



Mapleton School District #32

Academic Excellence Through Student Achievement

ADOPTED BUDGET FISCAL YEAR 2016-17

Mapleton School District 32

10868 East Mapleton Road, Mapleton, OR 97453

www.mapleton.k12.or.us

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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. Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your 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 and is satisfactory to its patrons. If a budget is clear and concise, taxpayers 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 finally adopted. Your 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).

2016-17 BUDGET CALENDAR KEY DATES

January 13, 2016	Budget Calendar Approved by Board
May 13, 2016	Notice of Budget Committee Meeting Published on Website
May 17, 2016	Bond Election
May 18, 2016	Notice of Budget Committee Meeting Published in Newspaper
May 25, 2016	First Budget Committee Meeting; Presentation of Budget Message
May 31, 2016	Second Budget Committee Meeting (if necessary)
June 1, 2016	Notice of Budget Hearing and Budget Summary Published
June 8, 2016	Regular Board Meeting: Public Hearing on Approved Budget; Adoption of Budget; Appropriations authorized, tax levy declared
July 15, 2016	Deadline to submit certification of tax levy to County Assessor (request extension from County Assessor to file ED-50 after bond issue has sold)

THE BUDGET COMMITTEE

Position No.	Board of Directors	Term Expires	Budget Directors	Term Expires
1	John Simington	June 30, 2019	Bill Grable	June 30, 2018
2	Mizu Burruss	June 30, 2017	Vacant	June 30, 2018
3	Carl West	June 30, 2019	Carrie Dean	June 30, 2016
4	Marilyn Fox	June 30, 2017	Kathy West	June 30, 2016
5	Michelle Holman	June 30, 2019	Harold Duval	June 30, 2016

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

The budget committee can revise the proposed budget to reflect changes it wants to make in the District's fiscal policy; it does not have the authority to negotiate employee salaries. The committee approves the budget, approves the property tax rate, and approves the dollar amount for debt service for the payment of bond principal and interest.

Local budget law requires that the budget committee hold at least one meeting for the purpose of receiving the budget message and budget document, and providing members of the public with an opportunity to ask questions about and comment on the budget. The District must give prior notice of the meeting(s) held for these two purposes.

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 2016-2017 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 second year of the Governor’s 2015-2017 biennium budget which divides the revenue between the two years 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 2016-2017 school year:

- Create a community service based school-wide program that encourages volunteerism, student leadership and student ownership within the community.
- Offer full day kindergarten to all incoming kindergarten students.
- Adopt new math curriculum for grades 7-12.
- District-wide implementation of AVID instructional strategies and structures to increase students’ college and career readiness at all levels.

This budget allows us to maintain 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

Overall, the proposed budget for all funds totals \$11,784,879; this is significant increase from the 2015-16 adopted budget of \$3.167 million. This increase is due to the addition of a capital project fund as a result of the new bond levy and Oregon School Capital Improvement Matching Program (OSCIM Program).

The 2015-17 biennium included a 50/50 allocation of the State School Fund instead of the standard 49/51 allocation. During 2015-16 the district consciously increased the general fund reserve for it to be used in 2016-17. As indicated in the General Fund budget, the district will be using \$99,570 of the beginning fund balance on operating expenditures. This leaves the General Fund with a projected balance of \$500,430 in contingencies and reserves. This is a healthy and appropriate amount for a district of our size.

BUDGET ASSUMPTIONS

- Budget follows Modified Accrual Basis of Accounting.
- Record revenue and expenditure codes per the Program Budget and Accounting Manual published by the ODE.
- Base state revenues on the official estimate released by Oregon Department of Education on May 10, 2016.
- Salaries and benefits of certified, classified, and extra positions are determined by the current 2014-17 collective bargaining agreements.
- Vacant certified positions are budgeted on the maximum salary cap.
- Certified FTE for each class subject is based on how many periods that subject is taught. Changes in certified FTE reflect how class schedules change from year to year.
- Middle School and High School athletic accounts include costs for one head coach and one assistant coach per sport.

BUDGET HIGHLIGHTS

- Debt Service Fund and Bond/OSCIM Renovation account created.
- All 2015-16 student programs will be maintained in 2016-17.
- Special Education Transportation account created for Eugene and Florence routes.
- Increase in classified FTE due to permanent positions of Special Education Bus Drivers.
- \$121,106 increase in Special Education and Speech Therapy from the 2015-16 adopted budget. Increase in expenditures due to tuition for student enrollment in specialized programs. Reduction in SPED educational assistants (and FTE) reflect reduction in one-on-one SPED students.

FUTURE FINANCIAL IMPACTS

- Marijuana Tax Revenue Disbursement - Per House Bill 2041 (2015), after deducting revenue to cover administration costs, 40% of revenue is distributed to the Common School Fund. Per Common School Fund distribution policy, only 4% of the average balance of the preceding 3 years is allocated to school districts. The Legislative Revenue Office projects a payment distribution of 82 cents per student from marijuana revenue. This projection is not the windfall that most school districts were projecting.
- PERS employer contribution rates for 2017-19 are expected to increase significantly. In 2013, the Oregon Legislature took several actions to reduce PERS employer rates for current and future years. Most of these actions were recently overturned by the Oregon Supreme Court. Our 2017-19 required contribution rates will be announced in the fall of 2016. Previous communication from PERS has indicated that if the Oregon Supreme Court overturned the legislative initiatives we could expect a 5.5% increase in the 2017-19 biennium. Other factors, such as the strength of PERS investment returns, which did poorly the last biennium, will also impact the rate.

Please direct questions or comments about the 2016-17 budget to Maria McEldowney at mmceldowney@mapleton.k12.or.us.

Thank you,

Maria McEldowney, Business Manager
Mapleton School District 32

ACRONYMS

ADMr	Average Daily Membership (regular)	PBS	Positive Behavior Support
ADMw	Average Daily Membership (weighted)	PERS	Public Employees Retirement System
BFB	Beginning Fund Balance	POPS	Power of Positive Students
CCSS	Common Core State Standards	RIF	Reduction in Force
COSA	Confederation of School Administrators	SPED	Special Education
DO	District Office	SSF	State School Fund
ESD	Education Service District	TAG	Talented and Gifted
GAAP	Generally Accepted Accounting Principles	UEFB	Unappropriated Ending Fund Balance
GASB	Government Accounting Standards Board		
FTE	Full Time Equivalent		
IAP	Individual Account Program		
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		
OAR	Oregon Administrative Rules		
ODE	Oregon Department of Education		
ORS	Oregon Revised Statutes		
OPSRP	Oregon Public Service Retirement Plan		
OSAA	Oregon School Activities Association		
OSBA	Oregon School Boards Association		
OSEA	Oregon School Employees Association		

GLOSSARY

ADM Average daily membership is the year-to-date average of daily student enrollment.

ADMw The average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

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 governing body plus an equal number of legal voters appointed from the district.

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.

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.

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 resources and requirements 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 or less 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.

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.

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 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 A grouping of expenditures, such as personal services, materials and supplies, capital outlay, debt services, and other types of requirements.

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP) Member Employees hired after August 29, 2003. 2015-17 rates are 20.29% of gross salary paid by Mapleton School District.

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

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

PERS Tier 1 Member Employees hired prior to 1996. 2015-17 rates are 22.29% of gross salary paid by Mapleton School District.

PERS Tier 2 Member Employees hired between 1996 and August 29, 2003. 2015-17 rates are 22.29% 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.

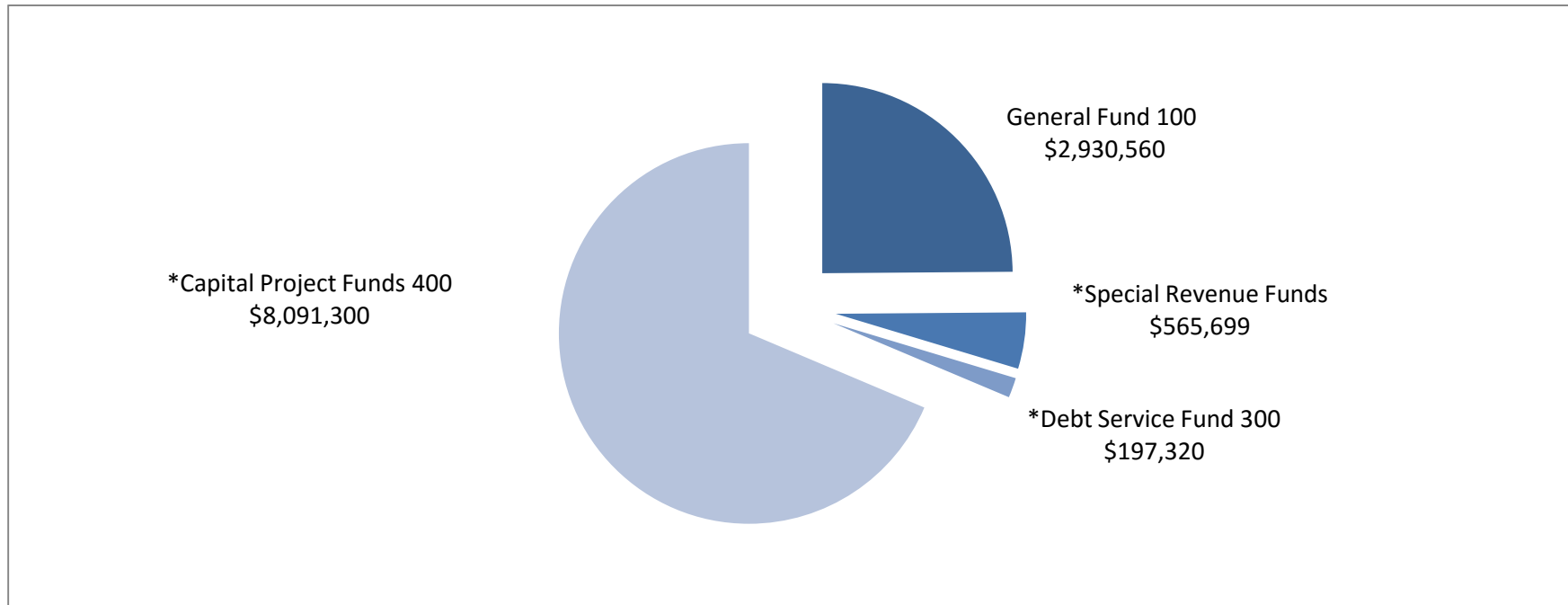
SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STATE SCHOOL FUND The major appropriation of state support for public schools. State School Fund grants are distributed to school district on a per-student basis. The State School Fund formula adopted by the legislature includes monies from the State School Fund plus local property taxes and some other local revenues. This formula determines over 90% of the district's general fund revenues.

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.

2016-17 Budget All Funds



Total All Funds = \$11,784,879

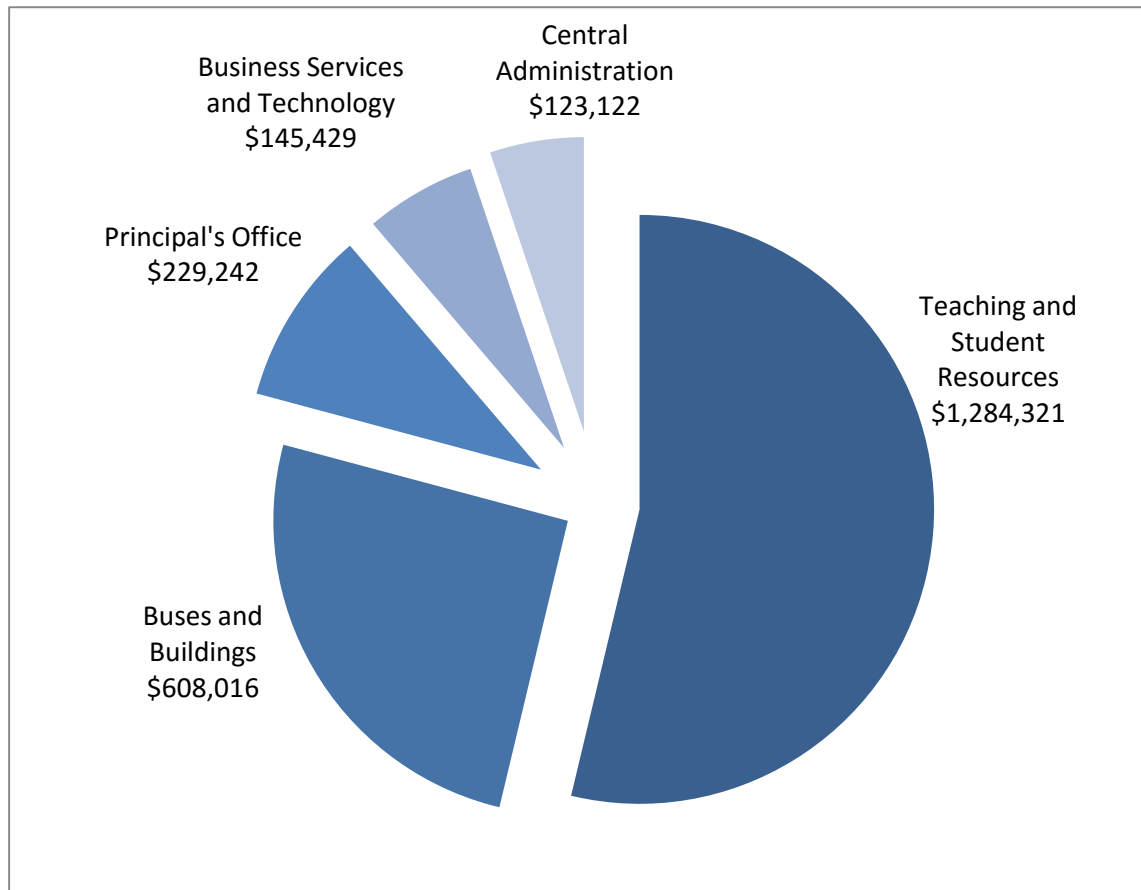
*Restricted Funds: These accounts have specific restrictions; they may only be spent as specified by either state or federal law, or by the source of the funds, such as grants and donations.

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total All Funds
REVENUE FROM LOCAL SOURCES					
1100 Taxes	\$591,725	\$0	\$197,320	\$0	\$789,045
1500 Earnings on Investments	\$3,500	\$360	\$0	\$15,300	\$19,160
1600 Food Service	\$0	\$500	\$0	\$0	\$500
1700 Extra Curricular	\$3,500	\$0	\$0	\$0	\$3,500
1900 Other Revenue from Local Sources	\$55,587	\$58,550	\$0	\$0	\$114,137
TOTAL REVENUE FROM LOCAL SOURCES	\$654,312	\$59,410	\$197,320	\$15,300	\$926,342
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted Revenue	\$3,185	\$0	\$0	\$0	\$3,185
2200 Restricted Revenue	\$0	\$3,636	\$0	\$0	\$3,636
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$3,185	\$3,636	\$0	\$0	\$6,821
REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid	\$1,673,063	\$800	\$0	\$0	\$1,673,863
3200 Restricted Grants-in-Aid	\$0	\$30,000	\$0	\$4,000,000	\$4,030,000
TOTAL REVENUE FROM STATE SOURCES	\$1,673,063	\$30,800	\$0	\$4,000,000	\$5,703,863
REVENUE FROM FEDERAL SOURCES					
4500 Restricted Revenue Through the State	\$0	\$316,553	\$0	\$0	\$316,553
4900 Commodities Value	\$0	\$4,000	\$0	\$0	\$4,000
TOTAL REVENUE FROM FEDERAL SOURCES	\$0	\$320,553	\$0	\$0	\$320,553
OTHER SOURCES					
5100 Bond Proceeds	\$0	\$0	\$0	\$4,000,000	\$4,000,000
5200 Interfund Transfers	\$0	\$15,000	\$0	\$25,000	\$40,000
5400 Beginning Fund Balance	\$600,000	\$136,300	\$0	\$51,000	\$787,300
TOTAL OTHER SOURCES	\$600,000	\$151,300	\$0	\$4,076,000	\$4,827,300
TOTAL REVENUES	\$2,930,560	\$565,699	\$197,320	\$8,091,300	\$11,784,879

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total All Funds
SALARIES					
110 Regular Salaries	\$1,078,595	\$163,593	\$0	\$0	\$1,242,188
120 Substitute Salaries	\$38,640	\$2,595	\$0	\$0	\$41,235
130 Additional Salaries	\$60,197	\$4,965	\$0	\$0	\$65,162
140 Insurance Opt Out Stipends	\$83,631	\$3,789	\$0	\$0	\$87,420
TOTAL SALARIES	\$1,261,063	\$174,942	\$0	\$0	\$1,436,005
ASSOCIATED PAYROLL COSTS					
210 Public Employees Retirement System	\$332,267	\$48,484	\$0	\$0	\$380,751
220 Social Security Administration	\$96,742	\$13,794	\$0	\$0	\$110,536
230 Other Required Payroll Costs	\$24,552	\$1,097	\$0	\$0	\$25,649
240 Contractual Employee Benefits	\$100,636	\$12,832	\$0	\$0	\$113,468
TOTAL ASSOCIATED PAYROLL COSTS	\$554,197	\$76,207	\$0	\$0	\$630,404
PURCHASED SERVICES					
310 Instructional Services	\$176,250	\$4,250	\$0	\$0	\$180,500
320 Property Services	\$117,770	\$26,900	\$0	\$0	\$144,670
330 Student Transportation Services	\$0	\$0	\$0	\$0	\$0
340 Travel	\$4,315	\$12,100	\$0	\$0	\$16,415
350 Communication	\$30,000	\$0	\$0	\$50,000	\$80,000
360 Charter School Payments	\$0	\$0	\$0	\$0	\$0
370 Tuition	\$3,000	\$0	\$0	\$0	\$3,000
380 Non-instructional Professional Services	\$51,850	\$200	\$0	\$580,000	\$632,050
390 Other General Professional Services	\$1,500		\$0	\$0	\$1,500
TOTAL PURCHASED SERVICES	\$384,685	\$43,450	\$0	\$630,000	\$1,058,135
SUPPLIES AND MATERIALS					
410 Supplies and Materials	\$89,885	\$42,800	\$0	\$0	\$132,685
420 Textbooks	\$750	\$16,000	\$0	\$0	\$16,750
430 Library Books	\$0	\$0	\$0	\$0	\$0
440 Periodicals	\$125	\$0	\$0	\$0	\$125
450 Food	\$0	\$63,300	\$0	\$0	\$63,300
460 Non-consumable Items	\$12,250	\$2,000	\$0	\$0	\$14,250
470 Computer Software	\$3,500	\$200	\$0	\$0	\$3,700
480 Computer Hardware	\$3,000	\$0	\$0	\$0	\$3,000
TOTAL SUPPLIES AND MATERIALS	\$109,510	\$124,300	\$0	\$0	\$233,810

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total All Funds
CAPITAL OUTLAY					
520 Buildings Acquisition	\$12,500	\$0	\$0	\$515,000	\$527,500
540 Depreciable Equipment	\$0	\$0	\$0	\$0	\$0
550 Depreciable Technology	\$0	\$0	\$0	\$0	\$0
560 Depreciable Transportation	\$0	\$0	\$0	\$160,000	\$160,000
590 Other Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$12,500	\$0	\$0	\$675,000	\$687,500
OTHER OBJECTS					
610 Redemption of Principal	\$0	\$0	\$25,000	\$0	\$25,000
620 Interest	\$0	\$0	\$172,320	\$0	\$172,320
640 Due and Fees	\$11,975	\$12,800	\$0	\$20,120	\$44,895
650 Insurance	\$56,200	\$0	\$0	\$0	\$56,200
TOTAL OTHER OBJECTS	\$68,175	\$12,800	\$197,320	\$20,120	\$298,415
TRANSFERS					
710 Fund Modifications	\$40,000	\$0	\$0	\$0	\$40,000
TOTAL TRANSFERS	\$40,000	\$0	\$0	\$0	\$40,000
OTHER USE OF FUNDS					
810 Planned Reserved	\$25,000	\$0	\$0	\$0	\$25,000
820 Reserved for Next Year	\$475,430	\$134,000	\$0	\$6,766,180	\$7,375,610
TOTAL OTHER USE OF FUNDS	\$500,430	\$134,000	\$0	\$6,766,180	\$7,400,610
TOTAL EXPENDITURES	\$2,930,560	\$565,699	\$197,320	\$8,091,300	\$11,784,879

General Fund Operating Expenditures: The graph below displays how the 2016-17 General Fund is budgeted. As the graph shows, the majority of the General Fund is allocated to pay for teaching and student resources. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



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

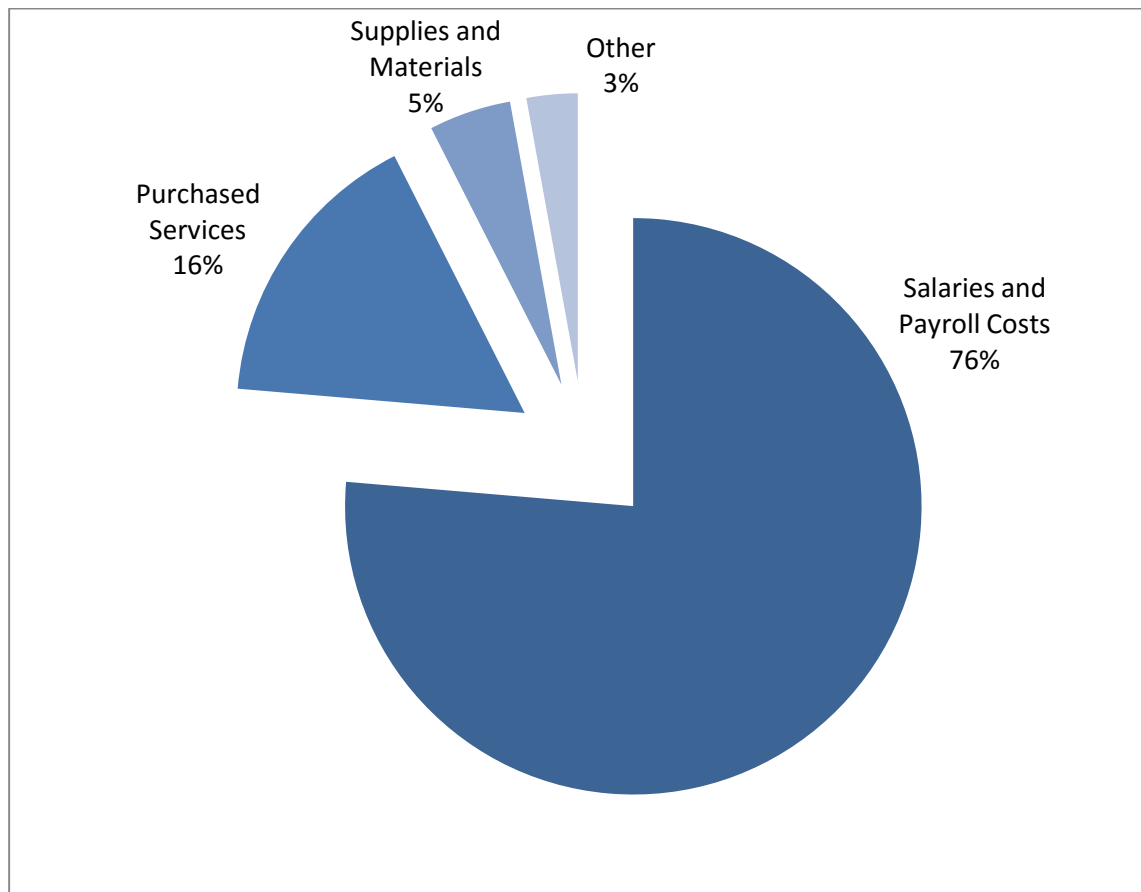
Buses and Buildings: Includes utilities, plant operation and maintenance; student transportation.

Principal's Office: Includes principal's office and administrative support.

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

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

General Fund Operating by Category: The graph below displays how the 2016-17 General Fund is budgeted. As the graph shows, nearly 80% of the General Fund is allocated to pay for people (salaries and benefits). Education is a service industry: its product is produced by personal relationships between teacher and student, support staff and teacher, administrator and student. On average school districts spend 75% to 80% on salaries and associated payroll costs. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



Salaries and Associated Payroll Costs:

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

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

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

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

General Fund Function Summary		2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
1000	INSTRUCTION	\$1,046,087	\$1,065,133	\$997,033	\$1,169,946	\$1,169,946	\$1,169,946
2000	SUPPORT SERVICES	\$1,200,773	\$1,128,250	\$1,146,554	\$1,220,184	\$1,220,184	\$1,220,184
5000	TRANSFER OF FUNDS	\$222,727	\$51,500	\$800	\$40,000	\$40,000	\$40,000
6000	CONTINGENCIES	\$0	\$0	\$28,739	\$25,000	\$25,000	\$25,000
7000	UNAPPROPRIATED ENDING FUND BALANCE	\$353,990	\$487,171	\$350,000	\$475,430	\$475,430	\$475,430
TOTAL GENERAL FUND EXPENDITURES		\$2,823,577	\$2,732,053	\$2,523,126	\$2,930,560	\$2,930,560	\$2,930,560

General Fund Function Detail	2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
1000 INSTRUCTION						
1111 Elementary, K-6	\$349,757	\$344,109	\$311,328	\$363,099	\$363,099	\$363,099
1121 Middle/Junior High Programs	\$128,326	\$136,488	\$152,512	\$148,256	\$148,256	\$148,256
1122 Middle/Junior High School Extracurricular	\$14,240	\$19,225	\$19,006	\$21,172	\$21,172	\$21,172
1131 High School Programs	\$354,564	\$366,189	\$305,582	\$312,843	\$312,843	\$312,843
1132 High School Extra-curricular	\$65,682	\$57,198	\$61,223	\$86,103	\$86,103	\$86,103
1210 Programs for the Talented and Gifted	\$2,389	\$552	\$1,150	\$1,135	\$1,135	\$1,135
1250 Less restrictive programs for students with disabilities	\$131,130	\$141,371	\$145,232	\$234,338	\$234,338	\$234,338
1280 Alternative Education	\$0	\$0	\$1,000	\$3,000	\$3,000	\$3,000
TOTAL INSTRUCTION	\$1,046,087	\$1,065,133	\$997,033	\$1,169,946	\$1,169,946	\$1,169,946
2000 SUPPORT SERVICES						
2110 Attendance and Social Work Services	\$43,637	\$37,535	\$59,222	\$61,938	\$61,938	\$61,938
2120 Guidance Services	\$21,361	\$16,774	\$0	\$0	\$0	\$0
2130 Health Services	\$641	\$1,381	\$1,354	\$1,587	\$1,587	\$1,587
2150 Speech Pathology and Audiology Services	\$42,994	\$43,982	\$8,000	\$40,000	\$40,000	\$40,000
2210 Improvement of Instruction Services	\$10,419	\$11,912	\$10,000	\$9,000	\$9,000	\$9,000
2220 Educational Media Services	\$1,016	\$1,054	\$2,600	\$400	\$400	\$400
2240 Instructional Staff Development	\$259	\$0	\$350	\$350	\$350	\$350
2310 Board of Education Services	\$16,400	\$17,780	\$19,195	\$20,645	\$20,645	\$20,645
2320 Executive Administration Services	\$93,270	\$92,653	\$88,435	\$96,983	\$96,983	\$96,983
2410 Office of the Principal Services	\$243,939	\$217,232	\$222,386	\$229,242	\$229,242	\$229,242
2520 Fiscal Services	\$94,223	\$83,333	\$99,266	\$95,797	\$95,797	\$95,797
2540 Operation and Maintenance of Plant Services	\$318,150	\$311,639	\$298,227	\$332,193	\$332,193	\$332,193
2550 Student Transportation Services	\$220,166	\$228,061	\$266,212	\$219,614	\$219,614	\$219,614
2558 Special Education Transportation Services	\$0	\$0	\$0	\$56,209	\$56,209	\$56,209
2640 Staff Services	\$581	\$609	\$850	\$1,100	\$1,100	\$1,100
2660 Technology Services	\$77,489	\$44,193	\$48,732	\$49,632	\$49,632	\$49,632
2700 Supplemental Retirement Program	\$16,228	\$20,111	\$21,725	\$5,494	\$5,494	\$5,494
TOTAL SUPPORT SERVICES	\$1,200,773	\$1,128,250	\$1,146,554	\$1,220,184	\$1,220,184	\$1,220,184
5000 TRANSFER OF FUNDS						
5100 Debt Service	\$125,740	\$0	\$0	\$0	\$0	\$0
5200 Transfers of Funds	\$96,987	\$51,500	\$800	\$40,000	\$40,000	\$40,000
TOTAL TRANSFER OF FUNDS	\$222,727	\$51,500	\$800	\$40,000	\$40,000	\$40,000
6000 CONTINGENCIES						
6110 Contingency	\$0	\$0	\$28,739	\$25,000	\$25,000	\$25,000
TOTAL CONTINGENCIES	\$0	\$0	\$28,739	\$25,000	\$25,000	\$25,000

General Fund Function Detail	2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
7000 UNAPPROPRIATED ENDING FUND BALANCE						
7000 Unappropriated Ending Fund Balance	\$353,990	\$487,171	\$350,000	\$475,430	\$475,430	\$475,430
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$353,990	\$487,171	\$350,000	\$475,430	\$475,430	\$475,430
TOTAL GENERAL FUND EXPENDITURES	\$2,823,577	\$2,732,053	\$2,523,126	\$2,930,560	\$2,930,560	\$2,930,560

General Fund Object Summary		2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
100	SALARIES	\$1,189,120	\$1,235,792	\$1,235,753	\$1,261,063	\$1,261,063	\$1,261,063
200	ASSOCIATED PAYROLL COSTS	\$657,605	\$617,743	\$504,969	\$554,197	\$554,197	\$554,197
300	PURCHASED SERVICES	\$198,421	\$183,081	\$226,150	\$384,685	\$384,685	\$384,685
400	SUPPLIES AND MATERIALS	\$82,507	\$80,123	\$99,845	\$109,510	\$109,510	\$109,510
500	CAPITAL OUTLAY	\$48,831	\$11,767	\$12,500	\$12,500	\$12,500	\$12,500
600	OTHER OBJECT	\$196,116	\$64,876	\$64,370	\$68,175	\$68,175	\$68,175
700	TRANSFERS	\$96,987	\$51,500	\$800	\$40,000	\$40,000	\$40,000
800	OTHER USES OF FUNDS	\$353,990	\$487,171	\$378,739	\$500,430	\$500,430	\$500,430
TOTAL GENERAL FUND REQUIREMENTS		\$2,823,577	\$2,732,053	\$2,523,126	\$2,930,560	\$2,930,560	\$2,930,560

GENERAL FUND REVENUES

Resources supporting General Fund operations primarily reflect state and local revenues, with additional income representing federal, county, and other sources. 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 1991 Legislature created a new formula for distributing state aid to K-12 education. Voter approval of Measure 5 in 1990 dramatically changed Oregon's school finance system. Measure 5 phased in property tax limits for schools that substantially reduced local property taxes for schools. The basic structure of this formula has not changed since then. Using school district data, the formula determines an equalization grant for each district. The SSF formula was developed with the goal of providing equal funding to all districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for special education, English language learners, students living in poverty, and remote/rural schools. For example, a special education student (one with an individualized education plan) receives a cost weight of 2.0. In effect, one weight for student and one additional weight as a special education student. The double weighting primarily reflects national studies that showed districts were on average spending about twice the norm for services to special education students.

The General Purpose Grant formula determines annual revenue needed for a district to operate. Once the General Purpose Grant

formula revenue is calculated, local property taxes and other specified revenues are deducted to determine the amount of the State School Funds Grant to be paid to a district.

General Purpose Grant – Local Revenues = State School Fund Grant.

Local Revenues that reduce the State School Fund Grant include property taxes, Common School Fund, County School Fund, Federal Forest Fees, and State Managed Timber. If local revenues are high, state aid is reduced to compensate. If local revenues are low, state aid is increased. In effect, the formula converts local school taxes into statewide resources.

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.

Local Revenues that have no impact on the State School Fund include private grants and donations, rental income, bond and levy revenue, and beginning fund balance.

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

Date: 5/9/2016

To: District Business Managers

Re: 2016-17 State School Fund Estimates

2015-16	2016-17	2015-17 Biennium*
\$3,629,130,346	\$3,747,130,346	\$7,376,260,692
2015-16 Budget Appropriation for school districts & ESDs:		\$3,747,130,346
	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:	(\$12,500,000)
	English Language Learner Improvement Funds:	(\$6,250,000)
	Free Lunch Subsidy	(\$1,197,797)
	Less Network of Quality Teaching and Learning (NQTL):	(\$2,500,000)
	Less Small High School Grant	(\$2,500,000)
	Less Charter School Closure Funds	(\$250,000)
	Less Local Option Equalization Grant:	(\$1,412,645)
	Less Office of Facility Services:	(\$1,250,000)
	Less Pediatric Nursing Facilities:	(\$2,577,479)
Transfers/Deductions		(\$51,487,921)
State Revenue for Formula		\$3,695,642,425
	District Local Revenue:	\$1,725,671,691
	ESD Local Revenue:	\$116,209,408
Local Rev. for Formula (District + ESD)		\$1,841,881,099
Total Revenue For Formula		\$5,537,523,524
	District Share at 95.50%	\$5,288,334,965
	ESD Share at 4.50%	\$249,188,559
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$6,250,000)
	Less share of NQTL	(\$7,748,192)
Districts		(\$48,998,192)
	Less ESD testing contract:	(\$484,000)
	Less share of NQTL	(\$7,748,192)
ESDs		(\$8,232,192)
Formula Revenue for Distribution		
School Districts		\$5,239,336,773
ESDs		\$240,956,367

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

Sources for 2015-16 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2014-15
11% Cap Waiver Basis:	2014-15
Poverty Basis:	2014 SAIPE
School District Funding Ratio:	1.5771360517080
Transportation Grant:	Estimated @ \$206,849,422
Estimated ADM:	572,363
Estimated ADMw:	709,000
District Accrual per ADMw:	\$419
ESD Accrual per ADMw:	\$15
YCEP/JDEP amount per ADMw:	\$7,097

If you have questions, please contact Michael Elliott at Michael.S.Elliott@state.or.us

STATE SCHOOL FUND GRANT

2016-2017

Based on \$7.4 Billion Budget with 49.2/50.8 split as of 5/9/2016

Lane County, Mapleton SD 32**District ID: 2085****2016-2017 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$590,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$15,062.95
County School Fund	=	\$3,185.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$225.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$608,472.95

2016-2017 Experience Adjustment

District Average Teacher Experience	=	9.08
State Average Teacher Experience	=	12.42
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.34

2016-2017 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.	=	\$192,000.00
Trans per ADMr Rank.	81%	Transportation Reimburs. Rate 80.00%
Grant (Rate* Net Eligible Expend)	=	\$153,600.00

2016-2017 Extended ADMw**2016-2017 ADMw**

296.07

2015-2016 ADMw

303.41

Extended ADMw

303.41

2016-2017 General Purpose Grant

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

(303.41 x [\$4500 + (\$25 x -3.34)]) X 1.577136051708 = **\$2,113,346****2016-2017 Total Formula Revenue**

General Purpose Grant + Transportation Grant

= **\$2,113,346 + \$153,600 = \$2,266,946****2016-2017 State School Fund Grant**

Total Formula Revenue - Local Revenue

= \$2,266,946 - \$608,473 = **\$1,658,473**

General Purpose Grant per Extended ADMw= \$6,965

Total Formula Revenue per Extended ADMw= \$7,472

Charter Schools Rate(ORS 338.155)= \$7,138

Total Paid To date

SSF

Small HS Grant

Facility Grant

Estimated Remaining Balance Due

SSF

Small HS Grant

Facility Grant

High Cost
Disability

General Fund 100 Revenues	2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
REVENUE FROM LOCAL SOURCES						
R1111 Taxes	\$537,392	\$537,768	\$550,000	\$570,000	\$570,000	\$570,000
R1112 Prior Year Taxes	\$0	\$12,801	\$19,800	\$20,000	\$20,000	\$20,000
R1114 Payments in Lieu of Property Tax	\$0	\$176	\$200	\$225	\$225	\$225
R1190 Penalties and Interest on Taxes	\$0	\$2,758	\$0	\$1,500	\$1,500	\$1,500
R1500 Interest	\$20,520	\$3,508	\$5,000	\$3,500	\$3,500	\$3,500
R1710 Admission Sales	\$4,173	\$3,017	\$4,250	\$3,500	\$3,500	\$3,500
R1910 Rentals	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
R1960 Recover Prior Year Expenses	\$26,054	\$0	\$0	\$40,787	\$40,787	\$40,787
R1990 Miscellaneous	\$24,789	\$10,364	\$13,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUE FROM LOCAL SOURCES	\$617,728	\$575,192	\$597,050	\$654,312	\$654,312	\$654,312
REVENUE FROM INTERMEDIATE SOURCES						
R2101 County School Fund	\$3,291	\$3,185	\$3,281	\$3,185	\$3,185	\$3,185
R2102 ESD Funds	\$50,000	\$18,000	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$53,291	\$21,185	\$3,281	\$3,185	\$3,185	\$3,185
REVENUE FROM STATE SOURCES						
R3101 State School Fund	\$1,590,278	\$1,694,719	\$1,515,000	\$1,658,000	\$1,658,000	\$1,658,000
R3103 Common School Fund	\$17,512	\$18,441	\$13,785	\$15,063	\$15,063	\$15,063
R3104 State Managed County Timber	\$0	\$59,517	\$0	\$0	\$0	\$0
R3199 Unrestricted Grants	\$323	\$68	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM STATE SOURCES	\$1,608,113	\$1,772,745	\$1,528,785	\$1,673,063	\$1,673,063	\$1,673,063
REVENUE FROM FEDERAL SOURCES						
R4801 Federal Forest Fees	\$9,219	\$8,943	\$0	\$0	\$0	\$0
TOTAL REVENUE FROM FEDERAL SOURCES	\$9,219	\$8,943	\$0	\$0	\$0	\$0
OTHER SOURCES						
R5100 Debt Transfer	\$125,740	\$0	\$0	\$0	\$0	\$0
R5200 Interfund Transfer	\$0	\$0	\$44,010	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$409,487	\$353,990	\$350,000	\$600,000	\$600,000	\$600,000
TOTAL OTHER SOURCES	\$535,227	\$353,990	\$394,010	\$600,000	\$600,000	\$600,000
TOTAL GENERAL FUND 100	\$2,823,578	\$2,732,055	\$2,523,126	\$2,930,560	\$2,930,560	\$2,930,560

GENERAL FUND EXPENDITURES

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 The function describes the activity for which a service or material object is acquired. The major functions of a district are classified into seven areas:

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

Functions and sub-functions consist of activities that have similar operational objectives. Categories of activities in each of these divisions and subdivisions are grouped according to the principle that the activities could be combined, compared, related, and mutually exclusive.

OBJECT The object is the service or commodity bought. These categories are also divided into subobjects for more detailed accounting.

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 – 1000 INSTRUCTION

Mapleton Elementary School (MES) is a kindergarten through sixth grade school with an enrollment of approximately 80 students. Mapleton Middle School (MMS) is a seventh through eighth grade school with an enrollment of approximately 30 students. Mapleton High School (MHS) is a ninth through twelfth grade school with an enrollment of approximately 50 students.

Instruction includes all activities that direct the teaching of students, or the interaction between teacher and students. Special education ensures that students who have specific educational needs receive the necessary support to help them be successful.

MAJOR FUNCTIONS:

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

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

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

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

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

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

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

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
ELEMENTARY, K-6									
100-1111-258-000									
111	Licensed Salaries	\$193,459	\$191,813	4.34	\$182,808	4.34	\$210,641	\$210,641	\$210,641
112	Classified Salaries	\$4,586	\$5,451	0.00	\$0	0.00	\$0	\$0	\$0
121	Substitutes - Licensed	\$12,909	\$9,434	0.00	\$14,000	0.00	\$13,158	\$13,158	\$13,158
122	Substitutes - Classified	\$1,985	\$1,202	0.00	\$1,750	0.00	\$1,389	\$1,389	\$1,389
130	Additional Salary	\$1,113	\$3,100	0.00	\$700	0.00	\$3,100	\$3,100	\$3,100
145	Insurance Stipend	\$0	\$0	0.00	\$28,644	0.00	\$22,044	\$22,044	\$22,044
211	PERS Pension	\$29,594	\$26,323		\$29,977		\$30,315	\$30,315	\$30,315
212	PERS IAP	\$22,657	\$12,857		\$12,729		\$14,293	\$14,293	\$14,293
216	OPSRP Pension	\$13,801	\$19,681		\$13,743		\$20,940	\$20,940	\$20,940
220	Social Security Administration	\$17,823	\$18,329		\$17,434		\$19,150	\$19,150	\$19,150
231	Workers' Compensation	\$262	\$1,416		\$1,332		\$1,456	\$1,456	\$1,456
240	Health Insurance	\$46,968	\$42,074		\$1,736		\$16,138	\$16,138	\$16,138
322	Repairs and Maintenance	\$0	\$0		\$0		\$0	\$0	\$0
324	Rentals	\$0	\$2,260		\$0		\$0	\$0	\$0
340	Travel	\$0	\$0		\$100		\$0	\$0	\$0
410	Supplies and Materials	\$3,107	\$5,059		\$4,750		\$5,000	\$5,000	\$5,000
418	PE Supplies and Materials	\$419	\$545		\$500		\$600	\$600	\$600
419	ODS Supplies and Materials	\$0	\$4,278		\$0		\$4,000	\$4,000	\$4,000
440	Periodicals	\$107	\$0		\$125		\$125	\$125	\$125
460	Non-consumable Items	\$968	\$288		\$1,000		\$750	\$750	\$750
TOTAL ELEMENTARY, K-6		\$349,757	\$344,110	4.34	\$311,328	4.34	\$363,099	\$363,099	\$363,099
MS GENERAL									
100-1121-378-050									
111	Licensed Salaries	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
121	Classified Salaries	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$2,394	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$3,626	\$0		\$0		\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$0	\$0		\$0		\$0	\$0	\$0
231	Workers' Compensation	-\$468	\$0		\$0		\$0	\$0	\$0
240	Health Insurance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL MS GENERAL		\$5,552	\$0	0.00	\$0	0.00	\$0	\$0	\$0
MS LANGUAGE ARTS									
100-1121-378-100									
111	Licensed Salaries	\$3,688	\$17,695	0.32	\$11,955	0.51	\$16,973	\$16,973	\$16,973
145	Insurance Stipend	\$0	\$0	0.00	\$0	0.00	\$2,244	\$2,244	\$2,244
212	PERS IAP	\$247	\$1,062		\$717		\$1,153	\$1,153	\$1,153
216	OPSRP Pension	\$664	\$3,590		\$2,109		\$3,899	\$3,899	\$3,899
220	Social Security Administration	\$343	\$1,307		\$915		\$1,470	\$1,470	\$1,470
231	Workers' Compensation	\$29	\$107		\$71		\$115	\$115	\$115
240	Health Insurance	\$2,052	\$6,703		\$4,490		\$2,630	\$2,630	\$2,630
410	Supplies and Materials	\$39	\$104		\$100		\$100	\$100	\$100
TOTAL MS LANGUAGE ARTS		\$7,061	\$30,568	0.32	\$20,357	0.51	\$28,584	\$28,584	\$28,584
MS SOCIAL STUDIES									
100-1121-378-110									
111	Licensed Salaries	\$4,998	\$0	0.30	\$9,386	0.50	\$16,310	\$16,310	\$16,310
145	Insurance stipend	\$0	\$0	0.00	\$0	0.00	\$3,300	\$3,300	\$3,300
212	PERS IAP	\$301	\$0		\$563		\$1,177	\$1,177	\$1,177
216	OPSRP Pension	\$788	\$0		\$1,656		\$3,979	\$3,979	\$3,979
220	Social Security Administration	\$373	\$0		\$718		\$1,500	\$1,500	\$1,500
231	Workers' Compensation	\$33	\$0		\$57		\$117	\$117	\$117
240	Health Insurance	\$1,901	\$0		\$4,210		\$250	\$250	\$250
410	Supplies and Materials	\$0	\$0		\$100		\$100	\$100	\$100
TOTAL MS SOCIAL STUDIES		\$8,394	\$0	0.30	\$16,690	0.50	\$26,733	\$26,733	\$26,733

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
MS SCIENCE									
100-1121-378-120									
111	Licensed	\$21,595	\$11,423	0.34	\$11,624	0.33	\$11,763	\$11,763	\$11,763
145	Insurance Stipend	\$0	\$0	0.00	\$2,244	0.00	\$2,178	\$2,178	\$2,178
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$1,253	\$764		\$832		\$836	\$836	\$836
216	OPSRP Pension	\$3,624	\$2,583		\$2,446		\$2,829	\$2,829	\$2,829
220	Social Security Administration	\$1,931	\$971		\$1,061		\$1,066	\$1,066	\$1,066
231	Workers' Compensation	\$163	\$76		\$82		\$83	\$83	\$83
240	Health Insurance	\$3,649	\$3,236		\$136		\$165	\$165	\$165
410	Supplies and Materials	\$31	\$131		\$100		\$100	\$100	\$100
TOTAL MS SCIENCE		\$32,246	\$19,184	0.34	\$18,525	0.33	\$19,020	\$19,020	\$19,020
MS ART									
100-1121-378-130									
111	Licensed	\$8,185	\$5,548	0.14	\$5,230	0.00	\$0	\$0	\$0
212	PERS IAP	\$491	\$333		\$314		\$0	\$0	\$0
216	OPSRP Pension	\$1,278	\$1,126		\$923		\$0	\$0	\$0
220	Social Security Administration	\$614	\$406		\$400		\$0	\$0	\$0
231	Workers' Compensation	\$54	\$33		\$31		\$0	\$0	\$0
240	Health Insurance	\$3,384	\$2,010		\$1,926		\$0	\$0	\$0
410	Supplies and Materials	\$610	\$517		\$650		\$200	\$200	\$200
TOTAL MS ART		\$14,616	\$9,973	0.14	\$9,474	0.00	\$200	\$200	\$200
MS MATHEMATICS									
100-1121-378-180									
111	Licensed	\$11,394	\$23,348	0.49	\$22,675	0.34	\$15,998	\$15,998	\$15,998
145	Insurance Stipend	\$0	\$0	0.00	\$3,234	0.00	\$0	\$0	\$0
211	PERS Pension	\$1,134	\$4,477		\$4,313		\$3,566	\$3,566	\$3,566
212	PERS IAP	\$738	\$1,591		\$1,555		\$960	\$960	\$960
216	OPSRP Pension	\$916	\$1,305		\$1,163		\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$895	\$2,017		\$1,982		\$1,224	\$1,224	\$1,224
231	Workers' Compensation	\$78	\$153		\$149		\$95	\$95	\$95
240	Health Insurance	\$2,491	\$3,239		\$196		\$5,787	\$5,787	\$5,787
410	Supplies and Materials	\$0	\$385		\$450		\$450	\$450	\$450
TOTAL MS MATHEMATICS		\$17,647	\$36,515	0.49	\$35,717	0.34	\$28,080	\$28,080	\$28,080
MS HEALTH									
100-1121-378-190									
111	Licensed	\$3,140	\$3,255	0.07	\$3,313	0.17	\$8,388	\$8,388	\$8,388
145	Insurance Stipend	\$0	\$0	0.00	\$462	0.00	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$633	\$829		\$843		\$2,120	\$2,120	\$2,120
212	PERS IAP	\$216	\$223		\$226		\$571	\$571	\$571
220	Social Security Administration	\$275	\$284		\$289		\$727	\$727	\$727
231	Workers' Compensation	\$22	\$21		\$22		\$55	\$55	\$55
240	Health Insurance	\$464	\$472		\$28		\$85	\$85	\$85
TOTAL MS HEALTH		\$4,750	\$5,084	0.07	\$5,183	0.17	\$13,068	\$13,068	\$13,068
MS PHYSICAL EDUCATION									
100-1121-378-200									
111	Licensed	\$3,588	\$3,721	0.08	\$3,786	0.16	\$7,894	\$7,894	\$7,894
145	Insurance Stipend	\$0	\$0	0.00	\$528	0.00	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$724	\$947		\$963		\$1,995	\$1,995	\$1,995
212	PERS IAP	\$246	\$255		\$259		\$537	\$537	\$537
220	Social Security Administration	\$314	\$325		\$330		\$685	\$685	\$685
231	Workers' Compensation	\$26	\$24		\$25		\$52	\$52	\$52
240	Health Insurance	\$531	\$540		\$32		\$80	\$80	\$80
TOTAL MS PHYSICAL EDUCATION		\$5,429	\$5,812	0.08	\$5,923	0.16	\$12,299	\$12,299	\$12,299
MS SECOND LANGUAGE									
100-1121-378-210									
111	Licensed	\$6,437	\$8,921	0.16	\$8,033	0.00	\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
145	Insurance Stipend	\$0	\$0	0.00	\$1,056	0.00	\$0	\$0	\$0
211	PERS Pension	\$1,134	\$2,238		\$2,030		\$0	\$0	\$0
212	PERS IAP	\$386	\$603		\$545		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$448	\$762		\$695		\$0	\$0	\$0
231	Workers' Compensation	\$40	\$58		\$52		\$0	\$0	\$0
240	Health Insurance	\$1,566	\$1,148		\$64		\$0	\$0	\$0
410	Supplies and Materials	\$0	\$0		\$200		\$200	\$200	\$200
460	Non-consumable Items	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL MS SECOND LANGUAGE		\$10,011	\$13,730	0.16	\$12,675	0.00	\$200	\$200	\$200
MS STUDENT									
100-1121-378-290									
410	Supplies and Materials	\$0	\$489		\$250		\$250	\$250	\$250
TOTAL MS STUDENT		\$0	\$489	0.00	\$250	0.00	\$250	\$250	\$250
MS COMPUTERS									
100-1121-378-520									
111	Licensed	\$5,140	\$0	0.16	\$8,033	0.16	\$5,219	\$5,219	\$5,219
145	Insurance Stipend	\$0	\$0	0.00	\$1,056	0.00	\$0	\$0	\$0
211	PERS Pension	\$906	\$0		\$2,030		\$0	\$0	\$0
212	PERS IAP	\$308	\$0		\$545		\$313	\$313	\$313
216	OPSRP Pension	\$0	\$0		\$0		\$1,059	\$1,059	\$1,059
220	Social Security Administration	\$392	\$0		\$695		\$399	\$399	\$399
231	Workers' Compensation	\$33	\$0		\$52		\$32	\$32	\$32
240	Health Insurance	\$1,877	\$0		\$64		\$2,315	\$2,315	\$2,315
TOTAL MS COMPUTERS		\$8,657	\$0	0.16	\$12,475	0.16	\$9,337	\$9,337	\$9,337
MS INDUSTRIAL ARTS									
100-1121-378-550									
111	Licensed Salary	\$8,853	\$9,178	0.25	\$9,340	0.16	\$6,232	\$6,232	\$6,232

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
145	Insurance Stipend	\$0	\$0	0.00	\$1,650		\$1,056	\$1,056	\$1,056
212	PERS IAP	\$629	\$650		\$659		\$437	\$437	\$437
216	OPSRP Pension	\$1,636	\$2,197		\$1,939		\$1,479	\$1,479	\$1,479
220	Social Security Administration	\$798	\$828		\$841		\$558	\$558	\$558
231	Workers' Compensation	\$67	\$64		\$64		\$43	\$43	\$43
240	Health Insurance	\$1,652	\$1,681		\$100		\$80	\$80	\$80
410	Supplies and Materials	\$262	\$535		\$500		\$600	\$600	\$600
460	Non-consumable Items	\$65	\$0		\$0		\$0	\$0	\$0
640	Dues and Fees	\$0	\$0		\$150		\$0	\$0	\$0
TOTAL MS INDUSTRIAL ARTS		\$13,962	\$15,133	0.25	\$15,243	0.16	\$10,485	\$10,485	\$10,485
MS GENERAL ATHLETICS									
100-1122-378-230									
130	Additional Salary	\$9,530	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$557	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$304	\$0		\$0		\$0	\$0	\$0
216	OPSRP Pension	\$37	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$708	\$0		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$425	\$0		\$0		\$0	\$0	\$0
380	Technical Services	\$0	\$60		\$500		\$0	\$0	\$0
410	Supplies and Materials	\$9	\$57		\$200		\$150	\$150	\$150
640	Dues and Fees	\$740	\$40		\$40		\$40	\$40	\$40
654	Student Insurance Premiums	\$0	\$0		\$100		\$100	\$100	\$100
TOTAL MS GENERAL ATHLETICS		\$12,310	\$157	0.00	\$840	0.00	\$290	\$290	\$290
MS VOLLEYBALL									
100-1122-378-230									
130	Additional Salary	\$0	\$2,892	0.00	\$1,556	0.00	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$347		\$347		\$347	\$347	\$347
212	PERS IAP	\$0	\$174		\$93		\$165	\$165	\$165
216	OPSRP Pension	\$0	\$271		\$0		\$241	\$241	\$241

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$0	\$220		\$119		\$210	\$210	\$210
231	Workers' Compensation	\$0	\$18		\$10		\$18	\$18	\$18
410	Supplies and Materials	\$0	\$151		\$800		\$1,300	\$1,300	\$1,300
640	Dues and Fees	\$0	\$10		\$10		\$10	\$10	\$10
TOTAL MS VOLLEYBALL		\$0	\$4,083	0.00	\$2,935	0.00	\$5,035	\$5,035	\$5,035
MS FOOTBALL									
100-1122-378-230									
130	Additional Salary	\$0	\$2,541	0.00	\$1,556	0.00	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$347		\$347		\$0	\$0	\$0
212	PERS IAP	\$0	\$93		\$93		\$71	\$71	\$71
216	OPSRP Pension	\$0	\$0		\$0		\$241	\$241	\$241
220	Social Security Administration	\$0	\$190		\$119		\$210	\$210	\$210
231	Workers' Compensation	\$0	\$16		\$10		\$18	\$18	\$18
380	Officiating Services	\$0	\$589		\$1,020		\$750	\$750	\$750
410	Supplies and Materials	\$1,346	\$2,326		\$2,875		\$1,500	\$1,500	\$1,500
640	Dues and Fees	\$0	\$10		\$10		\$10	\$10	\$10
TOTAL MS FOOTBALL		\$1,346	\$6,112	0.00	\$6,030	0.00	\$5,544	\$5,544	\$5,544
MS BOYS BASKETBALL									
100-1122-378-230									
130	Additional Salary	\$0	\$2,744	0.00	\$1,556	0.00	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0		\$347		\$0	\$0	\$0
212	PERS IAP	\$0	\$0		\$93		\$71	\$71	\$71
216	OPSRP Pension	\$0	\$0		\$0		\$241	\$241	\$241
220	Social Security Administration	\$0	\$210		\$119		\$210	\$210	\$210
231	Workers' Compensation	\$0	\$18		\$10		\$18	\$18	\$18
410	Supplies and Materials	\$8			\$200		\$0	\$0	\$0
640	Dues and Fees	\$0	\$140		\$10		\$10	\$10	\$10
TOTAL MS BOYS BASKETBALL		\$8	\$3,112	0.00	\$2,335	0.00	\$3,294	\$3,294	\$3,294

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
MS GIRLS BASKETBALL									
100-1122-378-230									
130	Additional Salary	\$0	\$1,556	0.00	\$1,556	0.00	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0		\$347		\$0	\$0	\$0
212	PERS IAP	\$0	\$0		\$93		\$71	\$71	\$71
216	OPSRP Pension	\$0	\$0		\$0		\$241	\$241	\$241
220	Social Security Administration	\$0	\$119		\$119		\$210	\$210	\$210
231	Workers' Compensation	\$0	\$9		\$10		\$18	\$18	\$18
410	Supplies and Materials	\$425	\$404		\$200		\$0	\$0	\$0
640	Dues and Fees	\$0	\$10		\$10		\$10	\$10	\$10
TOTAL MS GIRLS BASKETBALL		\$425	\$2,098	0.00	\$2,335	0.00	\$3,294	\$3,294	\$3,294
MS TRACK									
100-1122-378-230									
130	Additional Salary	\$0	\$2,744	0.00	\$2,774	0.00	\$2,744	\$2,744	\$2,744
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$0		\$165		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$0		\$484		\$0	\$0	\$0
220	Social Security Administration	\$0	\$210		\$210		\$210	\$210	\$210
231	Workers' Compensation	\$0	\$17		\$18		\$18	\$18	\$18
410	Supplies and Materials	\$151	\$0		\$200		\$0	\$0	\$0
640	Dues and Fees	\$0	\$20		\$20		\$20	\$20	\$20
TOTAL MS TRACK		\$151	\$2,991	0.00	\$3,871	0.00	\$2,992	\$2,992	\$2,992
MS EXTRACURRICULAR									
100-1122-378-250									
130	Additional Salary	\$0	\$500	0.00	\$500	0.00	\$500	\$500	\$500
212	PERS IAP	\$0	\$30		\$30		\$30	\$30	\$30
216	OPSRP Pension	\$0	\$101		\$88		\$101	\$101	\$101
220	Social Security Administration	\$0	\$38		\$38		\$38	\$38	\$38
231	Workers' Compensation	\$0	\$3		\$4		\$4	\$4	\$4

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
410	Supplies and Materials	\$0	\$0		\$0		\$50	\$50	\$50
640	Dues and Fees	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL MS EXTRACURRICULAR		\$0	\$672	0.00	\$660	0.00	\$723	\$723	\$723
HS GENERAL									
100-1131-628-050									
112	Classified Salaries	\$0	\$0	0.00	\$0	0.55	\$20,345	\$20,345	\$20,345
121	Substitutes - Licensed	\$11,088	\$11,203	0.00	\$17,000	0.00	\$13,158	\$13,158	\$13,158
122	Substitutes - Classified	\$902	\$1,266	0.00	\$1,750	0.00	\$1,299	\$1,299	\$1,299
211	PERS Pension	\$2,995	\$40		\$0		\$361	\$361	\$361
212	PERS IAP	\$8,652	\$17		\$0		\$1,365	\$1,365	\$1,365
216	OPSRP Pension	\$2,843	\$18		\$0		\$4,489	\$4,489	\$4,489
220	Social Security Administration	\$934	\$955		\$1,434		\$2,662	\$2,662	\$2,662
231	Workers' Compensation	-\$1,031	\$160		\$119		\$215	\$215	\$215
TOTAL HS GENERAL		\$26,383	\$13,659	0.00	\$20,303	0.55	\$43,894	\$43,894	\$43,894
HS LANGUAGE ARTS									
100-1131-628-100									
111	Licensed Salaries	\$25,384	\$26,919	0.32	\$11,955	0.83	\$28,723	\$28,723	\$28,723
212	PERS IAP	\$1,399	\$1,615		\$717		\$1,723	\$1,723	\$1,723
216	OPSRP Pension	\$3,764	\$5,462		\$2,109		\$5,828	\$5,828	\$5,828
220	Social Security Administration	\$1,942	\$2,042		\$915		\$2,197	\$2,197	\$2,197
231	Workers' Compensation	\$167	\$164		\$71		\$174	\$174	\$174
240	Health Insurance	\$11,626	\$11,413		\$4,490		\$12,008	\$12,008	\$12,008
410	Supplies and Materials	\$0	\$119		\$200		\$650	\$650	\$650
TOTAL HS LANGUAGE ARTS		\$44,282	\$47,734	0.32	\$20,457	0.83	\$51,303	\$51,303	\$51,303
HS SOCIAL STUDIES									
100-1131-628-110									
111	Licensed Salaries	\$33,463	\$27,672	0.60	\$18,772	0.68	\$22,181	\$22,181	\$22,181
211	PERS Pension	\$906	\$0		\$0		\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
212	PERS IAP	\$2,015	\$830		\$1,126		\$1,331	\$1,331	\$1,331
216	OPSRP Pension	\$4,463	\$2,807		\$3,311		\$4,501	\$4,501	\$4,501
220	Social Security Administration	\$2,508	\$2,117		\$1,436		\$1,697	\$1,697	\$1,697
231	Workers' Compensation	\$218	\$169		\$114		\$136	\$136	\$136
240	Health Insurance	\$12,650	\$11,670		\$8,419		\$9,838	\$9,838	\$9,838
410	Supplies and Materials	\$0	\$398		\$400		\$400	\$400	\$400
TOTAL HS SOCIAL STUDIES		\$56,223	\$45,663	0.60	\$33,578	0.68	\$40,084	\$40,084	\$40,084

HS SCIENCE

100-1131-628-120

111	Licensed Salaries	\$8,821	\$22,175	0.66	\$22,565	0.67	\$23,881	\$23,881	\$23,881
145	Insurance Stipend	\$0	\$0	0.00	\$4,356	0.00	\$4,422	\$4,422	\$4,422
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$512	\$1,483		\$1,615		\$1,698	\$1,698	\$1,698
216	OPSRP Pension	\$1,480	\$5,015		\$4,749		\$5,743	\$5,743	\$5,743
220	Social Security Administration	\$789	\$1,885		\$2,059		\$2,165	\$2,165	\$2,165
231	Workers' Compensation	\$67	\$148		\$159		\$168	\$168	\$168
240	Health Insurance	\$1,490	\$6,282		\$264		\$335	\$335	\$335
410	Supplies and Materials	\$434	\$421		\$550		\$550	\$550	\$550
TOTAL HS SCIENCE		\$13,592	\$37,409	0.66	\$36,317	0.67	\$38,962	\$38,962	\$38,962

HS ART

100-1131-628-130

111	Licensed Salaries	\$16,370	\$12,945	0.14	\$5,230	0.00	\$0	\$0	\$0
212	PERS IAP	\$988	\$777		\$314		\$0	\$0	\$0
216	OPSRP Pension	\$2,577	\$2,627		\$923		\$0	\$0	\$0
220	Social Security Administration	\$1,235	\$946		\$400		\$0	\$0	\$0
231	Workers' Compensation	\$108	\$78		\$31		\$0	\$0	\$0
240	Health Insurance	\$6,768	\$4,689		\$1,964		\$0	\$0	\$0
410	Supplies and Materials	\$532	\$374		\$550		\$250	\$250	\$250
TOTAL HS ART		\$28,578	\$22,436	0.14	\$9,412	0.00	\$250	\$250	\$250

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS MATH									
100-1131-628-180									
111	Licensed Salaries	\$27,732	\$30,161	0.77	\$34,527	0.52	\$23,998	\$23,998	\$23,998
211	PERS Pension	\$4,885	\$6,723		\$7,710		\$5,349	\$5,349	\$5,349
212	PERS IAP	\$1,664	\$1,810		\$2,072		\$1,440	\$1,440	\$1,440
216	OPSRP Pension	\$0	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$2,074	\$2,236		\$2,641		\$1,836	\$1,836	\$1,836
231	Workers' Compensation	\$179	\$178		\$202		\$143	\$143	\$143
240	Health Insurance	\$9,343	\$10,758		\$12,629		\$8,681	\$8,681	\$8,681
410	Supplies and Materials	\$0	\$345		\$550		\$550	\$550	\$550
TOTAL HS MATHEMATICS		\$45,877	\$52,211	0.77	\$60,331	0.52	\$41,997	\$41,997	\$41,997
HS HEALTH									
100-1131-628-190									
111	Licensed Salaries	\$7,625	\$7,906	0.17	\$8,045	0.17	\$8,388	\$8,388	\$8,388
145	Insurance Stipend	\$0	\$0	0.00	\$1,122	0.00	\$1,122	\$1,122	\$1,122
211	PERS Pension	\$1,538	\$2,012		\$2,047		\$2,120	\$2,120	\$2,120
212	PERS IAP	\$524	\$542		\$550		\$571	\$571	\$571
220	Social Security Administration	\$668	\$691		\$701		\$727	\$727	\$727
231	Workers' Compensation	\$54	\$52		\$53		\$55	\$55	\$55
240	Health Insurance	\$1,128	\$1,147		\$68		\$85	\$85	\$85
410	Supplies and Materials	\$352	\$0		\$350		\$350	\$350	\$350
TOTAL HS HEALTH		\$11,888	\$12,350	0.17	\$12,936	0.17	\$13,418	\$13,418	\$13,418
HS PHYS ED									
100-1131-628-200									
111	Licensed Salaries	\$15,250	\$18,887	0.44	\$19,220	0.32	\$13,113	\$13,113	\$13,113
145	Insurance Stipend	\$0	\$0	0.00	\$2,244	0.00	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$3,075	\$4,025		\$4,094		\$1,995	\$1,995	\$1,995
212	PERS IAP	\$1,047	\$1,176		\$1,288		\$850	\$850	\$850
216	OPSRP Pension	\$0	\$312		\$552		\$1,059	\$1,059	\$1,059

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$1,335	\$1,617		\$1,642		\$1,084	\$1,084	\$1,084
231	Workers' Compensation	\$109	\$123		\$125		\$84	\$84	\$84
240	Health Insurance	\$2,255	\$3,590		\$1,539		\$2,395	\$2,395	\$2,395
410	Supplies and Materials	\$0	\$1,048		\$1,000		\$800	\$800	\$800
460	Non-consumable supplies	\$693	\$0		\$0		\$0	\$0	\$0
TOTAL HS PHYSICAL EDUCATION		\$23,766	\$30,778	0.44	\$31,704	0.32	\$22,436	\$22,436	\$22,436
HS SECOND LANGUAGE									
100-1131-628-210									
111	Licensed Salaries	\$26,666	\$25,713	0.34	\$17,071	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$2,244	0.00	\$0	\$0	\$0
211	PERS Pension	\$4,698	\$6,452		\$4,313		\$0	\$0	\$0
212	PERS IAP	\$1,600	\$1,737		\$1,159		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$1,857	\$2,198		\$1,478		\$0	\$0	\$0
231	Workers' Compensation	\$167	\$166		\$111		\$0	\$0	\$0
240	Health Insurance	\$6,488	\$3,309		\$136		\$0	\$0	\$0
410	Supplies and Materials	\$97	\$172		\$200		\$0	\$0	\$0
TOTAL HS SECOND LANGUAGE		\$41,573	\$39,747	0.34	\$26,712	0.00	\$0	\$0	\$0
HS STUDENT									
100-1131-628-290									
410	Supplies and Materials	\$1,544	\$1,932		\$2,000		\$2,000	\$2,000	\$2,000
TOTAL HS STUDENT		\$1,544	\$1,932	0.00	\$2,000	0.00	\$2,000	\$2,000	\$2,000
HS YEARBOOK									
100-1131-628-510									
111	Licensed Salaries	\$8,185	\$5,548	0.08	\$2,989	0.16	\$5,219	\$5,219	\$5,219
145	Insurance Stipend	\$0	\$0	0.00	\$0	0.00	\$1,056	\$1,056	\$1,056
212	PERS IAP	\$491	\$333		\$179		\$377	\$377	\$377
216	OPSRP Pension	\$1,278	\$1,126		\$527		\$1,273	\$1,273	\$1,273

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$614	\$406		\$229		\$480	\$480	\$480
231	Workers' Compensation	\$54	\$33		\$18		\$38	\$38	\$38
240	Health Insurance	\$3,384	\$2,010		\$1,123		\$80	\$80	\$80
322	Repairs and Maintenance	\$0	\$53		\$200		\$200	\$200	\$200
355	Printing and Binding	\$1,580	\$1,508		\$1,500		\$1,500	\$1,500	\$1,500
410	Supplies and Materials	\$427	\$45		\$200		\$200	\$200	\$200
TOTAL HS YEARBOOK		\$16,012	\$11,062	0.08	\$6,965	0.16	\$10,423	\$10,423	\$10,423
HS COMPUTERS									
100-1131-628-520									
111	Licensed Salaries	\$5,140	\$7,540	0.09	\$3,836	0.00	\$0	\$0	\$0
211	PERS Pension	\$906	\$1,681		\$857		\$0	\$0	\$0
212	PERS IAP	\$308	\$452		\$230		\$0	\$0	\$0
220	Social Security Administration	\$392	\$559		\$293		\$0	\$0	\$0
231	Workers' Compensation	\$33	\$45		\$23		\$0	\$0	\$0
240	Health Insurance	\$1,877	\$2,689		\$1,403		\$0	\$0	\$0
TOTAL HS COMPUTERS		\$8,657	\$12,966	0.09	\$6,642	0.00	\$0	\$0	\$0
HS INDUSTRIAL ARTS									
100-1131-628-550									
111	Licensed Salaries	\$21,601	\$22,028	0.60	\$22,416	0.68	\$26,485	\$26,485	\$26,485
145	Insurance Stipend	\$0	\$0	0.00	\$3,960	0.00	\$4,488	\$4,488	\$4,488
212	PERS IAP	\$1,534	\$1,563		\$1,583		\$1,858	\$1,858	\$1,858
216	OPSRP Pension	\$3,992	\$5,286		\$4,653		\$6,284	\$6,284	\$6,284
220	Social Security Administration	\$1,947	\$1,993		\$2,018		\$2,639	\$2,639	\$2,639
231	Workers' Compensation	\$163	\$154		\$155		\$182	\$182	\$182
240	Health Insurance	\$4,031	\$4,099		\$240		\$340	\$340	\$340
410	Supplies and Materials	\$2,844	\$2,778		\$3,000		\$3,200	\$3,200	\$3,200
460	Non-consumable and Materials	\$0	\$0		\$0		\$2,500	\$2,500	\$2,500
640	Dues and Fees	\$75	\$345		\$200		\$100	\$100	\$100
TOTAL HS INDUSTRIAL ARTS		\$36,187	\$38,246	0.60	\$38,225	0.68	\$48,076	\$48,076	\$48,076

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS GENERAL ATHLETICS									
100-1132-628-230									
111	Licensed Salaries	\$0	\$0	0.00	\$0	0.16	\$6,232	\$6,232	\$6,232
130	Additional Salary	\$35,262	\$3,789	0.00	\$4,084	0.00	\$6,250	\$6,250	\$6,250
145	Insurance Stipend	\$0	\$0	0.00	\$0	0.00	\$1,056	\$1,056	\$1,056
211	PERS Pension	\$985	\$51		\$156		\$0	\$0	\$0
212	PERS IAP	\$1,432	\$227		\$245		\$812	\$812	\$812
216	OPSRP Pension	\$2,055	\$723		\$597		\$2,747	\$2,747	\$2,747
220	Social Security Administration	\$2,608	\$288		\$312		\$1,036	\$1,036	\$1,036
231	Workers' Compensation	\$222	\$23		\$25		\$82	\$82	\$82
240	Health Insurance	\$1,869	\$0		\$0		\$80	\$80	\$80
318	Workshops	\$0	\$0		\$0		\$1,000	\$1,000	\$1,000
340	Travel	\$520	\$142		\$700		\$500	\$500	\$500
380	Professional Services	\$4,802	\$9		\$0		\$750	\$750	\$750
410	Supplies and Materials	\$1,163	\$87		\$870		\$500	\$500	\$500
470	Computer Software	\$631	\$350		\$0		\$500	\$500	\$500
640	Dues and Fees	\$5,116	\$925		\$1,000		\$1,150	\$1,150	\$1,150
654	Student Insurance Premiums	\$0	\$0		\$100		\$100	\$100	\$100
TOTAL HS GENERAL ATHLETICS		\$56,665	\$6,614	0.00	\$8,089	0.16	\$22,795	\$22,795	\$22,795
HS VOLLEYBALL									
100-1132-628-230									
130	Additional Salary	\$0	\$5,787	0.00	\$4,547	0.00	\$5,734	\$5,734	\$5,734
211	PERS Pension	\$0	\$823		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$347		\$273		\$344	\$344	\$344
216	OPSRP Pension	\$0	\$425		\$802		\$1,163	\$1,163	\$1,163
220	Social Security Administration	\$0	\$442		\$348		\$439	\$439	\$439
231	Workers' Compensation	\$0	\$34		\$27		\$33	\$33	\$33
340	Travel	\$0	\$0		\$50		\$0	\$0	\$0
380	Officiating Services	\$0	\$0		\$1,500		\$1,500	\$1,500	\$1,500
410	Supplies and Materials	\$525	\$120		\$1,250		\$360	\$360	\$360

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
640	Dues and Fees	\$230	\$1,707		\$395		\$295	\$295	\$295
TOTAL HS VOLLEYBALL		\$755	\$9,685	0.00	\$9,192	0.00	\$9,868	\$9,868	\$9,868
HS FOOTBALL									
100-1132-628-230									
130	Additional Salary	\$0	\$5,734	0.00	\$5,734	0.00	\$5,734	\$5,734	\$5,734
211	PERS Pension	\$0	\$813		\$815		\$813	\$813	\$813
212	PERS IAP	\$0	\$219		\$344		\$344	\$344	\$344
216	OPSRP Pension	\$0	\$0		\$368		\$423	\$423	\$423
220	Social Security Administration	\$0	\$439		\$439		\$439	\$439	\$439
231	Workers' Compensation	\$0	\$33		\$33		\$33	\$33	\$33
322	Repairs and Maintenance	\$509	\$729		\$955		\$300	\$300	\$300
340	Travel	\$67	\$60		\$50		\$65	\$65	\$65
380	Officiating Services	\$0	\$1,726		\$2,000		\$2,000	\$2,000	\$2,000
410	Supplies and Materials	\$3,381	\$3,791		\$3,700		\$4,500	\$4,500	\$4,500
640	Dues and Fees	\$0	\$145		\$95		\$95	\$95	\$95
TOTAL HS FOOTBALL		\$3,957	\$13,689	0.00	\$14,533	0.00	\$14,746	\$14,746	\$14,746
HS B BASKETBALL									
100-1132-628-230									
130	Additional Salary	\$0	\$3,443	0.00	\$2,461	0.00	\$4,900	\$4,900	\$4,900
211	PERS Pension	\$0	\$12		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$3		\$148		\$294	\$294	\$294
216	OPSRP Pension	\$0	\$0		\$434		\$994	\$994	\$994
220	Social Security Administration	\$0	\$263		\$188		\$375	\$375	\$375
231	Workers' Compensation	\$0	\$21		\$15		\$29	\$29	\$29
340	Travel	\$0	\$0		\$50		\$0	\$0	\$0
380	Officiating Services	\$0	\$1,598		\$2,100		\$2,100	\$2,100	\$2,100
410	Supplies and Materials	\$48	\$56		\$150		\$3,050	\$3,050	\$3,050
640	Dues and Fees	\$0	\$95		\$395		\$95	\$95	\$95
TOTAL HS BOYS BASKETBALL		\$48	\$5,491	0.00	\$5,941	0.00	\$11,837	\$11,837	\$11,837

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS G BASKETBALL									
100-1132-628-230									
130	Additional Salary	\$0	\$0	0.00	\$2,461	0.00	\$4,900	\$4,900	\$4,900
212	PERS IAP	\$0	\$0		\$148		\$294	\$294	\$294
216	OPSRP Pension	\$0	\$0		\$434		\$994	\$994	\$994
220	Social Security Administration	\$0	\$0		\$188		\$375	\$375	\$375
231	Workers' Compensation	\$0	\$0		\$15		\$29	\$29	\$29
340	Travel	\$0	\$0		\$50		\$0	\$0	\$0
380	Officiating Services	\$0	\$0		\$2,100		\$2,100	\$2,100	\$2,100
410	Supplies and Materials	\$48	\$0		\$150		\$50	\$50	\$50
640	Dues and Fees	\$0	\$95		\$395		\$95	\$95	\$95
TOTAL HS GIRLS BASKETBALL		\$48	\$95	0.00	\$5,941	0.00	\$8,837	\$8,837	\$8,837
HS TRACK									
100-1132-628-230									
130	Additional Salary	\$0	\$5,734	0.00	\$5,734	0.00	\$5,734	\$5,734	\$5,734
212	PERS IAP	\$0	\$125		\$344		\$344	\$344	\$344
216	OPSRP Pension	\$0	\$423		\$368		\$1,163	\$1,163	\$1,163
220	Social Security Administration	\$0	\$439		\$439		\$439	\$439	\$439
231	Workers' Compensation	\$0	\$32		\$33		\$33	\$33	\$33
340	Travel	\$0	\$0		\$50		\$0	\$0	\$0
380	Officiating Services	\$0	\$528		\$500		\$0	\$0	\$0
410	Supplies and Materials	\$4,208	\$4,485		\$1,650		\$1,000	\$1,000	\$1,000
640	Dues and Fees	\$0	\$365		\$190		\$295	\$295	\$295
TOTAL HS TRACK		\$4,208	\$12,131	0.00	\$9,308	0.00	\$9,008	\$9,008	\$9,008
HS EXTRACURRICULAR									
100-1132-628-250									
130	Additional Salary	\$0	\$6,586	0.00	\$6,025	0.00	\$6,525	\$6,525	\$6,525
211	PERS Pension	\$0	\$418		\$335		\$334	\$334	\$334
212	PERS IAP	\$0	\$395		\$362		\$392	\$392	\$392

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
216	OPSRP Pension	\$0	\$956		\$798		\$1,020	\$1,020	\$1,020
220	Social Security Administration	\$0	\$496		\$461		\$499	\$499	\$499
231	Workers' Compensation	\$0	\$39		\$38		\$42	\$42	\$42
340	Travel	\$0	\$105		\$0		\$0	\$0	\$0
640	Dues and Fees	\$0	\$500		\$200		\$200	\$200	\$200
TOTAL HS EXTRACURRICULAR		\$0	\$9,495	0.00	\$8,219	0.00	\$9,012	\$9,012	\$9,012
TALENTED & GIFTED									
100-1210-000-000									
130	Additional Salary	\$1,584	\$375	0.00	\$750	0.00	\$750	\$750	\$750
211	PERS Pension	\$205	\$84		\$167		\$0	\$0	\$0
212	PERS IAP	\$95	\$23		\$45		\$45	\$45	\$45
216	OPSRP Pension	\$0	\$0		\$0		\$152	\$152	\$152
220	Social Security Administration	\$116	\$27		\$57		\$57	\$57	\$57
231	Workers' Compensation	\$10	\$2		\$6		\$6	\$6	\$6
240	Health Insurance	\$261	\$0		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$119	\$42		\$125		\$125	\$125	\$125
TOTAL TALENTED AND GIFTED		\$2,389	\$553	0.00	\$1,150	0.00	\$1,135	\$1,135	\$1,135
SPECIAL EDUCATION									
100-1250-000-320									
111	Licensed Salaries	\$0	\$0	0.30	\$14,198	0.20	\$9,581	\$9,581	\$9,581
112	Classified Salaries	\$79,507	\$81,789	2.20	\$71,657	1.28	\$44,393	\$44,393	\$44,393
113	Administrator Salaries	\$0	\$5,250	0.07	\$5,309	0.07	\$5,570	\$5,570	\$5,570
121	Substitutes - Licensed	\$4,185	\$4,374	0.00	\$2,000	0.00	\$2,961	\$2,961	\$2,961
122	Substitutes - Classified	\$4,981	\$5,537	0.00	\$3,000	0.00	\$5,888	\$5,888	\$5,888
130	Additional Salary	\$8,207	\$0	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$405	0.00	\$489	\$489	\$489
211	PERS Pension	\$3,728	\$6,907		\$1,276		\$3,780	\$3,780	\$3,780
212	PERS IAP	\$7,580	\$4,490		\$5,308		\$3,690	\$3,690	\$3,690
216	OPSRP Pension	\$10,287	\$14,042		\$14,597		\$9,162	\$9,162	\$9,162

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$6,380	\$6,580		\$7,338		\$5,269	\$5,269	\$5,269
231	Workers' Compensation	\$144	\$559		\$602		\$426	\$426	\$426
240	Health Insurance	\$128	\$489		\$4,342		\$2,929	\$2,929	\$2,929
313	Student Services	\$2,657	\$7,398		\$10,000		\$135,000	\$135,000	\$135,000
340	Travel	\$0	\$72		\$750		\$500	\$500	\$500
380	Technical Services	\$1,225	\$1,127		\$500		\$500	\$500	\$500
410	Supplies and Materials	\$1,284	\$731		\$1,200		\$1,200	\$1,200	\$1,200
420	Textbooks	\$190	\$0		\$750		\$750	\$750	\$750
460	Non-consumable Supplies and Materials	\$61	\$0		\$0		\$0	\$0	\$0
470	Computer Software	\$229	\$1,308		\$1,250		\$1,000	\$1,000	\$1,000
480	Computer Hardware	\$0	\$541		\$250		\$750	\$750	\$750
640	Dues and Fees	\$358	\$179		\$500		\$500	\$500	\$500
TOTAL SPECIAL EDUCATION		\$131,130	\$141,373	2.57	\$145,232	1.55	\$234,338	\$234,338	\$234,338
ALTERNATIVE EDUCATION									
100-1280-000-000									
310	Online Instruction	\$0	\$0		\$1,000		\$3,000	\$3,000	\$3,000
TOTAL ALTERNATIVE EDUCATION		\$0	\$0	0.00	\$1,000	0.00	\$3,000	\$3,000	\$3,000
TOTAL INSTRUCTION 1000		\$1,046,087	\$1,065,133	13.43	\$997,033	12.96	\$1,169,946	\$1,169,946	\$1,169,946

GENERAL FUND – 2000 SUPPORT SERVICES

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 FUNCTIONS:

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

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

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

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

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

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

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

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

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

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

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

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

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
ELEMENTARY ATTENDANCE									
100-2110-258-000									
114	Managerial Salary	\$10,031	\$9,559	0.50	\$19,913	0.50	\$20,765	\$20,765	\$20,765
145	Insurance Stipend	\$0	\$0	0.00	\$3,395	0.00	\$3,492	\$3,492	\$3,492
211	PERS Pension	\$1,976	\$2,500		\$5,204		\$5,407	\$5,407	\$5,407
212	PERS IAP	\$735	\$673		\$1,398		\$1,455	\$1,455	\$1,455
220	Social Security Administration	\$938	\$859		\$1,783		\$1,856	\$1,856	\$1,856
231	Workers' Compensation	\$79	\$66		\$137		\$146	\$146	\$146
240	Health Insurance	\$1,692	\$1,721		\$175		\$250	\$250	\$250
340	Travel	\$360	\$0		\$200		\$150	\$150	\$150
TOTAL ELEMENTARY ATTENDANCE		\$15,811	\$15,378	0.50	\$32,205	0.50	\$33,521	\$33,521	\$33,521
HS ATTENDANCE									
100-2110-628-000									
114	Managerial Salary	\$16,290	\$8,076	0.50	\$16,920	0.50	\$17,330	\$17,330	\$17,330
122	Substitutes - Classified	\$2,373	\$7,808	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$3,395	0.00	\$3,492	\$3,492	\$3,492
212	PERS IAP	\$1,103	\$1,498		\$1,155		\$1,249	\$1,249	\$1,249
216	OPSRP Pension	\$2,836	\$3,333		\$3,397		\$4,225	\$4,225	\$4,225
220	Social Security Administration	\$1,632	\$1,218		\$1,554		\$1,593	\$1,593	\$1,593
231	Workers' Compensation	\$139	\$100		\$21		\$128	\$128	\$128
240	Health Insurance	\$3,367	\$125		\$175		\$250	\$250	\$250
340	Travel	\$85	\$0		\$200		\$150	\$150	\$150
TOTAL HS ATTENDANCE		\$27,826	\$22,158	0.50	\$26,817	0.50	\$28,417	\$28,417	\$28,417
STUDENT SAFETY									
100-2115-000-000									
380	Technical Services	\$0	\$0		\$200		\$0	\$0	\$0
TOTAL STUDENT SAFETY		\$0	\$0	0.00	\$200	0.00	\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS GUIDANCE									
100-2120-628-000									
111	Licensed Salaries	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
114	Administrator Salaries	\$15,560	\$13,369	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$900	\$464		\$0		\$0	\$0	\$0
216	OPSRP Pension	\$2,285	\$1,567		\$0		\$0	\$0	\$0
220	Social Security Administration	\$1,106	\$974		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$100	\$82		\$0		\$0	\$0	\$0
240	Health Insurance	\$174	\$104		\$0		\$0	\$0	\$0
340	Travel	\$0	\$0		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$712	\$215		\$0		\$0	\$0	\$0
640	Dues and Fees	\$525	\$0		\$0		\$0	\$0	\$0
TOTAL HS GUIDANCE		\$21,361	\$16,775	0.00	\$0	0.00	\$0	\$0	\$0
HEALTH SERVICES									
100-2130-008-000									
130	Additional Salary	\$0	\$367	0.00	\$200	0.00	\$350	\$350	\$350
211	PERS Pension	\$20	\$82		\$25		\$80	\$80	\$80
212	PERS IAP	\$14	\$22		\$12		\$25	\$25	\$25
220	Social Security Administration	\$18	\$28		\$15		\$30	\$30	\$30
231	Workers' Compensation	\$2	\$2		\$2		\$2	\$2	\$2
410	Supplies and Materials	\$390	\$768		\$750		\$750	\$750	\$750
TOTAL HEALTH SERVICES		\$444	\$1,269	0.00	\$1,004	0.00	\$1,237	\$1,237	\$1,237
ELEMENTARY HEALTH SERVICES									
100-2130-258-000									
410	Supplies and Materials	\$196	\$113		\$175		\$175	\$175	\$175
TOTAL ELEMENTARY HEALTH SERVICES		\$196	\$113	0.00	\$175	0.00	\$175	\$175	\$175

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS HEALTH SERVICES									
100-2130-628-000									
410	Supplies and Materials	\$0	\$0		\$175		\$175	\$175	\$175
TOTAL HS HEALTH SERVICES		\$0	\$0	0.00	\$175	0.00	\$175	\$175	\$175
SPEECH THERAPY									
100-2150-000-320									
111	Licensed Salaries	\$26,022	\$26,958	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$5,181	\$6,009		\$0		\$0	\$0	\$0
212	PERS IAP	\$2,468	\$1,617		\$0		\$0	\$0	\$0
220	Social Security Administration	\$1,893	\$1,940		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$46	\$156		\$0		\$0	\$0	\$0
240	Health Insurance	\$6,565	\$6,741		\$0		\$0	\$0	\$0
310	Instruction Services	\$0	\$0		\$8,000		\$40,000	\$40,000	\$40,000
340	Travel	\$0	\$0		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$520	\$561		\$0		\$0	\$0	\$0
420	Textbooks	\$0	\$0		\$0		\$0	\$0	\$0
460	Non-consumable Supplies and Materials	\$299	\$0		\$0		\$0	\$0	\$0
TOTAL SPEECH THERAPY		\$42,994	\$43,982	0.00	\$8,000	0.00	\$40,000	\$40,000	\$40,000
IMPROVEMENT OF INSTRUCTION									
100-2210-000-000									
244	Tuition Reimbursement	\$10,419	\$11,912		\$10,000		\$9,000	\$9,000	\$9,000
TOTAL IMPROVEMENT OF INSTRUCTION		\$10,419	\$11,912	0.00	\$10,000	0.00	\$9,000	\$9,000	\$9,000
ELEMENTARY LIBRARY									
100-2220-258-000									
410	Supplies and Materials	\$104	-\$4		\$100		\$200	\$200	\$200
430	Library Books	\$0	\$0		\$100		\$0	\$0	\$0
TOTAL ELEMENTARY LIBRARY		\$104	-\$4	0.00	\$200	0.00	\$200	\$200	\$200

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
HS LIBRARY									
100-2220-628-000									
410	Supplies and Materials	\$0	\$23		\$100		\$200	\$200	\$200
470	Computer Software	\$0	\$135		\$300		\$0	\$0	\$0
TOTAL HS LIBRARY		\$0	\$158	0.00	\$400	0.00	\$200	\$200	\$200
EDUCATIONAL MEDIA SERVICES									
100-2221-000-000									
370	Tuition	\$912	\$900		\$2,000		\$0	\$0	\$0
TOTAL EDUCATIONAL MEDIA SERVICES		\$912	\$900	0.00	\$2,000	0.00	\$0	\$0	\$0
INSTRUCTION STAFF DEVELOPMENT									
100-2240-000-000									
340	Travel	\$259	\$0		\$100		\$100	\$100	\$100
410	Supplies and Materials	\$0	\$0		\$250		\$250	\$250	\$250
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		\$259	\$0	0.00	\$350	0.00	\$350	\$350	\$350
BOARD OF EDUCATION									
100-2310-000-000									
322	Policy Maintenance Fee	\$766	\$1,095		\$1,095		\$1,095	\$1,095	\$1,095
354	Advertising	\$342	\$602		\$350		\$350	\$350	\$350
381	Audit Services	\$13,879	\$14,833		\$15,000		\$16,000	\$16,000	\$16,000
382	Legal Services	\$881	\$799		\$2,000		\$2,500	\$2,500	\$2,500
388	Election Services	\$319	\$285		\$500		\$400	\$400	\$400
410	Supplies and Materials	\$214	\$42		\$250		\$200	\$200	\$200
640	Dues and Fees	\$0	\$124		\$0		\$100	\$100	\$100
TOTAL BOARD OF EDUCATION		\$16,400	\$17,780	0.00	\$19,195	0.00	\$20,645	\$20,645	\$20,645
OFFICE OF SUPERINTENDENT									
100-2321-008-000									
113	Administrator Salaries	\$56,753	\$58,977	0.57	\$55,066	0.58	\$60,747	\$60,747	\$60,747

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
140	Travel Stipend	\$0	\$3,000	0.00	\$3,000	0.00	\$3,000	\$3,000	\$3,000
145	Insurance Stipend	\$0	\$0	0.00	\$3,734	0.00	\$4,051	\$4,051	\$4,051
211	PERS Pension	\$12,173	\$14,671		\$13,800		\$15,112	\$15,112	\$15,112
212	PERS IAP	\$6,350	\$3,949		\$3,708		\$4,068	\$4,068	\$4,068
220	Social Security Administration	\$4,631	\$5,039		\$4,728		\$5,186	\$5,186	\$5,186
231	Workers' Compensation	\$22	\$367		\$351		\$379	\$379	\$379
240	Health Insurance	\$4,018	\$4,126		\$248		\$290	\$290	\$290
324	Rentals	\$5,294	\$0		\$0		\$0	\$0	\$0
340	Travel	\$913	\$0		\$500		\$900	\$900	\$900
354	Advertising	\$255	\$0		\$100		\$0	\$0	\$0
380	Technical Services	\$235	\$0		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$281	\$430		\$100		\$250	\$250	\$250
440	Periodicals	\$30	\$0		\$0		\$0	\$0	\$0
460	Non-consumable Items	\$0	\$0		\$0		\$0	\$0	\$0
480	Computer Hardware	\$0	\$0		\$100		\$250	\$250	\$250
640	Dues and Fees	\$2,313	\$2,093		\$3,000		\$2,750	\$2,750	\$2,750
TOTAL OFFICE OF SUPERINTENDENT		\$93,270	\$92,652	0.57	\$88,435	0.58	\$96,983	\$96,983	\$96,983

ELEMENTARY PRINCIPAL

100-2410-258-000

113	Administrator Salaries	\$28,540	\$35,590	0.35	\$37,045	0.35	\$36,667	\$36,667	\$36,667
114	Managerial Salaries	\$28,100	\$28,678	0.50	\$19,913	0.50	\$20,765	\$20,765	\$20,765
130	Additional Salary	\$262	\$0	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$5,906	0.00	\$5,936	\$5,936	\$5,936
211	PERS Pension	\$12,321	\$15,433		\$14,037		\$14,123	\$14,123	\$14,123
212	PERS IAP	\$6,410	\$4,154		\$3,772		\$3,802	\$3,802	\$3,802
220	Social Security Administration	\$4,728	\$5,303		\$4,809		\$4,847	\$4,847	\$4,847
231	Workers' Compensation	\$33	\$398		\$363		\$365	\$365	\$365
240	Health Insurance	\$5,178	\$5,317		\$342		\$425	\$425	\$425
324	Rentals	\$5,661	\$0		\$0		\$0	\$0	\$0
340	Travel	\$159	\$36		\$250		\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
410	Supplies and Materials	\$29	\$99		\$250		\$250	\$250	\$250
412	POPS	\$685	\$218		\$250		\$300	\$300	\$300
640	Dues and Fees	\$0	\$0		\$100		\$100	\$100	\$100
TOTAL ELEMENTARY PRINCIPAL		\$92,107	\$95,226	0.85	\$87,037	0.85	\$87,580	\$87,580	\$87,580

MS PRINCIPAL

100-2410-378-000

113	Administrator Salaries	\$23,308	\$22,500	0.30	\$22,754	0.30	\$23,870	\$23,870	\$23,870
145	Insurance Stipend	\$0	\$0	0.00	\$1,737	0.00	\$2,095	\$2,095	\$2,095
211	PERS Pension	\$5,042	\$5,894		\$5,469		\$5,788	\$5,788	\$5,788
212	PERS IAP	\$2,441	\$1,586		\$1,469		\$1,558	\$1,558	\$1,558
220	Social Security Administration	\$1,946	\$2,008		\$1,874		\$1,986	\$1,986	\$1,986
231	Workers' Compensation	\$45	\$151		\$141		\$148	\$148	\$148
240	Health Insurance	\$2,667	\$4,415		\$567		\$150	\$150	\$150
410	Supplies and Materials	\$0	\$0		\$100		\$250	\$250	\$250
412	POPS	\$565	\$96		\$500		\$300	\$300	\$300
TOTAL MS PRINCIPAL		\$36,013	\$36,650	0.30	\$34,611	0.30	\$36,145	\$36,145	\$36,145

HS PRINCIPAL

100-2410-628-000

113	Administrator Salaries	\$52,391	\$47,250	0.63	\$47,783	0.63	\$50,128	\$50,128	\$50,128
114	Managerial Salaries	\$15,699	\$10,421	0.50	\$16,920	0.50	\$17,330	\$17,330	\$17,330
130	Additional Salaries	\$309	\$0	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$7,042	0.00	\$7,892	\$7,892	\$7,892
211	PERS Pension	\$12,076	\$11,291		\$11,484		\$12,154	\$12,154	\$12,154
212	PERS IAP	\$7,737	\$3,610		\$4,241		\$4,521	\$4,521	\$4,521
216	OPSRP Pension	\$2,799	\$1,930		\$3,397		\$4,225	\$4,225	\$4,225
220	Social Security Administration	\$5,851	\$4,645		\$5,488		\$5,764	\$5,764	\$5,764
231	Workers' Compensation	\$78	\$354		\$417		\$438	\$438	\$438
240	Health Insurance	\$9,838	\$4,547		\$1,366		\$565	\$565	\$565
324	Rentals	\$5,661	\$0		\$0		\$0	\$0	\$0

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
340	Travel	\$1,262	\$0		\$500		\$500	\$500	\$500
355	Printing and Binding	\$203	\$0		\$100		\$0	\$0	\$0
410	Supplies and Materials	\$767	\$320		\$500		\$500	\$500	\$500
412	POPS	\$403	\$319		\$500		\$500	\$500	\$500
640	Dues and Fees	\$745	\$670		\$1,000		\$1,000	\$1,000	\$1,000
TOTAL HS PRINCIPAL		\$115,819	\$85,357	1.13	\$100,738	1.13	\$105,517	\$105,517	\$105,517
FISCAL SERVICES									
100-2520-008-000									
114	Managerial Salaries	\$44,991	\$50,000	1.00	\$50,708	0.95	\$50,393	\$50,393	\$50,393
212	PERS IAP	\$3,160	\$3,000		\$3,042		\$3,024	\$3,024	\$3,024
216	OPSRP Pension	\$5,933	\$10,145		\$8,945		\$10,225	\$10,225	\$10,225
220	Social Security Administration	\$3,603	\$3,831		\$3,879		\$3,855	\$3,855	\$3,855
231	Workers' Compensation	\$114	\$302		\$312		\$300	\$300	\$300
232	Unemployment Compensation	\$16,900	\$20		\$15,000		\$10,000	\$10,000	\$10,000
240	Health Insurance	\$9,886	\$8,408		\$9,000		\$9,500	\$9,500	\$9,500
324	Rentals	\$330	\$0		\$330		\$0	\$0	\$0
340	Travel	\$2,460	\$1,079		\$1,200		\$1,000	\$1,000	\$1,000
353	Postage	\$1,995	\$1,794		\$3,000		\$2,250	\$2,250	\$2,250
380	Technical Services	\$585	\$965		\$750		\$750	\$750	\$750
410	Supplies and Materials	\$509	\$512		\$500		\$500	\$500	\$500
460	Non-consumable Supplies and Materials	\$0	\$0		\$100		\$0	\$0	\$0
640	Dues and Fees	\$3,757	\$3,279		\$2,500		\$4,000	\$4,000	\$4,000
TOTAL FISCAL SERVICES		\$94,223	\$83,335	1.00	\$99,266	0.95	\$95,797	\$95,797	\$95,797
MAINTENANCE									
100-2540-068-000									
112	Classified Salaries	\$92,749	\$98,013	1.75	\$75,233	1.86	\$81,318	\$81,318	\$81,318
114	Managerial Salaries	\$13,643	\$14,055	0.20	\$11,493	0.20	\$14,911	\$14,911	\$14,911
122	Substitute - Classified	\$190	\$1,064	0.00	\$200	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$1,358	0.00	\$1,746	\$1,746	\$1,746

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
211	PERS Pension	\$19,337	\$21,437		\$8,859		\$14,057	\$14,057	\$14,057
212	PERS IAP	\$11,013	\$6,713		\$5,199		\$5,879	\$5,879	\$5,879
216	OPSRP Pension	\$2,325	\$3,188		\$8,859		\$7,084	\$7,084	\$7,084
220	Social Security Administration	\$7,664	\$8,671		\$6,738		\$7,495	\$7,495	\$7,495
231	Workers' Compensation	\$3,901	\$4,574		\$3,598		\$3,610	\$3,610	\$3,610
240	Health Insurance	\$1,698	\$1,734		\$80		\$14,093	\$14,093	\$14,093
322	Repairs and Maintenance	\$2,129	\$3,130		\$5,250		\$5,000	\$5,000	\$5,000
325	Electricity	\$61,492	\$51,920		\$67,100		\$67,500	\$67,500	\$67,500
327	Water and Sewage	\$5,035	\$6,137		\$6,500		\$6,700	\$6,700	\$6,700
328	Garbage	\$4,530	\$4,750		\$4,600		\$5,500	\$5,500	\$5,500
329	Security Services	\$3,645	\$3,449		\$5,000		\$5,000	\$5,000	\$5,000
340	Travel	\$0	\$300		\$0		\$300	\$300	\$300
380	Professional Services	\$9,767	\$9,067		\$10,000		\$11,000	\$11,000	\$11,000
410	Supplies and Maintenance	\$2,935	\$2,330		\$4,500		\$4,500	\$4,500	\$4,500
415	Gas/Oil	\$1,175	\$604		\$1,500		\$1,400	\$1,400	\$1,400
417	Janitorial Supplies	\$7,323	\$8,983		\$8,000		\$8,500	\$8,500	\$8,500
460	Non-consumable Supplies	\$3,821	\$2,907		\$5,000		\$5,000	\$5,000	\$5,000
520	Building Acquisitions	\$13,064	\$11,767		\$10,000		\$12,500	\$12,500	\$12,500
542	Replace Equipment	\$1,613	\$0		\$2,500		\$0	\$0	\$0
640	Dues and Fees	\$528	\$325		\$550		\$600	\$600	\$600
651	Liability Insurance	\$48,574	\$46,520		\$46,110		\$48,500	\$48,500	\$48,500
TOTAL MAINTENANCE		\$318,150	\$311,638	1.95	\$298,227	2.06	\$332,193	\$332,193	\$332,193
TRANSPORTATION									
100-2552-038-000									
112	Classified Salaries	\$50,679	\$45,680	1.65	\$86,283	1.23	\$56,795	\$56,795	\$56,795
114	Managerial Salaries	\$40,930	\$42,166	0.80	\$45,970	0.80	\$44,734	\$44,734	\$44,734
122	Substitute - Classified	\$17,254	\$30,389	0.00	\$8,732	0.00	\$787	\$787	\$787
130	Additional Salary	\$8,484	\$9,499	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$5,431	0.00	\$5,238	\$5,238	\$5,238
211	PERS Pension	\$10,560	\$10,509		\$4,279		\$3,973	\$3,973	\$3,973

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
212	PERS IAP	\$9,472	\$3,693		\$8,593		\$6,453	\$6,453	\$6,453
216	OPSRP Pension	\$6,975	\$11,280		\$21,883		\$18,206	\$18,206	\$18,206
220	Social Security Administration	\$8,055	\$8,910		\$11,201		\$8,228	\$8,228	\$8,228
231	Workers' Compensation	\$3,332	\$4,514		\$5,230		\$4,700	\$4,700	\$4,700
240	Health Insurance	\$5,095	\$5,200		\$320		\$375	\$375	\$375
318	Workshops	\$0	\$0		\$250		\$250	\$250	\$250
322	Repairs and Maintenance	\$2,338	\$6,129		\$4,000		\$10,000	\$10,000	\$10,000
325	Electricity	\$0	\$957		\$1,200		\$1,200	\$1,200	\$1,200
329	Security Services	\$0	\$285		\$350		\$375	\$375	\$375
331	Reimbursable Student Transportation	\$9,086	\$7,374		\$6,000		\$0	\$0	\$0
340	Travel	\$73	\$169		\$300		\$150	\$150	\$150
351	Telephone	\$0	\$0		\$2,000		\$1,500	\$1,500	\$1,500
359	Other Communication Services	\$3,773	\$3,895		\$5,300		\$4,900	\$4,900	\$4,900
380	Professional Services	\$2,261	\$2,736		\$2,500		\$2,500	\$2,500	\$2,500
390	Laundry	\$1,109	\$1,311		\$1,500		\$1,500	\$1,500	\$1,500
410	Supplies and Maintenance	\$331	\$17		\$0		\$250	\$250	\$250
414	Vehicle Supplies	\$574	\$505		\$3,000		\$3,000	\$3,000	\$3,000
415	Gas/Diesel/Oil	\$28,756	\$20,938		\$26,500		\$28,500	\$28,500	\$28,500
416	Tires/Batteries	\$2,772	\$3,388		\$4,000		\$4,000	\$4,000	\$4,000
460	Non-consumable Supplies	\$1,302	\$1,241		\$4,000		\$4,000	\$4,000	\$4,000
640	Dues and Fees	-\$99	\$59		\$500		\$500	\$500	\$500
651	Liability Insurance	\$7,054	\$7,220		\$6,890		\$7,500	\$7,500	\$7,500
TOTAL TRANSPORTATION		\$220,166	\$228,064	2.45	\$266,212	2.03	\$219,614	\$219,614	\$219,614
SPECIAL EDUCATION TRANSPORTATION									
100-2558-038-320									
112	Classified Salaries	\$0	\$0	0.00	\$0	0.94	\$41,565	\$41,565	\$41,565
122	Substitute - Classified	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$0		\$0		\$3,157	\$3,157	\$3,157
212	PERS IAP	\$0	\$0		\$0		\$2,494	\$2,494	\$2,494
216	OPSRP Pension	\$0	\$0		\$0		\$5,560	\$5,560	\$5,560

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
220	Social Security Administration	\$0	\$0		\$0		\$3,180	\$3,180	\$3,180
231	Workers' Compensation	\$0	\$0		\$0		\$253	\$253	\$253
240	Health Insurance	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL SPECIAL EDUCATION TRANSPORTATION		\$0	\$0	0.00	\$0	0.94	\$56,209	\$56,209	\$56,209
STAFF RECRUITMENT									
100-2640-008-000									
354	Advertising	\$500	\$609		\$750		\$1,000	\$1,000	\$1,000
410	Supplies and Maintenance	\$81	\$0		\$100		\$100	\$100	\$100
TOTAL STAFF RECRUITMENT		\$581	\$609	0.00	\$850	0.00	\$1,100	\$1,100	\$1,100
TECHNOLOGY									
100-2660-000-000									
130	Additional Salary	\$2,000	\$2,000	0.00	\$2,000	0.00	\$2,000	\$2,000	\$2,000
211	PERS Pension	\$352	\$446		\$447		\$446	\$446	\$446
212	PERS IAP	\$120	\$120		\$120		\$120	\$120	\$120
220	Social Security Administration	\$153	\$148		\$153		\$153	\$153	\$153
231	Workers' Compensation	\$13	\$12		\$12		\$13	\$13	\$13
240	Health Insurance	\$350	\$0		\$0		\$0	\$0	\$0
322	Repairs and Maintenance	\$145	\$0		\$400		\$400	\$400	\$400
324	Rentals	\$0	\$13,763		\$14,000		\$14,500	\$14,500	\$14,500
340	Travel	\$0	\$0		\$100		\$0	\$0	\$0
351	Telephone	\$11,213	\$11,500		\$12,000		\$13,000	\$13,000	\$13,000
359	SunGard Application	\$4,354	\$4,403		\$6,000		\$5,500	\$5,500	\$5,500
380	Technical Services	\$22,903	\$10,847		\$9,000		\$9,000	\$9,000	\$9,000
410	Supplies and Materials	\$186	\$631		\$500		\$500	\$500	\$500
470	Computer Software	\$0	\$234		\$2,000		\$2,000	\$2,000	\$2,000
480	Computer Hardware	\$1,546	\$89		\$2,000		\$2,000	\$2,000	\$2,000
540	Replace Equipment	\$34,154	\$0		\$0		\$0	\$0	\$0
TOTAL TECHNOLOGY		\$77,489	\$44,193	0.00	\$48,732	0.00	\$49,632	\$49,632	\$49,632

General Fund 100 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
RETIREMENT PROGRAM									
100-2700-008-000									
116	Retirement Stipend	\$14,999	\$14,950	0.00	\$14,950	0.00	\$3,750	\$3,750	\$3,750
220	Social Security Administration	\$1,144	\$1,144		\$1,150		\$287	\$287	\$287
231	Workers' Compensation	\$85	\$0		\$0		\$20	\$20	\$20
240	Health Insurance	\$0	\$4,017		\$5,625		\$1,437	\$1,437	\$1,437
RETIREMENT PROGRAM TOTAL		\$16,228	\$20,111	0.00	\$21,725	0.00	\$5,494	\$5,494	\$5,494
TOTAL SUPPORT SERVICES 2000		\$1,200,773	\$1,128,256	9.25	\$1,146,554	9.84	\$1,220,184	\$1,220,184	\$1,220,184

GENERAL FUND – 5000 TRANSFERS, 6000 CONTINGENCIES, AND 7000 ENDING FUND BALANCE

The Non-Operating programs includes appropriations for interfund transfers, contingencies, and unappropriated ending fund balance. Interfund transfers represent transfers of resources between funds. The 2016-17 budget includes three transfers from the General Fund to the Capital Improvement Fund (\$25,000), the Textbook Fund (\$10,000), and the Food Service Fund (\$5,000).

MAJOR 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	2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
TRANSFER OF FUNDS								
100-5200-000-000								
710 Fund Modifications	\$222,728	\$51,500		\$800		\$40,000	\$40,000	\$40,000
TOTAL TRANSFER OF FUNDS	\$222,728	\$51,500	0.00	\$800	0.00	\$40,000	\$40,000	\$40,000
CONTINGENCIES								
100-6110-008-000								
810 Planned Reserve	\$0	\$0		\$28,739		\$25,000	\$25,000	\$25,000
TOTAL CONTINGENCIES	\$0	\$0	0.00	\$28,739	0.00	\$25,000	\$25,000	\$25,000
UNAPPROPRIATED ENDING FUND BALANCE								
100-7000-008-000								
820 Reserved For Next Year	\$353,990	\$487,171		\$350,000		\$475,430	\$475,430	\$475,430
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$353,990	\$487,171	0.00	\$350,000	0.00	\$475,430	\$475,430	\$475,430
TOTAL NON-OPERATING 5000, 6000 ,7000	\$576,718	\$538,671	0.00	\$379,539	0.00	\$540,430	\$540,430	\$540,430

SPECIAL REVENUE FUNDS - 200

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

Federal Programs Generally, recipients must use federal funds to supplement existing funds for 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 II-A: The purpose of Title II-A funding is to provide grants in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms.

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: The purpose of this REAP 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 textbooks used in the District and 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.

Special Revenue Fund 200 Revenues		2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
STUDENT BODY FUND							
R1990	MISC	\$38,793	\$38,601	\$35,000	\$39,500	\$39,500	\$39,500
R5400	Beginning Fund Balance	\$61,039	\$60,234	\$55,000	\$60,000	\$60,000	\$60,000
TOTAL STUDENT BODY FUND REVENUE		\$99,832	\$98,835	\$90,000	\$99,500	\$99,500	\$99,500
GRANT FUNDS							
R1920	Private Donor Grants	\$0	\$2,125	\$0	\$19,000	\$19,000	\$19,000
R2200	Regional Grant	\$15,976	\$49,291	\$27,055	\$3,636	\$3,636	\$3,636
R3200	Priority Staffing Grant	\$0	\$72,218	\$0	\$0	\$0	\$0
R4500	Priority Schools Grant	\$20,000	\$21,983	\$20,000	\$22,105	\$22,105	\$22,105
R4501	Title I-A Grant	\$79,327	\$70,196	\$101,695	\$98,091	\$98,091	\$98,091
R4507	Carl Perkins Grant	\$3,254	\$0	\$0	\$0	\$0	\$0
R4508	IDEA Grant	\$52,238	\$51,602	\$59,033	\$61,067	\$61,067	\$61,067
R4509	REAP Grant	\$14,079	\$14,107	\$14,301	\$15,109	\$15,109	\$15,109
R4530	21st Century Grant	\$15,950	\$0	\$0	\$0	\$0	\$0
R4532	SPR&I Grant	\$1,175	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185
R4533	IDEA Enhancement Grant	\$2,058	\$1,591	\$1,595	\$1,595	\$1,595	\$1,595
R4540	OR READS Grant	\$40,000	\$40,000	\$0	\$0	\$0	\$0
R4550	Title II-A Grant	\$4,489	\$3,867	\$13,010	\$11,386	\$11,386	\$11,386
R5400	Beginning Fund Balance	\$20,454	\$23,435	\$0	\$0	\$0	\$0
TOTAL GRANT FUNDS REVENUE		\$269,000	\$351,600	\$237,874	\$233,174	\$233,174	\$233,174
TEXTBOOK FUND							
R5200	Interfund Transfers	\$20,000	\$20,000	\$0	\$10,000	\$10,000	\$10,000
5400	Beginning Fund Balance	\$0	\$19,386	\$9,000	\$6,000	\$6,000	\$6,000
TOTAL TEXTBOOK FUND REVENUE		\$20,000	\$39,386	\$9,000	\$16,000	\$16,000	\$16,000

Special Revenue Fund 200 Revenues		2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
TRANSPORTATION FUND							
R1510	Interest	\$334	\$321	\$350	\$350	\$350	\$350
R3105	State School Depreciation	\$30,000	\$30,000	\$28,000	\$30,000	\$30,000	\$30,000
R5400	Beginning Fund Balance	\$58,786	\$62,699	\$66,000	\$70,300	\$70,300	\$70,300
TOTAL TRANSPORTATION FUND REVENUE		\$89,120	\$93,020	\$94,350	\$100,650	\$100,650	\$100,650
FOOD PROGRAMS FUND							
R1510	Interest	\$8	\$8	\$10	\$10	\$10	\$10
R1612	Lunch Student	\$6,954	\$0	\$0	\$0	\$0	\$0
R1620	Lunch Employees	\$0	\$661	\$500	\$500	\$500	\$500
R1990	Miscellaneous	\$0	\$42	\$0	\$50	\$50	\$50
R3102	School Lunch Match	\$833	\$828	\$800	\$800	\$800	\$800
R3299	FDP	\$244	\$104	\$0	\$0	\$0	\$0
R4502	Fresh Fruit and Vegetables Grant	\$5,262	\$4,813	\$6,050	\$6,009	\$6,009	\$6,009
R4505	NSLP Reimbursement	\$73,934	\$92,323	\$97,190	\$100,006	\$100,006	\$100,006
R4506	CACFP Grant	\$932	\$0	\$0	\$0	\$0	\$0
R4900	Commodities Value	\$0	\$5,884	\$0	\$4,000	\$4,000	\$4,000
R5200	Interfund Transfers		\$1,500		\$5,000	\$5,000	\$5,000
R5400	Beginning Fund Balance	\$14,403	\$1,154	\$0	\$0	\$0	\$0
TOTAL FOOD PROGRAMS FUND REVENUE		\$102,570	\$107,317	\$104,550	\$116,375	\$116,375	\$116,375
STUDENT SCHOLARSHIP FUND							
R1510	Interest	\$1,755	\$0	\$0	\$0	\$0	\$0
R1990	Employee Donations	\$0	\$4,166	\$0	\$0	\$0	\$0
R5400	Beginning Fund Balance	\$106	\$661	\$0	\$0	\$0	\$0
TOTAL STUDENT SCHOLARSHIP FUND REVENUE		\$1,861	\$4,827	\$0	\$0	\$0	\$0
TOTAL SPECIAL REVENUE FUND 200		\$582,383	\$694,985	\$535,774	\$565,699	\$565,699	\$565,699

Special Revenue Fund 200 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
ELEMENTARY STUDENT BODY									
1113									
380	Professional services	\$0	\$0		\$2,000		\$0	\$0	\$0
410	Supplies and Materials	\$8,894	\$8,361		\$9,000		\$8,000	\$8,000	\$8,000
TOTAL ELEMENTARY STUDENT BODY		\$8,894	\$8,361	0.00	\$11,000	0.00	\$8,000	\$8,000	\$8,000
MS STUDENT BODY									
1122									
380	Professional services	\$0	\$0		\$2,000		\$0	\$0	\$0
410	Supplies and Materials	\$4,930	\$756		\$2,000		\$1,500	\$1,500	\$1,500
TOTAL MS STUDENT BODY		\$4,930	\$756	0.00	\$4,000	0.00	\$1,500	\$1,500	\$1,500
HS STUDENT BODY									
1132									
380	Professional services	\$0	\$0		\$6,000		\$0	\$0	\$0
410	Supplies and Materials	\$25,774	\$29,505		\$19,000		\$30,000	\$30,000	\$30,000
TOTAL HS STUDENT BODY		\$25,774	\$29,505	0.00	\$25,000	0.00	\$30,000	\$30,000	\$30,000
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$60,234	\$60,213		\$50,000		\$60,000	\$60,000	\$60,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$60,234	\$60,213	0.00	\$50,000	0.00	\$60,000	\$60,000	\$60,000
TOTAL STUDENT BODY		\$99,832	\$98,835	0.00	\$90,000	0.00	\$99,500	\$99,500	\$99,500

Special Revenue Fund 200 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
SUMMER SCHOOL GRANT									
1290									
112	Classified Salaries	\$490	\$0	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$1,118	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$851	\$1,112	0.00	\$0	0.00	\$0	\$0	\$0
212	PERS IAP	\$503	\$430		\$0		\$0	\$0	\$0
216	OPSRP Pension	\$148	\$116		\$0		\$0	\$0	\$0
220	Social Security Administration	\$0	\$0		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$188	\$163		\$0		\$0	\$0	\$0
240	Health Insurance	\$19	\$13		\$0		\$0	\$0	\$0
340	Travel	\$0	\$0		\$0		\$0	\$0	\$0
380	Professional Services	\$877	\$22		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$0	\$0		\$0		\$0	\$0	\$0
460	Non-consumable Items	\$127	\$270		\$0		\$0	\$0	\$0
TOTAL SUMMER SCHOOL GRANT		\$4,319	\$2,126	0.00	\$0	0.00	\$0	\$0	\$0
LEAF GRANT									
1290									
130	Additional Salary	\$3,148	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$0		\$0		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$285	\$0		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$6	\$0		\$0		\$0	\$0	\$0
380	Professional Services	\$9,595	\$0		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$2,486	\$0		\$0		\$0	\$0	\$0
460	Non-consumable Items	\$430	\$0		\$0		\$0	\$0	\$0
TOTAL LEAF GRANT		\$15,950	\$0	0.00	\$0	0.00	\$0	\$0	\$0

Special Revenue Fund 200 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
Title II-A GRANT									
1299									
112	Classified Salaries	\$0	\$238	0.22	\$6,913	0.24	\$8,238	\$8,238	\$8,238
121	Substitute - Licensed	\$0	\$343	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$1,412	\$1,397		\$2,500		\$0	\$0	\$0
211	PERS Pension	-\$40	\$113		\$279		\$0	\$0	\$0
212	PERS IAP	\$62	\$98		\$565		\$494	\$494	\$494
216	OPSRP Pension	\$66	\$229		\$1,440		\$1,672	\$1,672	\$1,672
220	Social Security Administration	\$40	\$149		\$749		\$630	\$630	\$630
231	Workers' Compensation	\$19	\$20		\$64		\$52	\$52	\$52
240	Health Insurance	\$23	\$0		\$0		\$0	\$0	\$0
340	Travel	\$897	\$1,029		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$2,009	\$88		\$500		\$300	\$300	\$300
640	Dues and Fees	\$0	\$165		\$0		\$0	\$0	\$0
TOTAL TITLE II-A GRANT		\$4,489	\$3,869	0.22	\$13,010	0.24	\$11,386	\$11,386	\$11,386
IDEA GRANT									
1250									
111	Licensed Salaries	\$25,891	\$26,958	0.50	\$19,818	0.50	\$21,919	\$21,919	\$21,919
112	Classified Salaries	\$5,504	\$7,276	0.55	\$18,798	0.55	\$18,942	\$18,942	\$18,942
130	Additional Salary	\$245	\$0	0.00	\$0	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$0	0.00	\$3,300	\$3,300	\$3,300
211	PERS Pension	\$7,874	\$4,353		\$4,198		\$0	\$0	\$0
212	PERS IAP	\$2,627	\$2,693		\$2,317		\$2,848	\$2,848	\$2,848
216	OPSRP Pension	\$0	\$0		\$3,496		\$9,630	\$9,630	\$9,630
220	Social Security Administration	\$3,252	\$3,311		\$2,954		\$3,631	\$3,631	\$3,631
231	Workers' Compensation	\$281	\$270		\$236		\$297	\$297	\$297
240	Health Insurance	\$6,565	\$6,741		\$7,216		\$500	\$500	\$500
TOTAL IDEA GRANT		\$52,238	\$51,602	1.05	\$59,033	1.05	\$61,067	\$61,067	\$61,067

Special Revenue Fund 200 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
TITLE I-A GRANT									
1272									
111	Licensed Salaries	\$14,652	\$15,808	0.70	\$33,128	0.80	\$38,322	\$38,322	\$38,322
112	Classified Salaries	\$24,507	\$24,874	0.55	\$19,232	0.42	\$14,172	\$14,172	\$14,172
113	Administrator Salary	\$6,849	\$7,118	0.08	\$8,010	0.07	\$7,331	\$7,331	\$7,331
121	Substitutes - Licensed	\$1,190	\$1,801	0.00	\$1,750	0.00	\$1,254	\$1,254	\$1,254
122	Substitutes - Classified	\$0	\$291	0.00	\$1,750	0.00	\$751	\$751	\$751
130	Additional Salary	\$2,887	\$245	0.00	\$500	0.00	\$0	\$0	\$0
145	Insurance Stipend	\$0	\$0	0.00	\$543	0.00	\$489	\$489	\$489
211	PERS Pension	\$5,195	\$5,859		\$1,966		\$1,818	\$1,818	\$1,818
212	PERS IAP	\$2,884	\$2,649		\$3,592		\$3,649	\$3,649	\$3,649
216	OPSRP Pension	\$2,936	\$3,624		\$9,009		\$10,726	\$10,726	\$10,726
220	Social Security Administration	\$3,724	\$3,508		\$4,966		\$4,844	\$4,844	\$4,844
231	Workers' Compensation	\$323	\$287		\$391		\$376	\$376	\$376
240	Health Insurance	\$2,834	\$543		\$9,858		\$11,609	\$11,609	\$11,609
353	Postage	\$0	\$1,000		\$0		\$250	\$250	\$250
410	Supplies and Materials	\$8,888	\$1,384		\$5,000		\$2,500	\$2,500	\$2,500
420	Textbooks	\$2,038	\$0		\$0		\$0	\$0	\$0
470	Computer Software	\$125	\$0		\$1,000		\$0	\$0	\$0
480	Computer Hardware	\$293	\$0		\$1,000		\$0	\$0	\$0
640	Dues and Fees	\$0	\$1,207		\$0		\$0	\$0	\$0
TOTAL TITLE I-A GRANT		\$79,327	\$70,198	1.33	\$101,695	1.29	\$98,091	\$98,091	\$98,091
REAP GRANT									
2220									
112	Classified Salaries	\$10,258	\$9,858	0.33	\$10,944	0.31	\$11,228	\$11,228	\$11,228
212	PERS IAP	\$757	\$729		\$622		\$674	\$674	\$674
216	OPSRP Pension	\$1,979	\$2,466		\$1,829		\$2,278	\$2,278	\$2,278
220	Social Security Administration	\$996	\$973		\$837		\$859	\$859	\$859
231	Workers' Compensation	\$88	\$81		\$69		\$70	\$70	\$70
TOTAL REAP GRANT		\$14,079	\$14,107	0.33	\$14,301	0.31	\$15,109	\$15,109	\$15,109

Special Revenue Fund 200 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
PRIORITY SCHOOLS GRANT									
2240									
112	Classified Salaries	\$0	\$0	0.00	\$0	0.24	\$8,523	\$8,523	\$8,523
130	Additional Salary	\$556	\$5,439	0.00	\$6,000	0.00	\$1,000	\$1,000	\$1,000
211	PERS Pension	\$46	\$417		\$670		\$446	\$446	\$446
212	PERS IAP	\$33	\$160		\$360		\$631	\$631	\$631
216	OPSRP Pension	\$0	\$163		\$530		\$2,135	\$2,135	\$2,135
220	Social Security Administration	\$42	\$270		\$459		\$805	\$805	\$805
231	Workers' Compensation	\$4	\$20		\$36		\$65	\$65	\$65
240	Health Insurance	\$46	\$0		\$0		\$0	\$0	\$0
311	Instruction Services	\$7,200	\$1,338		\$2,500		\$0	\$0	\$0
340	Travel	\$5,526	\$7,434		\$6,000		\$4,000	\$4,000	\$4,000
380	Professional services	\$4,500	\$200		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$2,047	\$1,466		\$3,445		\$0	\$0	\$0
640	Dues and Fees	\$0	\$5,076		\$0		\$4,500	\$4,500	\$4,500
TOTAL PRIORITY SCHOOLS GRANT		\$20,000	\$21,983	0.00	\$20,000	0.24	\$22,105	\$22,105	\$22,105
SPR&I GRANT									
2240									
130	Additional Salary	\$637	\$801	0.00	\$900	0.00	\$815	\$815	\$815
211	PERS Pension	\$96	\$237		\$0		\$0	\$0	\$0
212	PERS IAP	\$70	\$64		\$54		\$70	\$70	\$70
216	OPSRP Pension	\$0	\$0		\$158		\$230	\$230	\$230
220	Social Security Administration	\$85	\$77		\$68		\$65	\$65	\$65
231	Workers' Compensation	\$7	\$6		\$5		\$5	\$5	\$5
240	Health Insurance	\$271	\$0		\$0		\$0	\$0	\$0
340	Travel	\$8	\$0		\$0		\$0	\$0	\$0
TOTAL SPR&I GRANT		\$1,175	\$1,185	0.00	\$1,185	0.00	\$1,185	\$1,185	\$1,185

Special Revenue Fund 200 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
ORTI GRANT									
2240									
121	Substitutes - Licensed	\$0	\$343	0.00	\$0	0.00	\$0	\$0	\$0
122	Substitutes - Classified	\$0	\$97	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$1,168	\$283	0.00	\$750	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$0		\$84		\$0	\$0	\$0
212	PERS IAP	\$0	\$17		\$45		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$57		\$66		\$0	\$0	\$0
220	Social Security Administration	\$13	\$55		\$58		\$0	\$0	\$0
231	Workers' Compensation	\$1	\$4		\$7		\$0	\$0	\$0
240	Health Insurance	\$0	\$0		\$0		\$0	\$0	\$0
340	Travel	\$1,362	\$1,129		\$2,990		\$0	\$0	\$0
TOTAL ORTI GRANT		\$2,544	\$1,985	0.00	\$4,000	0.00	\$0	\$0	\$0
PRIORITY STAFFING GRANT									
2240									
111	Licensed Salaries	\$0	\$45,153	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$0	\$3,662	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$142		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$1,393		\$0		\$0	\$0	\$0
216	OPSRP Pension	\$0	\$4,581		\$0		\$0	\$0	\$0
220	Social Security Administration	\$0	\$3,534		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$0	\$280		\$0		\$0	\$0	\$0
240	Health Insurance	\$0	\$13,474		\$0		\$0	\$0	\$0
TOTAL PRIORITY STAFFING GRANT		\$0	\$72,219	0.00	\$0	0.00	\$0	\$0	\$0
OR READS GRANT									
2240									
130	Additional Salary	\$853	\$2,828	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$173	\$176		\$0		\$0	\$0	\$0
212	PERS IAP	\$51	\$144		\$0		\$0	\$0	\$0

Special Revenue Fund 200 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
216	OPSRP Pension	\$0	\$325		\$0		\$0	\$0	\$0
220	Social Security Administration	\$65	\$215		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$6	\$18		\$0		\$0	\$0	\$0
340	Travel	\$0	\$354		\$0		\$0	\$0	\$0
380	Technical Services	\$23,432	\$23,325		\$0		\$0	\$0	\$0
410	Supplies and Materials	\$15	\$405		\$0		\$0	\$0	\$0
470	Computer Software	\$190	\$49		\$0		\$0	\$0	\$0
480	Computer Hardware	\$15,214	\$12,161		\$0		\$0	\$0	\$0
TOTAL OR READS GRANT		\$40,000	\$40,000	0.00	\$0	0.00	\$0	\$0	\$0

MINI GRANTS

2240

121	Substitutes - Licensed	\$0	\$686	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$5,424	\$7,979	0.00	\$6,000	0.00	\$2,000	\$2,000	\$2,000
211	PERS Pension	\$0	\$903		\$670		\$446	\$446	\$446
212	PERS IAP	\$0	\$487		\$360		\$120	\$120	\$120
216	OPSRP Pension	\$0	\$825		\$530		\$406	\$406	\$406
220	Social Security Administration	\$1,151	\$805		\$459		\$153	\$153	\$153
231	Workers' Compensation	\$6	\$58		\$36		\$11	\$11	\$11
340	Travel	\$0	\$7,893		\$12,000		\$7,500	\$7,500	\$7,500
380	Technical Service	\$336	\$2,460		\$1,000		\$0	\$0	\$0
410	Supplies and Materials	\$2,468	\$3,380		\$2,000		\$0	\$0	\$0
640	Dues and Fees	\$0	\$21,830		\$0		\$12,000	\$12,000	\$12,000
TOTAL MINI GRANTS		\$9,385	\$47,306	0.00	\$23,055	0.00	\$22,636	\$22,636	\$22,636

IDEA ENHANCEMENT GRANT

2620

112	Classified Salaries	\$0	\$364	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$1,472	\$972	0.00	\$1,210	0.00	\$1,150	\$1,150	\$1,150
211	PERS Pension	\$178	\$158		\$0		\$0	\$0	\$0
212	PERS IAP	\$86	\$43		\$73		\$100	\$100	\$100

Special Revenue Fund 200 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
216	OPSRP Pension	\$6	\$0		\$212		\$250	\$250	\$250
220	Social Security Administration	\$309	\$51		\$93		\$90	\$90	\$90
231	Workers' Compensation	\$9	\$4		\$7		\$5	\$5	\$5
TOTAL IDEA ENHANCEMENT GRANT		\$2,058	\$1,592	0.00	\$1,595	0.00	\$1,595	\$1,595	\$1,595
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$23,435	\$23,429		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$23,435	\$23,429	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL GRANTS		\$269,000	\$351,601	2.93	\$237,874	3.13	\$233,174	\$233,174	\$233,174

Special Revenue Fund 200 Expenditures	2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
	Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
TEXTBOOK RESERVE								
2210								
420 Textbooks	\$614	\$28,605		\$9,000		\$16,000	\$16,000	\$16,000
TOTAL TEXTBOOK RESERVE	\$614	\$28,605	0.00	\$9,000	0.00	\$16,000	\$16,000	\$16,000
UNAPPROPRIATED ENDING FUND BALANCE								
7000								
820 Reserved For Next Year	\$19,386	\$10,781		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$19,386	\$10,781	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL TEXTBOOK	\$20,000	\$39,386	0.00	\$9,000	0.00	\$16,000	\$16,000	\$16,000
TRANSPORTATION FUND								
2554								
324 Lease Payment	\$26,301	\$26,301		\$26,500		\$26,500	\$26,500	\$26,500
640 Dues and Fees	\$120	\$120		\$150		\$150	\$150	\$150
TOTAL TRANSPORTATION FUND	\$26,421	\$26,421		\$26,650		\$26,650	\$26,650	\$26,650
UNAPPROPRIATED ENDING FUND BALANCE								
7000								
820 Reserved For Next Year	\$62,699	\$66,599		\$67,700		\$74,000	\$74,000	\$74,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$62,699	\$66,599		\$67,700		\$74,000	\$74,000	\$74,000
TOTAL TRANSPORTATION	\$89,120	\$93,020	0.00	\$94,350	0.00	\$100,650	\$100,650	\$100,650

Special Revenue Fund 200 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
FOOD SERVICES									
3110									
112	Classified Salaries	\$28,624	\$30,223	0.73	\$30,097	0.71	\$31,015	\$31,015	\$31,015
114	Managerial Salaries	\$0	\$0	0.00	\$0	0.05	\$2,652	\$2,652	\$2,652
122	Substitutes - Classified	\$171	\$88	0.00	\$250		\$590	\$590	\$590
130	Additional Salary	\$1,064	\$500	0.00	\$0		\$0	\$0	\$0
211	PERS Pension	\$5,264	\$6,814		\$5,346		\$6,928	\$6,928	\$6,928
212	PERS IAP	\$1,768	\$1,834		\$1,789		\$2,026	\$2,026	\$2,026
216	OPSRP Pension	\$0	\$0		\$1,035		\$553	\$553	\$553
220	Social Security Administration	\$2,260	\$2,339		\$2,470		\$2,621	\$2,621	\$2,621
231	Workers' Compensation	\$1,118	\$1,211		\$1,238		\$208	\$208	\$208
240	Insurance	\$0	\$0		\$0		\$723	\$723	\$723
322	Repairs and Maintenance	\$414	\$0		\$400		\$400	\$400	\$400
340	Travel	\$100	\$100		\$100		\$100	\$100	\$100
380	Professional Service	\$168	\$168		\$200		\$200	\$200	\$200
410	Supplies and Materials	\$104	\$529		\$1,750		\$500	\$500	\$500
450	Food	\$53,699	\$52,732		\$52,000		\$59,000	\$59,000	\$59,000
460	Non-consumable Items	\$0	\$0		\$1,000		\$2,000	\$2,000	\$2,000
470	Computer Software	\$0	\$0		\$200		\$200	\$200	\$200
542	Replace Equipment	\$0	\$3,895		\$0		\$0	\$0	\$0
640	Dues and Fees	\$467	\$890		\$625		\$650	\$650	\$650
TOTAL FOOD SERVICES		\$95,222	\$101,323	0.73	\$98,500	0.76	\$110,366	\$110,366	\$110,366
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$1,154	\$1,181		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$1,154	\$1,181	0.00	\$0	0.00	\$0	\$0	\$0

Special Revenue Fund 200 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
FRUITS & VEGGIES									
3110									
112	Classified Salaries	\$1,018	\$783	0.04	\$1,155	0.04	\$1,251	\$1,251	\$1,251
130	Additional Salary	\$9	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$61	\$228		\$66		\$279	\$279	\$279
212	PERS IAP	\$186	\$61		\$194		\$75	\$75	\$75
220	Social Security Administration	\$78	\$78		\$88		\$96	\$96	\$96
231	Workers' Compensation	\$44	\$41		\$47		\$8	\$8	\$8
450	Food	\$3,865	\$3,621		\$4,500		\$4,300	\$4,300	\$4,300
TOTAL FRESH FRUIT AND VEGETABLES GRANT		\$5,262	\$4,812	0.04	\$6,050	0.04	\$6,009	\$6,009	\$6,009
CACFP/LEAF PROGRAM									
3110									
112	Classified Salaries	\$273	\$0	0.00	\$0	0.00	\$0	\$0	\$0
122	Substitutes - Classified	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
130	Additional Salary	\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
211	PERS Pension	\$0	\$0		\$0		\$0	\$0	\$0
212	PERS IAP	\$0	\$0		\$0		\$0	\$0	\$0
220	Social Security Administration	\$21	\$0		\$0		\$0	\$0	\$0
231	Workers' Compensation	\$2	\$0		\$0		\$0	\$0	\$0
450	Food	\$636	\$0		\$0		\$0	\$0	\$0
TOTAL CACFP/LEAF		\$932	\$0	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL FOOD PROGRAMS		\$102,569	\$107,316	0.77	\$104,550	0.80	\$116,375	\$116,375	\$116,375

Special Revenue Fund 200 Expenditures	2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
STUDENT SCHOLARSHIPS FUND								
3300								
374 Tuition	\$1,200	\$4,827		\$0		\$0	\$0	\$0
TOTAL STUDENT SCHOLARSHIP FUND	\$1,200	\$4,827	0.00	\$0	0.00	\$0	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE								
7000								
820 Reserved For Next Year	\$661	\$0		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$661	\$0	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL STUDENT SCHOLARSHIPS	\$1,861	\$4,827	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL SPECIAL REVENUE FUND 200	\$582,383	\$694,985	3.70	\$535,774	3.93	\$565,699	\$565,699	\$565,699

DEBT SERVICE FUND - 300

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

GENERAL OBLIGATION BONDS:

	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2016	Finance costs of capital projects	TBD	2041	\$4,000,0000	\$4,000,000

Debt Service Fund 300 Revenues	2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
DEBT SERVICE FUND						
R1111 Taxes	\$0	\$0	\$0	\$197,320	\$197,320	\$197,320
R1112 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	\$0
R1114 Payments in Lieu of Property Tax	\$0	\$0	\$0	\$0	\$0	\$0
R1190 Penalties and Interest on Taxes	\$0	\$0	\$0	\$0	\$0	\$0
R1500 Interest	\$0	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE FUND REVENUE	\$0	\$0	\$0	\$197,320	\$197,320	\$197,320
TOTAL DEBT SERVICE FUND 300	\$0	\$0	\$0	\$197,320	\$197,320	\$197,320

Debt Service Fund 300 Expenditures		2013/14	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17
		Actuals	Actuals	FTE	Budget	FTE	Proposed	Approved	Adopted
GENERAL OBLIGATION BOND									
5100									
610	Redemption of Principal	\$0	\$0		\$0		\$25,000	\$25,000	\$25,000
620	Interest	\$0	\$0		\$0		\$172,320	\$172,320	\$172,320
640	Dues and Fees	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL GENERAL OBLIGATION BOND		\$0	\$0	0.00	\$0	0.00	\$197,320	\$197,320	\$197,320
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL DEBT SERVICE FUND 300		\$0	\$0	0.00	\$0	0.00	\$197,320	\$197,320	\$197,320

CAPITAL PROJECT FUNDS - 400

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, General Obligation Bond proceeds, and grant revenue from the Oregon School Capital Improvement Matching Program (OSCIM Program). The majority of projects funded through the May 2016 Bond Series and OSCIM Program will be completed during summer 2017; thus, a large reserve for next year (2017-18) is included in this budget.

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

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

Oregon School Capital Improvement Matching Program (OSCIM Program) Through the passage of Measure 20-243 Mapleton School District was awarded a matching \$4 million dollar grant from Oregon Department of Education 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 bond.

Capital Project Fund 400 Revenues	2013/14 Actuals	2014/15 Actuals	2015/16 Budget	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
QZAB LOAN						
R1510 Local Revenues	\$30,468	\$0	\$0	\$0	\$0	\$0
R5200 Interfund Transfers	\$46,987	\$0	\$0	\$0	\$0	\$0
R5400 Beginning Fund Balance	\$566,555	\$44,010	\$44,010	\$0	\$0	\$0
TOTAL QZAB LOAN REVENUE	\$644,010	\$44,010	\$44,010	\$0	\$0	\$0
BUILDING IMPROVEMENT						
R1510 Interest	\$257	\$386	\$255	\$300	\$300	\$300
R5200 Interfund Transfers	\$30,000	\$30,000	\$0	\$25,000	\$25,000	\$25,000
R5400 Beginning Fund Balance	\$44,338	\$74,475	\$65,800	\$51,000	\$51,000	\$51,000
TOTAL CAPITAL IMPROVEMENT REVENUE	\$74,595	\$104,861	\$66,055	\$76,300	\$76,300	\$76,300
BOND/OSCIM RENOVATION						
R1500 Interest	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000
R3200 OSCIM Grant	\$0	\$0	\$0	\$4,000,000	\$4,000,000	\$4,000,000
R5110 Bond Proceeds	\$0	\$0	\$0	\$4,000,000	\$4,000,000	\$4,000,000
R5400 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BOND/OSCIM PROJECT REVENUE	\$0	\$0	\$0	\$8,015,000	\$8,015,000	\$8,015,000
TOTAL CAPITAL PROJECT FUND 400	\$718,605	\$148,871	\$110,065	\$8,091,300	\$8,091,300	\$8,091,300

Capital Project Fund 400 Expenditures	2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
QZAB LOAN								
2543								
610 Redemption of Principal	\$600,000	\$0		\$0		\$0	\$0	\$0
640 Dues and Fees	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL QZAB LOAN	\$600,000	\$0	0.00	\$0	0.00	\$0	\$0	\$0
TRANSFERS OF FUNDS								
5200								
710 Fund Modifications	\$0	\$0		\$44,010		\$0	\$0	\$0
TOTAL TRANSFER OF FUNDS	\$0	\$0	0.00	\$44,010	0.00	\$0	\$0	\$0
UNAPPROPRIATED ENDING FUND BALANCE								
7000								
820 Reserved For Next Year	\$44,010	\$44,010		\$0		\$0	\$0	\$0
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$44,010	\$44,010	0.00	\$0	0.00	\$0	\$0	\$0
TOTAL QZAB LOAN	\$644,010	\$44,010	0.00	\$44,010	0.00	\$0	\$0	\$0

Capital Project Fund 400 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
BUILDING IMPROVEMENT									
4150									
322	Repairs and Maintenance	\$0	\$0		\$5,000		\$0	\$0	\$0
460	Non-consumable Items	\$0	\$0		\$0		\$0	\$0	\$0
520	Building Acquisition	\$0	\$39,088		\$10,000		\$15,000	\$15,000	\$15,000
530	Improvements Other Than Buildings	\$0	\$0		\$0		\$0	\$0	\$0
640	Dues and Fees	\$120	\$120		\$120		\$120	\$120	\$120
TOTAL BUILDING IMPROVEMENT		\$120	\$39,208	0.00	\$15,120	0.00	\$15,120	\$15,120	\$15,120
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$0	\$65,654		\$50,935		\$61,180	\$61,180	\$61,180
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$74,475	\$65,654	0.00	\$50,935	0.00	\$61,180	\$61,180	\$61,180
TOTAL BUILDING IMPROVEMENT		\$74,595	\$104,862	0.00	\$66,055	0.00	\$76,300	\$76,300	\$76,300

Capital Project Fund 400 Expenditures		2013/14 Actuals	2014/15 Actuals	2015/16 FTE	2015/16 Budget	2016/17 FTE	2016/17 Proposed	2016/17 Approved	2016/17 Adopted
BOND/OSCIM RENOVATION									
4150									
322	Repairs and Maintenance	\$0	\$0		\$0		\$0	\$0	\$0
355	Printing and Binding	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
382	Legal services	\$0	\$0		\$0		\$30,000	\$30,000	\$30,000
383	Architect and Engineer Services	\$0	\$0		\$0		\$500,000	\$500,000	\$500,000
389	Underwriter Services	\$0	\$0		\$0		\$50,000	\$50,000	\$50,000
520	Building Acquisition	\$0	\$0		\$0		\$500,000	\$500,000	\$500,000
540	Equipment	\$0	\$0		\$0		\$0	\$0	\$0
564	Bus Purchase	\$0	\$0		\$0		\$160,000	\$160,000	\$160,000
550	Technology	\$0	\$0		\$0		\$0	\$0	\$0
640	Dues and Fees	\$0	\$0		\$0		\$20,000	\$20,000	\$20,000
TOTAL BOND/OSCIM RENOVATION		\$0	\$0	0.00	\$0	0.00	\$1,310,000	\$1,310,000	\$1,310,000
UNAPPROPRIATED ENDING FUND BALANCE									
7000									
820	Reserved For Next Year	\$0	\$0		\$0		\$6,705,000	\$6,705,000	\$6,705,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$0	\$0	0.00	\$0	0.00	\$6,705,000	\$6,705,000	\$6,705,000
TOTAL BOND/OSCIM RENOVATION		\$0	\$0	0.00	\$0	0.00	\$8,015,000	\$8,015,000	\$8,015,000
TOTAL CAPITAL FUND 400		\$718,605	\$148,872	0.00	\$110,065	0.00	\$8,091,300	\$8,091,300	\$8,091,300

Affidavit of Publication

STATE OF OREGON
COUNTY OF LANE, } ss.

I, **RYAN CRONK** being first duly sworn, depose and say that I am the editor, publisher, of the Siuslaw News, a newspaper of general circulation, as defined by ORS 193.010 and 193.360; published at Florence in the aforesaid county and state: that I know from my personal knowledge that the

NOTICE, NOTICE OF BUDGET COMMITTEE MEETING OF MAPLETON SCHOOL DISTRICT NO 32.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for (1) ONE times successive and consecutive weeks in the following issues, (here set forth dates of issues in which the same was published): MAY 18, 2016

Ryan Cronk

Subscribed and sworn to before me this 18th day of MAY 2016

Cathy L Dietz
(My commission expires 5-30-2017)
Notary Public of Oregon



NOTICE OF BUDGET COMMITTEE MEETING

NOTICE IS HEREBY GIVEN, a public meeting of the Budget Committee of Mapleton School District No. 32, Lane, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at MHS, 10868 E. Mapleton Rd, Mapleton, OR 97453. The meeting will take place on 5/25/2016 at 5:00pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after 5/23/2016 at MHS, 10868 E. Mapleton Rd, Mapleton, OR 97453, between the hours of 8:00am and 4:00pm. This notice is published on <http://www.mapleton.k12.or.us/>.
Publication Date May 18, 2016

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- Appearance
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 - Customize
 - Widgets
 - Menus
 - Header
 - Background
 - About BrickYard
 - Editor
- Plugins
- Users
- Tools
- Settings
- Collapse menu

Widgets

Manage in Customizer

Screen Options

Help

Available Widgets

To activate a widget drag it to a sidebar or click on it. To deactivate a widget and delete its settings, drag it back.

Archives

A monthly archive of your site's Posts.

Attach Files

Attach file

Text: Public Meeting Notice

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Public Meeting Notice

Content:

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☐ Automatically add paragraphs

[Delete](#) | [Close](#)

Right Sidebar

Right sidebar which appears on all posts and pages.

IntelliWidget

Links

Attach Files: Docs & Forms

NOTICE IS HEREBY GIVEN, a public meeting of the Budget Committee of Mapleton School District No. 32, Lane, State of Oregon, to discuss the budget for the fiscal year July 1, 2016 to June 30, 2017, will be held at MHS, 10868 E. Mapleton Rd, Mapleton, OR 97453. The meeting will take place on 5/25/2016 at 5:00pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after 5/23/2016 at MHS, 10868 E. Mapleton Rd, Mapleton, OR 97453, between the hours of 8:00am and 4:00pm. Publication Date May 13, 2016

Save

RESOLUTION No. 2016-04

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Mapleton School District
hereby adopts the budget for fiscal year 2016-2017 in the total amount of \$11,784,879.*
This budget is now on file at 10868 East Mapleton Road in Mapleton, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
July 1, 2016, for the following purposes:

General Fund		Special Revenue Fund	
Instruction	1,169,946	Instruction	210,044
Support Services	1,220,184	Support Services	105,280
Transfers	40,000	Enterprise & Comm...	116,375
Contingency	25,000	Total	\$431,699
Total	\$2,455,130		

Debt Service Fund		Capital Project Fund	
Debt Service	197,320	Facilities Acquisition	1,325,120
Total	\$197,320	Enterprise & Comm.....	0
			0
		Total.....	\$1,325,120

Total APPROPRIATIONS, All Funds	\$4,409,269
Total Unappropriated and Reserve Amounts, All Funds	7,375,610

TOTAL ADOPTED BUDGET \$11,784,879 *
(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value
of all taxable property within the district for tax year 2016-2017:

- (1) At the rate of \$4.8917 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$0.00 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$197,320.00 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$4.8917/\$1000
Local Option Tax.....\$0.00/\$1000

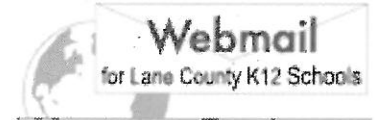
Excluded from Limitation

General Obligation Bond Debt Service.....\$197,320.00

The above resolution statements were approved and declared adopted on June 8th, 2016.

x Carl West
Carl West, Board Chair

Subject **RE: ED-50 Extension Request**
From Lane County Tax Assessor <LCATLANETAX@co.lane.or.us>
Sender NOBLE Krista A <Krista.NOBLE@co.lane.or.us>
To 'Maria McEldowney' <mmceldowney@mapleton.k12.or.us>, Lane
County Tax Assessor <LCATLANETAX@co.lane.or.us>
Cc O'MARA Jodi (SMTP) <jomara@mapleton.k12.or.us>
Date 06/27/2016 4:56 pm



Your request for extension is accepted. Thank you!

Krista Noble on behalf of the Lane County Assessor

From: Maria McEldowney [mailto:mmceldowney@mapleton.k12.or.us]
Sent: Monday, June 27, 2016 7:26 AM
To: Lane County Tax Assessor
Cc: O'MARA Jodi (SMTP)
Subject: ED-50 Extension Request

Michael,

On behalf of Mapleton School District 32, Lane County, I would like to request a filing extension for ED-50 for the 2016-17 fiscal year. Mapleton's May bond was approved by voters and is scheduled to sell August 17, 2016. We are requesting an extended deadline of no later than September 1, 2016.

Thank you,

--

Maria E. McEldowney, Business Manager
Mapleton School District # 32
phone 541 268 4312
fax 541 268 4632

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