	\$0	\$0	\$0
340	Travel	\$0	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$561	\$0	\$0	\$0	\$0	\$0
420	Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
460	Non-consumable Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SPEECH THERAPY		\$43,982	\$0	\$40,000	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
IMPROVEMENT OF INSTRUCTION						
100-2210-000-000-000						
244 Tuition Reimbursement	\$11,912	\$5,226	\$9,000	\$12,000	\$12,000	\$12,000
TOTAL IMPROVEMENT OF INSTRUCTION	\$11,912	\$5,226	\$9,000	\$12,000	\$12,000	\$12,000
ELEMENTARY LIBRARY						
100-2220-258-000-000						
410 Supplies and Materials	-\$4	\$65	\$200	\$0	\$0	\$0
430 Library Books	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ELEMENTARY LIBRARY	-\$4	\$65	\$200	\$0	\$0	\$0
HS LIBRARY						
100-2220-628-000-000						
410 Supplies and Materials	\$23	\$0	\$200	\$0	\$0	\$0
470 Computer Software	\$135	\$0	\$0	\$0	\$0	\$0
TOTAL HS LIBRARY	\$158	\$0	\$200	\$0	\$0	\$0
EDUCATIONAL MEDIA SERVICES						
100-2221-000-000-000						
370 Tuition	\$900	\$2,826	\$0	\$0	\$0	\$0
TOTAL EDUCATIONAL MEDIA SERVICES	\$900	\$2,826	\$0	\$0	\$0	\$0
INSTRUCTIONAL STAFF DEVELOPMENT						
100-2240-000-000-000						
340 Travel	\$0	\$0	\$100	\$0	\$0	\$0
410 Supplies and Materials	\$0	\$0	\$250	\$0	\$0	\$0
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT	\$0	\$0	\$350	\$0	\$0	\$0
BOARD OF EDUCATION						
100-2310-000-000-000						
322 Policy Maintenance Fee	\$1,095	\$1,095	\$1,095	\$1,095	\$1,095	\$1,095
354 Advertising	\$602	\$736	\$350	\$650	\$650	\$650
381 Audit Services	\$14,833	\$14,889	\$16,000	\$17,000	\$17,000	\$17,000
382 Legal Services	\$799	\$2,005	\$2,500	\$3,000	\$3,000	\$3,000
388 Election Services	\$285	\$358	\$400	\$375	\$375	\$375
410 Supplies and Materials	\$42	\$235	\$200	\$200	\$200	\$200
640 Dues and Fees	\$124	\$541	\$100	\$600	\$600	\$600
TOTAL BOARD OF EDUCATION	\$17,780	\$19,859	\$20,645	\$22,920	\$22,920	\$22,920

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
OFFICE OF SUPERINTENDENT							
100-2321-008-000-000							
113	Administrator Salaries	\$58,977	\$55,497	\$60,747	\$61,962	\$61,962	\$61,962
140	Travel Stipend	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
145	Insurance Stipend	\$0	\$3,429	\$4,051	\$3,828	\$3,828	\$3,828
211	PERS Pension	\$14,671	\$13,894	\$15,112	\$18,587	\$18,587	\$18,587
212	PERS IAP	\$3,949	\$3,733	\$4,068	\$4,128	\$4,128	\$4,128
220	Social Security Administration	\$5,039	\$4,744	\$5,186	\$5,263	\$5,263	\$5,263
231	Workers' Compensation	\$367	\$307	\$379	\$390	\$390	\$390
240	Health Insurance	\$4,126	\$550	\$290	\$560	\$560	\$560
340	Travel	\$0	\$312	\$900	\$1,500	\$1,500	\$1,500
410	Supplies and Materials	\$430	\$15	\$250	\$250	\$250	\$250
480	Computer Hardware	\$0	\$0	\$250	\$0	\$0	\$0
640	Dues and Fees	\$2,093	\$1,409	\$2,750	\$2,750	\$2,750	\$2,750
TOTAL OFFICE OF SUPERINTENDENT		\$92,652	\$86,889	\$96,983	\$102,218	\$102,218	\$102,218
ELEMENTARY PRINCIPAL							
100-2410-258-000-000							
113	Administrator Salaries	\$35,590	\$37,334	\$36,667	\$37,391	\$37,391	\$37,391
114	Managerial Salaries	\$28,678	\$19,767	\$20,765	\$21,337	\$21,337	\$21,337
145	Insurance Stipend	\$0	\$3,117	\$5,936	\$5,610	\$5,610	\$5,610
211	PERS Pension	\$15,433	\$13,514	\$14,123	\$17,384	\$17,384	\$17,384
212	PERS IAP	\$4,154	\$3,631	\$3,802	\$3,861	\$3,861	\$3,861
220	Social Security Administration	\$5,303	\$4,623	\$4,847	\$4,922	\$4,922	\$4,922
231	Workers' Compensation	\$398	\$304	\$365	\$370	\$370	\$370
240	Health Insurance	\$5,317	\$569	\$425	\$590	\$590	\$590
340	Travel	\$36	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$99	\$375	\$250	\$350	\$350	\$350
412	POPS	\$218	\$186	\$300	\$300	\$300	\$300
640	Dues and Fees	\$0	\$0	\$100	\$250	\$250	\$250
TOTAL ELEMENTARY PRINCIPAL		\$95,226	\$83,422	\$87,580	\$92,365	\$92,365	\$92,365
MS PRINCIPAL							
100-2410-378-000-000							
113	Administrator Salaries	\$22,500	\$22,964	\$23,870	\$24,348	\$24,348	\$24,348
145	Insurance Stipend	\$0	\$4,146	\$2,095	\$1,980	\$1,980	\$1,980
211	PERS Pension	\$5,894	\$6,126	\$5,788	\$7,114	\$7,114	\$7,114

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
212	PERS IAP	\$1,586	\$1,646	\$1,558	\$1,580	\$1,580	\$1,580
220	Social Security Administration	\$2,008	\$2,084	\$1,986	\$2,015	\$2,015	\$2,015
231	Workers' Compensation	\$151	\$137	\$148	\$149	\$149	\$149
240	Health Insurance	\$4,415	\$508	\$150	\$510	\$510	\$510
410	Supplies and Materials	\$0	\$0	\$250	\$0	\$0	\$0
412	POPS	\$96	\$208	\$300	\$300	\$300	\$300
TOTAL MS PRINCIPAL		\$36,650	\$37,820	\$36,145	\$37,996	\$37,996	\$37,996
HS PRINCIPAL							
100-2410-628-000-000							
113	Administrator Salaries	\$47,250	\$48,225	\$50,128	\$51,131	\$51,131	\$51,131
114	Managerial Salaries	\$10,421	\$16,585	\$17,330	\$18,645	\$18,645	\$18,645
145	Insurance Stipend	\$0	\$6,980	\$7,892	\$7,458	\$7,458	\$7,458
211	PERS Pension	\$11,291	\$11,695	\$12,154	\$14,939	\$14,939	\$14,939
212	PERS IAP	\$3,610	\$4,308	\$4,521	\$4,438	\$4,438	\$4,438
216	OPSRP Pension	\$1,930	\$3,427	\$4,225	\$4,085	\$4,085	\$4,085
220	Social Security Administration	\$4,645	\$5,507	\$5,764	\$5,909	\$5,909	\$5,909
231	Workers' Compensation	\$354	\$368	\$438	\$443	\$443	\$443
240	Health Insurance	\$4,547	\$1,039	\$565	\$1,010	\$1,010	\$1,010
340	Travel	\$0	\$0	\$500	\$500	\$500	\$500
410	Supplies and Materials	\$320	\$398	\$500	\$500	\$500	\$500
412	POPS	\$319	\$370	\$500	\$600	\$600	\$600
640	Dues and Fees	\$670	\$815	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL HS PRINCIPAL		\$85,357	\$99,717	\$105,517	\$110,658	\$110,658	\$110,658
FISCAL SERVICES							
100-2520-008-000-000							
114	Managerial Salaries	\$50,000	\$51,104	\$50,393	\$55,500	\$55,500	\$55,500
211	PERS Pension	\$0	\$850	\$0	\$0	\$0	\$0
212	PERS IAP	\$3,000	\$3,066	\$3,024	\$3,450	\$3,450	\$3,450
216	OPSRP Pension	\$10,145	\$9,015	\$10,225	\$12,576	\$12,576	\$12,576
220	Social Security Administration	\$3,831	\$3,915	\$3,855	\$4,399	\$4,399	\$4,399
231	Workers' Compensation	\$302	\$269	\$300	\$348	\$348	\$348
232	Unemployment Compensation	\$20	\$0	\$10,000	\$10,000	\$10,000	\$10,000
240	Health Insurance	\$8,408	\$9,197	\$9,500	\$9,600	\$9,600	\$9,600
340	Travel	\$1,079	\$969	\$1,000	\$1,000	\$1,000	\$1,000
353	Postage	\$1,794	\$2,270	\$2,250	\$2,000	\$2,000	\$2,000
380	Technical Services	\$965	\$744	\$750	\$750	\$750	\$750

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
410	Supplies and Materials	\$512	\$646	\$500	\$500	\$500	\$500
640	Dues and Fees	\$3,279	\$4,046	\$4,000	\$3,500	\$3,500	\$3,500
TOTAL FISCAL SERVICES		\$83,335	\$86,091	\$95,797	\$103,623	\$103,623	\$103,623
MAINTENANCE							
100-2540-068-000-000							
112	Classified Salaries	\$98,013	\$72,001	\$81,318	\$89,661	\$89,661	\$89,661
114	Managerial Salaries	\$14,055	\$11,492	\$14,911	\$12,168	\$12,168	\$12,168
122	Substitute - Classified	\$1,064	\$2,020	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$1,247	\$1,746	\$1,320	\$1,320	\$1,320
211	PERS Pension	\$21,437	\$12,711	\$14,057	\$12,668	\$12,668	\$12,668
212	PERS IAP	\$6,713	\$5,068	\$5,879	\$6,094	\$6,094	\$6,094
216	OPSRP Pension	\$3,188	\$4,860	\$7,084	\$11,960	\$11,960	\$11,960
220	Social Security Administration	\$8,671	\$6,425	\$7,495	\$7,891	\$7,891	\$7,891
231	Workers' Compensation	\$4,574	\$2,935	\$3,610	\$3,500	\$3,500	\$3,500
240	Health Insurance	\$1,734	\$6,970	\$14,093	\$15,216	\$15,216	\$15,216
322	Repairs and Maintenance	\$3,130	\$1,195	\$5,000	\$15,000	\$15,000	\$15,000
325	Electricity	\$51,920	\$54,468	\$67,500	\$67,500	\$67,500	\$67,500
327	Water and Sewage	\$6,137	\$5,552	\$6,700	\$11,000	\$11,000	\$11,000
328	Garbage	\$4,750	\$4,800	\$5,500	\$5,500	\$5,500	\$5,500
329	Security Services	\$3,449	\$2,749	\$5,000	\$4,000	\$4,000	\$4,000
340	Travel	\$300	\$181	\$300	\$200	\$200	\$200
380	Professional Services	\$9,067	\$9,751	\$11,000	\$0	\$0	\$0
383	Architect and Engineering Services	\$0	\$41,812	\$0	\$0	\$0	\$0
410	Supplies and Maintenance	\$2,330	\$5,040	\$4,500	\$5,000	\$5,000	\$5,000
415	Gas/Oil	\$604	\$662	\$1,400	\$700	\$700	\$700
417	Janitorial Supplies	\$8,983	\$7,830	\$8,500	\$8,500	\$8,500	\$8,500
460	Non-consumable Supplies	\$2,907	\$4,113	\$5,000	\$5,000	\$5,000	\$5,000
520	Building Acquisitions	\$11,767	\$0	\$12,500	\$0	\$0	\$0
542	Replace Equipment	\$0	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$325	\$0	\$600	\$600	\$600	\$600
651	Liability Insurance	\$46,520	\$45,088	\$48,500	\$52,000	\$52,000	\$52,000
TOTAL MAINTENANCE		\$311,638	\$308,967	\$332,193	\$335,478	\$335,478	\$335,478
TRANSPORTATION							
100-2552-038-000-000							
112	Classified Salaries	\$45,680	\$52,667	\$56,795	\$60,163	\$60,163	\$60,163
114	Managerial Salaries	\$42,166	\$45,970	\$44,734	\$48,671	\$48,671	\$48,671

GENERAL FUND 100 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actual	Actual	Budget	Proposed	Approved	Adopted
122	Substitute - Classified	\$30,389	\$387	\$787	\$0	\$0	\$0
130	Additional Salary	\$9,499	\$223	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$4,988	\$5,238	\$5,280	\$5,280	\$5,280
211	PERS Pension	\$10,509	\$5,665	\$3,973	\$9,055	\$9,055	\$9,055
212	PERS IAP	\$3,693	\$6,194	\$6,453	\$6,788	\$6,788	\$6,788
216	OPSRP Pension	\$11,280	\$13,734	\$18,206	\$17,412	\$17,412	\$17,412
220	Social Security Administration	\$8,910	\$7,776	\$8,228	\$8,730	\$8,730	\$8,730
231	Workers' Compensation	\$4,514	\$2,593	\$4,700	\$3,500	\$3,500	\$3,500
240	Health Insurance	\$5,200	\$689	\$375	\$500	\$500	\$500
318	Workshops	\$0	\$0	\$250	\$250	\$250	\$250
322	Repairs and Maintenance	\$6,129	\$7,159	\$10,000	\$5,000	\$5,000	\$5,000
325	Electricity	\$957	\$1,008	\$1,200	\$1,200	\$1,200	\$1,200
329	Security Services	\$285	\$296	\$375	\$350	\$350	\$350
331	Reimbursable Student Transportation	\$7,374	\$0	\$0	\$450	\$450	\$450
340	Travel	\$169	\$0	\$150	\$200	\$200	\$200
351	Telephone	\$0	\$1,320	\$1,500	\$1,400	\$1,400	\$1,400
359	Other Communication Services	\$3,895	\$4,118	\$4,900	\$5,200	\$5,200	\$5,200
380	Professional Services	\$2,736	\$3,918	\$2,500	\$600	\$600	\$600
390	Laundry	\$1,311	\$1,386	\$1,500	\$1,400	\$1,400	\$1,400
410	Supplies and Maintenance	\$17	\$177	\$250	\$250	\$250	\$250
414	Vehicle Supplies	\$505	\$163	\$3,000	\$500	\$500	\$500
415	Gas/Diesel/Oil	\$20,938	\$13,926	\$28,500	\$25,000	\$25,000	\$25,000
416	Tires/Batteries	\$3,388	\$456	\$4,000	\$500	\$500	\$500
460	Non-consumable Supplies	\$1,241	\$1,896	\$4,000	\$2,000	\$2,000	\$2,000
640	Dues and Fees	\$56	\$25	\$500	\$250	\$250	\$250
651	Liability Insurance		\$7,531	\$7,500	\$9,500	\$9,500	\$9,500
TOTAL TRANSPORTATION		\$220,841	\$184,263	\$219,614	\$214,149	\$214,149	\$214,149

SPECIAL EDUCATION TRANSPORTATION

100-2558-038-320-000

112	Classified Salaries	\$0	\$3,899	\$41,565	\$55,376	\$55,376	\$55,376
122	Substitute - Classified	\$0	\$24,197	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$751	\$3,157	\$6,583	\$6,583	\$6,583
212	PERS IAP	\$0	\$234	\$2,494	\$3,254	\$3,254	\$3,254
216	OPSRP Pension	\$0	\$94	\$5,560	\$6,532	\$6,532	\$6,532
220	Social Security Administration	\$0	\$2,141	\$3,180	\$4,237	\$4,237	\$4,237
231	Workers' Compensation	\$0	\$1,265	\$253	\$700	\$700	\$700
240	Health Insurance	\$0	\$3,283	\$0	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
TOTAL SPECIAL EDUCATION TRANSPORTATION	\$0	\$35,865	\$56,209	\$76,682	\$76,682	\$76,682
STAFF RECRUITMENT						
100-2640-008-000-000						
354 Advertising	\$609	\$663	\$1,000	\$1,000	\$1,000	\$1,000
410 Supplies and Maintenance	\$0	\$0	\$100	\$100	\$100	\$100
TOTAL STAFF RECRUITMENT	\$609	\$663	\$1,100	\$1,100	\$1,100	\$1,100
TECHNOLOGY						
100-2660-000-000-000						
130 Additional Salary	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
211 PERS Pension	\$446	\$447	\$446	\$541	\$541	\$541
212 PERS IAP	\$120	\$120	\$120	\$120	\$120	\$120
220 Social Security Administration	\$148	\$149	\$153	\$153	\$153	\$153
231 Workers' Compensation	\$12	\$10	\$13	\$13	\$13	\$13
322 Repairs and Maintenance	\$0	\$0	\$400	\$0	\$0	\$0
324 Rentals	\$13,763	\$12,172	\$14,500	\$13,000	\$13,000	\$13,000
351 Telephone	\$11,500	\$10,198	\$13,000	\$12,000	\$12,000	\$12,000
359 SunGard Application	\$4,403	\$4,987	\$5,500	\$5,200	\$5,200	\$5,200
380 Technical Services	\$10,847	\$5,073	\$9,000	\$13,000	\$13,000	\$13,000
410 Supplies and Materials	\$631	\$384	\$500	\$500	\$500	\$500
470 Computer Software	\$234	\$0	\$2,000	\$500	\$500	\$500
480 Computer Hardware	\$89	\$1,434	\$2,000	\$4,000	\$4,000	\$4,000
TOTAL TECHNOLOGY	\$44,193	\$36,974	\$49,632	\$51,027	\$51,027	\$51,027
OTHER SUPPORT PROGRAMS						
100-1299-000-000-000						
410 Other Support Programs	\$0	\$6,967	\$0	\$0	\$0	\$0
TOTAL OTHER SUPPORT PROGRAMS	\$0	\$6,967	\$0	\$0	\$0	\$0
RETIREMENT PROGRAM						
100-2700-008-000-000						
116 Retirement Stipend	\$14,950	\$14,950	\$3,750	\$0	\$0	\$0
220 Social Security Administration	\$1,144	\$1,144	\$287	\$0	\$0	\$0
231 Workers' Compensation	\$0	\$0	\$20	\$0	\$0	\$0
240 Health Insurance	\$4,017	\$5,714	\$1,437	\$0	\$0	\$0
RETIREMENT PROGRAM TOTAL	\$20,111	\$21,808	\$5,494	\$0	\$0	\$0

GENERAL FUND 100 EXPENDITURES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actual	Actual	Budget	Proposed	Approved	Adopted
TOTAL GENERAL FUND SUPPORT SERVICES	\$1,121,033	\$1,076,176	\$1,220,184	\$1,225,954	\$1,225,954	\$1,225,954

GENERAL FUND TRANSFERS – FUNCTION 5000, CONTINGENCY – FUNCTION 6000, ENDING FUND BALANCE – FUNCTION 7000

The non-operating programs includes appropriations for interfund transfers, contingency, and unappropriated ending fund balance. Interfund transfers represent transfers of resources between funds. The 2017-18 budget includes two transfers from the General Fund to the Capital Improvement Fund (\$25,000) and the Textbook/Student Technology Fund (\$20,000).

MAJOR SUB-FUNCTIONS:

5200 Transfers of Funds These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.

6110 Operating Contingency Budgeted amount to be transferred by school board resolution to the proper expenditure code.

7000 Unappropriated Ending Fund Balance An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

GENERAL FUND 100 EXPENDITURES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
TRANSFER OF FUNDS						
100-5200-000-000-000						
710 Fund Modifications	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
TOTAL TRANSFER OF FUNDS	\$51,500	\$0	\$40,000	\$45,000	\$45,000	\$45,000
CONTINGENCIES						
100-6110-008-000-000						
810 Planned Reserve	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL CONTINGENCIES	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
UNAPPROPRIATED ENDING FUND BALANCE						
100-7000-008-000-000						
820 Reserved For Next Year	\$487,171	\$736,402	\$475,430	\$537,197	\$537,197	\$537,197
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$487,171	\$736,402	\$475,430	\$537,197	\$537,197	\$537,197
TOTAL GENERAL FUND NON-OPERATING	\$538,671	\$736,402	\$540,430	\$607,197	\$607,197	\$607,197
GRAND TOTAL GENERAL FUND	\$2,724,837	\$2,834,310	\$2,930,560	\$3,130,641	\$3,130,641	\$3,130,641

FUND 200

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are restricted for specified purpose.

Federal Programs Generally, recipients must use federal funds to supplement existing program activities and may not replace (supplant) non-federal funds that they have appropriated for the same purpose.

Title I-A: Title I-A provides financial assistance to public schools with high numbers or percentages of children in poverty to help ensure that all children meet challenging state academic content and student academic achievement standards.

Title V-A REAP Flex: Provides flexibility to local school district by allowing the funds to be used under one or more of the following ESEA: Title I, Part A, Title II Part A, Title II Part D, Title III, Title IV Part A, Title IV Part B, Title V Part A.

IDEA: The Individuals with Disabilities Education Act (IDEA) is the federal education law that regulates special education by guaranteeing all children with disabilities access to a free and appropriate public education.

Small, Rural School Achievement Program (SRSA): The purpose of this program is to provide financial assistance to rural districts to assist them in meeting their state's definition of adequate yearly progress.

Food Service Program The food service program provides breakfast and lunch meals that meet USDA nutrition standards. The financial goal of the program is a break-even. Mapleton is a participant of the USDA Community Eligibility Provision; all K-12 students receive a free breakfast and lunch (no application required).

Transportation Fund Funds received from the State School Fund for transportation depreciation must be accounted for in a separate special revenue fund. These revenue sources cannot be used in the General Fund and the expenditure of those funds shall be limited to the acquisition of new buses or transportation equipment.

Textbook /Student Technology Fund This fund accounts for the purchase of K-12 textbooks adoptions and the replacement of student use technology. It includes an annual transfer of support from the general fund.

Student Body Fund These funds account for the money schools receive from students and parent groups for purposes such as athletics, special school projects, field trips, and other student activities.

Preschool Fund This fund was created with the goal of establishing a preschool program at Mapleton Elementary School. This program is in the planning stages and non operational.

SPECIAL REVENUE FUNDS 200 REVENUES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
STUDENT BODY FUND						
R1990 Miscellaneous	\$38,601	\$43,391	\$39,500	\$40,000	\$40,000	\$40,000
R5400 Beginning Fund Balance	\$60,234	\$60,213	\$60,000	\$65,000	\$65,000	\$65,000
TOTAL STUDENT BODY FUND REVENUE	\$98,835	\$103,604	\$99,500	\$105,000	\$105,000	\$105,000
PRESCHOOL FUND						
R1920 Restricted Contributions and Donations	\$0	\$1,220	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$5,600	\$5,600	\$5,600
TOTAL PRESCHOOL FUND REVENUE	\$0	\$1,220	\$0	\$5,600	\$5,600	\$5,600
GRANT FUNDS						
R1920 Restricted Contributions and Donations	\$2,125	\$12,925	\$19,000	\$12,000	\$12,000	\$12,000
R2200 Regional Grant	\$49,291	\$5,838	\$3,636	\$0	\$0	\$0
R3200 Priority Staffing Grant	\$72,218	\$0	\$0	\$0	\$0	\$0
R4500 Priority Schools Grant	\$21,983	\$18,774	\$22,105	\$0	\$0	\$0
R4501 Title I-A Grant	\$70,196	\$128,927	\$98,091	\$138,457	\$138,457	\$138,457
R4507 Carl Perkins Grant	\$0	\$0	\$0	\$0	\$0	\$0
R4508 IDEA Grant	\$51,602	\$51,397	\$61,067	\$50,838	\$50,838	\$50,838
R4509 SRSA Grant	\$14,107	\$13,785	\$15,109	\$12,829	\$12,829	\$12,829
R4530 21st Century Grant	\$0	\$0	\$0	\$0	\$0	\$0
R4532 SPR&I Grant	\$1,185	\$1,200	\$1,185	\$1,125	\$1,125	\$1,125
R4533 IDEA Enhancement Grant	\$1,591	\$1,591	\$1,595	\$1,565	\$1,565	\$1,565
R4540 OR READS Grant	\$40,000	\$0	\$0	\$0	\$0	\$0
R4550 Title V-A/REAP Flex Grant	\$3,867	\$18,883	\$11,386	\$8,850	\$8,850	\$8,850
R5400 Beginning Fund Balance	\$23,435	\$23,435	\$0	\$18,680	\$18,680	\$18,680
TOTAL GRANT FUNDS REVENUE	\$351,600	\$276,754	\$233,174	\$244,344	\$244,344	\$244,344
TEXTBOOK FUND						
R5200 Interfund Transfers	\$20,000	\$0	\$10,000	\$20,000	\$20,000	\$20,000
5400 Beginning Fund Balance	\$19,386	\$10,781	\$6,000	\$6,000	\$6,000	\$6,000
TOTAL TEXTBOOK FUND REVENUE	\$39,386	\$10,781	\$16,000	\$26,000	\$26,000	\$26,000
TRANSPORTATION FUND						
R1510 Interest	\$321	\$404	\$350	\$400	\$400	\$400
R3105 State School Depreciation	\$30,000	\$30,000	\$30,000	\$50,000	\$50,000	\$50,000
R5400 Beginning Fund Balance	\$62,699	\$66,599	\$70,300	\$70,700	\$70,700	\$70,700
TOTAL TRANSPORTATION FUND REVENUE	\$93,020	\$97,003	\$100,650	\$121,100	\$121,100	\$121,100

SPECIAL REVENUE FUNDS 200 REVENUES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
FOOD PROGRAMS FUND						
R1510 Interest	\$8	\$8	\$10	\$10	\$10	\$10
R1620 Lunch Employees	\$661	\$446	\$500	\$500	\$500	\$500
R1990 Miscellaneous	\$42	\$262	\$50	\$250	\$250	\$250
R3102 School Lunch Match	\$828	\$809	\$800	\$800	\$800	\$800
R3299 FDP	\$104	\$474	\$0	\$100	\$100	\$100
R4502 Fresh Fruit and Vegetables Grant	\$4,813	\$4,907	\$6,009	\$6,108	\$6,108	\$6,108
R4505 NSLP Reimbursement	\$92,323	\$97,306	\$100,006	\$99,963	\$99,963	\$99,963
R4557 Equipment Grant	\$0	\$28,817	\$0	\$0	\$0	\$0
R4900 Commodities Value	\$5,884	\$5,292	\$4,000	\$5,000	\$5,000	\$5,000
R5200 Interfund Transfers	\$1,500	\$0	\$5,000	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$1,154	\$1,181	\$0	\$0	\$0	\$0
TOTAL FOOD PROGRAMS FUND REVENUE	\$107,317	\$139,503	\$116,375	\$112,731	\$112,731	\$112,731
STUDENT SCHOLARSHIP FUND						
R1510 Interest	\$0	\$0	\$0	\$0	\$0	\$0
R1990 Employee Donations	\$4,166	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$661	\$0	\$0	\$0	\$0	\$0
TOTAL STUDENT SCHOLARSHIP FUND REVENUE	\$4,827	\$0	\$0	\$0	\$0	\$0
TOTAL SPECIAL REVENUE FUND REVENUES	\$694,985	\$628,866	\$565,699	\$614,775	\$614,775	\$614,775

SPECIAL REVENUE FUNDS EXPENDITURES

	2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
ELEMENTARY STUDENT BODY						
1113						
410 Supplies and Materials	\$8,361	\$7,663	\$8,000	\$7,750	\$7,750	\$7,750
TOTAL ELEMENTARY STUDENT BODY	\$8,361	\$7,663	\$8,000	\$7,750	\$7,750	\$7,750
 MS STUDENT BODY						
1122						
410 Supplies and Materials	\$756	\$1,008	\$1,500	\$1,200	\$1,200	\$1,200
TOTAL MS STUDENT BODY	\$756	\$1,008	\$1,500	\$1,200	\$1,200	\$1,200
 HS STUDENT BODY						
1132						
410 Supplies and Materials	\$29,505	\$25,131	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL HS STUDENT BODY	\$29,505	\$25,131	\$30,000	\$30,000	\$30,000	\$30,000
 UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820 Reserved For Next Year	\$60,213	\$69,802	\$60,000	\$66,050	\$66,050	\$66,050
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$60,213	\$69,802	\$60,000	\$66,050	\$66,050	\$66,050
 TOTAL STUDENT BODY FUND	\$98,835	\$103,604	\$99,500	\$105,000	\$105,000	\$105,000
 PRESCHOOL						
1140						
410 Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PRESCHOOL	\$0	\$0	\$0	\$0	\$0	\$0
 UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820 Reserved For Next Year	\$0	\$1,220	\$0	\$5,600	\$5,600	\$5,600
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$1,220	\$0	\$5,600	\$5,600	\$5,600
 TOTAL PRESCHOOL FUND	\$0	\$1,220	\$0	\$5,600	\$5,600	\$5,600

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
SUMMER SCHOOL GRANT							
1290							
112	Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$1,112	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$430	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$116	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$0	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$163	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$13	\$0	\$0	\$0	\$0	\$0
340	Travel	\$0	\$0	\$0	\$0	\$0	\$0
380	Professional Services	\$22	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
460	Non-consumable Items	\$270	\$0	\$0	\$0	\$0	\$0
TOTAL SUMMER SCHOOL GRANT		\$2,126	\$0	\$0	\$0	\$0	\$0
 LEAF							
5200							
710	Fund Modifications	\$0	\$2,071	\$0	\$0	\$0	\$0
TOTAL LEAF		\$0	\$2,071	\$0	\$0	\$0	\$0
 TITLE V-A REAP FLEX GRANT							
1299							
112	Classified Salaries	\$238	\$49	\$8,238	\$6,573	\$6,573	\$6,573
121	Substitute - Licensed	\$343	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$1,397	\$5,064	\$0	\$0	\$0	\$0
211	PERS Pension	\$113	\$308	\$0	\$0	\$0	\$0
212	PERS IAP	\$98	\$187	\$494	\$373	\$373	\$373
216	OPSRP Pension	\$229	\$306	\$1,672	\$1,359	\$1,359	\$1,359
220	Social Security Administration	\$149	\$390	\$630	\$503	\$503	\$503
231	Workers' Compensation	\$20	\$26	\$52	\$42	\$42	\$42
240	Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0
340	Travel	\$1,029	\$3,247	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$88	\$6,870	\$300	\$0	\$0	\$0
640	Dues and Fees	\$165	\$2,436	\$0	\$0	\$0	\$0
TOTAL TITLE II-A GRANT		\$3,869	\$18,883	\$11,386	\$8,850	\$8,850	\$8,850

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
IDEA GRANT							
1250							
111	Licensed Salaries	\$26,958	\$25,043	\$21,919	\$32,059	\$32,059	\$32,059
112	Classified Salaries	\$7,276	\$1,849	\$18,942	\$0	\$0	\$0
130	Additional Salary	\$0	\$3,033	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$3,300	\$3,300	\$4,886	\$4,886	\$4,886
211	PERS Pension	\$4,353	\$5,142	\$0	\$0	\$0	\$0
212	PERS IAP	\$2,693	\$3,003	\$2,848	\$2,205	\$2,205	\$2,205
216	OPSRP Pension	\$0	\$4,539	\$9,630	\$8,037	\$8,037	\$8,037
220	Social Security Administration	\$3,311	\$3,811	\$3,631	\$2,811	\$2,811	\$2,811
231	Workers' Compensation	\$270	\$265	\$297	\$290	\$290	\$290
240	Health Insurance	\$6,741	\$1,244	\$500	\$550	\$550	\$550
340	Travel	\$0	\$169	\$0	\$0	\$0	\$0
TOTAL IDEA GRANT		\$51,602	\$51,397	\$61,067	\$50,838	\$50,838	\$50,838
TITLE I-A GRANT							
1272							
111	Licensed Salaries	\$15,808	\$39,133	\$38,322	\$45,828	\$45,828	\$45,828
112	Classified Salaries	\$24,874	\$26,079	\$14,172	\$33,350	\$33,350	\$33,350
113	Administrator Salary	\$7,118	\$8,072	\$7,331	\$7,479	\$7,479	\$7,479
121	Substitutes - Licensed	\$1,801	\$1,271	\$1,254	\$2,000	\$2,000	\$2,000
122	Substitutes - Classified	\$291	\$902	\$751	\$1,500	\$1,500	\$1,500
130	Additional Salary	\$245	\$1,080	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$499	\$489	\$462	\$462	\$462
211	PERS Pension	\$5,859	\$1,953	\$1,818	\$14,529	\$14,529	\$14,529
212	PERS IAP	\$2,649	\$4,365	\$3,649	\$5,306	\$5,306	\$5,306
216	OPSRP Pension	\$3,624	\$11,291	\$10,726	\$7,582	\$7,582	\$7,582
220	Social Security Administration	\$3,508	\$5,629	\$4,844	\$6,933	\$6,933	\$6,933
231	Workers' Compensation	\$287	\$403	\$376	\$559	\$559	\$559
240	Health Insurance	\$543	\$12,038	\$11,609	\$12,929	\$12,929	\$12,929
310	Instructional Services	\$0	\$900	\$0	\$0	\$0	\$0
353	Postage	\$1,000	\$0	\$250	\$0	\$0	\$0
410	Supplies and Materials	\$1,384	\$1,670	\$2,500	\$0	\$0	\$0
420	Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
470	Computer Software	\$0	\$183	\$0	\$0	\$0	\$0
480	Computer Hardware	\$0	\$9,520	\$0	\$0	\$0	\$0
640	Dues and Fees	\$1,207	\$3,940	\$0	\$0	\$0	\$0
TOTAL TITLE I-A GRANT		\$70,198	\$128,927	\$98,091	\$138,457	\$138,457	\$138,457

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
SRSA GRANT							
2220							
112	Classified Salaries	\$9,858	\$10,386	\$11,228	\$9,555	\$9,555	\$9,555
212	PERS IAP	\$729	\$631	\$674	\$535	\$535	\$535
216	OPSRP Pension	\$2,466	\$1,855	\$2,278	\$1,948	\$1,948	\$1,948
220	Social Security Administration	\$973	\$850	\$859	\$731	\$731	\$731
231	Workers' Compensation	\$81	\$62	\$70	\$60	\$60	\$60
TOTAL SRSA GRANT		\$14,107	\$13,785	\$15,109	\$12,829	\$12,829	\$12,829
PRIORITY SCHOOLS GRANT							
2240							
112	Classified Salaries	\$0	\$139	\$8,523	\$0	\$0	\$0
121	Substitutes - Licensed	\$0	\$1,129	\$0	\$0	\$0	\$0
130	Additional Salary	\$5,439	\$9,648	\$1,000	\$0	\$0	\$0
211	PERS Pension	\$417	\$1,674	\$446	\$0	\$0	\$0
212	PERS IAP	\$160	\$587	\$631	\$0	\$0	\$0
216	OPSRP Pension	\$163	\$404	\$2,135	\$0	\$0	\$0
220	Social Security Administration	\$270	\$831	\$805	\$0	\$0	\$0
231	Workers' Compensation	\$20	\$56	\$65	\$0	\$0	\$0
240	Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0
311	Instruction Services	\$1,338	\$2,625	\$0	\$0	\$0	\$0
340	Travel	\$7,434	\$919	\$4,000	\$0	\$0	\$0
380	Professional services	\$200	\$300	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$1,466	\$461	\$0	\$0	\$0	\$0
470	Computer Software	\$0	\$1		\$0	\$0	\$0
640	Dues and Fees	\$5,076	\$0	\$4,500	\$0	\$0	\$0
TOTAL PRIORITY SCHOOLS GRANT		\$21,983	\$18,774	\$22,105	\$0	\$0	\$0
SPR&I GRANT							
2240							
130	Additional Salary	\$801	\$829	\$815	\$825	\$825	\$825
211	PERS Pension	\$237	\$86	\$0	\$0	\$0	\$0
212	PERS IAP	\$64	\$67	\$70	\$50	\$50	\$50
216	OPSRP Pension	\$0	\$128	\$230	\$181	\$181	\$181
220	Social Security Administration	\$77	\$85	\$65	\$64	\$64	\$64
231	Workers' Compensation	\$6	\$6	\$5	\$5	\$5	\$5
240	Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
340	Travel	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SPR&I GRANT		\$1,185	\$1,200	\$1,185	\$1,125	\$1,125	\$1,125
ORTI GRANT							
2240							
121	Substitutes - Licensed	\$343	\$0	\$0	\$0	\$0	\$0
122	Substitutes - Classified	\$97	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$283	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$17	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$57	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$55	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$4	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0
340	Travel	\$1,129	\$0	\$0	\$0	\$0	\$0
TOTAL ORTI GRANT		\$1,985	\$0	\$0	\$0	\$0	\$0
PRIORITY STAFFING GRANT							
2240							
111	Licensed Salaries	\$45,153	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$3,662	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$142	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$1,393	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$4,581	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$3,534	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$280	\$0	\$0	\$0	\$0	\$0
240	Health Insurance	\$13,474	\$0	\$0	\$0	\$0	\$0
TOTAL PRIORITY STAFFING GRANT		\$72,219	\$0	\$0	\$0	\$0	\$0
OR READS GRANT							
2240							
130	Additional Salary	\$2,828	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$176	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$144	\$0	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$325	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$215	\$0	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$18	\$0	\$0	\$0	\$0	\$0
340	Travel	\$354	\$0	\$0	\$0	\$0	\$0

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
380	Technical Services	\$23,325	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$405	\$0	\$0	\$0	\$0	\$0
470	Computer Software	\$49	\$0	\$0	\$0	\$0	\$0
480	Computer Hardware	\$12,161	\$0	\$0	\$0	\$0	\$0
TOTAL OR READS GRANT		\$40,000	\$0	\$0	\$0	\$0	\$0
MINI GRANTS							
2240							
121	Substitutes - Licensed	\$686	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$7,979	\$0	\$2,000	\$0	\$0	\$0
211	PERS Pension	\$903	\$0	\$446	\$0	\$0	\$0
212	PERS IAP	\$487	\$0	\$120	\$0	\$0	\$0
216	OPSRP Pension	\$825	\$0	\$406	\$0	\$0	\$0
220	Social Security Administration	\$805	\$0	\$153	\$0	\$0	\$0
231	Workers' Compensation	\$58	\$0	\$11	\$0	\$0	\$0
340	Travel	\$7,893	\$6,924	\$7,500	\$7,000	\$7,000	\$7,000
380	Technical Service	\$2,460	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$3,380	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$21,830	\$11,839	\$12,000	\$5,000	\$5,000	\$5,000
TOTAL MINI GRANTS		\$47,306	\$18,763	\$22,636	\$12,000	\$12,000	\$12,000
IDEA ENHANCEMENT GRANT							
2620							
112	Classified Salaries	\$364	\$0	\$0	\$0	\$0	\$0
130	Additional Salary	\$972	\$1,068	\$1,150	\$1,150	\$1,150	\$1,150
211	PERS Pension	\$158	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$43	\$99	\$100	\$69	\$69	\$69
216	OPSRP Pension	\$0	\$291	\$250	\$252	\$252	\$252
220	Social Security Administration	\$51	\$124	\$90	\$88	\$88	\$88
231	Workers' Compensation	\$4	\$9	\$5	\$6	\$6	\$6
TOTAL IDEA ENHANCEMENT GRANT		\$1,592	\$1,591	\$1,595	\$1,565	\$1,565	\$1,565
UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$23,429	\$21,364	\$0	\$18,680	\$18,680	\$18,680
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$23,429	\$21,364	\$0	\$18,680	\$18,680	\$18,680
TOTAL GRANT FUNDS		\$351,601	\$276,754	\$233,174	\$244,344	\$244,344	\$244,344

SPECIAL REVENUE FUNDS EXPENDITURES

	2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
TEXTBOOK/STUDENT TECHNOLOGY RESERVE 2210						
420 Textbooks	\$28,605	\$4,776	\$16,000	\$20,000	\$20,000	\$20,000
TOTAL TEXTBOOK RESERVE	\$28,605	\$4,776	\$16,000	\$20,000	\$20,000	\$20,000
UNAPPROPRIATED ENDING FUND BALANCE 7000						
820 Reserved For Next Year	\$10,781	\$6,005	\$0	\$6,000	\$6,000	\$6,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$10,781	\$6,005	\$0	\$6,000	\$6,000	\$6,000
TOTAL TEXTBOOK/STUDENT TECHNOLOGY FUND	\$39,386	\$10,781	\$16,000	\$26,000	\$26,000	\$26,000
TRANSPORTATION FUND 2554						
324 Lease Payment	\$26,301	\$26,301	\$26,500	\$53,000	\$53,000	\$53,000
640 Dues and Fees	\$120	\$120	\$150	\$120	\$120	\$120
TOTAL TRANSPORTATION FUND	\$26,421	\$26,421	\$26,650	\$53,120	\$53,120	\$53,120
UNAPPROPRIATED ENDING FUND BALANCE 7000						
820 Reserved For Next Year	\$66,599	\$70,582	\$74,000	\$67,980	\$67,980	\$67,980
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$66,599	\$70,582	\$74,000	\$67,980	\$67,980	\$67,980
TOTAL TRANSPORTATION FUND	\$93,020	\$97,003	\$100,650	\$121,100	\$121,100	\$121,100
FOOD SERVICES 3110						
112 Classified Salaries	\$30,223	\$30,078	\$31,015	\$33,944	\$33,944	\$33,944
114 Managerial Salaries	\$0	\$0	\$2,652	\$0	\$0	\$0
122 Substitutes - Classified	\$88	\$32	\$590	\$500	\$500	\$500
130 Additional Salary	\$500	\$1,451	\$0	\$0	\$0	\$0
211 PERS Pension	\$6,814	\$6,716	\$6,928	\$7,377	\$7,377	\$7,377
212 PERS IAP	\$1,834	\$1,892	\$2,026	\$2,043	\$2,043	\$2,043
216 OPSRP Pension	\$0	\$256	\$553	\$1,474	\$1,474	\$1,474
220 Social Security Administration	\$2,339	\$2,415	\$2,621	\$2,635	\$2,635	\$2,635
231 Workers' Compensation	\$1,211	\$1,070	\$208	\$1,000	\$1,000	\$1,000

SPECIAL REVENUE FUNDS EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
240	Insurance	\$0	\$0	\$723	\$0	\$0	\$0
322	Repairs and Maintenance	\$0	\$29	\$400	\$0	\$0	\$0
340	Travel	\$100	\$100	\$100	\$100	\$100	\$100
380	Professional Service	\$168	\$4,882	\$200	\$200	\$200	\$200
410	Supplies and Materials	\$529	\$762	\$500	\$500	\$500	\$500
450	Food	\$52,732	\$51,265	\$59,000	\$56,000	\$56,000	\$56,000
460	Non-consumable Items	\$0	\$0	\$2,000	\$0	\$0	\$0
470	Computer Software	\$0	\$0	\$200	\$200	\$200	\$200
542	Replace Equipment	\$3,895	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$890	\$1,451	\$650	\$650	\$650	\$650
TOTAL FOOD SERVICES		\$101,323	\$102,398	\$110,366	\$106,623	\$106,623	\$106,623
FRUITS & VEGGIES							
3110							
112	Classified Salaries	\$783	\$1,088	\$1,251	\$1,329	\$1,329	\$1,329
130	Additional Salary	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$228	\$243	\$279	\$0	\$0	\$0
212	PERS IAP	\$61	\$65	\$75	\$75	\$75	\$75
216	OPSRP Pension	\$0	\$0	\$0	\$272	\$272	\$272
220	Social Security Administration	\$78	\$83	\$96	\$102	\$102	\$102
231	Workers' Compensation	\$41	\$39	\$8	\$30	\$30	\$30
450	Food	\$3,621	\$3,390	\$4,300	\$4,300	\$4,300	\$4,300
TOTAL FRESH FRUIT AND VEGETABLES GRANT		\$4,812	\$4,907	\$6,009	\$6,108	\$6,108	\$6,108
LUNCH EQUIPMENT GRANT							
3110							
380	Professional Service	\$0	\$12,182	\$0	\$0	\$0	\$0
460	Non-consumable Items	\$0	\$7,085	\$0	\$0	\$0	\$0
540	Capital Outlay	\$0	\$9,551	\$0	\$0	\$0	\$0
TOTAL LUNCH EQUIPMENT GRANT		\$0	\$28,817	\$0	\$0	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$1,181	\$3,380	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$1,181	\$3,380	\$0	\$0	\$0	\$0
TOTAL FOOD PROGRAMS FUND		\$107,316	\$139,503	\$116,375	\$112,731	\$112,731	\$112,731

SPECIAL REVENUE FUNDS EXPENDITURES

	2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
STUDENT SCHOLARSHIPS FUND						
3300						
374 Tuition	\$4,827	\$0	\$0	\$0	\$0	\$0
TOTAL STUDENT SCHOLARSHIP FUND	\$4,827	\$0	\$0	\$0	\$0	\$0
 UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820 Reserved For Next Year	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
 TOTAL STUDENT SCHOLARSHIPS	\$4,827	\$0	\$0	\$0	\$0	\$0
 TOTAL SPECIAL REVENUE FUND 200	\$694,985	\$628,866	\$565,699	\$614,775	\$614,775	\$614,775

FUND 300
DEBT SERVICE FUND

DEBT SERVICE FUND

This fund accounts for payments of interest and principal on long-term debt. Mapleton School District's long term debt includes a 2016 General Obligation Bond Series and a 2017 bus lease. General Obligation (GO) bonds are secured by the full-faith-and-credit and taxing power of the issuing municipality. The municipality pledges to pay the interest and principal on the debt as it matures. GO bonds may only be issued if authorized by a ballot election of the issuing jurisdiction. On May 17, 2016 voters of Mapleton School District approved Measure 20-243. With the passage of Measure 20-243 Mapleton School District received \$4 million dollars from the Oregon School Capital Improvement Matching Program (OSCIM Program). This additional \$4 million is not included in the Debt Fund because it is grant revenue and is not required to be repaid.

GENERAL OBLIGATION BONDS:

Series	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
2016	Finance costs of capital projects	8/17/2016	6/15/2041	\$4,000,0000	\$4,000,000

DEBT SERVICE FUND 300 REVENUES

	2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
DEBT SERVICE FUND						
R1111 Taxes	\$0	\$0	\$197,320	\$173,000	\$173,000	\$165,825
R1112 Prior Year Taxes	\$0	\$0	\$0	\$2,825	\$2,825	\$2,500
R1114 Payments in Lieu of Property Tax	\$0	\$0	\$0	\$0	\$0	\$0
R1190 Penalties and Interest on Taxes	\$0	\$0	\$0	\$0	\$0	\$0
R1500 Interest	\$0	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE FUND REVENUE	\$0	\$0	\$197,320	\$175,825	\$175,825	\$168,325
 TOTAL DEBT SERVICE FUND 300	 \$0	 \$0	 \$197,320	 \$175,825	 \$175,825	 \$168,325

DEBT SERVICE FUND 300 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
GENERAL OBLIGATION BOND							
5100							
610	Redemption of Principal	\$0	\$0	\$25,000	\$60,000	\$60,000	\$60,000
620	Interest	\$0	\$0	\$172,320	\$108,325	\$108,325	\$108,325
TOTAL GENERAL OBLIGATION BOND		\$0	\$0	\$197,320	\$168,325	\$168,325	\$168,325
 UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$0	\$0	\$0	\$7,500	\$7,500	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	\$0	\$7,500	\$7,500	\$0
 TOTAL DEBT SERVICE FUND 300		 \$0	 \$0	 \$197,320	 \$175,825	 \$175,825	 \$168,325

FUND 400

CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

These funds accounts for revenue and expenditures for capital improvements. These accounts are used to report financial resources that are restricted, committed, or assigned for capital outlays including the acquisition, construction, and renovation of capital facilities or other capital assets. Capital Project Funds revenues include an interfund transfer from the General Fund to the Building Improvement Fund, General Obligation Bond proceeds, and grant revenue from the Oregon School Capital Improvement Matching Program and Seismic Rehabilitation Grant Program.

Building Improvement Fund This fund was established to build a progressive reserve account to support the district's necessary improvements for building and grounds maintenance, equipment, and other capital outlay. In 2014 the replacement of the High School roof was paid out of this fund.

General Obligation Bond On May 17, 2016 voters approved Measure 20-243, authorizing the issuance of \$4 million in general obligation bonds to improve facilities, safety and security. Specific projects are as follows: Upgrade accessibility, roofing, mechanical, electrical, plumbing and septic systems, and exterior of buildings at Mapleton Elementary (MES) and Mapleton High School (MHS). Renovate MES and MHS, including exterior areas. Add emergency exits and increase security at MES and MHS. Acquire technology to support classroom instruction and infrastructure. Resurface track. Purchase school buses. Site improvements, furnishing and equipping of projects, demolition and bond issuance costs.

Oregon School Capital Improvement Matching Program Through the passage of Measure 20-243 Mapleton School District was awarded a matching \$4 million grant from the State of Oregon (distributed by ODE) for capital costs. The OSCIM Program was created through Senate Bill 447. The primary goal of SB 447 is to encourage communities to pass local school district general obligation (GO) bonds to address the deferred maintenance problems present in Oregon's schools. The OSCIM Program is funded with state-issued GO bonds.

Seismic Rehabilitation Grant Program The Seismic Rehabilitation Grant Program (SRGP) is a state of Oregon competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools and emergency services facilities. In April 2017, Mapleton Elementary School was awarded \$1,409,104 and Mapleton High School was awarded \$1,500,000 million for retrofit projects.

CAPITAL PROJECT FUNDS 400 REVENUES

	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
QZAB LOAN						
R1510 Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0
R5200 Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$44,010	\$44,010	\$0	\$0	\$0	\$0
TOTAL QZAB LOAN REVENUE	\$44,010	\$44,010	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENT						
R1510 Interest	\$386	\$486	\$300	\$400	\$400	\$400
R2200 Restricted Local Revenue	\$0	\$15,800	\$0	\$0	\$0	\$0
R3299 Restrirced State Revenue	\$0	\$12,830	\$0	\$0	\$0	\$0
R5200 Interfund Transfers	\$30,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000
R5400 Beginning Fund Balance	\$74,475	\$65,654	\$51,000	\$76,000	\$76,000	\$76,000
TOTAL CAPITAL IMPROVEMENT REVENUE	\$104,861	\$94,769	\$76,300	\$101,400	\$101,400	\$101,400
CAPITAL PROJECTS MINI GRANTS						
R3299 Restrirced State Revenue	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
TOTAL CAPITAL IMPROVEMENT REVENUE	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
BOND/OSCIM RENOVATION						
R1510 Interest	\$0	\$0	\$15,000	\$9,000	\$9,000	\$9,000
R3299 OSCIM Grant	\$0	\$0	\$1,050,000	\$3,400,000	\$3,400,000	\$3,400,000
R5110 Bond Proceeds	\$0	\$0	\$4,000,000	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$3,900,000	\$3,900,000	\$3,900,000
TOTAL BOND/OSCIM PROJECT REVENUE	\$0	\$0	\$5,065,000	\$7,309,000	\$7,309,000	\$7,309,000
SEISMIC REHABILITATION GRANT						
R3299 Seismic Grant	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BOND/OSCIM PROJECT REVENUE	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
TOTAL CAPITAL PROJECT FUND 400	\$148,871	\$138,779	\$5,141,300	\$9,435,400	\$9,435,400	\$9,435,400

CAPITAL PROJECT FUNDS 400 EXPENDITURES

		2014/15	2015/16	2016/17	2017/18	2017/18	2017/18
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
QZAB LOAN							
2543							
610	Redemption of Principal	\$600,000	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL QZAB LOAN		\$600,000	\$0	\$0	\$0	\$0	\$0
TRANSFERS OF FUNDS							
5200							
710	Fund Modifications	\$0	\$44,010	\$0	\$0	\$0	\$0
TOTAL TRANSFER OF FUNDS		\$0	\$44,010	\$0	\$0	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$44,010	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$44,010	\$0	\$0	\$0	\$0	\$0
TOTAL QZAB LOAN		\$644,010	\$44,010	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENT							
4150							
322	Repairs and Maintenance	\$0	\$5,827	\$0	\$0	\$0	\$0
460	Non-consumable Items	\$0	\$0	\$0	\$0	\$0	\$0
520	Building Acquisition	\$0	\$37,676	\$15,000	\$0	\$0	\$0
530	Improvements Other Than Buildings	\$0	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$120	\$120	\$120	\$120	\$120	\$120
TOTAL BUILDING IMPROVEMENT		\$120	\$43,623	\$15,120	\$120	\$120	\$120
UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$0	\$51,145	\$61,180	\$101,280	\$101,280	\$101,280
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$74,475	\$51,145	\$61,180	\$101,280	\$101,280	\$101,280
TOTAL BUILDING IMPROVEMENT		\$74,595	\$94,768	\$76,300	\$101,400	\$101,400	\$101,400

CAPITAL PROJECT FUNDS 400 EXPENDITURES

	2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
CAPITAL PROECTS MINI GRANTS						
4150						
383 Architect and Engineering Services				\$25,000	\$25,000	\$25,000
TOTAL CAPITAL PROJECTS MINI GRANTS	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820 Reserved For Next Year	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$74,475	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL PROJECTS MINI GRANTS	\$74,475	\$0	\$0	\$25,000	\$25,000	\$25,000
BOND/OSCIM RENOVATION						
4150						
322 Repairs and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
355 Printing and Binding	\$0	\$0	\$50,000	\$0	\$0	\$0
382 Legal services	\$0	\$0	\$30,000	\$5,000	\$5,000	\$5,000
383 Architect and Engineer Services	\$0	\$0	\$500,000	\$100,000	\$100,000	\$100,000
389 Underwriter Services	\$0	\$0	\$50,000	\$0	\$0	\$0
520 Building Acquisition	\$0	\$0	\$500,000	\$6,000,000	\$6,000,000	\$6,000,000
540 Equipment	\$0	\$0	\$0	\$0	\$0	\$0
564 Bus Purchase	\$0	\$0	\$160,000	\$0	\$0	\$0
550 Technology	\$0	\$0	\$0	\$0	\$0	\$0
640 Dues and Fees	\$0	\$0	\$20,000	\$0	\$0	\$0
TOTAL BOND/OSCIM RENOVATION	\$0	\$0	\$1,310,000	\$6,105,000	\$6,105,000	\$6,105,000
UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820 Reserved For Next Year	\$0	\$0	\$3,755,000	\$1,204,000	\$1,204,000	\$1,204,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$3,755,000	\$1,204,000	\$1,204,000	\$1,204,000
TOTAL BOND/OSCIM RENOVATION	\$0	\$0	\$5,065,000	\$7,309,000	\$7,309,000	\$7,309,000

CAPITAL PROJECT FUNDS 400 EXPENDITURES

		2014/15 Actuals	2015/16 Actuals	2016/17 Budget	2017/18 Proposed	2017/18 Approved	2017/18 Adopted
SEISMIC REHABILITATION GRANT							
4150							
383	Architect and Engineer Services	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000
520	Building Acquisition	\$0	\$0	\$0	\$1,750,000	\$1,750,000	\$1,750,000
TOTAL BOND/OSCIM RENOVATION		\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
 UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BOND/OSCIM RENOVATION		\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000
TOTAL CAPITAL FUND 400		\$793,080	\$138,778	\$5,141,300	\$9,435,400	\$9,435,400	\$9,435,400