



Mapleton School District #32

Academic Excellence Through Student Achievement

ADOPTED BUDGET FISCAL YEAR 2018-19

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

January 24, 2018	Budget calendar approved by board
April 26, 2018	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
April 28, 2018	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 9, 2018	First budget committee meeting; presentation of budget message
May 23, 2018	Second budget committee meeting (if necessary)
June 6, 2018	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 13, 2018	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized, tax levy declared
July 15, 2018	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2018	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2018	Deadline for electronic budget submission to the Department of Education
September 30, 2018	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, 2021	Bill Grable	June 30, 2018
2	Mizu Burruss	June 30, 2021	Jesse Johnson	June 30, 2018
3	Carl West	June 30, 2019	Kathy West	June 30, 2019
4	Marilyn Fox	June 30, 2021	Harold Duval	June 30, 2019
5	Michelle Holman	June 30, 2019	Connie Walton	June 30, 2020

The budget committee is a group of school board members and citizens that review 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 2018-2019 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. The 2018-2019 school year is the second year of the biennium.

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 2018-2019 school year:

- Continue to support our “Beyond Me” Project. It is a community service based school-wide program that encourages volunteerism, student leadership and student ownership within the community.
- Improve instructional opportunities for students in Career and Technical Education, K-12 Art, and Foreign Language.
- District-wide implementation of AVID instructional strategies and structures to increase students’ college and career readiness at all levels.
- Offer additional elective opportunities to enhance student learning and career readiness upon graduation.

In recent years, the district has maintained a healthy ending fund balance in relation to other rural school districts in Lane County. 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 MSD #32 staff who implements budgets – 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

Superintendent

Mapleton School District 32

BUSINESS MANAGER'S BUDGET SUMMARY

BUDGET COMPONENTS

- Budget provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes.
- Budget revenues and expenditures follow modified accrual basis of accounting. 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.
- Budget revenue and expenditure follow the Program Budget and Accounting Manual. The Program Budgeting and Accounting Manual is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education
- State School Fund Grant revenues are estimated using the Oregon Department of Education 2018-19 State School Fund Estimates (released March 2, 2018).
- Salaries and associated payroll cost of Certified Licensed and Extra Duty positions are estimated using the effective 2017-2021 Mapleton Education Association Collective Bargaining Agreement. Salaries and associated payroll cost of Classified positions are estimated using the expiring 2017-2018 Association of Classified Employees Collective Bargaining Agreement.

BUDGET HIGHLIGHTS

GRANTS

- On November 8, 2016, Oregon voters approved Ballot Measure 98, which was designed to improve students' high school experience and reduce the state's dropout rate. The measure focuses on efforts to ensure students graduate ready for college or a career. Each school district must submit a biennial plan for spending the money, which must be approved by the Oregon Department of Education (ODE) in order to receive the grant.
- On November 8, 2016, Oregon voters approved Ballot Measure 99, which designated funding for outdoor school programming for every 5th or 6th grade student in Oregon. Each School District must submit an application to Oregon State University Extension Service.

DECREASE IN POVERTY COUNT

- The U.S. Census Bureau's Small Area Income Poverty Estimate (SAIPE) is a statistical model that estimates poverty for small population sizes, like Oregon school districts. The model is based on a number of data sets including the Decennial Census, Supplemental Nutritional Aid Program data, several yearly surveys by the U.S. Census, and some IRS data. The model provides information on the number of students aged 5 to 17 in each district as well as the number of students in poverty. The State School Fund poverty weight (.25) and Title I-A allocation is determined using SAIPE poverty count. The SAIPE poverty count decreased from 62 in 2015 to 38 in 2016.

TEXTBOOK ADOPTION

- Mapleton School District follows the Instructional Materials Adoption Schedule adopted by the State Board of Education. Here's a condensed look at our adoption schedule:
 - 2017-18: Science
 - 2018-19: Health and Physical Education
 - 2019-20: Social Studies
 -

MAPLETON ATHLETICS

- Mapleton School District follows a five year uniform replacement schedule. The following teams will have new uniforms purchased in the 2018-19 fiscal year:
 - Middle School Track
 - High School Track

LOOKING FORWARD

PUBLIC EMPLOYER RETIREMENT SYSTEM

- The 2019-21 PERS Advisory Contribution Rates are 33.59% for Tier I/II members and 27.97% for OPSRP members an increase of 6.39% and 6.10% respectively. Actual 2019-21 rates will be developed in the December 31, 2017 actuarial valuation and adopted by the PERS Board in September 2018. Effective June 2, 2018, Senate Bill 1566 creates and amends provisions to address the ongoing PERS funding challenges. The bill establishes the Employer Incentive Fund, which will allow one-time matches of 25 cents for every \$1 on contributions made by all municipal employers to a Side Account to pay down existing unfunded PERS liability costs. Mapleton School District will evaluate the usefulness of a Side Account to address sharply rising PERS contribution rates.

Please direct questions or comments pertaining to the budget document to the Business Manager at (541) 268-4312 or busmgr@mapleton.k12.or.us.

Sincerely,

Maria McElDowney

Business Manager

Mapleton School District 32

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
ESSA	Every student Succeeds Acts	SPED	Special Education
GAAP	Generally Accepted Accounting Principles	SRSA	Small, Rural Achievement Program
GASB	Government Accounting Standards Board	SSF	State School Fund
FTE	Full Time Equivalent	TAG	Talented and Gifted
IAP	Individual Account Program	UEFB	Unappropriated Ending Fund Balance
IDEA	Individuals with Disabilities Education Act		
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. *2017-19 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. *2017-19 rates are 27.20% of gross salary paid by Mapleton School District.*

PERS Tier 2 Member Employees hired between 1996 and August 29, 2003. *2017-19 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.

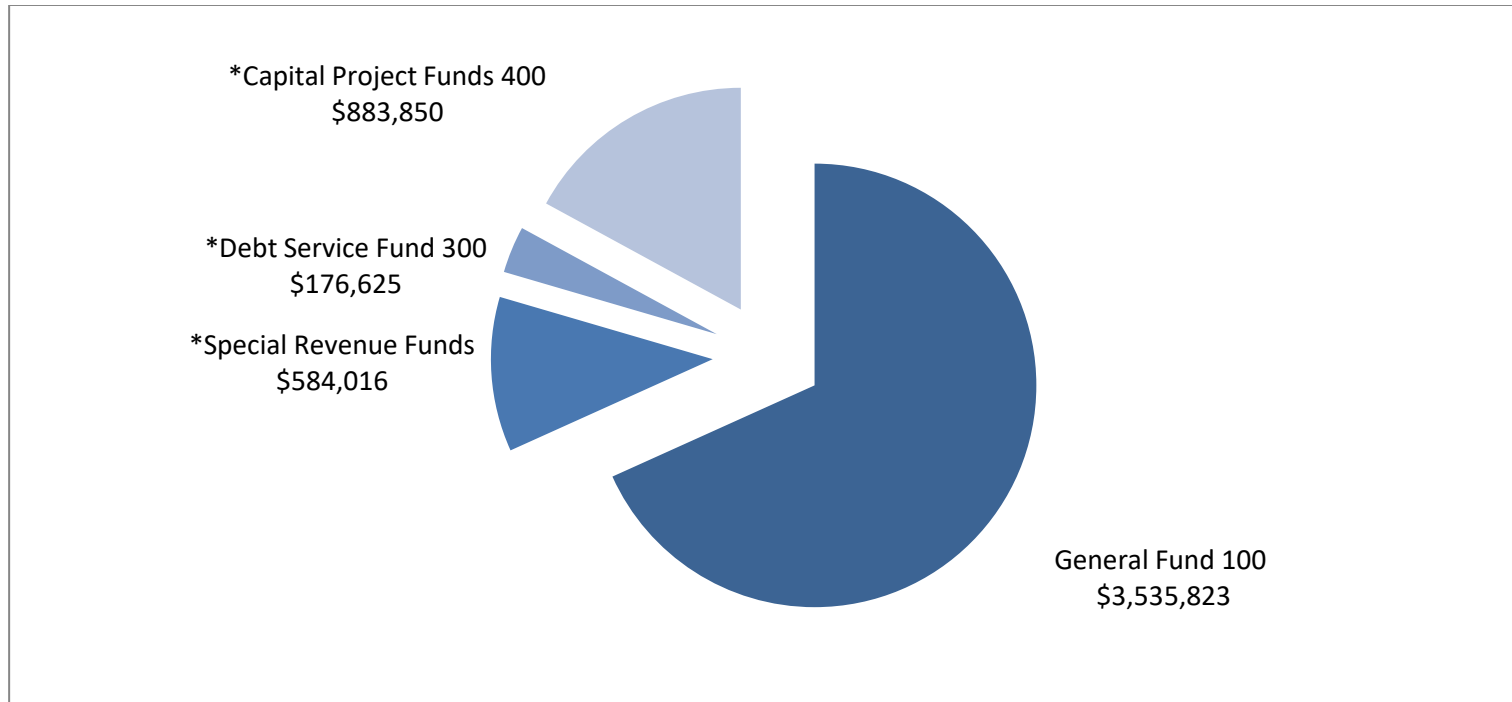
SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are restricted for specific purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid.

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 \$5,180,314

*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 2018-19. 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): \$637,876

Includes K-12 regular education and special education teachers.

Classified Staff (9.83 FTE): \$392,231

Includes educational assistants, custodians, bus drivers and kitchen staff.

Administrative Staff (2.00 FTE): \$187,990

Includes superintendent, principals and special education director.

Confidential Staff (4.00 FTE): \$206,150

Includes business manager, maintenance/transportation manager and administrative assistants.

GENERAL FUND FTE						ALL OTHER FUNDS FTE					ALL FUNDS
	Licensed	Classified	Admin	Confidential	Total	Licensed	Classified	Admin	Confidential	Total	Total
District	-	4.53	1.88	2.00	8.41	-	1.15	-	-	1.15	9.56
Special Ed.	0.20	3.03	0.07	-	3.30	0.71	-	-	-	0.71	4.01
Title I-A	-	-	-	-	0.00	0.80	0.75	0.05	-	1.60	1.60
Elementary	4.77	-	-	1.00	5.77	-	-	-	-	0.00	5.77
Middle School	2.06	-	-	-	2.06	-	-	-	-	0.00	2.06
High School	5.03	-	-	1.00	6.03	-	0.38	-	-	0.38	6.40
Total FTE	12.06	7.55	1.95	4.00	25.56	1.51	2.28	0.05	-	3.84	29.40
Proposed Budget	\$558,684	\$314,915	\$182,648	\$206,150	\$1,262,397	\$79,192	\$77,316	\$5,342	\$0	\$161,850	\$1,424,247

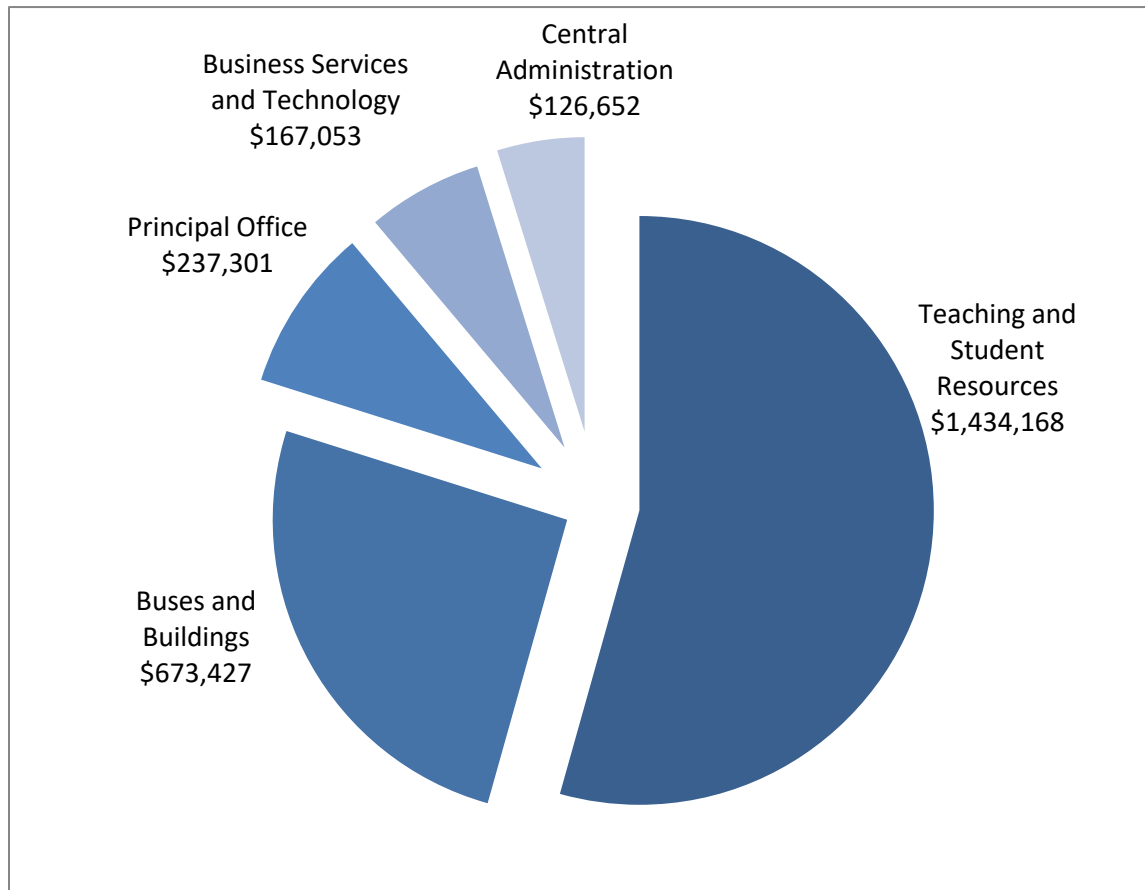
Contracted Staff (0.73 FTE): \$83,000

Includes school psychologist (.125 FTE), behavior consultant (.20 FTE), and speech and language pathologist (.40 FTE) from Lane Education Service District.

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 indicates, 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.

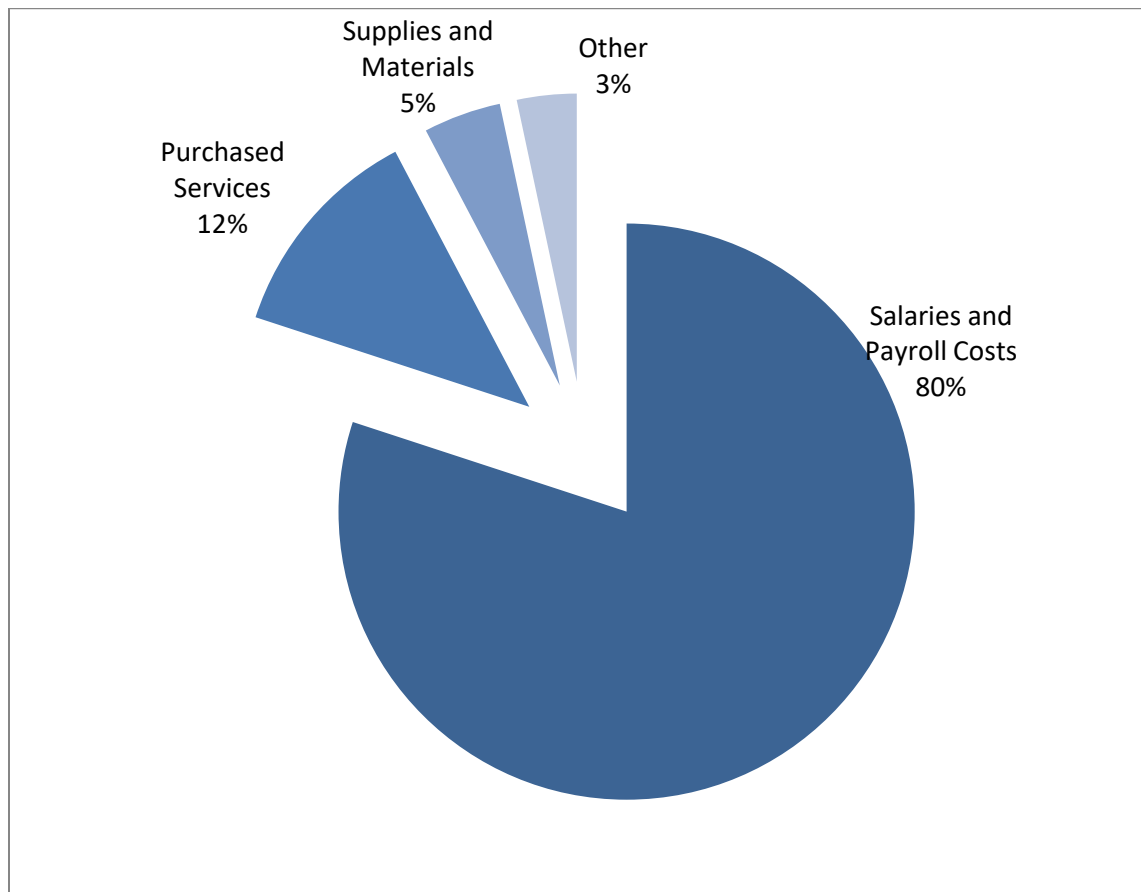
Buses and Buildings: Includes utilities, plant operation and maintenance, student transportation.

Principal Office: Includes principals' office and administrative support.

Business Services and Technology: Includes financial management, staff recruitment, 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 indicates, 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, athletic uniforms and supplies, 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	205/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Proposed	2018/19 Proposed
1000 INSTRUCTION						
1111 Elementary, K-6	\$320,745	\$298,772	\$353,455	\$412,946	\$412,946	\$412,946
1121 Middle/Junior High Programs	\$111,268	\$156,337	\$192,110	\$151,063	\$151,063	\$151,063
1122 Middle/Junior High School Extracurricular	\$15,726	\$14,429	\$22,498	\$26,635	\$26,635	\$26,635
1131 High School Programs	\$311,952	\$284,014	\$370,357	\$386,146	\$386,146	\$386,146
1132 High School Extra-curricular	\$61,291	\$77,504	\$82,928	\$78,000	\$78,000	\$78,000
1210 Programs for the Talented and Gifted	\$0	\$160	\$1,449	\$1,230	\$1,230	\$1,230
1250 Less restrictive programs for students with disabilities	\$193,786	\$277,041	\$271,693	\$278,077	\$278,077	\$278,077
1280 Alternative Education	\$0	\$1,885	\$3,000	\$14,044	\$14,044	\$14,044
1299 Other Programs	\$6,966	\$0	\$0	\$0	\$0	\$0
TOTAL INSTRUCTION	\$1,021,733	\$1,110,142	\$1,297,490	\$1,348,141	\$1,348,141	\$1,348,141
2000 SUPPORT SERVICES						
2110 Attendance and Social Work Services	\$58,082	\$59,398	\$64,140	\$64,752	\$64,752	\$64,752
2130 Health Services	\$670	\$900	\$1,598	\$2,742	\$2,742	\$2,742
2210 Improvement of Instruction Services	\$5,226	\$6,779	\$12,000	\$12,000	\$12,000	\$12,000
2220 Educational Media Services	\$2,891	\$170	\$0	\$0	\$0	\$0
2240 Instructional Staff Development	\$0	\$0	\$0	\$6,533	\$6,533	\$6,533
2310 Board of Education Services	\$19,859	\$20,265	\$22,920	\$22,920	\$22,920	\$22,920
2321 Executive Administration Services	\$86,889	\$94,412	\$102,218	\$103,732	\$103,732	\$103,732
2410 Office of the Principal Services	\$220,959	\$225,108	\$241,019	\$237,301	\$237,301	\$237,301
2520 Fiscal Services	\$86,091	\$84,890	\$103,623	\$114,454	\$114,454	\$114,454
2540 Operation and Maintenance of Plant Services	\$308,967	\$301,859	\$335,478	\$359,049	\$359,049	\$359,049
2552 Student Transportation Services	\$220,128	\$203,615	\$214,149	\$230,383	\$230,383	\$230,383
2558 Special Education Transportation Services	\$0	\$63,493	\$76,682	\$83,995	\$83,995	\$83,995
2640 Staff Services	\$663	\$697	\$1,100	\$1,000	\$1,000	\$1,000
2660 Technology Services	\$36,974	\$33,718	\$51,027	\$51,599	\$51,599	\$51,599
2690 Other Support Services	\$6,967	\$0	\$0	\$0	\$0	\$0
2700 Supplemental Retirement Program	\$21,808	\$4,995	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$1,076,176	\$1,100,298	\$1,225,954	\$1,290,460	\$1,290,460	\$1,290,460
5000 TRANSFER OF FUNDS						
5200 Transfers of Funds	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
TOTAL TRANSFER OF FUNDS	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
6000 CONTINGENCIES						
6110 Contingency	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL CONTINGENCIES	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000

General Fund Function Detail	205/16	2016/17	2017/18	2018/19	2018/19	2018/19
	Actuals	Actuals	Budget	Proposed	Proposed	Proposed
7000 UNAPPROPRIATED ENDING FUND BALANCE						
7000 Unapropriated Ending Fund Balance	\$736,402	\$1,228,546	\$537,197	\$822,222	\$822,222	\$803,697
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$736,402	\$1,228,546	\$537,197	\$822,222	\$822,222	\$803,697
TOTAL GENERAL FUND EXPENDITURES	\$2,834,311	\$3,478,986	\$3,130,641	\$3,535,823	\$3,535,823	\$3,535,823

General Fund Object Detail	205/16 Actuals	2016/17 Actuals	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
100 SALARIES						
111 Licensed Salaries	\$427,040	\$423,842	\$487,783	\$558,684	\$558,684	\$558,684
112 Classified Salaries	\$219,671	\$253,411	\$259,412	\$314,915	\$314,915	\$314,915
113 Administrators	\$169,378	\$175,254	\$180,514	\$182,648	\$182,648	\$182,648
114 Managerial - Classified	\$181,272	\$184,017	\$196,303	\$206,150	\$206,150	\$206,150
116 Supplemental Retirement Stipends	\$14,950	\$3,750	\$0	\$0	\$0	\$0
121 Substitutes -Licensed	\$34,021	\$21,825	\$33,000	\$29,715	\$29,715	\$29,715
122 Substitute - Classified	\$35,506	\$8,754	\$10,500	\$5,796	\$5,796	\$5,796
130 Additional Salary	\$48,818	\$50,360	\$56,451	\$67,087	\$67,087	\$67,087
140 Travel Stipend	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
145 Insurance Opt-Out Stipend	\$76,771	\$69,344	\$83,656	\$64,746	\$64,746	\$64,746
TOTAL SALARIES	\$1,210,427	\$1,193,557	\$1,310,619	\$1,432,741	\$1,432,741	\$1,432,741
200 ASSOCIATED PAYROLL COSTS						
210 Public Employees Retirement System	\$287,909	\$289,319	\$390,475	\$391,404	\$391,404	\$391,404
220 Social Security Administration	\$90,664	\$90,484	\$100,471	\$108,363	\$108,363	\$108,363
230 Other Required Payroll Costs	\$11,783	\$11,913	\$24,228	\$25,505	\$25,505	\$25,505
240 Contractual Employee Benefits	\$88,007	\$120,845	\$166,206	\$153,753	\$153,753	\$153,753
TOTAL ASSOCIATED PAYROLL COSTS	\$478,363	\$512,561	\$681,380	\$679,025	\$679,025	\$679,025
300 PURCHASED SERVICES						
310 Instructional; Professional; and Technical Services	\$51,067	\$165,372	\$160,950	\$120,650	\$120,650	\$120,650
320 Property Services	\$90,801	\$107,626	\$124,145	\$132,045	\$132,045	\$132,045
330 Student Transportation Services	\$3,283	\$1,366	\$450	\$450	\$450	\$450
340 Travel	\$3,872	\$2,626	\$4,785	\$6,450	\$6,450	\$6,450
350 Communication	\$27,538	\$27,366	\$29,450	\$28,050	\$28,050	\$28,050
374 Tuition paid to Other	\$2,826	\$2,055	\$3,000	\$0	\$0	\$0
380 Non-instructional Professional and Technical Services	\$87,085	\$35,028	\$44,175	\$34,650	\$34,650	\$34,650
390 Other General Professional and Technological Services	\$1,386	\$1,574	\$1,400	\$1,400	\$1,400	\$1,400
TOTAL PURCHASED SERVICES	\$267,859	\$343,014	\$368,355	\$323,695	\$323,695	\$323,695
400 SUPPLIES AND MATERIALS						
410 Consumable Supplies and Materials	\$69,418	\$68,635	\$75,675	\$83,100	\$83,100	\$83,100
420 Textbooks	\$0	\$0	\$500	\$500	\$500	\$500
430 Library Books	\$0	\$0	\$0	\$400	\$400	\$400
440 Periodicals	\$0	\$0	\$125	\$0	\$0	\$0
460 Non-consumable Supplies	\$6,008	\$12,946	\$7,500	\$4,500	\$4,500	\$4,500
470 Computer Software	\$0	\$2,623	\$1,000	\$1,200	\$1,200	\$1,200

General Fund Object Detail	205/16	2016/17	2017/18	2018/19	2018/19	2018/19
	Actuals	Actuals	Budget	Proposed	Approved	Adopted
480 Computer hardware	\$2,451	\$0	\$4,000	\$5,150	\$5,150	\$5,150
TOTAL SUPPLIES AND MATERIALS	\$77,878	\$84,205	\$88,800	\$94,850	\$94,850	\$94,850
500 CAPITAL OUTLAY						
520 Buildings Acquisition	\$0	\$3,440	\$0	\$0	\$0	\$0
540 Depreciable Equipment	\$0	\$7,450	\$0	\$20,000	\$20,000	\$20,000
564 Buses and Capital Bus Improvements	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$0	\$10,890	\$0	\$20,000	\$20,000	\$20,000
600 OTHER OBJECTS						
640 Dues and Fees	\$10,763	\$12,163	\$12,190	\$17,690	\$17,690	\$17,690
650 Insurance and Judgments	\$52,619	\$54,051	\$62,100	\$70,600	\$70,600	\$70,600
TOTAL OTHER OBJECTS	\$63,382	\$66,214	\$74,290	\$88,290	\$88,290	\$88,290
700 TRANSERS						
710 Fund Modifications	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
TOTAL TRANSFERS	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
800 OTHER USE OF FUNDS						
810 Planned Reserve	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
820 Reserved for Next Year	\$736,402	\$1,228,546	\$537,197	\$822,222	\$822,222	\$803,697
TOTAL OTHER USE OF UNDS	\$736,402	\$1,228,546	\$562,197	\$847,222	\$847,222	\$828,697
TOTAL GENERAL FUND EXPENDITURES	\$2,834,311	\$3,478,986	\$3,130,641	\$3,535,823	\$3,535,823	\$3,535,823

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 school districts (primarily property taxes) and money appropriated by the Legislature.

The Oregon Department of Education (ODE) first totals all available funding for the biennium – local revenues available to each school district in Oregon and the money appropriated by the Legislature. ODE then distributes the revenue through the State School Fund Formula (Formula). The State School Fund 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.

Weights include the number of K-12 public school students in Oregon as well as and specific characteristics of students including whether they are eligible for special education, in poverty, require ESL services, etc. The weights are expressed as "ADMw" which means Average Daily Membership Weighted. The State School Fund Grant is then awarded to each district based on the number of weights it has.

*NUMBER OF WEIGHTS X FUNDING PER WEIGHT =
LOCAL REVENUES + STATE SCHOOL FUND GRANT*

Under the formula, the amount available for distribution is THE State School Fund Grant 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 local revenues (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: 3/2/2018

To: District Business Managers

Re: 2018-19 State School Fund Estimates

2017-18	2018-19	2017-19 Biennium*
\$4,100,000,000	\$4,100,000,000	\$8,200,000,000
2018-19 Budget Appropriation for school districts & ESDs:		\$4,100,000,000
	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):	(\$3,000,000)
	Less Small High School Grant	(\$2,500,000)
	Less Charter School Closure Funds	(\$250,000)
	Less Local Option Equalization Grant:	(\$1,930,184)
	Less Office of School Facilities:	(\$3,000,000)
	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
	Free Lunch program:	(\$1,235,000)
Transfers/Deductions		(\$52,292,663)
State Revenue for Formula		\$4,047,707,338
	District Local Revenue:	\$1,859,927,622
	ESD Local Revenue:	\$123,500,000
Local Rev. for Formula (District + ESD)		\$1,983,427,622
Total Revenue For Formula		\$6,031,134,959
	District Share at 95.50%	\$5,759,733,886
	ESD Share at 4.50%	\$271,401,073
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$4,500,000)
	Less share of NQTL	(\$8,631,059)
Districts		(\$48,131,059)
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$8,631,059)
ESDs		(\$9,115,059)
Formula Revenue for Distribution		
School Districts		\$5,711,602,827
ESDs		\$262,286,014

*This State School Fund Estimate is based on \$8.2 billion and is currently proposed to be split 50/50 for the 2017-19 biennium.

Sources for 2018-19 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2016-17
11% Cap Waiver Basis:	2015-16
Poverty Basis:	December 2016
School District Funding Ratio:	1.720569562
Transportation Grant:	\$214,456,431.90
Estimated ADMr:	575,000
Estimated ADMw:	710,000
District Accrual per ADMw:	\$459
ESD Accrual per ADMw:	\$17
YCEP/JDEP amount per ADMw:	\$7,743

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

STATE SCHOOL FUND GRANT

2018-2019

Based on \$8.2 Billion Budget with 50/50 split as of 3/2/2018

Lane County, Mapleton SD 32**District ID: 2085****2018-2019 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$655,080.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$13,913.92
County School Fund	=	\$17,411.00
State Managed Timber	=	\$20,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$225.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$706,629.92

2018-2019 Experience Adjustment

District Average Teacher Experience	=	8.33
State Average Teacher Experience	=	12.07
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.74

2018-2019 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.	=	\$260,000.00
Trans per ADMr Rank.	89%	Transportation Reimburs. Rate 80.00%
Grant (Rate* Net Eligible Expend)	=	\$208,000.00

2018-2019 Extended ADMw**2018-2019 ADMw**

289.49

2017-2018 ADMw

287.57

Extended ADMw

289.49

2018-2019 General Purpose Grant*(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio**(289.49 x [\$4500 + (\$25 x -3.74)]) X 1.720569561620 = \$2,194,823***2018-2019 Total Formula Revenue***General Purpose Grant + Transportation Grant**= \$2,194,823 + \$208,000 = \$2,402,823***2018-2019 State School Fund Grant***Total Formula Revenue - Local Revenue**= \$2,402,823 - \$706,630 = \$1,696,193*

General Purpose Grant per Extended ADMw= \$7,582

Total Formula Revenue per Extended ADMw= \$8,300

Charter Schools Rate(ORS 338.155)= \$7,582

Total Paid To date

SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due

SSF Small HS Grant Facility Grant High Cost Disability

2018-2019 Extended ADMw**Mapleton SD 32: District total extended ADMw for funding calculations****2018-2019****2017-2018**

ADMr:	139.00 X 1.00 =	139.00	139.11 X 1.00 =	139.11
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
19 IEP Students capped at 11% of District ADMr:	15.29 X 1.00 =	15.29	15.30 X 1.00 =	15.30
Students on IEP Above 11% of ADMr:	8.90 X 1.00 =	8.90	7.10 X 1.00 =	7.10
Students in Poverty:	28.40 X 0.25 =	7.10	28.42 X 0.25 =	7.11
Students in Foster Care and Neglected/Delinquent:	3.00 X 0.25 =	0.75	2.00 X 0.25 =	0.50
Remote Elementary School Correction:	67.99 X 1.00 =	67.99	67.99 X 1.00 =	67.99
Small High School Correction:	50.46 X 1.00 =	50.46	50.46 X 1.00 =	50.46
	2018-2019 ADMw	289.49	2017-2018 ADMw	287.57

Mapleton SD 32 Extended ADMw 289.49

Mapleton SD 32 Extended ADMw 289.49

General Fund 100 Revenues	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 Current Year's Taxes	\$569,755	\$593,695	\$620,000	\$641,080	\$641,080	\$641,080
R1112 Prior Year's Taxes	\$11,318	\$11,244	\$14,000	\$14,000	\$14,000	\$14,000
R1113 Back Taxes	\$579	\$0	\$0	\$0	\$0	\$0
R1114 Payments in Lieu of Property Tax	\$232	\$262	\$225	\$225	\$225	\$225
R1190 Penalties and Interest on Taxes	\$2,375	\$2,632	\$2,000	\$2,000	\$2,000	\$2,000
R1300 Tuition	\$69	\$0	\$0	\$0	\$0	\$0
R1500 Interest on Taxes	\$123	\$352	\$150	\$250	\$250	\$250
R1510 Interest on Investments	\$5,638	\$10,736	\$5,500	\$5,750	\$5,750	\$5,750
R1710 Admission Fees	\$4,052	\$3,214	\$4,000	\$3,200	\$3,200	\$3,200
R1910 Property Rental	\$4,000	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
R1920 Donations from Private Sources	\$1,055	\$600	\$0	\$0	\$0	\$0
R1960 Recovery of Prior Year Expenses	\$0	\$4,158	\$0	\$0	\$0	\$0
R1990 Miscellaneous	\$10,143	\$9,028	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUE FROM LOCAL SOURCES	\$609,339	\$640,721	\$660,675	\$681,305	\$681,305	\$681,305
REVENUE FROM INTERMEDIATE SOURCES						
R2101 County School Fund	\$1,096	\$2,675	\$3,185	\$17,411	\$17,411	\$17,411
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$1,096	\$2,675	\$3,185	\$17,411	\$17,411	\$17,411
REVENUE FROM STATE SOURCES						
R3101 State School Fund	\$1,477,557	\$1,887,401	\$1,600,000	\$1,651,193	\$1,651,193	\$1,651,193
R3103 Common School Fund	\$19,930	\$22,321	\$17,781	\$13,914	\$13,914	\$13,914
R3104 State Managed County Timber	\$185,669	\$136,379	\$1,000	\$20,000	\$20,000	\$20,000
R3299 Restricted Grants	\$0	\$0	\$48,000	\$52,000	\$52,000	\$52,000
TOTAL REVENUE FROM STATE SOURCES	\$1,683,155	\$2,046,101	\$1,666,781	\$1,737,107	\$1,737,107	\$1,737,107
REVENUE FROM FEDERAL SOURCES						
R4801 Federal Forest Fees	\$7,470	\$1,277	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM FEDERAL SOURCES	\$7,470	\$1,277	\$0	\$0	\$0	\$0
OTHER SOURCES						
R5200 Interfund Transfer	\$46,081	\$41,812	\$0	\$0	\$0	\$0
R5300 Sale of Fixed Asset	\$0	\$10,000	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$487,171	\$736,402	\$800,000	\$1,100,000	\$1,100,000	\$1,100,000
TOTAL OTHER SOURCES	\$533,252	\$788,214	\$800,000	\$1,100,000	\$1,100,000	\$1,100,000
TOTAL GENERAL FUND 100 REVENUES	\$2,834,312	\$3,478,987	\$3,130,641	\$3,535,823	\$3,535,823	\$3,535,823

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. Eight 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 and honor society.

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 (Online) 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, such as online coursework. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
ELEMENTARY							
100-1111-258-000-000							
111	Licensed Salaries	\$184,882	\$167,742	\$192,293	\$237,115	\$237,115	\$237,115
112	Classified Salaries	\$1,539	\$0	\$0	\$0	\$0	\$0
121	Substitutes - Licensed	\$13,923	\$8,981	\$15,000	\$13,507	\$13,507	\$13,507
122	Substitutes - Classified	\$1,828	\$1,720	\$1,500	\$1,334	\$1,334	\$1,334
130	Additional Salary	\$906	\$2,775	\$1,500	\$3,166	\$3,166	\$3,166
145	Insurance Stipend	\$22,044	\$14,894	\$15,444	\$16,185	\$16,185	\$16,185
211	PERS Pension	\$28,713	\$18,366	\$35,607	\$7,277	\$7,277	\$7,277
212	PERS IAP	\$13,055	\$10,313	\$13,598	\$16,198	\$16,198	\$16,198
216	OPSRP Pension	\$15,699	\$15,799	\$20,898	\$48,230	\$48,230	\$48,230
220	Social Security Administration	\$17,062	\$14,907	\$17,392	\$20,755	\$20,755	\$20,755
231	Workers' Compensation	\$1,158	\$957	\$1,348	\$1,336	\$1,336	\$1,336
240	Health Insurance	\$14,220	\$34,238	\$32,550	\$37,343	\$37,343	\$37,343
410	Supplies and Materials	\$2,973	\$3,966	\$5,700	\$6,300	\$6,300	\$6,300
418	PE Supplies and Materials	\$369	\$666	\$500	\$500	\$500	\$500
419	ODS Supplies and Materials	\$2,275	\$3,447	\$0	\$2,500	\$2,500	\$2,500
430	Library Books	\$0	\$0	\$0	\$200	\$200	\$200
440	Periodicals	\$0	\$0	\$125	\$0	\$0	\$0
460	Non-consumable Items	\$100	\$0	\$0	\$1,000	\$1,000	\$1,000
TOTAL ELEMENTARY		\$320,745	\$298,772	\$353,455	\$412,946	\$412,946	\$412,946
MS AVID							
100-1121-378-020-000							
111	Licensed Salaries	\$0	\$0	\$0	\$6,740	\$6,740	\$6,740
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$0	\$404	\$404	\$404
216	OPSRP Pension	\$0	\$0	\$0	\$1,348	\$1,348	\$1,348
220	Social Security Administration	\$0	\$0	\$0	\$516	\$516	\$516
231	Workers' Compensation	\$0	\$0	\$0	\$34	\$34	\$34
240	Health Insurance	\$0	\$0	\$0	\$2,693	\$2,693	\$2,693
410	Supplies and Materials	\$0	\$0	\$0	\$100	\$100	\$100
TOTAL MS AVID		\$0	\$0	\$0	\$11,835	\$11,835	\$11,835
MS LANGUAGE ARTS							
100-1121-378-100-000							
111	Licensed Salaries	\$11,084	\$16,972	\$17,483	\$13,083	\$13,083	\$13,083
145	Insurance Stipend	\$2,310	\$1,122	\$0	\$0	\$0	\$0

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
212	PERS IAP	\$804	\$1,086	\$1,049	\$404	\$404	\$404
216	OPSRP Pension	\$2,363	\$3,192	\$3,823	\$1,348	\$1,348	\$1,348
220	Social Security Administration	\$1,025	\$1,322	\$1,337	\$516	\$516	\$516
231	Workers' Compensation	\$71	\$90	\$141	\$34	\$34	\$34
240	Health Insurance	\$44	\$5,566	\$7,755	\$2,693	\$2,693	\$2,693
410	Supplies and Materials	\$100	\$0	\$100	\$100	\$100	\$100
TOTAL MS LANGUAGE ARTS		\$17,801	\$29,349	\$31,688	\$18,178	\$18,178	\$18,178
MS SOCIAL STUDIES							
100-1121-378-110-000							
111	Licensed Salaries	\$11,084	\$16,309	\$16,799	\$13,283	\$13,283	\$13,283
145	Insurance stipend	\$2,310	\$1,650	\$0	\$0	\$0	\$0
212	PERS IAP	\$804	\$1,078	\$1,008	\$797	\$797	\$797
216	OPSRP Pension	\$2,363	\$3,168	\$3,674	\$2,657	\$2,657	\$2,657
220	Social Security Administration	\$1,025	\$1,297	\$1,286	\$1,016	\$1,016	\$1,016
231	Workers' Compensation	\$71	\$89	\$114	\$67	\$67	\$67
240	Health Insurance	\$44	\$4,512	\$7,603	\$5,386	\$5,386	\$5,386
410	Supplies and Materials	\$48	\$99	\$100	\$100	\$100	\$100
TOTAL MS SOCIAL STUDIES		\$17,749	\$28,202	\$30,584	\$23,306	\$23,306	\$23,306
MS SCIENCE							
100-1121-378-120-000							
111	Licensed	\$11,766	\$11,763	\$15,348	\$9,055	\$9,055	\$9,055
145	Insurance Stipend	\$2,244	\$2,178	\$0	\$0	\$0	\$0
212	PERS IAP	\$841	\$836	\$921	\$543	\$543	\$543
216	OPSRP Pension	\$2,471	\$2,459	\$3,357	\$1,811	\$1,811	\$1,811
220	Social Security Administration	\$1,072	\$1,066	\$1,175	\$693	\$693	\$693
231	Workers' Compensation	\$73	\$67	\$106	\$44	\$44	\$44
240	Health Insurance	\$42	\$41	\$5,018	\$2,693	\$2,693	\$2,693
410	Supplies and Materials	\$58	\$104	\$100	\$250	\$250	\$250
TOTAL MS SCIENCE		\$18,566	\$18,514	\$26,025	\$15,089	\$15,089	\$15,089
MS ART							
100-1121-378-130-000							
111	Licensed	\$0	\$0	\$0	\$3,272	\$3,272	\$3,272
212	PERS IAP	\$0	\$0	\$0	\$196	\$196	\$196
216	OPSRP Pension	\$0	\$0	\$0	\$654	\$654	\$654
220	Social Security Administration	\$0	\$0	\$0	\$250	\$250	\$250

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
231	Workers' Compensation	\$0	\$0	\$0	\$16	\$16	\$16
240	Health Insurance	\$0	\$0	\$0	\$1,346	\$1,346	\$1,346
410	Supplies and Materials	\$250	\$298	\$200	\$200	\$200	\$200
TOTAL MS ART		\$250	\$298	\$200	\$5,934	\$5,934	\$5,934
MS DRAMATICS							
100-1121-378-135-000							
111	Licensed	\$0	\$0	\$0	\$3,272	\$3,272	\$3,272
212	PERS IAP	\$0	\$0	\$0	\$196	\$196	\$196
216	OPSRP Pension	\$0	\$0	\$0	\$654	\$654	\$654
220	Social Security Administration	\$0	\$0	\$0	\$250	\$250	\$250
231	Workers' Compensation	\$0	\$0	\$0	\$16	\$16	\$16
240	Health Insurance	\$0	\$0	\$0	\$1,346	\$1,346	\$1,346
410	Supplies and Materials	\$0	\$0	\$0	\$200	\$200	\$200
640	Dues and Fees	\$0	\$0	\$0	\$200	\$200	\$200
TOTAL MS DRAMATICS		\$0	\$0	\$0	\$6,134	\$6,134	\$6,134
MS MATHEMATICS							
100-1121-378-180-000							
111	Licensed	\$12,846	\$19,998	\$16,479	\$17,628	\$17,628	\$17,628
145	Insurance Stipend	\$0	\$0	\$0	\$1,310	\$1,310	\$1,310
211	PERS Pension	\$2,869	\$4,466	\$4,453	\$3,080	\$3,080	\$3,080
212	PERS IAP	\$771	\$1,200	\$989	\$1,136	\$1,136	\$1,136
216	OPSRP Pension	\$0	\$0	\$0	\$1,348	\$1,348	\$1,348
220	Social Security Administration	\$960	\$1,518	\$1,261	\$1,449	\$1,449	\$1,449
231	Workers' Compensation	\$67	\$97	\$109	\$93	\$93	\$93
240	Health Insurance	\$4,545	\$7,354	\$6,082	\$2,748	\$2,748	\$2,748
410	Supplies and Materials	\$0	\$437	\$450	\$200	\$200	\$200
TOTAL MS MATHEMATICS		\$22,056	\$35,070	\$29,823	\$28,992	\$28,992	\$28,992
MS HEALTH							
100-1121-378-190-000							
111	Licensed	\$3,353	\$8,388	\$8,640	\$9,327	\$9,327	\$9,327
145	Insurance Stipend	\$462	\$1,122	\$1,122	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$852	\$2,124	\$2,637	\$2,638	\$2,638	\$2,638
212	PERS IAP	\$229	\$571	\$586	\$927	\$927	\$927
220	Social Security Administration	\$292	\$728	\$747	\$799	\$799	\$799
231	Workers' Compensation	\$19	\$45	\$76	\$51	\$51	\$51

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
240	Health Insurance	\$10	\$25	\$10	\$41	\$41	\$41
TOTAL MS HEALTH		\$5,217	\$13,001	\$13,818	\$14,905	\$14,905	\$14,905
MS PHYSICAL EDUCATION							
100-1121-378-200-000							
111	Licensed	\$3,832	\$7,894	\$8,131	\$9,327	\$9,327	\$9,327
145	Insurance Stipend	\$528	\$1,056	\$1,056	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$974	\$1,999	\$2,483	\$2,638	\$2,638	\$2,638
212	PERS IAP	\$262	\$537	\$552	\$627	\$627	\$627
220	Social Security Administration	\$334	\$685	\$703	\$799	\$799	\$799
231	Workers' Compensation	\$22	\$42	\$73	\$51	\$51	\$51
240	Health Insurance	\$12	\$23	\$9	\$41	\$41	\$41
410	Supplies and Materials (recess)	\$0	\$0	\$0	\$250	\$250	\$250
TOTAL MS PHYSICAL EDUCATION		\$5,963	\$12,236	\$13,007	\$14,855	\$14,855	\$14,855
MS SECOND LANGUAGE							
100-1121-378-210-000							
111	Licensed	\$0	\$0	\$15,348	\$6,740	\$6,740	\$6,740
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$921	\$404	\$404	\$404
216	OPSRP Pension	\$0	\$0	\$3,357	\$1,348	\$1,348	\$1,348
220	Social Security Administration	\$0	\$0	\$1,175	\$516	\$516	\$516
231	Workers' Compensation	\$0	\$0	\$106	\$34	\$34	\$34
240	Health Insurance	\$0	\$0	\$5,018	\$2,693	\$2,693	\$2,693
410	Supplies and Materials	\$0	\$0	\$200	\$100	\$100	\$100
TOTAL MS SECOND LANGUAGE		\$0	\$0	\$26,125	\$11,835	\$11,835	\$11,835
MS TEACHING SUPPLIES							
100-1121-378-290-000							
410	Supplies and Materials	\$184	\$249	\$0	\$0	\$0	\$0
TOTAL MS TEACHING SUPPLIES		\$184	\$249	\$0	\$0	\$0	\$0
MS COMPUTERS							
100-1121-378-520-000							
111	Licensed	\$4,750	\$5,219	\$5,376	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$0	\$0	\$0	\$0	\$0

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
212	PERS IAP	\$285	\$313	\$323	\$0	\$0	\$0
216	OPSRP Pension	\$838	\$921	\$1,176	\$0	\$0	\$0
220	Social Security Administration	\$362	\$392	\$412	\$0	\$0	\$0
231	Workers' Compensation	\$25	\$26	\$53	\$0	\$0	\$0
240	Health Insurance	\$2,063	\$2,351	\$2,433	\$0	\$0	\$0
TOTAL MS COMPUTERS		\$8,324	\$9,221	\$9,773	\$0	\$0	\$0
MS INDUSTRIAL ARTS							
100-1121-378-550-000							
111	Licensed Salary	\$9,454	\$6,232	\$6,612	\$0	\$0	\$0
145	Insurance Stipend	\$1,650	\$1,056	\$1,056	\$0	\$0	\$0
212	PERS IAP	\$666	\$437	\$461	\$0	\$0	\$0
216	OPSRP Pension	\$1,959	\$1,286	\$1,677	\$0	\$0	\$0
220	Social Security Administration	\$849	\$558	\$587	\$0	\$0	\$0
231	Workers' Compensation	\$58	\$35	\$65	\$0	\$0	\$0
240	Health Insurance	\$31	\$20	\$9	\$0	\$0	\$0
410	Supplies and Materials	\$492	\$572	\$600	\$0	\$0	\$0
TOTAL MS INDUSTRIAL ARTS		\$15,158	\$10,196	\$11,067	\$0	\$0	\$0
MS GENERAL ATHLETICS							
100-1122-378-230-000							
410	Supplies and Materials	\$48	\$0	\$150	\$150	\$150	\$150
640	Dues and Fees	\$40	\$0	\$40	\$40	\$40	\$40
654	Student Insurance Premiums	\$0	\$0	\$300	\$300	\$300	\$300
TOTAL MS GENERAL ATHLETICS		\$88	\$0	\$490	\$490	\$490	\$490
MS VOLLEYBALL							
100-1122-378-230-100							
130	Additional Salary	\$1,556	\$1,556	\$2,744	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$347	\$347	\$421	\$393	\$393	\$393
212	PERS IAP	\$93	\$93	\$72	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$0	\$260	\$238	\$238	\$238
220	Social Security Administration	\$119	\$119	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$8	\$8	\$18	\$15	\$15	\$15
380	Officiating Services	\$0	\$0	\$0	\$750	\$750	\$750
410	Supplies and Materials	\$0	\$1,254	\$50	\$50	\$50	\$50
640	Dues and Fees	\$10	\$20	\$20	\$20	\$20	\$20
TOTAL MS VOLLEYBALL		\$2,134	\$3,397	\$3,795	\$4,585	\$4,585	\$4,585

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
MS FOOTBALL							
100-1122-378-230-200							
130	Additional Salary	\$1,556	\$1,336	\$2,744	\$2,744	\$2,744	\$2,744
212	PERS IAP	\$0	\$0	\$165	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$0	\$341	\$549	\$549	\$549
220	Social Security Administration	\$119	\$102	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$9	\$6	\$18	\$15	\$15	\$15
380	Officiating Services	\$688	\$690	\$750	\$800	\$800	\$800
410	Supplies and Materials	\$4,405	\$1,140	\$2,450	\$1,500	\$1,500	\$1,500
640	Dues and Fees	\$10	\$20	\$20	\$20	\$20	\$20
TOTAL MS FOOTBALL		\$6,787	\$3,294	\$6,698	\$6,003	\$6,003	\$6,003
MS BOYS BASKETBALL							
100-1122-378-230-300							
130	Additional Salary	\$1,336	\$149	\$2,744	\$2,744	\$2,744	\$2,744
212	PERS IAP	\$0	\$9	\$94	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$26	\$341	\$549	\$549	\$549
220	Social Security Administration	\$102	\$11	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$8	\$1	\$18	\$15	\$15	\$15
380	Officiating Services	\$0	\$0	\$0	\$750	\$750	\$750
410	Supplies and Materials	\$0	\$0	\$50	\$50	\$50	\$50
640	Dues and Fees	\$10	\$20	\$20	\$20	\$20	\$20
TOTAL MS BOYS BASKETBALL		\$1,456	\$216	\$3,477	\$4,503	\$4,503	\$4,503
MS GIRLS BASKETBALL							
100-1122-378-230-400							
130	Additional Salary	\$1,336	\$1,709	\$2,744	\$2,744	\$2,744	\$2,744
212	PERS IAP	\$0	\$103	\$94	\$165	\$165	\$165
216	OPSRP Pension	\$0	\$301	\$341	\$549	\$549	\$549
220	Social Security Administration	\$102	\$131	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$7	\$9	\$18	\$15	\$15	\$15
380	Officiating Services	\$0	\$0	\$0	\$750	\$750	\$750
410	Supplies and Materials	\$0	\$0	\$50	\$50	\$50	\$50
640	Dues and Fees	\$10	\$20	\$20	\$20	\$20	\$20
TOTAL MS GIRLS BASKETBALL		\$1,455	\$2,272	\$3,477	\$4,503	\$4,503	\$4,503

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
MS TRACK							
100-1122-378-230-600							
130	Additional Salary	\$2,892	\$3,877	\$2,744	\$2,744	\$2,744	\$2,744
212	PERS IAP	\$0	\$93	\$165	\$93	\$93	\$93
216	OPSRP Pension	\$0	\$274	\$601	\$311	\$311	\$311
220	Social Security Administration	\$221	\$283	\$210	\$210	\$210	\$210
231	Workers' Compensation	\$13	\$19	\$18	\$15	\$15	\$15
410	Supplies and Materials	\$0	\$6	\$50	\$1,100	\$1,100	\$1,100
640	Dues and Fees	\$20	\$40	\$40	\$40	\$40	\$40
TOTAL MS TRACK		\$3,147	\$4,593	\$3,828	\$4,513	\$4,513	\$4,513
MS EXTRACURRICULAR							
100-1122-378-250-000							
130	Additional Salary	\$500	\$500	\$500	\$1,481	\$1,481	\$1,481
212	PERS IAP	\$30	\$30	\$30	\$89	\$89	\$89
216	OPSRP Pension	\$88	\$88	\$110	\$296	\$296	\$296
220	Social Security Administration	\$38	\$36	\$39	\$113	\$113	\$113
231	Workers' Compensation	\$3	\$2	\$4	\$9	\$9	\$9
410	Supplies and Materials	\$0	\$0	\$50	\$50	\$50	\$50
TOTAL MS EXTRACURRICULAR		\$659	\$657	\$733	\$2,038	\$2,038	\$2,038
HS AVID							
100-1131-628-020-000							
111	Licensed Salaries	\$0	\$0	\$0	\$13,879	\$13,879	\$13,879
212	PERS IAP	\$0	\$0	\$0	\$833	\$833	\$833
216	OPSRP Pension	\$0	\$0	\$0	\$2,776	\$2,776	\$2,776
220	Social Security Administration	\$0	\$0	\$0	\$1,062	\$1,062	\$1,062
231	Workers' Compensation	\$0	\$0	\$0	\$69	\$69	\$69
240	Health Insurance	\$0	\$0	\$0	\$5,227	\$5,227	\$5,227
410	Supplies and Materials	\$0	\$0	\$0	\$150	\$150	\$150
TOTAL HS AVID		\$0	\$0	\$0	\$23,996	\$23,996	\$23,996
HS GENERAL							
100-1131-628-060-000							
112	Classified Salaries	\$61	\$20,646	\$0	\$0	\$0	\$0
121	Substitutes - Licensed	\$15,994	\$10,377	\$16,000	\$13,507	\$13,507	\$13,507
122	Substitutes - Classified	\$877	\$583	\$1,500	\$1,334	\$1,334	\$1,334
130	Additional Salary	\$0	\$232	\$0	\$0	\$0	\$0

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
211	PERS Pension	-\$252	\$452	\$0	\$0	\$0	\$0
212	PERS IAP	-\$83	\$1,372	\$1,050	\$810	\$810	\$810
216	OPSRP Pension	\$155	\$3,669	\$3,828	\$2,701	\$2,701	\$2,701
220	Social Security Administration	\$1,295	\$2,384	\$1,339	\$1,135	\$1,135	\$1,135
231	Workers' Compensation	\$91	\$160	\$113	\$77	\$77	\$77
TOTAL HS GENERAL		\$18,137	\$39,875	\$23,830	\$19,564	\$19,564	\$19,564
HS LANGUAGE ARTS							
100-1131-628-100-000							
111	Licensed Salaries	\$33,598	\$28,715	\$29,585	\$25,735	\$25,735	\$25,735
145	Insurance Stipend	\$0	\$0	\$0	\$1,056	\$1,056	\$1,056
212	PERS IAP	\$2,016	\$1,723	\$1,776	\$1,607	\$1,607	\$1,607
216	OPSRP Pension	\$5,927	\$5,065	\$6,471	\$5,358	\$5,358	\$5,358
220	Social Security Administration	\$2,565	\$2,148	\$2,264	\$2,050	\$2,050	\$2,050
231	Workers' Compensation	\$179	\$141	\$181	\$134	\$134	\$134
240	Health Insurance	\$13,761	\$12,199	\$12,621	\$7,958	\$7,958	\$7,958
410	Supplies and Materials	\$198	\$684	\$600	\$400	\$400	\$400
TOTAL HS LANGUAGE ARTS		\$58,243	\$50,675	\$53,498	\$44,298	\$44,298	\$44,298
HS SOCIAL STUDIES							
100-1131-628-110-000							
111	Licensed Salaries	\$22,168	\$22,181	\$22,847	\$28,988	\$28,988	\$28,988
145	Insurance Stipend	\$0	\$0	\$0	\$4,422	\$4,422	\$4,422
212	PERS IAP	\$1,330	\$1,331	\$1,371	\$2,005	\$2,005	\$2,005
216	OPSRP Pension	\$3,911	\$3,913	\$4,997	\$6,682	\$6,682	\$6,682
220	Social Security Administration	\$1,690	\$1,665	\$1,748	\$2,556	\$2,556	\$2,556
231	Workers' Compensation	\$119	\$110	\$146	\$168	\$168	\$168
240	Health Insurance	\$9,629	\$9,990	\$10,340	\$2,854	\$2,854	\$2,854
410	Supplies and Materials	\$0	\$0	\$400	\$400	\$400	\$400
TOTAL HS SOCIAL STUDIES		\$38,847	\$39,190	\$41,849	\$48,075	\$48,075	\$48,075
HS SCIENCE							
100-1131-628-120-000							
111	Licensed Salaries	\$22,840	\$23,881	\$31,160	\$44,211	\$44,211	\$44,211
145	Insurance Stipend	\$4,356	\$4,422	\$0	\$0	\$0	\$0
212	PERS IAP	\$1,632	\$1,698	\$1,870	\$2,653	\$2,653	\$2,653
216	OPSRP Pension	\$4,797	\$4,993	\$6,815	\$8,842	\$8,842	\$8,842
220	Social Security Administration	\$2,081	\$2,165	\$2,384	\$3,382	\$3,382	\$3,382

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
231	Workers' Compensation	\$142	\$136	\$190	\$216	\$216	\$216
240	Health Insurance	\$81	\$82	\$10,188	\$13,147	\$13,147	\$13,147
410	Supplies and Materials	\$553	\$397	\$550	\$1,500	\$1,500	\$1,500
TOTAL HS SCIENCE		\$36,482	\$37,775	\$53,157	\$73,951	\$73,951	\$73,951
HS ART							
100-1131-628-130-000-000							
111	Licensed Salaries	\$0	\$0	\$0	\$6,543	\$6,543	\$6,543
212	PERS IAP	\$0	\$0	\$0	\$393	\$393	\$393
216	OPSRP Pension	\$0	\$0	\$0	\$1,309	\$1,309	\$1,309
220	Social Security Administration	\$0	\$0	\$0	\$501	\$501	\$501
231	Workers' Compensation	\$0	\$0	\$0	\$33	\$33	\$33
240	Health Insurance	\$0	\$0	\$0	\$2,693	\$2,693	\$2,693
410	Supplies and Materials	\$0	\$0	\$250	\$600	\$600	\$600
TOTAL HS ART		\$0	\$0	\$250	\$12,072	\$12,072	\$12,072
HS DRAMATICS							
100-1131-628-135-000-000							
111	Licensed Salaries	\$0	\$0	\$0	\$12,795	\$12,795	\$12,795
145	Insurance Stipend	\$0	\$0	\$0	\$1,122	\$1,122	\$1,122
212	PERS IAP	\$0	\$0	\$0	\$835	\$835	\$835
216	OPSRP Pension	\$0	\$0	\$0	\$2,783	\$2,783	\$2,783
220	Social Security Administration	\$0	\$0	\$0	\$1,065	\$1,065	\$1,065
231	Workers' Compensation	\$0	\$0	\$0	\$70	\$70	\$70
240	Health Insurance	\$0	\$0	\$0	\$2,734	\$2,734	\$2,734
410	Supplies and Materials	\$0	\$0	\$0	\$200	\$200	\$200
480	Computer Hardware	\$0	\$0	\$0	\$150	\$150	\$150
640	Dues and Fees	\$0	\$0	\$0	\$200	\$200	\$200
TOTAL HS DRAMATICS		\$0	\$0	\$0	\$21,954	\$21,954	\$21,954
HS MATH							
100-1131-628-180-000							
111	Licensed Salaries	\$31,753	\$13,199	\$24,718	\$29,035	\$29,035	\$29,035
145	Insurance Stipend	\$990	\$0	\$0	\$3,493	\$3,493	\$3,493
211	PERS Pension	\$5,824	\$2,947	\$6,679	\$8,213	\$8,213	\$8,213
212	PERS IAP	\$1,965	\$792	\$1,484	\$1,952	\$1,952	\$1,952
216	OPSRP Pension	\$1,175	\$0	\$0	\$0	\$0	\$0
220	Social Security Administration	\$2,458	\$1,002	\$1,891	\$2,488	\$2,488	\$2,488

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
231	Workers' Compensation	\$171	\$64	\$152	\$157	\$157	\$157
240	Health Insurance	\$9,245	\$4,854	\$9,123	\$148	\$148	\$148
410	Supplies and Materials	\$0	\$471	\$500	\$300	\$300	\$300
TOTAL HS MATHEMATICS		\$53,581	\$23,329	\$44,547	\$45,786	\$45,786	\$45,786
HS HEALTH							
100-1131-628-190-000							
111	Licensed Salaries	\$8,144	\$8,388	\$8,640	\$9,327	\$9,327	\$9,327
145	Insurance Stipend	\$1,122	\$1,122	\$1,122	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$2,069	\$2,124	\$2,638	\$2,638	\$2,638	\$2,638
212	PERS IAP	\$556	\$571	\$586	\$627	\$627	\$627
220	Social Security Administration	\$709	\$728	\$747	\$799	\$799	\$799
231	Workers' Compensation	\$47	\$45	\$76	\$51	\$51	\$51
240	Health Insurance	\$25	\$25	\$10	\$41	\$41	\$41
410	Supplies and Materials	\$301	\$490	\$350	\$500	\$500	\$500
640	Dues and Fees	\$0	\$299	\$0	\$0	\$0	\$0
TOTAL HS HEALTH		\$12,972	\$13,789	\$14,169	\$15,105	\$15,105	\$15,105
HS PHYSICAL EDUCATION							
100-1131-628-200-000							
111	Licensed Salaries	\$21,037	\$13,113	\$13,507	\$9,327	\$9,327	\$9,327
145	Insurance Stipend	\$2,244	\$1,056	\$1,056	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$4,138	\$1,999	\$2,483	\$2,638	\$2,638	\$2,638
212	PERS IAP	\$1,397	\$850	\$874	\$627	\$627	\$627
216	OPSRP Pension	\$838	\$921	\$1,176	\$0	\$0	\$0
220	Social Security Administration	\$1,780	\$1,077	\$1,115	\$799	\$799	\$799
231	Workers' Compensation	\$119	\$68	\$126	\$51	\$51	\$51
240	Health Insurance	\$2,113	\$2,374	\$2,442	\$41	\$41	\$41
410	Supplies and Materials	\$878	\$810	\$800	\$800	\$800	\$800
TOTAL HS PHYSICAL EDUCATION		\$34,544	\$22,267	\$23,579	\$15,405	\$15,405	\$15,405
HS SECOND LANGUAGE							
100-1131-628-210-000							
111	Licensed Salaries	\$4,750	\$0	\$31,160	\$13,479	\$13,479	\$13,479
145	Insurance Stipend	\$990	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$344	\$0	\$1,870	\$809	\$809	\$809
216	OPSRP Pension	\$1,013	\$0	\$6,815	\$2,693	\$2,693	\$2,693
220	Social Security Administration	\$439	\$0	\$2,384	\$1,031	\$1,031	\$1,031

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
231	Workers' Compensation	\$30	\$0	\$190	\$68	\$68	\$68
240	Health Insurance	\$19	\$0	\$10,188	\$5,386	\$5,386	\$5,386
410	Supplies and Materials	\$0	\$0	\$400	\$400	\$400	\$400
TOTAL HS SECOND LANGUAGE		\$7,586	\$0	\$53,007	\$23,866	\$23,866	\$23,866
HS LEADERSHIP							
100-1131-628-250-000							
111	Licensed Salaries	\$0	\$0	\$0	\$5,947	\$5,947	\$5,947
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$0	\$357	\$357	\$357
216	OPSRP Pension	\$0	\$0	\$0	\$1,189	\$1,189	\$1,189
220	Social Security Administration	\$0	\$0	\$0	\$455	\$455	\$455
231	Workers' Compensation	\$0	\$0	\$0	\$30	\$30	\$30
240	Health Insurance	\$0	\$0	\$0	\$2,376	\$2,376	\$2,376
410	Supplies and Materials	\$0	\$0	\$0	\$150	\$150	\$150
TOTAL HS LEADERSHIP		\$0	\$0	\$0	\$10,504	\$10,504	\$10,504
HS CAREER RELATED LEARNING							
100-1131-628-270-000							
111	Licensed Salaries	\$0	\$0	\$0	\$7,150	\$7,150	\$7,150
145	Insurance Stipend	\$0	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$0	\$0	\$429	\$429	\$429
216	OPSRP Pension	\$0	\$0	\$0	\$1,430	\$1,430	\$1,430
220	Social Security Administration	\$0	\$0	\$0	\$547	\$547	\$547
231	Workers' Compensation	\$0	\$0	\$0	\$36	\$36	\$36
240	Health Insurance	\$0	\$0	\$0	\$3,693	\$3,693	\$3,693
410	Supplies and Materials	\$0	\$0	\$0	\$150	\$150	\$150
TOTAL HS CAREER RELATED LEARNING		\$0	\$0	\$0	\$13,435	\$13,435	\$13,435
HS TEACHING SUPPLIES							
100-1131-628-290-000							
410	Supplies and Materials	\$2,043	\$2,002	\$2,450	\$3,000	\$3,000	\$3,000
430	Library Books	\$0	\$0	\$0	\$200	\$200	\$200
TOTAL HS TEACHING SUPPLIES		\$2,043	\$2,002	\$2,450	\$3,200	\$3,200	\$3,200
HS YEARBOOK							
100-1131-628-510-000							
111	Licensed Salaries	\$4,750	\$5,219	\$5,376	\$6,740	\$6,740	\$6,740

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
145	Insurance Stipend	\$990	\$528	\$0	\$0	\$0	\$0
212	PERS IAP	\$344	\$345	\$323	\$404	\$404	\$404
216	OPSRP Pension	\$1,013	\$1,014	\$1,176	\$1,348	\$1,348	\$1,348
220	Social Security Administration	\$439	\$415	\$412	\$516	\$516	\$516
231	Workers' Compensation	\$30	\$29	\$53	\$34	\$34	\$34
240	Health Insurance	\$19	\$1,444	\$2,433	\$2,693	\$2,693	\$2,693
322	Repairs and Maintenance	\$219	\$0	\$200	\$200	\$200	\$200
355	Printing and Binding	\$3,246	\$1,322	\$2,000	\$2,000	\$2,000	\$2,000
410	Supplies and Materials	\$0	\$180	\$200	\$500	\$500	\$500
TOTAL HS YEARBOOK		\$11,051	\$10,495	\$12,173	\$14,435	\$14,435	\$14,435

HS INDUSTRIAL ARTS

100-1131-628-550-000

111	Licensed Salaries	\$22,689	\$26,485	\$28,299	\$0	\$0	\$0
145	Insurance Stipend	\$3,960	\$4,488	\$4,488	\$0	\$0	\$0
212	PERS IAP	\$1,599	\$1,858	\$1,956	\$0	\$0	\$0
216	OPSRP Pension	\$4,701	\$5,464	\$7,127	\$0	\$0	\$0
220	Social Security Administration	\$2,039	\$2,369	\$2,493	\$0	\$0	\$0
231	Workers' Compensation	\$139	\$149	\$197	\$0	\$0	\$0
240	Health Insurance	\$73	\$83	\$38	\$0	\$0	\$0
410	Supplies and Materials	\$2,818	\$1,251	\$2,900	\$500	\$500	\$500
460	Non-consumable and Materials	\$0	\$2,171	\$0	\$0	\$0	\$0
640	Dues and Fees	\$448	\$297	\$350	\$0	\$0	\$0
TOTAL HS INDUSTRIAL ARTS		\$38,465	\$44,617	\$47,848	\$500	\$500	\$500

HS GENERAL ATHLETICS

100-1132-628-230-000

111	Licensed Salaries	\$0	\$6,232	\$6,612	\$0	\$0	\$0
130	Additional Salary	\$4,354	\$5,649	\$6,250	\$10,551	\$10,551	\$10,551
145	Insurance Stipend	\$0	\$1,056	\$1,056	\$0	\$0	\$0
211	PERS Pension	\$102	\$79	\$0	\$152	\$152	\$152
212	PERS IAP	\$261	\$776	\$836	\$633	\$633	\$633
216	OPSRP Pension	\$688	\$2,219	\$3,044	\$1,990	\$1,990	\$1,990
220	Social Security Administration	\$331	\$988	\$1,065	\$807	\$807	\$807
231	Workers' Compensation	\$23	\$62	\$105	\$59	\$59	\$59
240	Health Insurance	\$0	\$20	\$9	\$0	\$0	\$0
318	Workshops	\$0	\$225	\$700	\$700	\$700	\$700

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
327	Water and Sewage	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
340	Travel	\$1,813	\$41	\$1,000	\$1,000	\$1,000	\$1,000
380	Professional Services	\$914	\$1,102	\$900	\$0	\$0	\$0
410	Supplies and Materials	\$429	\$548	\$500	\$500	\$500	\$500
460	Non-consumable and Materials	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
470	Computer Software	\$0	\$450	\$500	\$100	\$100	\$100
640	Dues and Fees	\$925	\$1,098	\$1,150	\$1,300	\$1,300	\$1,300
654	Student Insurance Premiums	\$0	\$308	\$300	\$300	\$300	\$300
TOTAL HS GENERAL ATHLETICS		\$9,838	\$20,853	\$24,027	\$20,292	\$20,292	\$20,292
HS VOLLEYBALL							
100-1132-628-230-100							
130	Additional Salary	\$4,314	\$4,314	\$5,734	\$4,899	\$4,899	\$4,899
212	PERS IAP	\$185	\$259	\$126	\$294	\$294	\$294
216	OPSRP Pension	\$544	\$761	\$457	\$980	\$980	\$980
220	Social Security Administration	\$330	\$321	\$439	\$375	\$375	\$375
231	Workers' Compensation	\$23	\$21	\$33	\$25	\$25	\$25
380	Officiating Services	\$1,828	\$1,276	\$1,800	\$1,800	\$1,800	\$1,800
410	Supplies and Materials	\$1,021	\$426	\$50	\$200	\$200	\$200
640	Dues and Fees	\$175	\$95	\$195	\$195	\$195	\$195
TOTAL HS VOLLEYBALL		\$8,420	\$7,473	\$8,834	\$8,768	\$8,768	\$8,768
HS FOOTBALL							
100-1132-628-230-200							
130	Additional Salary	\$5,501	\$5,501	\$5,734	\$5,734	\$5,734	\$5,734
211	PERS Pension	\$814	\$815	\$986	\$921	\$921	\$921
212	PERS IAP	\$330	\$330	\$126	\$219	\$219	\$219
216	OPSRP Pension	\$327	\$327	\$457	\$0	\$0	\$0
220	Social Security Administration	\$420	\$418	\$439	\$439	\$439	\$439
231	Workers' Compensation	\$29	\$27	\$34	\$28	\$28	\$28
322	Repairs and Maintenance	\$90	\$301	\$300	\$300	\$300	\$300
340	Travel	\$424	\$33	\$65	\$50	\$50	\$50
380	Officiating Services	\$1,595	\$1,248	\$2,000	\$2,200	\$2,200	\$2,200
410	Supplies and Materials	\$2,715	\$7,656	\$6,500	\$3,000	\$3,000	\$3,000
640	Dues and Fees	\$325	\$195	\$200	\$195	\$195	\$195
TOTAL HS FOOTBALL		\$12,570	\$16,851	\$16,841	\$13,086	\$13,086	\$13,086
HS B BASKETBALL							

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
100-1132-628-230-300							
130	Additional Salary	\$4,314	\$3,388	\$4,900	\$4,900	\$4,900	\$4,900
212	PERS IAP	\$259	\$203	\$294	\$294	\$294	\$294
216	OPSRP Pension	\$761	\$598	\$1,072	\$980	\$980	\$980
220	Social Security Administration	\$329	\$255	\$375	\$375	\$375	\$375
231	Workers' Compensation	\$23	\$17	\$29	\$25	\$25	\$25
340	Travel	\$174	\$0	\$0	\$0	\$0	\$0
380	Officiating Services	\$1,599	\$1,956	\$1,750	\$1,900	\$1,900	\$1,900
410	Supplies and Materials	\$0	\$3,000	\$350	\$200	\$200	\$200
640	Dues and Fees	\$95	\$245	\$195	\$195	\$195	\$195
TOTAL HS BOYS BASKETBALL		\$7,554	\$9,661	\$8,965	\$8,869	\$8,869	\$8,869
HS G BASKETBALL							
100-1132-628-230-400							
130	Additional Salary	\$4,314	\$5,501	\$5,734	\$4,900	\$4,900	\$4,900
212	PERS IAP	\$259	\$32	\$126	\$294	\$294	\$294
216	OPSRP Pension	\$761	\$93	\$457	\$980	\$980	\$980
220	Social Security Administration	\$330	\$420	\$139	\$375	\$375	\$375
231	Workers' Compensation	\$23	\$26	\$34	\$25	\$25	\$25
380	Officiating Services	\$1,599	\$2,122	\$1,750	\$1,900	\$1,900	\$1,900
410	Supplies and Materials	\$0	\$0	\$350	\$200	\$200	\$200
640	Dues and Fees	\$95	\$245	\$195	\$195	\$195	\$195
TOTAL HS GIRLS BASKETBALL		\$7,380	\$8,440	\$8,785	\$8,869	\$8,869	\$8,869
HS TRACK							
100-1132-628-230-600							
130	Additional Salary	\$5,053	\$5,053	\$5,734	\$5,734	\$5,734	\$5,734
212	PERS IAP	\$303	\$303	\$345	\$125	\$125	\$125
216	OPSRP Pension	\$891	\$891	\$1,255	\$417	\$417	\$417
220	Social Security Administration	\$386	\$384	\$439	\$429	\$429	\$429
231	Workers' Compensation	\$26	\$25	\$34	\$28	\$28	\$28
410	Supplies and Materials	\$1,427	\$443	\$1,000	\$2,900	\$2,900	\$2,900
640	Dues and Fees	\$255	\$405	\$295	\$475	\$475	\$475
TOTAL HS TRACK		\$8,341	\$7,505	\$9,102	\$10,108	\$10,108	\$10,108
HS EXTRACURRICULAR							
100-1132-628-250-000							
130	Additional Salary	\$5,025	\$4,975	\$3,525	\$5,592	\$5,592	\$5,592

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
211	PERS Pension	\$335	\$469	\$406	\$0	\$0	\$0
212	PERS IAP	\$302	\$298	\$302	\$336	\$336	\$336
216	OPSRP Pension	\$622	\$507	\$1,099	\$1,118	\$1,118	\$1,118
220	Social Security Administration	\$382	\$373	\$500	\$428	\$428	\$428
231	Workers' Compensation	\$26	\$25	\$42	\$34	\$34	\$34
340	Travel	\$0	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$495	\$75	\$500	\$500	\$500	\$500
TOTAL HS EXTRACURRICULAR		\$7,187	\$6,722	\$6,374	\$8,008	\$8,008	\$8,008
TALENTED & GIFTED							
100-1210-000-000-000							
130	Additional Salary	\$0	\$0	\$750	\$766	\$766	\$766
212	PERS IAP	\$0	\$0	\$45	\$46	\$46	\$46
216	OPSRP Pension	\$0	\$0	\$465	\$153	\$153	\$153
220	Social Security Administration	\$0	\$0	\$58	\$59	\$59	\$59
231	Workers' Compensation	\$0	\$0	\$6	\$6	\$6	\$6
410	Supplies and Materials	\$0	\$160	\$125	\$200	\$200	\$200
TOTAL TALENTED AND GIFTED		\$0	\$160	\$1,449	\$1,230	\$1,230	\$1,230
SPECIAL EDUCATION							
100-1250-000-320-000							
111	Licensed Salaries	\$2,258	\$15,912	\$8,088	\$10,343	\$10,343	\$10,343
112	Classified Salaries	\$89,503	\$48,458	\$54,212	\$91,629	\$91,629	\$91,629
113	Administrator Salaries	\$5,358	\$5,516	\$5,682	\$5,681	\$5,681	\$5,681
121	Substitutes - Licensed	\$4,105	\$2,467	\$2,000	\$2,701	\$2,701	\$2,701
122	Substitutes - Classified	\$6,196	\$6,418	\$7,500	\$3,128	\$3,128	\$3,128
130	Additional Salary	\$3,430	\$1,162	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$429	\$1,518	\$462	\$462	\$462	\$462
211	PERS Pension	\$1,300	\$3,626	\$6,372	\$4,754	\$4,754	\$4,754
212	PERS IAP	\$5,107	\$4,287	\$4,473	\$6,543	\$6,543	\$6,543
216	OPSRP Pension	\$13,982	\$9,740	\$11,146	\$18,043	\$18,043	\$18,043
220	Social Security Administration	\$7,149	\$6,166	\$5,963	\$8,717	\$8,717	\$8,717
231	Workers' Compensation	\$513	\$412	\$510	\$591	\$591	\$591
240	Health Insurance	\$761	\$2,993	\$2,285	\$3,185	\$3,185	\$3,185
313	Student Services	\$51,067	\$165,147	\$160,000	\$119,700	\$119,700	\$119,700
340	Travel	\$0	\$77	\$0	\$0	\$0	\$0
353	Postage	\$0	\$23	\$0	\$0	\$0	\$0
380	Technical Services	\$315	\$2,137	\$500	\$500	\$500	\$500

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
410	Supplies and Materials	\$380	\$352	\$1,000	\$500	\$500	\$500
420	Textbooks	\$0	\$0	\$500	\$500	\$500	\$500
460	Non-consumable Supplies and Materials	\$0	\$0	\$0	\$500	\$500	\$500
470	Computer Software	\$0	\$105	\$500	\$100	\$100	\$100
480	Computer Hardware	\$1,017	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$915	\$524	\$500	\$500	\$500	\$500
TOTAL SPECIAL EDUCATION		\$193,785	\$277,041	\$271,693	\$278,077	\$278,077	\$278,077
ALTERNATIVE EDUCATION							
100-1280-628-050-000							
111	Licensed Salaries	\$0	\$0	\$0	\$6,343	\$6,343	\$6,343
212	PERS IAP	\$0	\$0	\$0	\$381	\$381	\$381
216	OPSRP Pension	\$0	\$0	\$0	\$1,269	\$1,269	\$1,269
220	Social Security Administration	\$0	\$0	\$0	\$485	\$485	\$485
231	Workers' Compensation	\$0	\$0	\$0	\$32	\$32	\$32
240	Health Insurance	\$0	\$0	\$0	\$2,534	\$2,534	\$2,534
640	Dues and Fees	\$0	\$1,885	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL ALTERNATIVE EDUCATION		\$0	\$1,885	\$3,000	\$14,044	\$14,044	\$14,044
OTHER PROGRAMS							
100-1299-000-000-000							
410	Other Programs	\$6,966	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER PROGRAMS		\$6,966	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND 100 INSTRUCTION		\$1,021,732	\$1,110,142	\$1,297,490	\$1,348,141	\$1,348,141	\$1,348,141

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 record and improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community.

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. 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.

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.

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
ELEMENTARY ATTENDANCE							
100-2110-258-000-000							
114	Managerial Salary	\$19,767	\$20,495	\$21,337	\$22,089	\$22,089	\$22,089
145	Insurance Stipend	\$3,117	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
211	PERS Pension	\$5,172	\$5,313	\$6,657	\$6,411	\$6,411	\$6,411
212	PERS IAP	\$1,390	\$1,428	\$1,479	\$1,523	\$1,523	\$1,523
220	Social Security Administration	\$1,775	\$1,823	\$1,885	\$1,942	\$1,942	\$1,942
231	Workers' Compensation	\$121	\$115	\$145	\$126	\$126	\$126
240	Health Insurance	\$405	\$128	\$28	\$120	\$120	\$120
340	Travel	\$0	\$0	\$160	\$0	\$0	\$0
TOTAL ELEMENTARY ATTENDANCE		\$31,747	\$32,602	\$34,991	\$35,511	\$35,511	\$35,511
HS ATTENDANCE							
100-2110-628-000-000							
114	Managerial Salary	\$16,585	\$17,029	\$18,645	\$18,754	\$18,754	\$18,754
122	Substitutes - Classified	\$3,117	\$0	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
212	PERS IAP	\$1,166	\$1,189	\$1,121	\$1,216	\$1,216	\$1,216
216	OPSRP Pension	\$3,427	\$3,495	\$4,085	\$4,053	\$4,053	\$4,053
220	Social Security Administration	\$1,531	\$1,558	\$1,679	\$1,687	\$1,687	\$1,687
231	Workers' Compensation	\$106	\$100	\$131	\$111	\$111	\$111
240	Health Insurance	\$402	\$125	\$28	\$120	\$120	\$120
340	Travel	\$0	\$0	\$160	\$0	\$0	\$0
TOTAL HS ATTENDANCE		\$26,335	\$26,796	\$29,149	\$29,241	\$29,241	\$29,241
DISTRICT FIRST AID TRAINING							
100-2130-008-000-000							
130	Additional Salary	\$208	\$216	\$370	\$242	\$242	\$242
211	PERS Pension	\$47	\$48	\$110	\$66	\$66	\$66
212	PERS IAP	\$13	\$13	\$35	\$14	\$14	\$14
220	Social Security Administration	\$16	\$17	\$30	\$19	\$19	\$19
231	Workers' Compensation	\$1	\$1	\$3	\$1	\$1	\$1
410	Supplies and Materials	\$255	\$391	\$750	\$400	\$400	\$400
TOTAL DISTRICT FIRST AID TRAINING		\$540	\$686	\$1,298	\$742	\$742	\$742
ELEMENTARY HEALTH SERVICES							
100-2130-258-000-000							
410	Supplies and Materials	\$130	\$180	\$150	\$300	\$300	\$300

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
380	Professional Services	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
TOTAL ELEMENTARY HEALTH SERVICES		\$130	\$180	\$150	\$1,800	\$1,800	\$1,800
HS HEALTH SERVICES							
100-2130-628-000-000							
410	Supplies and Materials	\$0	\$35	\$150	\$200	\$200	\$200
TOTAL HS HEALTH SERVICES		\$0	\$35	\$150	\$200	\$200	\$200
IMPROVEMENT OF INSTRUCTION							
100-2210-000-000-000							
244	Tuition Reimbursement	\$5,291	\$6,779	\$12,000	\$12,000	\$12,000	\$12,000
TOTAL IMPROVEMENT OF INSTRUCTION		\$5,291	\$6,779	\$12,000	\$12,000	\$12,000	\$12,000
EDUCATIONAL MEDIA SERVICES							
100-2221-000-000-000							
370	Tuition	\$2,826	\$170	\$0	\$0	\$0	\$0
TOTAL EDUCATIONAL MEDIA SERVICES		\$2,826	\$170	\$0	\$0	\$0	\$0
INSTRUCTIONAL STAFF DEVELOPMENT							
100-2240-000-000-000							
130	Additional Salary	\$0	\$0	\$0	\$3,360	\$3,360	\$3,360
211	PERS Pension	\$0	\$0	\$0	\$121	\$121	\$121
212	PERS IAP	\$0	\$0	\$0	\$202	\$202	\$202
216	OPSRP Pension	\$0	\$0	\$0	\$576	\$576	\$576
220	Social Security Administration	\$0	\$0	\$0	\$257	\$257	\$257
231	Workers' Compensation	\$0	\$0	\$0	\$17	\$17	\$17
340	Travel	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
410	Supplies and Materials	\$0	\$0	\$0	\$500	\$500	\$500
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		\$0	\$0	\$0	\$6,533	\$6,533	\$6,533
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	\$736	\$669	\$650	\$650	\$650	\$650
381	Audit Services	\$14,889	\$14,780	\$17,000	\$17,000	\$17,000	\$17,000
382	Legal Services	\$2,005	\$2,820	\$3,000	\$3,000	\$3,000	\$3,000
388	Election Services	\$358	\$293	\$375	\$375	\$375	\$375
410	Supplies and Materials	\$235	\$41	\$200	\$200	\$200	\$200

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
640	Dues and Fees	\$541	\$566	\$600	\$600	\$600	\$600
TOTAL BOARD OF EDUCATION		\$19,859	\$20,265	\$22,920	\$22,920	\$22,920	\$22,920
OFFICE OF SUPERINTENDENT							
100-2321-008-000-000							
113	Administrator Salaries	\$55,497	\$60,157	\$61,962	\$64,098	\$64,098	\$64,098
140	Travel Stipend	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
145	Insurance Stipend	\$3,429	\$3,828	\$3,828	\$3,960	\$3,960	\$3,960
211	PERS Pension	\$13,894	\$14,958	\$18,587	\$17,942	\$17,942	\$17,942
212	PERS IAP	\$3,733	\$4,019	\$4,128	\$4,264	\$4,264	\$4,264
220	Social Security Administration	\$4,744	\$5,103	\$5,263	\$5,436	\$5,436	\$5,436
231	Workers' Compensation	\$307	\$308	\$390	\$338	\$338	\$338
240	Health Insurance	\$550	\$258	\$560	\$144	\$144	\$144
340	Travel	\$312	\$585	\$1,500	\$1,500	\$1,500	\$1,500
410	Supplies and Materials	\$15	\$0	\$250	\$300	\$300	\$300
640	Dues and Fees	\$1,409	\$2,196	\$2,750	\$2,750	\$2,750	\$2,750
TOTAL OFFICE OF SUPERINTENDENT		\$86,889	\$94,412	\$102,218	\$103,732	\$103,732	\$103,732
ELEMENTARY PRINCIPAL							
100-2410-258-000-000							
113	Administrator Salaries	\$37,334	\$36,302	\$37,391	\$37,391	\$37,391	\$37,391
114	Managerial Salaries	\$19,767	\$20,495	\$21,337	\$22,089	\$22,089	\$22,089
145	Insurance Stipend	\$3,117	\$3,300	\$5,610	\$5,610	\$5,610	\$5,610
211	PERS Pension	\$13,514	\$13,419	\$17,384	\$16,435	\$16,435	\$16,435
212	PERS IAP	\$3,631	\$3,606	\$3,861	\$3,905	\$3,905	\$3,905
220	Social Security Administration	\$4,623	\$4,589	\$4,922	\$4,979	\$4,979	\$4,979
231	Workers' Compensation	\$304	\$282	\$370	\$315	\$315	\$315
240	Health Insurance	\$569	\$283	\$590	\$204	\$204	\$204
340	Travel	\$0	\$407	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$375	\$0	\$350	\$0	\$0	\$0
412	POPS	\$186	\$197	\$300	\$300	\$300	\$300
640	Dues and Fees	\$0	\$225	\$250	\$250	\$250	\$250
TOTAL ELEMENTARY PRINCIPAL		\$83,422	\$83,104	\$92,365	\$91,478	\$91,478	\$91,478
MS PRINCIPAL							
100-2410-378-000-000							
113	Administrator Salaries	\$22,964	\$23,639	\$24,348	\$24,348	\$24,348	\$24,348
145	Insurance Stipend	\$4,146	\$4,290	\$1,980	\$1,980	\$1,980	\$1,980

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
211	PERS Pension	\$6,126	\$6,236	\$7,114	\$6,648	\$6,648	\$6,648
212	PERS IAP	\$1,646	\$1,676	\$1,580	\$1,580	\$1,580	\$1,580
220	Social Security Administration	\$2,084	\$2,121	\$2,015	\$2,014	\$2,014	\$2,014
231	Workers' Compensation	\$137	\$129	\$149	\$127	\$127	\$127
240	Health Insurance	\$508	\$106	\$510	\$72	\$72	\$72
412	POPS	\$208	\$47	\$300	\$300	\$300	\$300
TOTAL MS PRINCIPAL		\$37,820	\$38,244	\$37,996	\$37,069	\$37,069	\$37,069
HS PRINCIPAL							
100-2410-628-000-000							
113	Administrator Salaries	\$48,225	\$49,641	\$51,131	\$51,130	\$51,130	\$51,130
114	Managerial Salaries	\$16,585	\$17,029	\$18,645	\$18,754	\$18,754	\$18,754
145	Insurance Stipend	\$6,980	\$7,458	\$7,458	\$7,458	\$7,458	\$7,458
211	PERS Pension	\$11,695	\$12,013	\$14,939	\$13,960	\$13,960	\$13,960
212	PERS IAP	\$4,308	\$4,417	\$4,438	\$4,533	\$4,533	\$4,533
216	OPSRP Pension	\$3,427	\$3,495	\$4,085	\$4,053	\$4,053	\$4,053
220	Social Security Administration	\$5,507	\$5,643	\$5,909	\$5,917	\$5,917	\$5,917
231	Workers' Compensation	\$368	\$349	\$443	\$378	\$378	\$378
240	Health Insurance	\$1,039	\$347	\$1,010	\$271	\$271	\$271
340	Travel	\$0	\$0	\$500	\$500	\$500	\$500
410	Supplies and Materials	\$398	\$73	\$500	\$300	\$300	\$300
412	POPS	\$370	\$2,222	\$600	\$500	\$500	\$500
640	Dues and Fees	\$815	\$1,071	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL HS PRINCIPAL		\$99,717	\$103,759	\$110,658	\$108,754	\$108,754	\$108,754
FISCAL SERVICES							
100-2520-008-000-000							
114	Managerial Salaries	\$51,104	\$49,903	\$55,500	\$61,800	\$61,800	\$61,800
211	PERS Pension	\$850	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$3,066	\$3,004	\$3,450	\$3,708	\$3,708	\$3,708
216	OPSRP Pension	\$9,015	\$8,856	\$12,576	\$12,360	\$12,360	\$12,360
220	Social Security Administration	\$3,915	\$3,823	\$4,399	\$4,728	\$4,728	\$4,728
231	Workers' Compensation	\$269	\$245	\$348	\$308	\$308	\$308
232	Unemployment Compensation	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
240	Health Insurance	\$9,197	\$8,956	\$9,600	\$10,800	\$10,800	\$10,800
340	Travel	\$969	\$1,045	\$1,000	\$1,500	\$1,500	\$1,500
353	Postage	\$2,270	\$3,021	\$2,000	\$3,000	\$3,000	\$3,000
380	Professional Services	\$744	\$1,081	\$750	\$750	\$750	\$750

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
410	Supplies and Materials	\$646	\$1,055	\$500	\$1,000	\$1,000	\$1,000
640	Dues and Fees	\$4,046	\$3,902	\$3,500	\$4,500	\$4,500	\$4,500
TOTAL FISCAL SERVICES		\$86,091	\$84,890	\$103,623	\$114,454	\$114,454	\$114,454

MAINTENANCE

100-2540-068-000-000

112	Classified Salaries	\$72,001	\$80,538	\$89,661	\$92,725	\$92,725	\$92,725
114	Managerial Salaries	\$11,492	\$11,813	\$12,168	\$12,533	\$12,533	\$12,533
122	Substitute - Classified	\$2,020	\$0	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$1,247	\$1,320	\$1,320	\$1,320	\$1,320	\$1,320
211	PERS Pension	\$12,711	\$13,948	\$12,668	\$11,329	\$11,329	\$11,329
212	PERS IAP	\$5,068	\$5,140	\$6,094	\$6,258	\$6,258	\$6,258
216	OPSRP Pension	\$4,860	\$4,094	\$11,960	\$11,885	\$11,885	\$11,885
220	Social Security Administration	\$6,425	\$7,080	\$7,891	\$8,153	\$8,153	\$8,153
231	Workers' Compensation	\$2,935	\$2,743	\$3,500	\$3,458	\$3,458	\$3,458
240	Health Insurance	\$6,970	\$14,467	\$15,216	\$15,888	\$15,888	\$15,888
322	Repairs and Maintenance	\$1,195	\$3,575	\$15,000	\$7,500	\$7,500	\$7,500
324	Rentals	\$0	\$100	\$0	\$0	\$0	\$0
325	Electricity	\$54,468	\$64,034	\$67,500	\$72,000	\$72,000	\$72,000
327	Water and Sewage	\$5,552	\$9,578	\$11,000	\$7,500	\$7,500	\$7,500
328	Garbage	\$4,800	\$4,860	\$5,500	\$5,600	\$5,600	\$5,600
329	Security Services	\$2,749	\$2,624	\$4,000	\$4,000	\$4,000	\$4,000
340	Travel	\$181	\$245	\$200	\$200	\$200	\$200
380	Professional Services	\$9,751	\$2,444	\$0	\$0	\$0	\$0
383	Architect and Engineering Services	\$41,812	\$0	\$0	\$0	\$0	\$0
410	Supplies and Maintenance	\$5,040	\$5,884	\$5,000	\$10,000	\$10,000	\$10,000
415	Gas/Oil	\$662	\$502	\$700	\$700	\$700	\$700
417	Janitorial Supplies	\$7,830	\$4,427	\$8,500	\$7,500	\$7,500	\$7,500
460	Non-consumable Supplies	\$4,113	\$6,537	\$5,000	\$0	\$0	\$0
520	Building Acquisitions	\$0	\$3,440	\$0	\$0	\$0	\$0
542	Replace Equipment	\$0	\$7,450	\$0	\$20,000	\$20,000	\$20,000
640	Dues and Fees	\$0	\$181	\$600	\$500	\$500	\$500
651	Liability Insurance	\$45,088	\$44,836	\$52,000	\$60,000	\$60,000	\$60,000
TOTAL MAINTENANCE		\$308,967	\$301,859	\$335,478	\$359,049	\$359,049	\$359,049

TRANSPORTATION

100-2552-038-000-000

112	Classified Salaries	\$52,667	\$57,288	\$60,163	\$70,635	\$70,635	\$70,635
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General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
114	Managerial Salaries	\$45,970	\$47,253	\$48,671	\$50,131	\$50,131	\$50,131
122	Substitute - Classified	\$387	\$33	\$0	\$0	\$0	\$0
130	Additional Salary	\$223	\$467	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$4,988	\$5,280	\$5,280	\$5,280	\$5,280	\$5,280
211	PERS Pension	\$5,665	\$5,694	\$9,055	\$7,311	\$7,311	\$7,311
212	PERS IAP	\$6,194	\$6,212	\$6,788	\$7,451	\$7,451	\$7,451
216	OPSRP Pension	\$13,734	\$13,764	\$17,412	\$19,044	\$19,044	\$19,044
220	Social Security Administration	\$7,776	\$8,305	\$8,730	\$9,642	\$9,642	\$9,642
231	Workers' Compensation	\$2,593	\$2,643	\$3,500	\$3,597	\$3,597	\$3,597
240	Health Insurance	\$689	\$246	\$500	\$192	\$192	\$192
318	Workshops	\$0	\$0	\$250	\$250	\$250	\$250
322	Repairs and Maintenance	\$7,159	\$8,266	\$5,000	\$5,000	\$5,000	\$5,000
325	Electricity	\$1,008	\$1,169	\$1,200	\$1,300	\$1,300	\$1,300
329	Security Services	\$296	\$325	\$350	\$350	\$350	\$350
331	Reimbursable Student Transportation	\$0	\$1,366	\$450	\$450	\$450	\$450
340	Travel	\$0	\$194	\$200	\$200	\$200	\$200
351	Telephone	\$1,320	\$1,466	\$1,400	\$1,600	\$1,600	\$1,600
359	Other Communication Services	\$4,118	\$5,852	\$5,200	\$4,800	\$4,800	\$4,800
380	Professional Services	\$3,918	\$429	\$600	\$250	\$250	\$250
390	Laundry	\$1,386	\$1,574	\$1,400	\$1,400	\$1,400	\$1,400
410	Supplies and Maintenance	\$177	\$3	\$250	\$0	\$0	\$0
414	Vehicle Supplies	\$163	\$486	\$500	\$750	\$750	\$750
415	Gas/Diesel/Oil	\$13,926	\$18,435	\$25,000	\$28,000	\$28,000	\$28,000
416	Tires/Batteries	\$456	\$3,370	\$500	\$500	\$500	\$500
460	Non-consumable Supplies	\$1,896	\$4,238	\$2,000	\$2,000	\$2,000	\$2,000
640	Dues and Fees	\$25	\$350	\$250	\$250	\$250	\$250
651	Liability Insurance	\$7,531	\$8,907	\$9,500	\$10,000	\$10,000	\$10,000
TOTAL TRANSPORTATION		\$184,263	\$203,615	\$214,149	\$230,383	\$230,383	\$230,383
SPECIAL EDUCATION TRANSPORTATION							
100-2558-038-320-000							
112	Classified Salaries	\$3,899	\$46,482	\$55,376	\$59,926	\$59,926	\$59,926
122	Substitute - Classified	\$24,197	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$751	\$3,629	\$6,583	\$6,750	\$6,750	\$6,750
212	PERS IAP	\$234	\$2,722	\$3,254	\$3,522	\$3,522	\$3,522
216	OPSRP Pension	\$94	\$5,135	\$6,532	\$6,393	\$6,393	\$6,393
220	Social Security Administration	\$2,141	\$3,549	\$4,237	\$4,584	\$4,584	\$4,584
231	Workers' Compensation	\$1,265	\$1,976	\$700	\$2,820	\$2,820	\$2,820

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
240	Health Insurance	\$3,283	\$0	\$0	\$0	\$0	\$0
TOTAL SPECIAL EDUCATION TRANSPORTATION		\$35,865	\$63,493	\$76,682	\$83,995	\$83,995	\$83,995
STAFF RECRUITMENT							
100-2640-008-000-000							
354	Advertising	\$663	\$697	\$1,000	\$250	\$250	\$250
410	Supplies and Maintenance	\$0	\$0	\$100	\$100	\$100	\$100
640	Dues and Fees	\$0	\$0	\$0	\$650	\$650	\$650
TOTAL STAFF RECRUITMENT		\$663	\$697	\$1,100	\$1,000	\$1,000	\$1,000
TECHNOLOGY							
100-2660-000-000-000							
130	Additional Salary	\$2,000	\$2,000	\$2,000	\$2,042	\$2,042	\$2,042
211	PERS Pension	\$447	\$447	\$541	\$516	\$516	\$516
212	PERS IAP	\$120	\$120	\$120	\$123	\$123	\$123
220	Social Security Administration	\$149	\$152	\$153	\$156	\$156	\$156
231	Workers' Compensation	\$10	\$10	\$13	\$12	\$12	\$12
322	Repairs and Maintenance	\$0	\$0	\$0	\$13,000	\$13,000	\$13,000
324	Rentals	\$12,172	\$11,699	\$13,000	\$13,000	\$13,000	\$13,000
351	Telephone	\$10,198	\$10,130	\$12,000	\$10,750	\$10,750	\$10,750
359	SunGard Application	\$4,987	\$4,186	\$5,200	\$5,000	\$5,000	\$5,000
380	Technical Services	\$5,073	\$2,650	\$13,000	\$425	\$425	\$425
410	Supplies and Materials	\$384	\$180	\$500	\$500	\$500	\$500
470	Computer Software	\$0	\$2,068	\$500	\$1,000	\$1,000	\$1,000
480	Computer Hardware	\$1,434	\$0	\$4,000	\$5,000	\$5,000	\$5,000
640	Dues and Fees	\$0	\$75	\$0	\$75	\$75	\$75
TOTAL TECHNOLOGY		\$36,974	\$33,718	\$51,027	\$51,599	\$51,599	\$51,599
OTHER SUPPORT PROGRAMS							
100-1299-000-000-000							
410	Other Support Programs	\$6,967	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SUPPORT PROGRAMS		\$6,967	\$0	\$0	\$0	\$0	\$0
RETIREMENT PROGRAM							
100-2700-008-000-000							
116	Retirement Stipend	\$14,950	\$3,750	\$0	\$0	\$0	\$0
220	Social Security Administration	\$1,144	\$287	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
240	Health Insurance	\$5,714	\$958	\$0	\$0	\$0	\$0
RETIREMENT PROGRAM TOTAL		\$21,808	\$4,995	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND 100 SUPPORT SERVICES		\$1,076,176	\$1,100,298	\$1,225,954	\$1,290,460	\$1,290,460	\$1,290,460

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.

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	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
TRANSFER OF FUNDS						
100-5200-000-000-000						
710 Fund Modifications	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
TOTAL TRANSFER OF FUNDS	\$0	\$40,000	\$45,000	\$50,000	\$50,000	\$68,525
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	\$736,402	\$1,228,546	\$537,197	\$822,222	\$822,222	\$803,697
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$736,402	\$1,228,546	\$537,197	\$822,222	\$822,222	\$803,697
TOTAL GENERAL FUND 100 NON-OPERATING	\$736,402	\$1,268,546	\$607,197	\$897,222	\$897,222	\$897,222
GRAND TOTAL GENERAL FUND 100 EXPENDITURES	\$2,834,310	\$3,478,986	\$3,130,641	\$3,535,823	\$3,535,823	\$3,535,823

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 schools 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 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 is non-operational.

Special Revenue Fund 200 Revenues	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
STUDENT BODY FUND						
R1990 Miscellaneous	\$43,391	\$30,252	\$40,000	\$35,000	\$35,000	\$35,000
R5400 Beginning Fund Balance	\$60,213	\$69,802	\$65,000	\$65,000	\$65,000	\$65,000
TOTAL STUDENT BODY FUND REVENUE	\$103,604	\$100,054	\$105,000	\$100,000	\$100,000	\$100,000
PRESCHOOL FUND						
R1920 Restricted Contributions and Donations	\$1,220	\$4,606	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$1,220	\$5,600	\$5,600	\$5,600	\$5,600
TOTAL PRESCHOOL FUND REVENUE	\$1,220	\$5,826	\$5,600	\$5,600	\$5,600	\$5,600
GRANT FUNDS						
R1920 Restricted Contributions and Donations	\$12,925	\$20,774	\$12,000	\$0	\$0	\$0
R2200 Regional Grant	\$5,838	\$0	\$0	\$16,497	\$16,497	\$16,497
R3299 Restricted Grant	\$0	\$26,814	\$0	\$25,000	\$25,000	\$25,000
R4500 Priority Schools Grant	\$18,774	\$30,747	\$0	\$0	\$0	\$0
R4501 Title I-A Grant	\$128,927	\$98,857	\$138,457	\$98,082	\$98,082	\$98,082
R4508 IDEA Grant	\$51,397	\$56,252	\$50,838	\$57,254	\$57,254	\$57,254
R4509 SRSA Grant	\$13,785	\$9,991	\$12,829	\$10,393	\$10,393	\$10,393
R4532 SPR&I Grant	\$1,200	\$1,180	\$1,125	\$1,055	\$1,055	\$1,055
R4533 IDEA Enhancement Grant	\$1,591	\$1,383	\$1,565	\$1,610	\$1,610	\$1,610
R4550 Title V-A/REAP Flex Grant	\$18,883	\$12,159	\$8,850	\$12,000	\$12,000	\$12,000
R5200 Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$18,525
R5400 Beginning Fund Balance	\$23,435	\$21,364	\$18,680	\$0	\$0	-\$18,525
TOTAL GRANT FUNDS REVENUE	\$276,754	\$279,522	\$244,344	\$221,891	\$221,891	\$221,891
TEXTBOOK FUND						
R5200 Interfund Transfers	\$0	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000
R5400 Beginning Fund Balance	\$10,781	\$6,005	\$6,000	\$3,000	\$3,000	\$3,000
TOTAL TEXTBOOK FUND REVENUE	\$10,781	\$16,005	\$26,000	\$23,000	\$23,000	\$23,000
TRANSPORTATION FUND						
R1510 Interest	\$404	\$690	\$400	\$400	\$400	\$400
R3105 State School Depreciation	\$30,000	\$35,000	\$50,000	\$45,000	\$45,000	\$45,000
R5400 Beginning Fund Balance	\$66,599	\$70,582	\$70,700	\$65,000	\$65,000	\$65,000
R5300 Sale of Fixed Assets	\$0	\$3,500	\$0	\$0	\$0	\$0
TOTAL TRANSPORTATION FUND REVENUE	\$97,003	\$109,772	\$121,100	\$110,400	\$110,400	\$110,400
FOOD PROGRAMS FUND						

Special Revenue Fund 200 Revenues		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
R1510	Interest	\$8	\$8	\$10	\$0	\$0	\$0
R1620	Lunch Employees	\$446	\$465	\$500	\$450	\$450	\$450
R1920	Equipment Grant	\$0	\$3,575	\$0	\$0	\$0	\$0
R1990	Miscellaneous	\$262	\$0	\$250	\$0	\$0	\$0
R3102	School Lunch Match	\$809	\$802	\$800	\$800	\$800	\$800
R3299	FDP	\$474	\$210	\$100	\$200	\$200	\$200
R4502	Fresh Fruit and Vegetables Grant	\$4,907	\$4,475	\$6,108	\$5,044	\$5,044	\$5,044
R4505	NSLP Breakfast Reimbursement	\$97,306	\$36,803	\$99,963	\$39,550	\$39,550	\$39,550
R4506	NSLP Lunch Reimbursement	\$0	\$55,457	\$0	\$58,581	\$58,581	\$58,581
R4557	Equipment Grant	\$28,817	\$0	\$0	\$0	\$0	\$0
R4900	Commodities Value	\$5,292	\$6,925	\$5,000	\$6,000	\$6,000	\$6,000
R5200	Interfund Transfers	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
R5400	Beginning Fund Balance	\$1,181	\$3,380	\$0	\$7,500	\$7,500	\$7,500
TOTAL FOOD PROGRAMS FUND REVENUE		\$139,503	\$117,101	\$112,731	\$123,125	\$123,125	\$123,125
TOTAL SPECIAL REVENUE FUND REVENUES		\$628,866	\$628,280	\$614,775	\$584,016	\$584,016	\$584,016

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
STUDENT BODY FUND							
1113	ELEMENTARY STUDENT BODY						
410	Supplies and Materials	\$7,663	\$7,852	\$7,750	\$8,000	\$8,000	\$8,000
TOTAL ELEMENTARY STUDENT BODY		\$7,663	\$7,852	\$7,750	\$8,000	\$8,000	\$8,000
1122	MS STUDENT BODY						
410	Supplies and Materials	\$1,008	\$956	\$1,200	\$1,000	\$1,000	\$1,000
TOTAL MS STUDENT BODY		\$1,008	\$956	\$1,200	\$1,000	\$1,000	\$1,000
1132	HS STUDENT BODY						
410	Supplies and Materials	\$25,131	\$21,201	\$30,000	\$25,000	\$25,000	\$25,000
TOTAL HS STUDENT BODY		\$25,131	\$21,201	\$30,000	\$25,000	\$25,000	\$25,000
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$69,802	\$70,045	\$66,050	\$66,000	\$66,000	\$66,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$69,802	\$70,045	\$66,050	\$66,000	\$66,000	\$66,000
TOTAL STUDENT BODY FUND		\$103,604	\$100,054	\$105,000	\$100,000	\$100,000	\$100,000
PRESCHOOL FUND							
1140	PRESCHOOL						
410	Supplies and Materials	\$0	\$240	\$0	\$0	\$0	\$0
TOTAL PRESCHOOL		\$0	\$240	\$0	\$0	\$0	\$0
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$1,220	\$5,586	\$5,600	\$5,600	\$5,600	\$5,600
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$1,220	\$5,586	\$5,600	\$5,600	\$5,600	\$5,600
TOTAL PRESCHOOL FUND		\$1,220	\$5,826	\$5,600	\$5,600	\$5,600	\$5,600
GRANT FUNDS							
1131	YOUTH TRANSITION GRANT						
112	Classified Salaries	\$0	\$0	\$0	\$11,613	\$11,613	\$11,613
212	PERS IAP	\$0	\$0	\$0	\$654	\$654	\$654
216	OPSRP Pension	\$0	\$0	\$0	\$2,181	\$2,181	\$2,181
220	Social Security Administration	\$0	\$0	\$0	\$888	\$888	\$888

Special Revenue Fund 200 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
231	Workers' Compensation	\$0	\$0	\$0	\$61	\$61	\$61
340	Travel	\$0	\$0	\$0	\$500	\$500	\$500
410	Supplies and Materials	\$0	\$0	\$0	\$100	\$100	\$100
640	Dues and Fees	\$0	\$0	\$0	\$500	\$500	\$500
TOTAL YOUTH TRANSITION GRANT		\$0	\$0	\$0	\$16,497	\$16,497	\$16,497
1299	TITLE V-A REAP FLEX GRANT						
112	Classified Salaries	\$49	\$8,160	\$6,573	\$0	\$0	\$0
130	Additional Salary	\$5,064	\$253	\$0	\$0	\$0	\$0
211	PERS Pension	\$308	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$187	\$479	\$373	\$0	\$0	\$0
216	OPSRP Pension	\$306	\$1,409	\$1,359	\$0	\$0	\$0
220	Social Security Administration	\$390	\$644	\$503	\$0	\$0	\$0
231	Workers' Compensation	\$26	\$44	\$42	\$0	\$0	\$0
340	Travel	\$3,247	\$37	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$6,870	\$1,133	\$0	\$0	\$0	\$0
480	Computer Hardware	\$0	\$0	\$0	\$12,000	\$12,000	\$12,000
640	Dues and Fees	\$2,436	\$0	\$0	\$0	\$0	\$0
TOTAL TITLE II-A GRANT		\$18,883	\$12,159	\$8,850	\$12,000	\$12,000	\$12,000
1250	IDEA GRANT						
111	Licensed Salaries	\$25,043	\$24,113	\$32,059	\$37,819	\$37,819	\$37,819
112	Classified Salaries	\$1,849	\$14,457	\$0	\$0	\$0	\$0
130	Additional Salary	\$3,033	\$604	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$3,300	\$3,630	\$4,886	\$4,686	\$4,686	\$4,686
211	PERS Pension	\$5,142	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$3,003	\$2,526	\$2,205	\$2,550	\$2,550	\$2,550
216	OPSRP Pension	\$4,539	\$7,427	\$8,037	\$8,501	\$8,501	\$8,501
220	Social Security Administration	\$3,811	\$3,212	\$2,811	\$3,252	\$3,252	\$3,252
231	Workers' Compensation	\$265	\$210	\$290	\$206	\$206	\$206
240	Health Insurance	\$1,244	\$73	\$550	\$240	\$240	\$240
340	Travel	\$169	\$0	\$0	\$0	\$0	\$0
TOTAL IDEA GRANT		\$51,397	\$56,252	\$50,838	\$57,254	\$57,254	\$57,254
1272	TITLE I-A GRANT						
111	Licensed Salaries	\$39,133	\$35,599	\$45,828	\$41,373	\$41,373	\$41,373
112	Classified Salaries	\$26,079	\$17,653	\$33,350	\$15,722	\$15,722	\$15,722
113	Administrator Salary	\$8,072	\$7,260	\$7,479	\$5,342	\$5,342	\$5,342

Special Revenue Fund 200 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
121	Substitutes - Licensed	\$1,271	\$5,625	\$2,000	\$900	\$900	\$900
122	Substitutes - Classified	\$902	\$0	\$1,500	\$0	\$0	\$0
130	Additional Salary	\$1,080	\$261	\$0	\$0	\$0	\$0
145	Insurance Stipend	\$499	\$462	\$462	\$330	\$330	\$330
211	PERS Pension	\$1,953	\$1,724	\$14,529	\$1,432	\$1,432	\$1,432
212	PERS IAP	\$4,365	\$3,629	\$5,306	\$3,749	\$3,749	\$3,749
216	OPSRP Pension	\$11,291	\$9,308	\$7,582	\$11,362	\$11,362	\$11,362
220	Social Security Administration	\$5,629	\$4,944	\$6,933	\$4,871	\$4,871	\$4,871
231	Workers' Compensation	\$403	\$329	\$559	\$317	\$317	\$317
240	Health Insurance	\$12,038	\$11,818	\$12,929	\$12,684	\$12,684	\$12,684
310	Instructional Services	\$900	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$1,670	\$118	\$0	\$0	\$0	\$0
470	Computer Software	\$183	\$125	\$0	\$0	\$0	\$0
480	Computer Hardware	\$9,520	\$0	\$0	\$0	\$0	\$0
640	Dues and Fees	\$3,940	\$0	\$0	\$0	\$0	\$0
TOTAL TITLE I-A GRANT		\$128,927	\$98,857	\$138,457	\$98,082	\$98,082	\$98,082
2220	SRSA GRANT						
112	Classified Salaries	\$10,386	\$7,586	\$9,555	\$7,861	\$7,861	\$7,861
130	Additional Salary	\$0	\$77	\$0	\$0	\$0	\$0
212	PERS IAP	\$631	\$432	\$535	\$436	\$436	\$436
216	OPSRP Pension	\$1,855	\$1,270	\$1,948	\$1,454	\$1,454	\$1,454
220	Social Security Administration	\$850	\$586	\$731	\$601	\$601	\$601
231	Workers' Compensation	\$62	\$40	\$60	\$41	\$41	\$41
TOTAL SRSA GRANT		\$13,785	\$9,991	\$12,829	\$10,393	\$10,393	\$10,393
2240	PRIORITY SCHOOLS GRANT						
112	Classified Salaries	\$139	\$8,440	\$0	\$0	\$0	\$0
121	Substitutes - Licensed	\$1,129	\$197	\$0	\$0	\$0	\$0
130	Additional Salary	\$9,648	\$1,309	\$0	\$0	\$0	\$0
211	PERS Pension	\$1,674	\$35	\$0	\$0	\$0	\$0
212	PERS IAP	\$587	\$551	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$404	\$1,594	\$0	\$0	\$0	\$0
220	Social Security Administration	\$831	\$760	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$56	\$51	\$0	\$0	\$0	\$0
240	Health Insurance	\$0	\$136	\$0	\$0	\$0	\$0
311	Instruction Services	\$2,625	\$3,000	\$0	\$0	\$0	\$0
340	Travel	\$919	\$3,078	\$0	\$0	\$0	\$0

Special Revenue Fund 200 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
380	Professional services	\$300	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$461	\$7,925	\$0	\$0	\$0	\$0
470	Computer Software	\$1	\$753	\$0	\$0	\$0	\$0
640	Dues and Fees	\$0	\$2,918	\$0	\$0	\$0	\$0
TOTAL PRIORITY SCHOOLS GRANT		\$18,774	\$30,747	\$0	\$0	\$0	\$0
2240	SPR&I GRANT						
130	Additional Salary	\$829	\$800	\$825	\$800	\$800	\$800
211	PERS Pension	\$86	\$0	\$0	\$0	\$0	\$0
212	PERS IAP	\$67	\$47	\$50	\$50	\$50	\$50
216	OPSRP Pension	\$128	\$139	\$181	\$140	\$140	\$140
220	Social Security Administration	\$85	\$58	\$64	\$60	\$60	\$60
231	Workers' Compensation	\$6	\$4	\$5	\$5	\$5	\$5
340	Travel	\$0	\$132	\$0	\$0	\$0	\$0
TOTAL SPR&I GRANT		\$1,200	\$1,180	\$1,125	\$1,055	\$1,055	\$1,055
2240	MINI GRANTS						
121	Substitutes - Licensed	\$0	\$1,382	\$0	\$0	\$0	\$0
130	Additional Salary	\$0	\$562	\$0	\$0	\$0	\$0
211	PERS Pension	\$0	\$10	\$0	\$0	\$0	\$0
212	PERS IAP	\$0	\$32	\$0	\$0	\$0	\$0
216	OPSRP Pension	\$0	\$88	\$0	\$0	\$0	\$0
220	Social Security Administration	\$0	\$148	\$0	\$0	\$0	\$0
231	Workers' Compensation	\$0	\$8	\$0	\$0	\$0	\$0
340	Travel	\$6,924	\$10,209	\$7,000	\$0	\$0	\$0
380	Technical Service	\$0	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$0	\$1,820	\$0	\$0	\$0	\$0
640	Dues and Fees	\$11,839	\$2,968	\$5,000	\$0	\$0	\$0
710	Fund Modifications	\$2,071	\$0	\$0	\$0	\$0	\$0
TOTAL MINI GRANTS		\$20,834	\$17,228	\$12,000	\$0	\$0	\$0
2620	IDEA ENHANCEMENT GRANT						
130	Additional Salary	\$1,068	\$1,056	\$1,150	\$1,075	\$1,075	\$1,075
212	PERS IAP	\$99	\$62	\$69	\$100	\$100	\$100
216	OPSRP Pension	\$291	\$184	\$252	\$300	\$300	\$300
220	Social Security Administration	\$124	\$76	\$88	\$125	\$125	\$125
231	Workers' Compensation	\$9	\$5	\$6	\$10	\$10	\$10
TOTAL IDEA ENHANCEMENT GRANT		\$1,591	\$1,383	\$1,565	\$1,610	\$1,610	\$1,610

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
4150	CAPITAL GRANTS						
383	Architect and Engineering Services	\$0	\$24,360	\$0	\$25,000	\$25,000	\$25,000
460	Non-consumable Supplies and Materials	\$0	\$2,683	\$0	\$0	\$0	\$0
530	Improvements Other Than Buildings	\$0	\$6,000	\$0	\$0	\$0	\$0
TOTAL CAPITAL GRANTS		\$0	\$33,043	\$0	\$25,000	\$25,000	\$25,000
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$21,364	\$18,681	\$18,680	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$21,364	\$18,681	\$18,680	\$0	\$0	\$0
TOTAL GRANT FUND		\$276,754	\$279,522	\$244,344	\$221,891	\$221,891	\$221,891
TEXTBOOK FUND							
2210	TEXTBOOK FUND						
420	Textbooks	\$4,776	\$13,310	\$20,000	\$15,000	\$15,000	\$15,000
TOTAL TEXTBOOK FUND		\$4,776	\$13,310	\$20,000	\$15,000	\$15,000	\$15,000
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$6,005	\$2,694	\$6,000	\$8,000	\$8,000	\$8,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$6,005	\$2,694	\$6,000	\$8,000	\$8,000	\$8,000
TOTAL TEXTBOOK FUND		\$10,781	\$16,004	\$26,000	\$23,000	\$23,000	\$23,000
TRANSPORTATION FUND							
2554	TRANSPORTATION FUND						
324	Lease Payment	\$26,301	\$26,301	\$53,000	\$22,443	\$22,443	\$22,443
640	Dues and Fees	\$120	\$120	\$120	\$120	\$120	\$120
TOTAL TRANSPORTATION FUND		\$26,421	\$26,421	\$53,120	\$22,563	\$22,563	\$22,563
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$70,582	\$83,351	\$67,980	\$87,837	\$87,837	\$87,837
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$70,582	\$83,351	\$67,980	\$87,837	\$87,837	\$87,837
TOTAL TRANSPORTATION FUND		\$97,003	\$109,772	\$121,100	\$110,400	\$110,400	\$110,400
FOOD SERVICE FUND							

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
3110	BREAKFAST AND LUNCH PROGRAM						
112	Classified Salaries	\$30,078	\$32,517	\$33,944	\$40,609	\$40,609	\$40,609
114	Managerial Salaries	\$0	\$2,627	\$0	\$0	\$0	\$0
122	Substitutes - Classified	\$32	\$33	\$500	\$1,433	\$1,433	\$1,433
130	Additional Salary	\$1,451	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$6,716	\$7,171	\$7,377	\$7,583	\$7,583	\$7,583
212	PERS IAP	\$1,892	\$2,084	\$2,043	\$2,479	\$2,479	\$2,479
216	OPSRP Pension	\$256	\$463	\$1,474	\$2,258	\$2,258	\$2,258
220	Social Security Administration	\$2,415	\$2,658	\$2,635	\$3,216	\$3,216	\$3,216
231	Workers' Compensation	\$1,070	\$1,069	\$1,000	\$1,404	\$1,404	\$1,404
240	Insurance	\$0	\$471	\$0	\$0	\$0	\$0
322	Repairs and Maintenance	\$29	\$0	\$0	\$500	\$500	\$500
340	Travel	\$100	\$100	\$100	\$100	\$100	\$100
380	Professional Service	\$4,882	\$0	\$200	\$0	\$0	\$0
410	Supplies and Materials	\$762	\$351	\$500	\$500	\$500	\$500
450	Food	\$51,265	\$47,615	\$56,000	\$51,500	\$51,500	\$51,500
460	Non-consumable Items	\$0	\$267	\$0	\$0	\$0	\$0
470	Computer Software	\$0	\$299	\$200	\$299	\$299	\$299
542	Replace Equipment	\$0	\$6,066	\$0	\$5,000	\$5,000	\$5,000
640	Dues and Fees	\$1,451	\$1,065	\$650	\$1,200	\$1,200	\$1,200
TOTAL BREAKFAST AND LUNCH PROGRAM		\$102,398	\$104,857	\$106,623	\$118,081	\$118,081	\$118,081
3110	FRESH FRUIT AND VEGETABLE GRANT						
112	Classified Salaries	\$1,088	\$680	\$1,329	\$1,511	\$1,511	\$1,511
130	Additional Salary	\$0	\$0	\$0	\$0	\$0	\$0
211	PERS Pension	\$243	\$249	\$0	\$0	\$0	\$0
212	PERS IAP	\$65	\$67	\$75	\$84	\$84	\$84
216	OPSRP Pension	\$0	\$0	\$272	\$282	\$282	\$282
220	Social Security Administration	\$83	\$85	\$102	\$116	\$116	\$116
231	Workers' Compensation	\$39	\$37	\$30	\$51	\$51	\$51
450	Food	\$3,390	\$3,357	\$4,300	\$3,000	\$3,000	\$3,000
TOTAL FRESH FRUIT AND VEGETABLES GRANT		\$4,907	\$4,475	\$6,108	\$5,044	\$5,044	\$5,044
3110	LUNCH EQUIPMENT GRANT						
380	Professional Service	\$12,182	\$0	\$0	\$0	\$0	\$0
410	Supplies and Materials	\$0	\$3,325	\$0	\$0	\$0	\$0
460	Non-consumable Items	\$7,085	\$0	\$0	\$0	\$0	\$0
540	Capital Outlay	\$9,551	\$0	\$0	\$0	\$0	\$0

Special Revenue Fund 200 Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
TOTAL LUNCH EQUIPMENT GRANT	\$28,817	\$3,325	\$0	\$0	\$0	\$0
7000 UNAPPROPRIATED ENDING FUND BALANCE						
820 Reserved For Next Year	\$3,380	\$4,444	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$3,380	\$4,444	\$0	\$0	\$0	\$0
TOTAL FOOD PROGRAMS FUND	\$139,503	\$117,101	\$112,731	\$123,125	\$123,125	\$123,125
TOTAL SPECIAL REVENUE FUND 200 EXPENDITURES	\$628,866	\$628,280	\$614,775	\$584,016	\$584,016	\$584,016

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 bus leases. 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.

BUS LEASES:

Series	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of 6/30/2017
2013	Bus Purchase	09/01/2013	09/01/2018	\$125,740	\$25,739
2017	Bus Purchase	05/15/2017	07/15/2021	\$105,811	\$105,811

GENERAL OBLIGATION BONDS:

Series	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding As of 6/30/2017
2016	Finance costs of capital projects	8/17/2016	6/15/2041	\$4,000,0000	\$4,000,000

Debt Service Fund 300 Revenues	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
DEBT SERVICE FUND						
R1111 Taxes	\$0	\$165,583	\$165,825	\$170,125	\$170,125	\$167,125
R1112 Prior Year Taxes	\$0	\$0	\$2,500	\$1,500	\$1,500	\$1,500
R1114 Payments in Lieu of Property Tax	\$0	\$73	\$0	\$0	\$0	\$0
R1190 Penalties and Interest on Taxes	\$0	\$55	\$0	\$0	\$0	\$0
R1500 Interest	\$0	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$5,000	\$5,000	\$8,000
TOTAL DEBT SERVICE FUND REVENUE	\$0	\$165,711	\$168,325	\$176,625	\$176,625	\$176,625
TOTAL DEBT SERVICE FUND 300 REVENUES	\$0	\$165,711	\$168,325	\$176,625	\$176,625	\$176,625

Debt Service Fund 300 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
GENERAL OBLIGATION BOND							
5100							
610	Redemption of Principal	\$0	\$70,000	\$60,000	\$65,000	\$65,000	\$65,000
620	Interest	\$0	\$90,824	\$108,325	\$107,125	\$107,125	\$107,125
TOTAL GENERAL OBLIGATION BOND		\$0	\$160,824	\$168,325	\$172,125	\$172,125	\$172,125
UNAPPROPRIATED ENDING FUND BALANCE							
7000							
820	Reserved For Next Year	\$0	\$4,887	\$0	\$4,500	\$4,500	\$4,500
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$4,887	\$0	\$4,500	\$4,500	\$4,500
TOTAL DEBT SERVICE FUND 300 EXPENDITURES		\$0	\$165,711	\$168,325	\$176,625	\$176,625	\$176,625

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, grant revenue from the Seismic Rehabilitation Grant Program, and beginning fund balance from Obligation Bond proceeds.

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 a partial 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 Fund 400 Revenues	2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
CAPITAL GRANTS						
R4300 Restricted Federal Revenue	\$0	\$42,023	\$0	\$8,000	\$8,000	\$8,000
TOTAL CAPITAL GRANTS REVENUE	\$0	\$42,023	\$0	\$8,000	\$8,000	\$8,000
BUILDING IMPROVEMENT						
R1510 Interest	\$486	\$831	\$400	\$850	\$850	\$850
R1920 Restricted Contributions and Donations	0	\$12,754	\$0	\$0	\$0	\$0
R2200 Restricted Local Revenue	\$15,800	\$0	\$0	\$0	\$0	\$0
R3299 Restricted State Revenue	\$12,830	\$0	\$25,000	\$0	\$0	\$0
R5200 Interfund Transfers	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
R5400 Beginning Fund Balance	\$65,654	\$51,145	\$76,000	\$100,000	\$100,000	\$100,000
TOTAL BUILDING IMPROVEMENT REVENUE	\$94,769	\$89,730	\$126,400	\$125,850	\$125,850	\$125,850
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	\$0	\$0	\$0	\$0	\$0
TOTAL QZAB LOAN REVENUE	\$44,010	\$0	\$0	\$0	\$0	\$0
BOND/OSCIM RENOVATION						
R1510 Interest	\$0	\$38,656	\$9,000	\$0	\$0	\$0
R3299 OSCIM Grant	\$0	\$857,825	\$3,400,000	\$0	\$0	\$0
R5110 Bond Proceeds	\$0	\$4,000,000	\$0	\$0	\$0	\$0
R5120 Bond Premium	\$0	\$102,784	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$3,900,000	\$400,000	\$400,000	\$400,000
TOTAL BOND/OSCIM RENOVATION REVENUE	\$0	\$4,999,264	\$7,309,000	\$400,000	\$400,000	\$400,000
SEISMIC REHABILITATION GRANT						
R3299 Seismic Grant	\$0	\$0	\$2,000,000	\$350,000	\$350,000	\$350,000
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SEISMIC GRANT REVENUE	\$0	\$0	\$2,000,000	\$350,000	\$350,000	\$350,000
TOTAL CAPITAL PROJECT FUND 400 REVENUES	\$138,779	\$5,131,017	\$9,435,400	\$883,850	\$883,850	\$883,850
TOTAL ALL FUNDS REVENUES	\$3,601,957	\$9,403,996	\$13,349,141	\$5,180,314	\$5,180,314	\$5,180,314

Capital Project Fund 400 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Budget	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
CAPITAL GRANTS							
4150	CAPITAL GRANTS						
383	Architect and Engineering Services	\$0	\$0	\$25,000	\$0	\$0	\$0
530	Improvements Other Than Buildings	\$0	\$42,023	\$0	\$8,000	\$8,000	\$8,000
TOTAL CAPITAL GRANTS		\$0	\$42,023	\$25,000	\$8,000	\$8,000	\$8,000
7000 UNAPPROPRIATED ENDING FUND BALANCE							
820	Reserved For Next Year	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL GRANTS		\$0	\$42,023	\$25,000	\$8,000	\$8,000	\$8,000
BUILDING IMPROVEMENT							
4150	BUILDING IMPROVEMENT						
322	Repairs and Maintenance	\$5,827	\$0	\$0	\$0	\$0	\$0
520	Building Acquisition	\$37,676	\$12,754	\$0	\$0	\$0	\$0
640	Dues and Fees	\$120	\$120	\$120	\$120	\$120	\$120
TOTAL BUILDING IMPROVEMENT		\$43,623	\$12,874	\$120	\$120	\$120	\$120
7000 UNAPPROPRIATED ENDING FUND BALANCE							
820	Reserved For Next Year	\$51,145	\$76,857	\$101,280	\$125,730	\$125,730	\$125,730
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$51,145	\$76,857	\$101,280	\$125,730	\$125,730	\$125,730
TOTAL BUILDING IMPROVEMENT		\$94,768	\$89,731	\$101,400	\$125,850	\$125,850	\$125,850
QZAB LOAN							
5200	TRANSFER OF FUNDS						
710	Fund Modifications	\$44,010	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFER OF FUNDS		\$44,010	\$0	\$0	\$0	\$0	\$0
7000 UNAPPROPRIATED ENDING FUND BALANCE							
820	Reserved For Next Year	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL QZAB LOAN		\$44,010	\$0	\$0	\$0	\$0	\$0

Capital Project Fund 400 Expenditures		2015/16	2016/17	2017/18	2018/19	2018/19	2018/19
		Actual	Actual	Budget	Proposed	Approved	Adopted
ELEMENTARY/ HIGH SCHOOL RENOVATION PROJECT							
4150	DISTRICT BOND/OSCIM						
322	Repairs and Maintenance	\$0	\$8,873	\$0	\$0	\$0	\$0
354	Advertising	\$0	\$200	\$0	\$0	\$0	\$0
382	Legal services	\$0	\$28,935	\$5,000	\$0	\$0	\$0
383	Architect and Engineer Services	\$0	\$601,469	\$100,000	\$50,000	\$50,000	\$50,000
389	Professional Services	\$0	\$64,461	\$0	\$0	\$0	\$0
520	Building Acquisition	\$0	\$61,422	\$6,000,000	\$345,000	\$345,000	\$345,000
530	Improvements Other Than Buildings	\$0	\$44,107	\$0	\$0	\$0	\$0
564	Bus Purchase	\$0	\$164,661	\$0	\$0	\$0	\$0
640	Dues and Fees	\$0	\$29,406	\$0	\$5,000	\$5,000	\$5,000
710	Fund Modification		\$41,812	\$0	\$0	\$0	\$0
TOTAL DISTRICT BOND/OSCIM		\$0	\$1,045,346	\$6,105,000	\$400,000	\$400,000	\$400,000
4150	SEISMIC REHABILITATION GRANT						
383	Architect and Engineer Services	\$0	\$0	\$250,000	\$20,000	\$20,000	\$20,000
520	Building Acquisition	\$0	\$0	\$1,750,000	\$330,000	\$330,000	\$330,000
TOTAL SEISMIC REHABILITATION GRANT		\$0	\$0	\$2,000,000	\$350,000	\$350,000	\$350,000
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$0	\$3,953,918	\$1,204,000	\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$3,953,918	\$1,204,000	\$0	\$0	\$0
TOTAL ELEMENTARY/ HIGH SCHOOL RENOVATION PROJECT		\$0	\$4,999,264	\$9,309,000	\$750,000	\$750,000	\$750,000
TOTAL CAPITAL FUND 400 EXPENDITURES		\$138,778	\$5,131,018	\$9,435,400	\$883,850	\$883,850	\$883,850
TOTAL ALL FUNDS EXPENDITURES		\$3,601,953	\$9,403,995	\$13,349,141	\$5,180,314	\$5,180,314	\$5,180,314