



Mapleton School District #32

Academic Excellence Through Student Achievement

PROPOSED BUDGET FISCAL YEAR 2019-2020

Mapleton School District #32

10868 East Mapleton Road, Mapleton, OR 97453

541-268-4312

www.mapleton.k12.or.us

INTRODUCTION

WHAT IS A BUDGET?

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

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

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

THE BUDGET PROCESS

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

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

In summary the budget process includes:

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

2017-18 BUDGET CALENDAR KEY DATES

February 13, 2019	Budget calendar approved by board
April 24, 2019	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
April 24, 2019	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 8, 2019 5:00 PM	First budget committee meeting; presentation of budget message
May 10, 2019	Notice of budget committee meeting published in The Siuslaw News (published five to 30 days before the meeting date)
May 22, 2019	Second budget committee meeting (if necessary)
May 29, 2019	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 12, 2019	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized, tax levy declared
July 15, 2019	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2019	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2019	Deadline for electronic budget submission to the Department of Education
September 30, 2019	Deadline for submission of budget document to County Clerk

THE BUDGET COMMITTEE

Position No.	Board of Directors	Term Expires	Budget Directors	Term Expires
1	John Simington	June 30, 2021	Shawn Walker	June 30, 2021
2	Mizu Burruss	June 30, 2021	Tim Moffett	June 30, 2021
3	Mary Ellen Mansfield	June 30, 2019	Kathy West	June 30, 2019
4	Marilyn Fox	June 30, 2021	Andrea Milbrett	June 30, 2019
5	Michelle Holman	June 30, 2019	Connie Walton	June 30, 2020

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

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

SUPERINTENDENT'S BUDGET MESSAGE

As a community we have much to be proud of. Our community has shown a strong sense of commitment to education from all stakeholders, as indicated by the passing of the Mapleton School District Bond in May 2016. As a District, we have completed the bond renovation projects and are now creating a Long Range Facility Plan. A Long Range Facility Plan evaluates how facilities support programs and educational needs of students, staff and community. It allows us to plan and budget for long-range maintenance and repairs.

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 2019-2020 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 proposed allocation to the State School fund of \$9 billion for the 2019-2020 biennium. That allocation is split 49% for the 2019-2020 school year and 51% for the 2020-2021 school year.

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 2019-2020 school year:

- The addition of a half-time counselor to support the social/emotional needs of our students.
- Providing the opportunity for Pre-K students to attend the Mapleton School District Community Preschool located on the elementary school campus.
- Continuing support of our "Beyond Me" Project. It is a community service based school-wide program that encourages volunteerism, student leadership and student ownership within the community.
- Providing instructional opportunities for students in Career and Technical Education, K-12 Art, and Foreign Language.
- District-wide implementation of AVID instructional strategies and structures to increase students' career and college readiness at all levels.
- Offering additional elective opportunities to enhance student learning and career readiness upon graduation.

In recent years, the district has maintained a healthy ending fund balance in relation to other rural school districts in Lane County. The future of school funding in Oregon is uncertain; we will continue to keep money in guaranteed reserve in case the state's financial situation gets more

dismal. However, we must balance the “saving” of money with the “spending” of money to ensure that our current students receive the education they deserve. As PERS reform conversations continue to occur at the legislative level, we will continue to maintain a healthy ending fund balance that includes funds to pay down the unfunded PERS liability costs and address sharply rising PERS contribution rates.

I appreciate the hard work and dedication of the Mapleton School Board and Budget Committee members. A special thanks to Jeron Ricks, Business Manager, for the many hours he put into this document. Thanks also to the entire MSD #32 staff who implements budgets – the dollars and cents – into genuine care and concern of our students. It is difficult to put a price on that effort. This budget is a sincere attempt to do just that; and it is a budget that gives our educators the opportunity to help each student succeed.

Respectfully submitted,

Jodi O'Mara

Superintendent

Mapleton School District 32

BUSINESS MANAGER'S BUDGET SUMMARY

BUDGET COMPONENTS

- Budget provisions are determined by Oregon's Local Budget Law, which can be found in Chapter 294 of the Oregon Revised Statutes.
- Budget revenues and expenditures follow modified accrual basis of accounting. All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.
- Budget revenue and expenditure follow the Program Budget and Accounting Manual. The Program Budgeting and Accounting Manual is designed as a resource tool for school districts and education service districts in Oregon. The use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education
- State School Fund Grant revenues are estimated using the Oregon Department of Education 2019-20 State School Fund Estimates (released May 16, 2019).
- Salaries and associated payroll cost of Certified Licensed and Extra Duty positions are estimated using the effective 2017-2021 Mapleton Education Association Collective Bargaining Agreement. Salaries and associated payroll cost of Classified positions are estimated using the 2018-2020 Association of Classified Employees Collective Bargaining Agreement.

BUDGET HIGHLIGHTS

INCREASED FUND TRANSFERS

- The District has made efforts in the past three years to create a reserve of money in anticipation of increased PERS contribution rates. The District's required contribution is increasing approximately 20% this year. This creates an additional \$95,000 of expense over last year. Another aspect of PERS is unaccounted for experience in past years. As PERS members begin to near retirement they may request a review of their account and have additional years and time that was not counted towards their retirement found. In 2018-19, these reviews of historical payroll activity resulted in back payments to PERS in excess of \$40,000. To offset these irregular payments, the District is creating Fund 214, the PERS Coverage Fund. This Fund will be created from current financial reserves and may be supplemented yearly, similar to the Capital Improvement or Textbook Funds. The funds will be available to cover the irregular payments, the difference between the percent increase in the PERS responsibility and SSF allocation, and/or to fund a PERS side account. An initial amount of \$125,000 is planned to create the Fund.
- Fund 209, the Textbook Fund, has had an increase to a \$30,000 deposit to shore up the Fund balance in anticipation of upcoming ELA and Math textbook adoptions. These adoptions are more comprehensive and expensive than others and this will help float the cost over the next four years.
- Fund 402, Building Improvement, has had an increase to a \$125,000 deposit due to the anticipation of necessary projects and recommended maintenance schedules in the Long-Range Facilities Plan. Updated plumbing, industrial arts building remodel, and preschool classroom preparation are among the planned projects with roofing, lighting, and the pool building as long-term considerations.

ACCOUNT STREAMLINING

- The Middle School and High School have been housed in one building with a common group of teachers and one administrator for many years. Additionally, with the small size of the school, teachers are not limited to teaching one subject, with many teachers being certified in and covering three subjects. Due to these considerations, it has been decided to budget the Secondary school similar to the Elementary school, under a

consolidated account code. This creates a shift in the budget where a number of the accounts show up with zero budgeted until the unused accounts eventually reach a five-year history of zero balance, at which time they will fall off the budget report. Sports will continue to be broken out by school and sport in order to provide simple exhibition of Title IX compliance with the exception that the uniform and dues and fees budgets will be consolidated to the HS General Athletics account.

HEALTH INSURANCE OPT-OUT

- Legislative Senate Bill 1067 is set to take effect in September 2019. Previously, if an insurance eligible employee had insurance through their spouse or other means, they could receive an opt-out stipend of \$550 per month. The district provides \$1,320 per month to cover insurance, thus an employee choosing to opt out instead of taking insurance can save the district \$770 per month. This bill prohibits employees that have coverage on another OEBB or PEBB plan from receiving an opt-out stipend. Based on information from staff, this will result in more employees taking insurance, raising budgeted insurance amounts by \$112,000, while dropping the opt out payments by \$39,000, a net increase in cost to the district of \$73,000.

TEXTBOOK ADOPTION

- Mapleton School District follows the Instructional Materials Adoption Schedule adopted by the State Board of Education. Here's a condensed look at our adoption schedule:
 - 2018-19: Health and Physical Education
 - 2019-20: Social Studies
 - 2020-21: None Scheduled
 - 2021-22: World Languages and The Arts and ELA

MAPLETON ATHLETICS

- Mapleton School District follows a five-year uniform replacement schedule. The following teams will have new uniforms purchased in the 2019-20 fiscal year:
 - High School and Middle School Girls Basketball

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

Sincerely,

Jeron Ricks

Business Manager
Mapleton School District 32

ACRONYMS

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

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

OREGON PUBLIC SERVICE RETIREMENT PLAN (OPSRP) Member Employees hired after August 29, 2003. *2019-2021 rates are 26.58% 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. *2019-2021 rates are 32.03% of gross salary paid by Mapleton School District.*

PERS Tier 2 Member Employees hired between 1996 and August 29, 2003. *2019-2021 rates are 32.03% 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 retiree programs: Tier 1, Tier 2, and OPSRP.

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

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

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

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

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

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

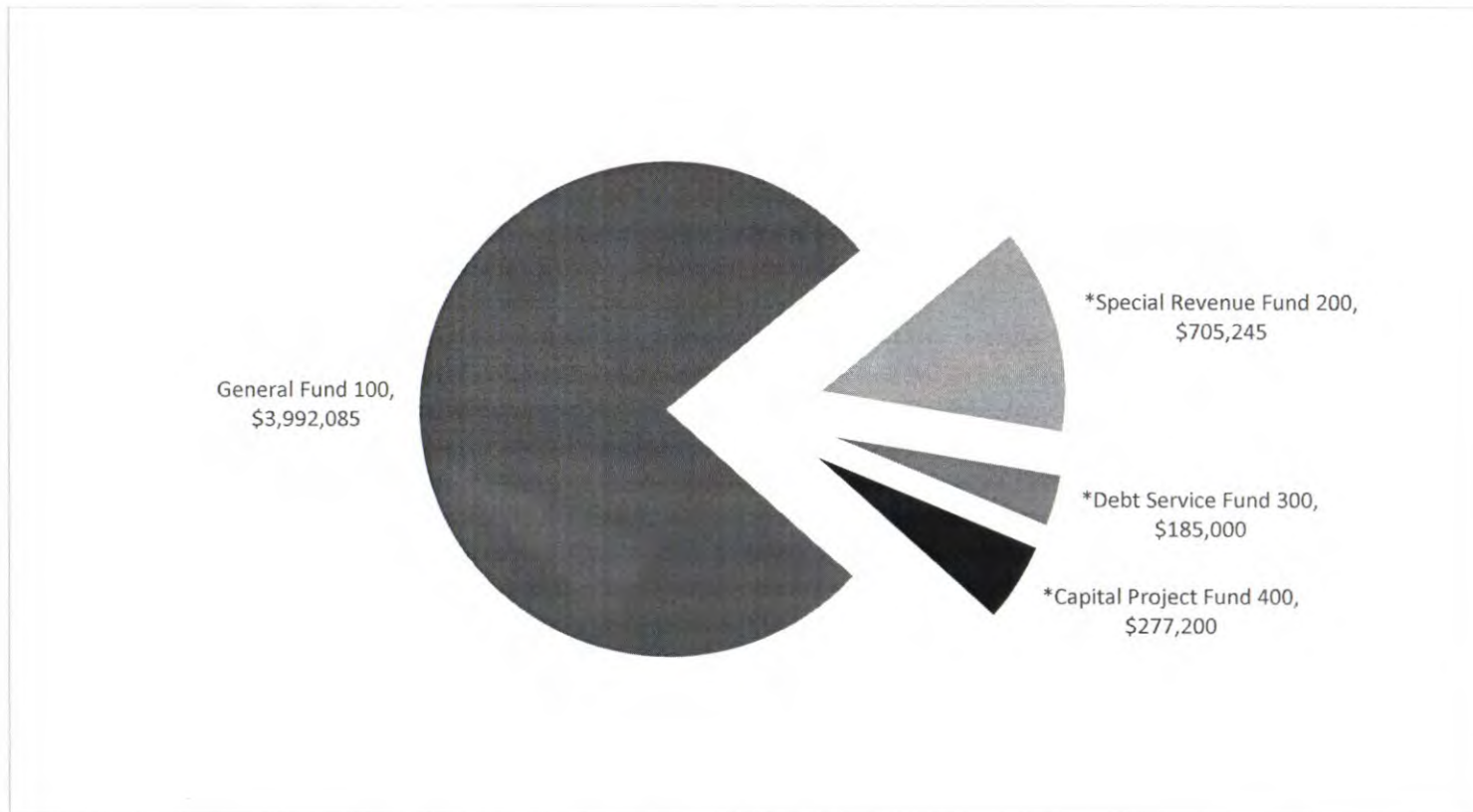
SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are restricted for specific purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid.

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

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

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

BUDGET BY FUND ALLOCATION



Funds Total \$5,159,530

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

DISTRICT STAFFING

District Staffing by Employee Position: The chart below shows the amount of full-time equivalent (FTE) staff that is proposed for fiscal year 2018-19. Costs include base salary. Extra duty, insurance opt-out stipends; associated payroll costs are excluded. Certified substitutes, classified substitutes, and coaching positions are not included below.

Licensed Staff (14.79 FTE): \$703,696

Includes K-12 regular education and special education teachers.

Classified Staff (10.3 FTE): \$406,778

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

Administrative Staff (2.00 FTE): \$188,939

Includes superintendent, principals and special education director.

Confidential Staff (4.00 FTE): \$206,476

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

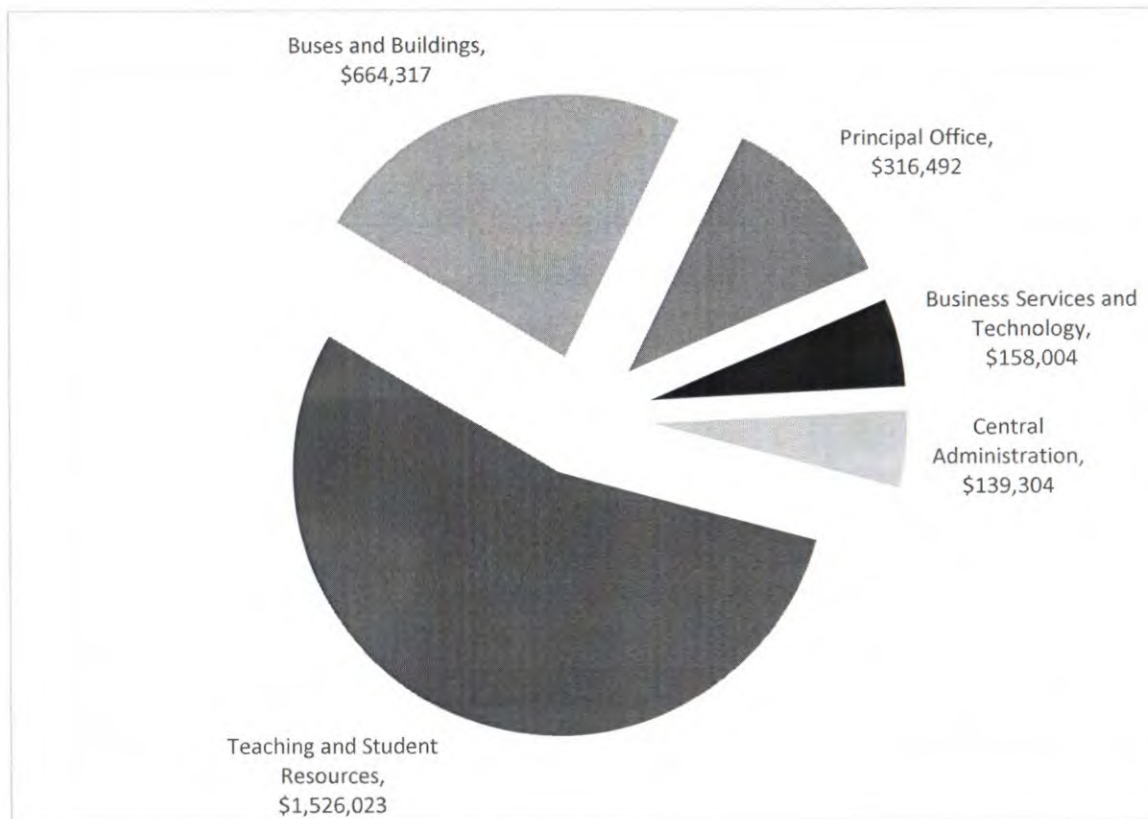
Contracted Staff (1.2 FTE): \$119,450

Includes school psychologist (.1 FTE) from Eugene 4J, behavior consultant (.20 FTE) and speech and language pathologist (.40 FTE) from Lane Education Service District and Life Skills Teacher (.5 FTE).

FUND 100

GENERAL FUND

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



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

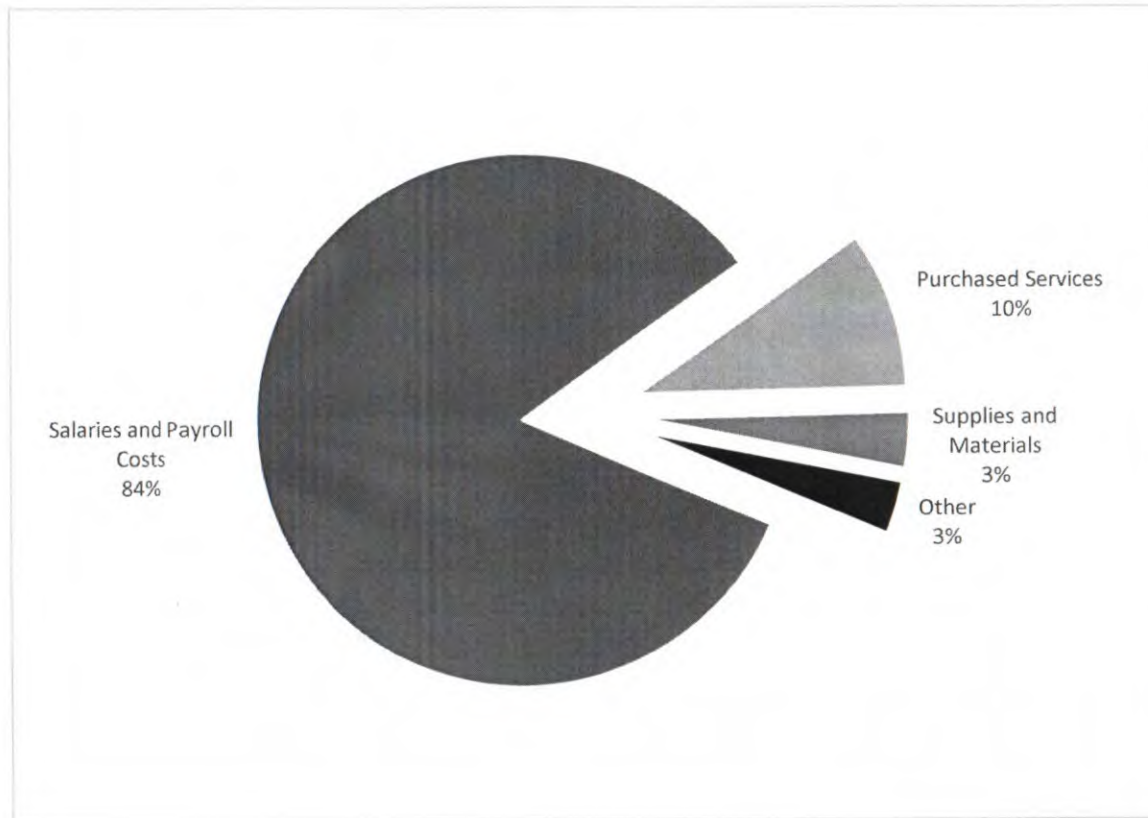
Buses and Buildings: Includes utilities, plant operation and maintenance, student transportation.

Principal Office: Includes principals' office and administrative support.

Business Services and Technology: Includes financial management, staff recruitment, and technology services.

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

General Fund Operating by Object: The graph below displays how the General Fund is budgeted by object. As the graph indicates, 84% of the General Fund is allocated to pay for people (salaries and benefits). Education is a service industry: its product is produced by personal relationships between teacher and student, support staff and teacher, administrator and student. On average school districts spend 75% to 80% on salaries and associated payroll costs. Transfers, contingency, and reserves are not included below because they are *non-operating* programs.



Salaries and Associated Payroll Costs:

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

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

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

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

General Fund Function Detail	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Budget	2019/20 Proposed
1000 INSTRUCTION					
1111 Elementary, K-6	\$ 320,745	\$ 298,772	\$ 353,455	\$ 412,946	\$ 485,004
1121 Middle/Junior High Programs	111,268	156,337	192,110	151,063	-
1122 Middle/Junior High School Extracurricular	15,726	14,429	22,498	26,635	25,973
1131 High School Programs	311,952	284,014	370,357	386,146	623,160
1132 High School Extra-curricular	61,291	77,504	82,928	78,000	88,220
1210 Programs for the Talented and Gifted	-	160	1,449	1,230	-
1250 Less restrictive programs for students with disabilities	193,786	277,041	271,693	278,077	234,752
1280 Alternative Education	-	1,885	3,000	14,044	7,098
1299 Other Programs	6,966	-	-	-	-
TOTAL INSTRUCTION	\$ 1,021,733	\$ 1,110,142	\$ 1,297,490	\$ 1,348,141	\$ 1,464,208
2000 SUPPORT SERVICES					
2110 Attendance and Social Work Services	\$ 58,082	\$ 59,398	\$ 64,140	\$ 64,752	\$ -
2120 Counseling Services					38,417
2130 Health Services	670	900	1,598	2,742	4,512
2210 Improvement of Instruction Services	5,226	6,779	12,000	12,000	12,000
2220 Educational Media Services	2,891	170	-	-	-
2240 Instructional Staff Development	-	-	-	6,533	6,885
2310 Board of Education Services	19,859	20,265	22,920	22,920	25,020
2321 Executive Administration Services	86,889	94,412	102,218	103,732	114,284
2410 Office of the Principal Services	220,959	225,108	241,019	237,301	316,492
2520 Fiscal Services	86,091	84,890	103,623	114,454	116,140
2540 Operation and Maintenance of Plant Services	308,967	301,859	335,478	359,049	386,132
2552 Student Transportation Services	220,128	203,615	214,149	230,383	241,057
2558 Special Education Transportation Services	-	63,493	76,682	83,995	37,128
2640 Staff Services	663	697	1,100	1,000	1,000
2660 Technology Services	36,974	33,718	51,027	51,599	40,865
2690 Other Support Services	6,967	-	-	-	-
2700 Supplemental Retirement Program	21,808	4,995	-	-	-
TOTAL SUPPORT SERVICES	\$ 1,076,176	\$ 1,100,298	\$ 1,225,954	\$ 1,290,460	\$ 1,339,932
5000 TRANSFER OF FUNDS					
5200 Transfers of Funds	\$ -	\$ 40,000	\$ 45,000	\$ 68,525	\$ 298,350

General Fund Function Detail	2015/16 Actuals		2016/17 Actuals		2017/18 Actuals		2018/19 Budget		2019/20 Proposed
TOTAL TRANSFER OF FUNDS	\$	-	\$	40,000	\$	45,000	\$	68,525	\$ 298,350
6000 CONTINGENCIES									
6110 Contingency	\$	-	\$	-	\$	25,000	\$	25,000	\$ 25,000
TOTAL CONTINGENCIES	\$	-	\$	-	\$	25,000	\$	25,000	\$ 25,000
7000 UNAPPROPRIATED ENDING FUND BALANCE									
7000 Unappropriated Ending Fund Balance	\$	736,402	\$	1,228,546	\$	537,197	\$	803,697	\$ 864,595
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$	736,402	\$	1,228,546	\$	537,197	\$	803,697	\$ 864,595
TOTAL GENERAL FUND EXPENDITURES	\$	2,834,311	\$	3,478,986	\$	3,130,641	\$	3,535,823	\$ 3,992,085

General Fund Object Detail		2015/16 Actuals		2016/17 Actuals		2017/18 Actuals		2018/19 Budget		2019/20 Proposed
100 SALARIES										
111 Licensed Salaries	\$	427,040	\$	423,842	\$	487,783	\$	558,684	\$	624,639
112 Classified Salaries		219,671		253,411		259,412		314,915		295,639
113 Administrators		169,378		175,254		180,514		182,648		188,939
114 Managerial - Classified		181,272		184,017		196,303		206,150		206,476
116 Supplemental Retirement Stipends		14,950		3,750		-		-		-
121 Substitutes -Licensed		34,021		21,825		33,000		29,715		33,700
122 Substitute - Classified		35,506		8,754		10,500		5,796		12,100
130 Additional Salary		48,818		50,360		56,451		67,087		67,803
140 Travel Stipend		3,000		3,000		3,000		3,000		3,000
145 Insurance Opt-Out Stipend		76,771		69,344		83,656		64,746		26,400
TOTAL SALARIES	\$	1,210,427	\$	1,193,557	\$	1,310,619	\$	1,432,741	\$	1,458,695
200 ASSOCIATED PAYROLL COSTS										
210 Public Employees Retirement System	\$	287,909	\$	289,319	\$	390,475	\$	391,404	\$	494,733
220 Social Security Administration		90,664		90,484		100,471		108,363		109,517
230 Other Required Payroll Costs		11,783		11,913		24,228		25,505		8,407
240 Contractual Employee Benefits		88,007		120,845		166,206		153,753		265,642
TOTAL ASSOCIATED PAYROLL COSTS	\$	478,363	\$	512,561	\$	681,380	\$	679,025	\$	878,300
300 PURCHASED SERVICES										
310 Instructional; Professional; and Technical Services	\$	51,067	\$	165,372	\$	160,950	\$	120,650	\$	59,950
320 Property Services		90,801		107,626		124,145		132,045		138,545
330 Student Transportation Services		3,283		1,366		450		450		500
340 Travel		3,872		2,626		4,785		6,450		9,900
350 Communication		27,538		27,366		29,450		28,050		20,400
374 Tuition paid to Other		2,826		2,055		3,000		-		-
380 Non-instructional Professional and Technical Services		87,085		35,028		44,175		34,650		37,475
390 Other General Professional and Technological Services		1,386		1,574		1,400		1,400		1,600
TOTAL PURCHASED SERVICES	\$	267,859	\$	343,014	\$	368,355	\$	323,695	\$	268,370
400 SUPPLIES AND MATERIALS										
410 Consumable Supplies and Materials	\$	69,418	\$	68,635	\$	75,675	\$	83,100	\$	79,400

General Fund Object Detail	2015/16 Actuals	2016/17 Actuals	2017/18 Actuals	2018/19 Budget	2019/20 Proposed
420 Textbooks	-	-	500	500	500
430 Library Books	-	-	-	400	-
440 Periodicals	-	-	125	-	-
460 Non-consumable Supplies	6,008	12,946	7,500	4,500	8,000
470 Computer Software	-	2,623	1,000	1,200	3,600
480 Computer hardware	2,451	-	4,000	5,150	5,000
TOTAL SUPPLIES AND MATERIALS	\$ 77,878	\$ 84,205	\$ 88,800	\$ 94,850	\$ 96,500
500 CAPITAL OUTLAY					
520 Buildings Acquisition	\$ -	\$ 3,440	\$ -	\$ -	\$ -
540 Depreciable Equipment	-	7,450	-	20,000	10,000
564 Buses and Capital Bus Improvements	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,890	\$ -	\$ 20,000	\$ 10,000
600 OTHER OBJECTS					
640 Dues and Fees	\$ 10,763	\$ 12,163	\$ 12,190	\$ 17,690	\$ 21,975
650 Insurance and Judgments	52,619	54,051	62,100	70,600	70,300
TOTAL OTHER OBJECTS	\$ 63,382	\$ 66,214	\$ 74,290	\$ 88,290	\$ 92,275
700 TRANSERS					
710 Fund Modifications	\$ -	\$ 40,000	\$ 45,000	\$ 68,525	\$ 298,350
TOTAL TRANSFERS	\$ -	\$ 40,000	\$ 45,000	\$ 68,525	\$ 298,350
800 OTHER USE OF FUNDS					
810 Planned Reserve	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
820 Reserved for Next Year	736,402	1,228,546	537,197	803,697	864,595
TOTAL OTHER USE OF FUNDS	\$ 736,402	\$ 1,228,546	\$ 562,197	\$ 828,697	\$ 889,595
TOTAL GENERAL FUND EXPENDITURES	\$ 2,834,311	\$ 3,478,986	\$ 3,130,641	\$ 3,535,823	\$ 3,992,085

GENERAL FUND REVENUES

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

STATE SCHOOL FUND The State School Fund is the method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. Oregon K-12 Public Schools are funded through a combination of certain local revenues available to school districts (primarily property taxes) and money appropriated by the Legislature.

The Oregon Department of Education (ODE) first totals all available funding for the biennium – local revenues available to each school district in Oregon and the money appropriated by the Legislature. ODE then distributes the revenue through the State School Fund Formula (Formula). The State School Fund Formula's goal is to equalize funding across the state. The Formula achieves this goal by dividing the total revenue available by the number of "weights" in the state to get a funding per weight amount.

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

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

Under the formula, the amount available for distribution is THE State School Fund Grant and certain local revenues. The funding per weight is the same for all districts and is determined by the amount of money available for distribution. It does not matter what a district receives in local revenues (property taxes); the only revenue that matters is the statewide total of state and local dollars. The formula transforms local revenues into statewide resources.

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

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

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

PROPERTY TAXES Under Measure 5, district property taxes are based on a permanent tax rate of \$4.8917 per \$1,000 of assessed value within district boundaries. Most taxes not collected in the year in which they were levied are collected in subsequent years. Other property tax-related revenues include interest earnings from delinquent taxes.

OTHER STATE FUNDING FORMULA REVENUES

Common School Fund – State allocation per ORS 327.403 distributed on a per student basis (varies from year to year).

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

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

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

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

Date: 5/15/2019

To: District Business Managers

Re: 2019-20 State School Fund Estimates

2019-20	2020-21	2019-21 Biennium*
\$4,410,000,000	\$4,590,000,000	\$9,000,000,000
2019-20 Budget Appropriation for school districts & ESDs:		\$4,410,000,000
	Less Reserve Account:	(\$20,000,000)
	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
	Less Long Term Care and State Schools:	(\$12,500,000)
	English Language Learner Improvement Funds:	(\$6,250,000)
	Educator Advancement Fund (EAF):	(\$3,000,000)
	Less Small High School Grant	(\$2,500,000)
	Less Charter School Closure Funds	\$0
	Less Local Option Equalization Grant:	(\$3,430,184)
	Less Office of School Facilities:	(\$4,000,000)
	Skilled Nursing Facilities (pediatric nursing):	(\$2,577,479)
	Free Lunch program:	(\$1,425,188)
Transfers/Deductions		(\$56,732,851)
State Revenue for Formula		\$4,353,267,150
	District Local Revenue:	\$1,964,921,049
	ESD Local Revenue:	\$131,400,000
Local Rev. for Formula (District + ESD)		\$2,096,321,049
Total Revenue For Formula		\$6,449,588,198
	District Share at 95.50%	\$6,159,356,729
	ESD Share at 4.50%	\$290,231,469
Other Transfers/Deductions:		
	Less High Cost Disability Grants:	(\$35,000,000)
	Less Facility Grants:	(\$3,500,000)
	Less share of EAF	(\$8,375,000)
Districts		(\$46,875,000)
	Less ESD testing contract:	(\$484,000)
	Less share of EAF	(\$8,375,000)
ESDs		(\$8,859,000)
Formula Revenue for Distribution		
School Districts		\$6,112,481,729
ESDs		\$281,372,469

*Based on HB3427 \$200 Million increase to the state school fund.

Sources for 2019-20 Estimates

ADM:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2018-19
11% Cap Waiver Basis:	2017-18
Poverty Basis:	December 2018
School District Funding Ratio:	1.850302658
Transportation Grant:	\$234,116,610.70
Estimated ADM:	575,000
Estimated ADMw:	706,000
District Accrual per ADMw:	\$496
ESD Accrual per ADMw:	\$18
YCEP/JDEP amount per ADMw:	\$8,326

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

STATE SCHOOL FUND GRANT

2019-2020

Based on \$9 Billion Budget with 49/51 split as of 5/15/2019

Lane County, Mapleton SD 32

District ID: 2085

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$664,076.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$13,576.23
County School Fund	=	\$17,411.00
State Managed Timber	=	\$225,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$225.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$920,288.23

2019-2020 Experience Adjustment

District Average Teacher Experience	=	8.79
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.31

2019-2020 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.	=	\$250,000.00
Trans per ADMr Rank.	89%	Transportation Reimburs. Rate 80.00%
Grant (Rate* Net Eligible Expend)	=	\$200,000.00

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
287.95	300.36	300.36

2019-2020 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (300.36 x [\$4500 + (\$25 x -3.31)]) X 1.850302658026 = **\$2,454,934**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$2,454,934** + **\$200,000** = **\$2,654,934**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$2,654,934 - \$920,288 = **\$1,734,645**

General Purpose Grant per Extended ADMw= \$8,173
 Total Formula Revenue per Extended ADMw= \$8,839
 Charter Schools Rate(ORS 338.155)= \$8,526

Total Paid To date
 SSF Small HS Grant Facility Grant

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

STATE SCHOOL FUND GRANT
2019-2020

As of 5/15/2019

Lane County, Mapleton SD 32

District ID: 2085

2019-2020 Extended ADMw

Mapleton SD 32: District total extended ADMw for funding calculations

	2019-2020		2018-2019	
ADMr:	142.00 X 1.00 =	142.00	152.70 X 1.00 =	152.70
Students in ESL programs:	0.00 X 0.50 =	0.00	0.00 X 0.50 =	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
18 IEP Students capped at 11% of District ADMr:	15.62 X 1.00 =	15.62	16.80 X 1.00 =	16.80
Students on IEP Above 11% of ADMr:	5.00 X 1.00 =	5.00	5.00 X 1.00 =	5.00
Students in Poverty:	28.70 X 0.25 =	7.18	30.86 X 0.25 =	7.72
Students in Foster Care and Neglected/Delinquent:	5.00 X 0.25 =	1.25	5.00 X 0.25 =	1.25
Remote Elementary School Correction:	66.44 X 1.00 =	66.44	66.44 X 1.00 =	66.44
Small High School Correction:	50.46 X 1.00 =	50.46	50.46 X 1.00 =	50.46
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	2019-2020 ADMw	287.95	2018-2019 ADMw	300.36
	Mapleton SD 32 Extended ADMw		300.36	

Mapleton SD 32 Extended ADMw 300.36

General Fund 100 Revenues	2015/16	2016/17	2017/18	2018/19	2019/20
	Actual	Actual	Actual	Budgeted	Proposed
REVENUE FROM LOCAL SOURCES					
R1111 Current Year's Taxes	\$ 569,755	\$ 593,695	\$ 642,871	\$ 641,080	\$ 650,076
R1112 Prior Year's Taxes	11,318	11,244	9,742	14,000	14,000
R1113 Back Taxes	579	-	287	-	-
R1114 Payments in Lieu of Property Tax	232	262	290	225	225
R1190 Penalties and Interest on Taxes	2,375	2,632	2,031	2,000	2,000
R1300 Tuition	69	-	-	-	-
R1500 Interest on Taxes	123	352	432	250	250
R1510 Interest on Investments	5,638	10,736	31,600	5,750	15,000
R1710 Admission Fees	4,052	3,214	3,745	3,200	3,000
R1910 Property Rental	4,000	4,800	4,800	4,800	4,800
R1920 Donations from Private Sources	1,055	600	600	-	100
R1960 Recovery of Prior Year Expenses	-	4,158	-	-	-
R1990 Miscellaneous	10,143	9,028	26,382	10,000	10,000
TOTAL REVENUE FROM LOCAL SOURCES	\$ 609,339	\$ 640,721	\$ 722,780	\$ 681,305	\$ 699,451
REVENUE FROM INTERMEDIATE SOURCES					
R2101 County School Fund	\$ 1,096	\$ 2,675	\$ 8,761	\$ 17,411	\$ 17,411
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$ 1,096	\$ 2,675	\$ 8,761	\$ 17,411	\$ 17,411
REVENUE FROM STATE SOURCES					
R3101 State School Fund	\$ 1,477,557	\$ 1,887,401	\$ 1,745,019	\$ 1,651,193	\$ 1,734,645
R3103 Common School Fund	19,930	22,321	16,525	13,914	13,578
R3104 State Managed County Timber	185,669	136,379	188,592	20,000	225,000
R3299 Restricted Grants M98	-	-	41,561	52,000	52,000
TOTAL REVENUE FROM STATE SOURCES	\$ 1,683,155	\$ 2,046,101	\$ 1,991,697	\$ 1,737,107	\$ 2,025,223
REVENUE FROM FEDERAL SOURCES					
R4801 Federal Forest Fees	\$ 7,470	\$ 1,277	\$ -	\$ -	\$ -
TOTAL REVENUE FROM FEDERAL SOURCES	\$ 7,470	\$ 1,277	\$ -	\$ -	\$ -
OTHER SOURCES					
R5200 Interfund Transfer	\$ 46,081	\$ 41,812	\$ -	\$ -	\$ -
R5300 Sale of Fixed Asset	-	10,000	-	-	-
R5400 Beginning Fund Balance	487,171	736,402	1,228,546	1,100,000	1,250,000
TOTAL OTHER SOURCES	\$ 533,252	\$ 788,214	\$ 1,228,546	\$ 1,100,000	\$ 1,250,000
TOTAL GENERAL FUND 100 REVENUES	\$ 2,834,312	\$ 3,478,987	\$ 3,951,784	\$ 3,535,823	\$ 3,992,085

GENERAL FUND EXPENDITURES

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

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

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

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

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

GENERAL FUND INSTRUCTION EXPENDITURES – FUNCTION 1000

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

MAJOR SUB-FUNCTIONS:

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

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

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

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

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

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

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

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
ELEMENTARY EDUCATION						
100-1111-258-000-000						
111	Licensed Salaries	\$ 184,882	\$ 167,742	\$ 236,920	\$ 237,115	\$ 265,556
112	Classified Salaries	1,539	-	502	-	3,821
121	Substitutes - Licensed	13,923	8,981	12,824	13,507	15,000
122	Substitutes - Classified	1,828	1,720	925	1,334	2,000
130	Additional Salary	906	2,775	3,008	3,166	1,500
145	Insurance Stipend	22,044	14,894	17,094	16,185	-
211	PERS Pension	28,713	18,366	25,152	7,277	26,751
212	PERS IAP	13,055	10,313	13,812	16,198	17,240
216	OPSRP Pension	15,699	15,799	30,218	48,230	52,014
220	Social Security Administration	17,062	14,907	20,069	20,755	22,022
231	Workers' Compensation	1,158	957	1,323	1,336	1,622
240	Health Insurance	14,220	34,238	35,989	37,343	65,478
410	Supplies and Materials	2,973	3,966	3,676	6,300	7,500
418	PE Supplies and Materials	369	666	480	500	-
419	ODS Supplies and Materials	2,275	3,447	2,260	2,500	-
430	Library Books	-	-	-	200	-
440	Periodicals	-	-	-	-	-
460	Non-consumable Items	100	-	2,492	1,000	-
470	Computer Software	-	-	-	-	500
480	Computer Hardware	-	-	1,500	-	2,000
640	Dues and Fees	-	-	-	-	2,000
TOTAL ELEMENTARY EDUCATION		\$ 320,745	\$ 298,772	\$ 408,243	\$ 412,946	\$ 485,004
SECONDARY EDUCATION						
100-1131-628-060-000						
111	Licensed Salaries	\$ -	\$ -	\$ 19,115	\$ -	\$ 317,078
112	Classified Salaries	61	20,646	-	-	-
121	Substitutes - Licensed	15,994	10,377	16,296	13,507	16,000
122	Substitutes - Classified	877	583	501	1,334	1,500
130	Additional Salary	-	232	96	-	3,000
145	Insurance Stipend	-	-	-	-	-
211	PERS Pension	(252)	452	729	-	33,198
212	PERS IAP	(83)	1,372	1,586	810	20,293
216	OPSRP Pension	155	3,669	5,456	2,701	60,245

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
220	Social Security Administration	1,295	2,384	2,673	1,135	25,825
231	Workers' Compensation	91	160	183	77	1,902
240	Health Insurance	-	-	7,546	-	126,720
340	Travel	-	-	-	-	500
410	Supplies and Materials	-	-	-	-	9,000
470	Computer Software	-	-	-	-	1,000
480	Computer Hardware	-	-	2,059	-	3,000
640	Dues & Fees	-	-	785	-	900
TOTAL SECONDARY EDUCATION		\$ 18,137	\$ 39,875	\$ 57,028	\$ 19,564	\$ 620,160
SECONDARY GENERAL SUPPLIES						
100-1131-628-290-000						
410	Supplies and Materials	\$ 2,043	\$ 2,002	\$ 3,059	\$ 3,000	\$ 3,000
430	Library Books	-	-	-	200	-
TOTAL SECONDARY GENERAL SUPPLIES		\$ 2,043	\$ 2,002	\$ 3,059	\$ 3,200	\$ 3,000
HS GENERAL ATHLETICS						
100-1132-628-230-000						
111	Licensed Salaries	\$ -	\$ 6,232	\$ -	\$ -	\$ -
130	Additional Salary	4,354	5,649	6,051	10,551	10,551
145	Insurance Stipend	-	1,056	-	-	-
211	PERS Pension	102	79	826	152	-
212	PERS IAP	261	776	343	633	675
216	OPSRP Pension	688	2,219	587	1,990	2,638
220	Social Security Administration	331	988	457	807	807
231	Workers' Compensation	23	62	30	59	59
240	Health Insurance	-	20	-	-	-
318	Workshops	-	225	-	700	700
327	Water and Sewage	-	-	501	1,200	1,200
340	Travel	1,813	41	438	1,000	1,000
380	Professional Services	914	1,102	228	-	-
410	Supplies and Materials	429	548	212	500	500
460	Non-consumable and Materials	-	-	-	1,000	5,500
470	Computer Software	-	450	-	100	2,000
640	Dues and Fees	925	1,098	1,700	1,300	3,000
654	Student Insurance Premiums	-	308	-	300	300

General Fund 100 Expenditures

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
TOTAL HS GENERAL ATHLETICS	\$ 9,838	\$ 20,853	\$ 11,373	\$ 20,292	\$ 28,931

MS VOLLEYBALL

100-1122-378-230-100

130	Additional Salary	\$	1,556	\$	1,556	\$	1,556	\$	2,744	\$	2,744
211	PERS Pension		347		347		423		393		-
212	PERS IAP		93		93		93		165		176
216	OPSRP Pension		-		-		-		238		686
220	Social Security Administration		119		119		119		210		210
231	Workers' Compensation		8		8		8		15		15
380	Officiating Services		-		-		-		750		750
410	Supplies and Materials		-		1,254		-		50		50
640	Dues and Fees		10		20		20		20		-
TOTAL MS VOLLEYBALL		\$	2,134	\$	3,397	\$	2,219	\$	4,585	\$	4,631

MS FOOTBALL

100-1122-378-230-200

130	Additional Salary	\$	1,556	\$	1,336	\$	1,336	\$	2,744	\$	2,744
212	PERS IAP		-		-		80		165		176
216	OPSRP Pension		-		-		292		549		686
220	Social Security Administration		119		102		102		210		210
231	Workers' Compensation		9		6		7		15		15
380	Officiating Services		688		690		-		800		800
410	Supplies and Materials		4,405		1,140		1,316		1,500		1,500
640	Dues and Fees		10		20		-		20		-
TOTAL MS FOOTBALL		\$	6,787	\$	3,294	\$	3,133	\$	6,003	\$	6,131

MS BOYS BASKETBALL

100-1122-378-230-300

130	Additional Salary	\$ 1,336	\$ 149	\$ 2,321	\$ 2,744	\$ 2,744
212	PERS IAP	-	9	107	165	176
216	OPSRP Pension	-	26	391	549	686
220	Social Security Administration	102	11	169	210	210
231	Workers' Compensation	8	1	12	15	15
380	Officiating Services	-	-	-	750	750
410	Supplies and Materials	-	-	533	50	50

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
640	Dues and Fees	10	20	20	20	-
TOTAL MS BOYS BASKETBALL		\$ 1,456	\$ 216	\$ 3,553	\$ 4,503	\$ 4,631
MS GIRLS BASKETBALL						
100-1122-378-230-400						
130	Additional Salary	\$ 1,336	\$ 1,709	\$ 2,524	\$ 2,744	\$ 2,744
212	PERS IAP	-	103	140	165	176
216	OPSRP Pension	-	301	250	549	686
220	Social Security Administration	102	131	193	210	210
231	Workers' Compensation	7	9	13	15	15
380	Officiating Services	-	-	-	750	750
410	Supplies and Materials	-	-	57	50	50
640	Dues and Fees	10	20	20	20	-
TOTAL MS GIRLS BASKETBALL		\$ 1,455	\$ 2,272	\$ 3,198	\$ 4,503	\$ 4,631
MS TRACK						
100-1122-378-230-600						
130	Additional Salary	\$ 2,892	\$ 3,877	\$ 2,321	\$ 2,744	\$ 2,744
212	PERS IAP	-	93	80	93	176
216	OPSRP Pension	-	274	292	311	686
220	Social Security Administration	221	283	167	210	210
231	Workers' Compensation	13	19	12	15	15
410	Supplies and Materials	-	6	-	1,100	50
640	Dues and Fees	20	40	40	40	-
TOTAL MS TRACK		\$ 3,147	\$ 4,593	\$ 2,911	\$ 4,513	\$ 3,881
MS EXTRACURRICULAR						
100-1122-378-250-000						
130	Additional Salary	\$ 500	\$ 500	\$ 766	\$ 1,481	\$ 1,481
212	PERS IAP	30	30	46	89	95
216	OPSRP Pension	88	88	168	296	370
220	Social Security Administration	38	36	52	113	113
231	Workers' Compensation	3	2	4	9	8
410	Supplies and Materials	-	-	-	50	-
TOTAL MS EXTRACURRICULAR		\$ 659	\$ 657	\$ 1,036	\$ 2,038	\$ 2,068

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
HS VOLLEYBALL						
100-1132-628-230-100						
130	Additional Salary	\$ 4,314	\$ 4,314	\$ 4,314	\$ 4,899	\$ 4,899
212	PERS IAP	185	259	72	294	314
216	OPSRP Pension	544	761	262	980	1,225
220	Social Security Administration	330	321	328	375	375
231	Workers' Compensation	23	21	22	25	28
380	Officiating Services	1,828	1,276	1,379	1,800	2,000
410	Supplies and Materials	1,021	426	257	200	250
640	Dues and Fees	175	95	185	195	-
TOTAL HS VOLLEYBALL		\$ 8,420	\$ 7,473	\$ 6,819	\$ 8,768	\$ 9,090
HS FOOTBALL						
100-1132-628-230-200						
130	Additional Salary	\$ 5,501	\$ 5,501	\$ 5,734	\$ 5,734	\$ 5,734
211	PERS Pension	814	815	992	921	-
212	PERS IAP	330	330	219	219	367
216	OPSRP Pension	327	327	-	-	1,434
220	Social Security Administration	420	418	438	439	439
231	Workers' Compensation	29	27	29	28	32
322	Repairs and Maintenance	90	301	669	300	-
340	Travel	424	33	57	50	-
380	Officiating Services	1,595	1,248	2,206	2,200	2,000
410	Supplies and Materials	2,715	7,656	6,799	3,000	5,500
640	Dues and Fees	325	195	170	195	-
TOTAL HS FOOTBALL		\$ 12,570	\$ 16,851	\$ 17,312	\$ 13,086	\$ 15,505
HS B BASKETBALL						
100-1132-628-230-300						
130	Additional Salary	\$ 4,314	\$ 3,388	\$ 4,667	\$ 4,900	\$ 4,900
212	PERS IAP	259	203	-	294	314
216	OPSRP Pension	761	598	-	980	1,225
220	Social Security Administration	329	255	357	375	375
231	Workers' Compensation	23	17	24	25	28
340	Travel	174	-	-	-	-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
380	Officiating Services	1,599	1,956	1,885	1,900	1,900
410	Supplies and Materials	-	3,000	280	200	200
640	Dues and Fees	95	245	255	195	-
TOTAL HS BOYS BASKETBALL		\$ 7,554	\$ 9,661	\$ 7,467	\$ 8,869	\$ 8,941

HS G BASKETBALL

100-1132-628-230-400

130	Additional Salary	\$ 4,314	\$ 5,501	\$ 5,501	\$ 4,900	\$ 4,900
212	PERS IAP	259	32	-	294	314
216	OPSRP Pension	761	93	-	980	1,225
220	Social Security Administration	330	420	421	375	375
231	Workers' Compensation	23	26	28	25	28
380	Officiating Services	1,599	2,122	1,885	1,900	1,900
410	Supplies and Materials	-	-	280	200	200
640	Dues and Fees	95	245	255	195	-
TOTAL HS GIRLS BASKETBALL		\$ 7,380	\$ 8,440	\$ 8,369	\$ 8,869	\$ 8,941

HS TRACK

100-1132-628-230-600

130	Additional Salary	\$ 5,053	\$ 5,053	\$ 5,501	\$ 5,734	\$ 5,734
212	PERS IAP	303	303	111	125	367
216	OPSRP Pension	891	891	405	417	1,434
220	Social Security Administration	386	384	421	429	439
231	Workers' Compensation	26	25	26	28	32
410	Supplies and Materials	1,427	443	913	2,900	1,000
640	Dues and Fees	255	405	475	475	-
TOTAL HS TRACK		\$ 8,341	\$ 7,505	\$ 7,853	\$ 10,108	\$ 9,005

HS EXTRACURRICULAR

100-1132-628-250-000

130	Additional Salary	\$ 5,025	\$ 4,975	\$ 6,195	\$ 5,592	\$ 5,592
211	PERS Pension	335	469	-	-	-
212	PERS IAP	302	298	298	336	358
216	OPSRP Pension	622	507	1,087	1,118	1,398
220	Social Security Administration	382	373	461	428	428
231	Workers' Compensation	26	25	31	34	32

General Fund 100 Expenditures

		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
340	Travel	-	-	-	-	-
640	Dues and Fees	495	75	75	500	-
TOTAL HS EXTRACURRICULAR		\$ 7,187	\$ 6,722	\$ 8,147	\$ 8,008	\$ 7,807

SPECIAL EDUCATION**100-1250-000-320-000**

111	Licensed Salaries	\$ 2,258	\$ 15,912	\$ 9,498	\$ 10,343	\$ 18,006
112	Classified Salaries	89,503	48,458	55,537	91,629	84,640
113	Administrator Salaries	5,358	5,516	5,516	5,681	5,908
121	Substitutes - Licensed	4,105	2,467	2,307	2,701	2,700
122	Substitutes - Classified	6,196	6,418	4,491	3,128	3,100
130	Additional Salary	3,430	1,162	824	-	-
145	Insurance Stipend	429	1,518	462	462	462
211	PERS Pension	1,300	3,626	4,447	4,754	11,722
212	PERS IAP	5,107	4,287	3,255	6,543	7,629
216	OPSRP Pension	13,982	9,740	8,289	18,043	23,084
220	Social Security Administration	7,149	6,166	5,727	8,717	9,564
231	Workers' Compensation	513	412	395	591	704
240	Health Insurance	761	2,993	2,310	3,185	5,632
313	Student Services	51,067	165,147	131,092	119,700	59,000
340	Travel	-	77	-	-	-
353	Postage	-	23	-	-	-
380	Technical Services	315	2,137	1,305	500	500
410	Supplies and Materials	380	352	138	500	500
420	Textbooks	-	-	-	500	500
460	Non-consumable Supplies and Materials	-	-	-	500	500
470	Computer Software	-	105	-	100	100
480	Computer Hardware	1,017	-	-	-	-
640	Dues and Fees	915	524	-	500	500
TOTAL SPECIAL EDUCATION		\$ 193,785	\$ 277,041	\$ 235,595	\$ 278,077	\$ 234,752

ALTERNATIVE EDUCATION**100-1280-628-050-000**

111	Licensed Salaries	\$ -	\$ -	\$ -	\$ 6,343	\$ 3,000
212	PERS IAP	-	-	-	381	192
216	OPSRP Pension	-	-	-	1,269	660

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
220	Social Security Administration	-	-	-	485	230
231	Workers' Compensation	-	-	-	32	17
240	Health Insurance	-	-	-	2,534	-
640	Dues and Fees	-	1,885	100	3,000	3,000
TOTAL ALTERNATIVE EDUCATION		\$ -	\$ 1,885	\$ 100	\$ 14,044	\$ 7,098

MS AVID

100-1121-378-020-000

111	Licensed Salaries	\$ -	\$ -	\$ 6,113	\$ 6,740	\$ -
145	Insurance Stipend	-	-	-	-	-
212	PERS IAP	-	-	367	404	-
216	OPSRP Pension	-	-	1,337	1,348	-
220	Social Security Administration	-	-	416	516	-
231	Workers' Compensation	-	-	31	34	-
240	Health Insurance	-	-	2,432	2,693	-
410	Supplies and Materials	-	-	-	100	-
TOTAL MS AVID		\$ -	\$ -	\$ 10,695	\$ 11,835	\$ -

MS LANGUAGE ARTS

100-1121-378-100-000

111	Licensed Salaries	\$ 11,084	\$ 16,972	\$ 13,371	\$ 13,083	\$ -
145	Insurance Stipend	2,310	1,122	-	-	-
212	PERS IAP	804	1,086	802	404	-
216	OPSRP Pension	2,363	3,192	2,924	1,348	-
220	Social Security Administration	1,025	1,322	911	516	-
231	Workers' Compensation	71	90	68	34	-
240	Health Insurance	44	5,566	5,319	2,693	-
410	Supplies and Materials	100	-	33	100	-
TOTAL MS LANGUAGE ARTS		\$ 17,801	\$ 29,349	\$ 23,430	\$ 18,178	\$ -

MS SOCIAL STUDIES

100-1121-378-110-000

111	Licensed Salaries	\$ 11,084	\$ 16,309	\$ 12,047	\$ 13,283	\$ -
145	Insurance stipend	2,310	1,650	-	-	-
212	PERS IAP	804	1,078	545	797	-
216	OPSRP Pension	2,363	3,168	1,986	2,657	-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
220	Social Security Administration	1,025	1,297	865	1,016	-
231	Workers' Compensation	71	89	61	67	-
240	Health Insurance	44	4,512	4,860	5,386	-
410	Supplies and Materials	48	99	99	100	-
TOTAL MS SOCIAL STUDIES		\$ 17,749	\$ 28,202	\$ 20,464	\$ 23,306	\$ -

MS SCIENCE

100-1121-378-120-000

111	Licensed	\$ 11,766	\$ 11,763	\$ 6,639	\$ 9,055	\$ -
145	Insurance Stipend	2,244	2,178	1,056	-	-
212	PERS IAP	841	836	462	543	-
216	OPSRP Pension	2,471	2,459	1,683	1,811	-
220	Social Security Administration	1,072	1,066	589	693	-
231	Workers' Compensation	73	67	38	44	-
240	Health Insurance	42	41	20	2,693	-
410	Supplies and Materials	58	104	22	250	-
TOTAL MS SCIENCE		\$ 18,566	\$ 18,514	\$ 10,508	\$ 15,089	\$ -

MS ART

100-1121-378-130-000

111	Licensed	\$ -	\$ -	\$ 5,935	\$ 3,272	\$ -
212	PERS IAP	-	-	178	196	-
216	OPSRP Pension	-	-	649	654	-
220	Social Security Administration	-	-	449	250	-
231	Workers' Compensation	-	-	30	16	-
240	Health Insurance	-	-	2,429	1,346	-
410	Supplies and Materials	250	298	65	200	-
TOTAL MS ART		\$ 250	\$ 298	\$ 9,735	\$ 5,934	\$ -

MS DRAMATICS

100-1121-378-135-000

111	Licensed	\$ -	\$ -	\$ -	\$ 3,272	\$ -
212	PERS IAP	-	-	-	196	-
216	OPSRP Pension	-	-	-	654	-
220	Social Security Administration	-	-	-	250	-
231	Workers' Compensation	-	-	-	16	-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
240	Health Insurance	-	-	-	1,346	-
410	Supplies and Materials	-	-	-	200	-
640	Dues and Fees	-	-	-	200	-
TOTAL MS DRAMATICS		\$ -	\$ -	\$ -	\$ 6,134	\$ -
MS MATHEMATICS						
100-1121-378-180-000						
111	Licensed	\$ 12,846	\$ 19,998	\$ 18,203	\$ 17,628	\$ -
145	Insurance Stipend	-	-	1,650	1,310	-
211	PERS Pension	2,869	4,466	3,633	3,080	-
212	PERS IAP	771	1,200	1,192	1,136	-
216	OPSRP Pension	-	-	1,424	1,348	-
220	Social Security Administration	960	1,518	1,498	1,449	-
231	Workers' Compensation	67	97	97	93	-
240	Health Insurance	4,545	7,354	2,723	2,748	-
410	Supplies and Materials	-	437	-	200	-
TOTAL MS MATHEMATICS		\$ 22,056	\$ 35,070	\$ 30,421	\$ 28,992	\$ -
MS HEALTH						
100-1121-378-190-000						
111	Licensed	\$ 3,353	\$ 8,388	\$ 9,257	\$ 9,327	\$ -
145	Insurance Stipend	462	1,122	1,122	1,122	-
211	PERS Pension	852	2,124	2,823	2,638	-
212	PERS IAP	229	571	623	927	-
220	Social Security Administration	292	728	794	799	-
231	Workers' Compensation	19	45	50	51	-
240	Health Insurance	10	25	25	41	-
TOTAL MS HEALTH		\$ 5,217	\$ 13,001	\$ 14,694	\$ 14,905	\$ -
MS PHYSICAL EDUCATION						
100-1121-378-200-000						
111	Licensed	\$ 3,832	\$ 7,894	\$ 8,713	\$ 9,327	\$ -
145	Insurance Stipend	528	1,056	1,056	1,122	-
211	PERS Pension	974	1,999	2,657	2,638	-
212	PERS IAP	262	537	586	627	-
220	Social Security Administration	334	685	747	799	-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
231	Workers' Compensation	22	42	47	51	-
240	Health Insurance	12	23	23	41	-
410	Supplies and Materials (recess)	-	-	-	250	-
TOTAL MS PHYSICAL EDUCATION		\$ 5,963	\$ 12,236	\$ 13,830	\$ 14,855	\$ -
MS SECOND LANGUAGE						
100-1121-378-210-000						
111	Licensed	\$ -	\$ -	\$ 6,495	\$ 6,740	\$ -
145	Insurance Stipend	-	-	-	-	-
211	PERS Pension	-	-	-	-	-
212	PERS IAP	-	-	391	404	-
216	OPSRP Pension	-	-	1,424	1,348	-
220	Social Security Administration	-	-	476	516	-
231	Workers' Compensation	-	-	33	34	-
240	Health Insurance	-	-	2,688	2,693	-
410	Supplies and Materials	-	-	200	100	-
TOTAL MS SECOND LANGUAGE		\$ -	\$ -	\$ 11,707	\$ 11,835	\$ -
MS TEACHING SUPPLIES						
100-1121-378-290-000						
410	Supplies and Materials	\$ 184	\$ 249	\$ -	\$ -	\$ -
TOTAL MS TEACHING SUPPLIES		\$ 184	\$ 249	\$ -	\$ -	\$ -
MS COMPUTERS						
100-1121-378-520-000						
111	Licensed	\$ 4,750	\$ 5,219	\$ -	\$ -	\$ -
145	Insurance Stipend	-	-	-	-	-
211	PERS Pension	-	-	-	-	-
212	PERS IAP	285	313	-	-	-
216	OPSRP Pension	838	921	-	-	-
220	Social Security Administration	362	392	-	-	-
231	Workers' Compensation	25	26	-	-	-
240	Health Insurance	2,063	2,351	-	-	-
TOTAL MS COMPUTERS		\$ 8,324	\$ 9,221	\$ -	\$ -	\$ -
MS INDUSTRIAL ARTS						

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
100-1121-378-550-000						
111	Licensed Salary	\$ 9,454	\$ 6,232	\$ -	\$ -	\$ -
145	Insurance Stipend	1,650	1,056	-	-	-
212	PERS IAP	666	437	-	-	-
216	OPSRP Pension	1,959	1,286	-	-	-
220	Social Security Administration	849	558	-	-	-
231	Workers' Compensation	58	35	-	-	-
240	Health Insurance	31	20	-	-	-
410	Supplies and Materials	492	572	-	-	-
TOTAL MS INDUSTRIAL ARTS		\$ 15,158	\$ 10,196	\$ -	\$ -	\$ -
MS GENERAL ATHLETICS						
100-1122-378-230-000						
410	Supplies and Materials	\$ 48	\$ -	\$ 22	\$ 150	\$ -
640	Dues and Fees	40	-	25	40	-
654	Student Insurance Premiums	-	-	-	300	-
TOTAL MS GENERAL ATHLETICS		\$ 88	\$ -	\$ 47	\$ 490	\$ -
HS LANGUAGE ARTS						
100-1131-628-100-000						
111	Licensed Salaries	\$ 33,598	\$ 28,715	\$ 31,615	\$ 25,735	\$ -
145	Insurance Stipend	-	-	1,122	1,056	-
212	PERS IAP	2,016	1,723	1,579	1,607	-
216	OPSRP Pension	5,927	5,065	5,756	5,358	-
220	Social Security Administration	2,565	2,148	2,477	2,050	-
231	Workers' Compensation	179	141	165	134	-
240	Health Insurance	13,761	12,199	10,307	7,958	-
410	Supplies and Materials	198	684	531	400	-
TOTAL HS LANGUAGE ARTS		\$ 58,243	\$ 50,675	\$ 53,552	\$ 44,298	\$ -
HS SOCIAL STUDIES						
100-1131-628-110-000						
111	Licensed Salaries	\$ 22,168	\$ 22,181	\$ 32,673	\$ 28,988	\$ -
145	Insurance Stipend	-	-	5,478	4,422	-
212	PERS IAP	1,330	1,331	1,329	2,005	-
216	OPSRP Pension	3,911	3,913	4,844	6,682	-

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
220	Social Security Administration	1,690	1,665	2,899	2,556	-
231	Workers' Compensation	119	110	192	168	-
240	Health Insurance	9,629	9,990	2,636	2,854	-
410	Supplies and Materials	-	-	124	400	-
TOTAL HS SOCIAL STUDIES		\$ 38,847	\$ 39,190	\$ 50,175	\$ 48,075	\$ -
HS SCIENCE						
100-1131-628-120-000						
111	Licensed Salaries	\$ 22,840	\$ 23,881	\$ 34,852	\$ 44,211	\$ -
145	Insurance Stipend	4,356	4,422	5,544	-	-
212	PERS IAP	1,632	1,698	2,424	2,653	-
216	OPSRP Pension	4,797	4,993	8,835	8,842	-
220	Social Security Administration	2,081	2,165	3,090	3,382	-
231	Workers' Compensation	142	136	200	216	-
240	Health Insurance	81	82	103	13,147	-
410	Supplies and Materials	553	397	46	1,500	-
TOTAL HS SCIENCE		\$ 36,482	\$ 37,775	\$ 55,095	\$ 73,951	\$ -
HS ART						
100-1131-628-130-000						
111	Licensed Salaries	\$ -	\$ -	\$ -	\$ 6,543	\$ -
212	PERS IAP	-	-	-	393	-
216	OPSRP Pension	-	-	-	1,309	-
220	Social Security Administration	-	-	-	501	-
231	Workers' Compensation	-	-	-	33	-
240	Health Insurance	-	-	-	2,693	-
410	Supplies and Materials	-	-	731	600	-
TOTAL HS ART		\$ -	\$ -	\$ 731	\$ 12,072	\$ -
HS DRAMATICS						
100-1131-628-135-000						
111	Licensed Salaries	\$ -	\$ -	\$ -	\$ 12,795	\$ -
145	Insurance Stipend	-	-	-	1,122	-
212	PERS IAP	-	-	-	835	-
216	OPSRP Pension	-	-	-	2,783	-
220	Social Security Administration	-	-	-	1,065	-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
231	Workers' Compensation	-	-	-	70	-
240	Health Insurance	-	-	-	2,734	-
410	Supplies and Materials	-	-	-	200	-
480	Computer Hardware	-	-	-	150	-
640	Dues and Fees	-	-	-	200	-
TOTAL HS DRAMATICS		\$ -	\$ -	\$ -	\$ 21,954	\$ -
HS MATH						
100-1131-628-180-000						
111	Licensed Salaries	\$ 31,753	\$ 13,199	\$ 23,415	\$ 29,035	\$ -
145	Insurance Stipend	990	-	3,300	3,493	-
211	PERS Pension	5,824	2,947	7,267	8,213	-
212	PERS IAP	1,965	792	1,603	1,952	-
216	OPSRP Pension	1,175	-	-	-	-
220	Social Security Administration	2,458	1,002	2,044	2,488	-
231	Workers' Compensation	171	64	129	157	-
240	Health Insurance	9,245	4,854	70	148	-
410	Supplies and Materials	-	471	410	300	-
TOTAL HS MATHEMATICS		\$ 53,581	\$ 23,329	\$ 38,238	\$ 45,786	\$ -
HS HEALTH						
100-1131-628-190-000						
111	Licensed Salaries	\$ 8,144	\$ 8,388	\$ 9,257	\$ 9,327	\$ -
145	Insurance Stipend	1,122	1,122	1,122	1,122	-
211	PERS Pension	2,069	2,124	2,823	2,638	-
212	PERS IAP	556	571	623	627	-
220	Social Security Administration	709	728	794	799	-
231	Workers' Compensation	47	45	50	51	-
240	Health Insurance	25	25	25	41	-
410	Supplies and Materials	301	490	482	500	-
640	Dues and Fees	-	299	-	-	-
TOTAL HS HEALTH		\$ 12,972	\$ 13,789	\$ 15,177	\$ 15,105	\$ -
HS PHYSICAL EDUCATION						
100-1131-628-200-000						
111	Licensed Salaries	\$ 21,037	\$ 13,113	\$ 8,713	\$ 9,327	\$ -

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
145	Insurance Stipend	2,244	1,056	1,056	1,122	-
211	PERS Pension	4,138	1,999	2,657	2,638	-
212	PERS IAP	1,397	850	586	627	-
216	OPSRP Pension	838	921	-	-	-
220	Social Security Administration	1,780	1,077	747	799	-
231	Workers' Compensation	119	68	47	51	-
240	Health Insurance	2,113	2,374	24	41	-
410	Supplies and Materials	878	810	654	800	-
TOTAL HS PHYSICAL EDUCATION		\$ 34,544	\$ 22,267	\$ 14,484	\$ 15,405	\$ -

HS SECOND LANGUAGE

100-1131-628-210-000

111	Licensed Salaries	\$ 4,750	\$ -	\$ 6,495	\$ 13,479	\$ -
145	Insurance Stipend	990	-	-	-	-
212	PERS IAP	344	-	391	809	-
216	OPSRP Pension	1,013	-	1,424	2,693	-
220	Social Security Administration	439	-	476	1,031	-
231	Workers' Compensation	30	-	33	68	-
240	Health Insurance	19	-	2,688	5,386	-
410	Supplies and Materials	-	-	338	400	-
TOTAL HS SECOND LANGUAGE		\$ 7,586	\$ -	\$ 11,845	\$ 23,866	\$ -

HS LEADERSHIP

100-1131-628-250-000

111	Licensed Salaries	\$ -	\$ -	\$ -	\$ 5,947	\$ -
145	Insurance Stipend	-	-	-	-	-
212	PERS IAP	-	-	-	357	-
216	OPSRP Pension	-	-	-	1,189	-
220	Social Security Administration	-	-	-	455	-
231	Workers' Compensation	-	-	-	30	-
240	Health Insurance	-	-	-	2,376	-
410	Supplies and Materials	-	-	-	150	-
TOTAL HS LEADERSHIP		\$ -	\$ -	\$ -	\$ 10,504	\$ -

HS CAREER RELATED LEARNING

100-1131-628-270-000

General Fund 100 Expenditures

		2015/16 Actual		2016/17 Actual		2017/18 Actual		2018/19 Budgeted		2019/20 Proposed
111	Licensed Salaries	\$ -	\$	-	\$	-	\$	7,150	\$	-
145	Insurance Stipend	-		-		-		-		-
212	PERS IAP	-		-		-		429		-
216	OPSRP Pension	-		-		-		1,430		-
220	Social Security Administration	-		-		-		547		-
231	Workers' Compensation	-		-		-		36		-
240	Health Insurance	-		-		-		3,693		-
410	Supplies and Materials	-		-		-		150		-
TOTAL HS CAREER RELATED LEARNING		\$ -	\$	-	\$	-	\$	13,435	\$	-

HS YEARBOOK**100-1131-628-510-000**

111	Licensed Salaries	\$ 4,750	\$	5,219	\$	6,495	\$	6,740	\$	-
145	Insurance Stipend	990		528		-		-		-
212	PERS IAP	344		345		390		404		-
216	OPSRP Pension	1,013		1,014		1,420		1,348		-
220	Social Security Administration	439		415		442		516		-
231	Workers' Compensation	30		29		33		34		-
240	Health Insurance	19		1,444		2,584		2,693		-
322	Repairs and Maintenance	219		-		-		200		-
355	Printing and Binding	3,246		1,322		1,823		2,000		-
410	Supplies and Materials	-		180		146		500		-
TOTAL HS YEARBOOK		\$ 11,051	\$	10,495	\$	13,333	\$	14,435	\$	-

HS INDUSTRIAL ARTS**100-1131-628-550-000**

111	Licensed Salaries	\$ 22,689	\$	26,485	\$	-	\$	-	\$	-
145	Insurance Stipend	3,960		4,488		-		-		-
212	PERS IAP	1,599		1,858		-		-		-
216	OPSRP Pension	4,701		5,464		-		-		-
220	Social Security Administration	2,039		2,369		-		-		-
231	Workers' Compensation	139		149		-		-		-
240	Health Insurance	73		83		-		-		-
410	Supplies and Materials	2,818		1,251		-		500		-
460	Non-consumable and Materials	-		2,171		-		-		-
640	Dues and Fees	448		297		-		-		-

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
TOTAL HS INDUSTRIAL ARTS		\$ 38,465	\$ 44,617	\$ -	\$ 500	\$ -
TALENTED & GIFTED						
100-1210-000-000-000						
130	Additional Salary	\$ -	\$ -	\$ -	\$ 766	\$ -
212	PERS IAP	-	-	-	46	-
216	OPSRP Pension	-	-	-	153	-
220	Social Security Administration	-	-	-	59	-
231	Workers' Compensation	-	-	-	6	-
410	Supplies and Materials	-	160	-	200	-
TOTAL TALENTED AND GIFTED		\$ -	\$ 160	\$ -	\$ 1,230	\$ -
OTHER PROGRAMS						
100-1299-000-000-000						
410	Other Programs	\$ 6,966	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER PROGRAMS		\$ 6,966	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND 100 INSTRUCTION		\$ 1,021,732	\$ 1,110,142	\$ 1,185,575	\$ 1,324,145	\$ 1,464,208

GENERAL FUND SUPPORT SERVICES EXPENDITURES – FUNCTION 2000

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

MAJOR SUB-FUNCTIONS:

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

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

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

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

2520 Fiscal Services Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and

disbursing, financial accounting, payroll, inventory control, and internal auditing.

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

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

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

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

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
ELEMENTARY ATTENDANCE						
100-2110-258-000-000						
114	Managerial Salary	\$ 19,767	\$ 20,495	\$ 21,336	\$ 22,089	\$ -
145	Insurance Stipend	3,117	3,300	3,300	3,300	-
211	PERS Pension	5,172	5,313	6,701	6,411	-
212	PERS IAP	1,390	1,428	1,478	1,523	-
220	Social Security Administration	1,775	1,823	1,887	1,942	-
231	Workers' Compensation	121	115	122	126	-
240	Health Insurance	405	128	128	120	-
TOTAL ELEMENTARY ATTENDANCE		\$ 31,747	\$ 32,602	\$ 34,953	\$ 35,511	\$ -
HS ATTENDANCE						
100-2110-628-000-000						
114	Managerial Salary	\$ 16,585	\$ 17,029	\$ 18,205	\$ 18,754	\$ -
122	Substitutes - Classified	3,117	-	-	-	-
145	Insurance Stipend	-	3,300	3,300	3,300	-
212	PERS IAP	1,166	1,189	1,219	1,216	-
216	OPSRP Pension	3,427	3,495	4,442	4,053	-
220	Social Security Administration	1,531	1,558	1,648	1,687	-
231	Workers' Compensation	106	100	108	111	-
240	Health Insurance	402	125	125	120	-
TOTAL HS ATTENDANCE		\$ 26,335	\$ 26,796	\$ 29,047	\$ 29,241	\$ -
DISTRICT COUNSELOR						
100-2120-008-000-000						
111	Licensed Salaries	\$ -	\$ -	\$ -	\$ -	\$ 21,000
212	PERS IAP	-	-	-	-	1,260
216	OPSRP Pension	-	-	-	-	6,930
220	Social Security Administration	-	-	-	-	1,607
231	Workers' Compensation	-	-	-	-	121
240	Health Insurance	-	-	-	-	7,500
TOTAL DISTRICT COUNSELOR		\$ -	\$ -	\$ -	\$ -	\$ 38,417
DISTRICT FIRST AID TRAINING						
100-2130-008-000-000						
130	Additional Salary	\$ 208	\$ 216	\$ 220	\$ 242	\$ 250

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
211	PERS Pension	47	48	60	66	26
212	PERS IAP	13	13	13	14	16
220	Social Security Administration	16	17	17	19	19
231	Workers' Compensation	1	1	1	1	1
410	Supplies and Materials	255	391	202	400	400
TOTAL DISTRICT FIRST AID TRAINING		\$ 540	\$ 686	\$ 513	\$ 742	\$ 712
ELEMENTARY HEALTH SERVICES						
100-2130-258-000-000						
380	Professional Services	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
410	Supplies and Materials	130	180	230	300	500
TOTAL ELEMENTARY HEALTH SERVICES		\$ 130	\$ 180	\$ 230	\$ 1,800	\$ 2,000
HS HEALTH SERVICES						
100-2130-628-000-000						
380	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500
410	Supplies and Materials	-	35	135	200	300
TOTAL HS HEALTH SERVICES		\$ -	\$ 35	\$ 135	\$ 200	\$ 1,800
IMPROVEMENT OF INSTRUCTION						
100-2210-000-000-000						
244	Tuition Reimbursement	\$ 5,291	\$ 6,779	\$ 13,291	\$ 12,000	\$ 12,000
TOTAL IMPROVEMENT OF INSTRUCTION		\$ 5,291	\$ 6,779	\$ 13,291	\$ 12,000	\$ 12,000
EDUCATIONAL MEDIA SERVICES						
100-2221-000-000-000						
370	Tuition	\$ 2,826	\$ 170	\$ -	\$ -	\$ -
TOTAL EDUCATIONAL MEDIA SERVICES		\$ 2,826	\$ 170	\$ -	\$ -	\$ -
INSTRUCTIONAL STAFF DEVELOPMENT						
100-2240-000-000-000						
130	Additional Salary	\$ -	\$ -	\$ 5,397	\$ 3,360	\$ 3,500
211	PERS Pension	-	-	299	121	350
212	PERS IAP	-	-	257	202	224
216	OPSRP Pension	-	-	696	576	525
220	Social Security Administration	-	-	408	257	267

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
231	Workers' Compensation	-	-	27	17	19
340	Travel	-	-	150	1,500	1,500
410	Supplies and Materials	-	-	80	500	500
640	Dues & Fees	-	-	-	-	-
TOTAL INSTRUCTIONAL STAFF DEVELOPMENT		\$ -	\$ -	\$ 7,314	\$ 6,533	\$ 6,885
BOARD OF EDUCATION						
100-2310-000-000-000						
322	Policy Maintenance Fee	\$ 1,095	\$ 1,095	\$ 1,095	\$ 1,095	\$ 1,095
340	Travel	-	-	-	-	2,000
354	Advertising	736	669	512	650	650
381	Audit Services	14,889	14,780	17,400	17,000	17,000
382	Legal Services	2,005	2,820	495	3,000	3,000
388	Election Services	358	293	-	375	375
410	Supplies and Materials	235	41	179	200	300
640	Dues and Fees	541	566	541	600	600
TOTAL BOARD OF EDUCATION		\$ 19,859	\$ 20,265	\$ 20,222	\$ 22,920	\$ 25,020
OFFICE OF SUPERINTENDENT						
100-2321-008-000-000						
113	Administrator Salaries	\$ 55,497	\$ 60,157	\$ 61,194	\$ 64,098	\$ 66,021
140	Travel Stipend	3,000	3,000	3,000	3,000	3,000
145	Insurance Stipend	3,429	3,828	3,894	3,960	-
211	PERS Pension	13,894	14,958	18,520	17,942	21,061
212	PERS IAP	3,733	4,019	4,085	4,264	4,225
220	Social Security Administration	4,744	5,103	5,188	5,436	5,051
231	Workers' Compensation	307	308	325	338	372
240	Health Insurance	550	258	262	144	10,004
340	Travel	312	585	659	1,500	1,500
410	Supplies and Materials	15	-	287	300	300
640	Dues and Fees	1,409	2,196	1,508	2,750	2,750
TOTAL OFFICE OF SUPERINTENDENT		\$ 86,889	\$ 94,412	\$ 98,922	\$ 103,732	\$ 114,284
ELEMENTARY PRINCIPAL						
100-2410-258-000-000						
113	Administrator Salaries	\$ 37,334	\$ 36,302	\$ 36,302	\$ 37,391	\$ 38,513

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
114	Managerial Salaries	19,767	20,495	21,336	22,089	42,505
145	Insurance Stipend	3,117	3,300	3,300	5,610	6,600
211	PERS Pension	13,514	13,419	16,575	16,435	25,956
212	PERS IAP	3,631	3,606	3,656	3,905	5,185
220	Social Security Administration	4,623	4,589	4,653	4,979	6,198
231	Workers' Compensation	304	282	296	315	456
240	Health Insurance	569	283	283	204	5,836
340	Travel	-	407	-	-	-
410	Supplies and Materials	375	-	79	-	-
412	POPS	186	197	40	300	300
640	Dues and Fees	-	225	275	250	250
TOTAL ELEMENTARY PRINCIPAL		\$ 83,422	\$ 83,104	\$ 86,796	\$ 91,478	\$ 131,799

MS PRINCIPAL

100-2410-378-000-000

113	Administrator Salaries	\$ 22,964	\$ 23,639	\$ 23,639	\$ 24,348	\$ -
145	Insurance Stipend	4,146	4,290	4,290	1,980	-
211	PERS Pension	6,126	6,236	7,597	6,648	-
212	PERS IAP	1,646	1,676	1,676	1,580	-
220	Social Security Administration	2,084	2,121	2,122	2,014	-
231	Workers' Compensation	137	129	135	127	-
240	Health Insurance	508	106	106	72	-
412	POPS	208	47	377	300	-
TOTAL MS PRINCIPAL		\$ 37,820	\$ 38,244	\$ 39,940	\$ 37,069	\$ -

HS PRINCIPAL

100-2410-628-000-000

113	Administrator Salaries	\$ 48,225	\$ 49,641	\$ 49,641	\$ 51,130	\$ 78,497
114	Managerial Salaries	16,585	17,029	18,205	18,754	38,480
145	Insurance Stipend	6,980	7,458	7,458	7,458	12,738
211	PERS Pension	11,695	12,013	14,633	13,960	25,041
212	PERS IAP	4,308	4,417	4,447	4,533	7,487
216	OPSRP Pension	3,427	3,495	4,442	4,053	10,243
220	Social Security Administration	5,507	5,643	5,734	5,917	8,949
231	Workers' Compensation	368	349	369	378	659
240	Health Insurance	1,039	347	347	271	-

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
340	Travel	-	-	-	500	500
410	Supplies and Materials	398	73	442	300	300
412	POPS	370	2,222	385	500	800
640	Dues and Fees	815	1,071	1,520	1,000	1,000
TOTAL HS PRINCIPAL		\$ 99,717	\$ 103,759	\$ 107,624	\$ 108,754	\$ 184,693

FISCAL SERVICES

100-2520-008-000-000

114	Managerial Salaries	\$ 51,104	\$ 49,903	\$ 60,000	\$ 61,800	\$ 60,320
211	PERS Pension	850	-	748	-	-
212	PERS IAP	3,066	3,004	3,634	3,708	3,860
216	OPSRP Pension	9,015	8,856	11,690	12,360	16,033
220	Social Security Administration	3,915	3,823	4,596	4,728	4,614
231	Workers' Compensation	269	245	299	308	340
232	Unemployment Compensation	-	-	-	10,000	340
240	Health Insurance	9,197	8,956	9,975	10,800	16,632
340	Travel	969	1,045	1,145	1,500	2,500
353	Postage	2,270	3,021	3,393	3,000	3,000
380	Professional Services	744	1,081	3,025	750	1,000
410	Supplies and Materials	646	1,055	983	1,000	1,000
640	Dues and Fees	4,046	3,902	4,784	4,500	6,500
TOTAL FISCAL SERVICES		\$ 86,091	\$ 84,890	\$ 104,272	\$ 114,454	\$ 116,140

MAINTENANCE

100-2540-068-000-000

112	Classified Salaries	\$ 72,001	\$ 80,538	\$ 90,147	\$ 92,725	\$ 110,000
114	Managerial Salaries	11,492	11,813	12,168	12,533	13,034
122	Substitute - Classified	2,020	-	1,254	-	1,500
145	Insurance Stipend	1,247	1,320	1,320	1,320	1,320
211	PERS Pension	12,711	13,948	13,249	11,329	12,882
212	PERS IAP	5,068	5,140	6,273	6,258	7,874
216	OPSRP Pension	4,860	4,094	12,325	11,885	23,377
220	Social Security Administration	6,425	7,080	7,926	8,153	9,412
231	Workers' Compensation	2,935	2,743	3,384	3,458	693
240	Health Insurance	6,970	14,467	15,049	15,888	15,840
322	Repairs and Maintenance	1,195	3,575	8,880	7,500	7,500

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
324	Rentals	-	100	-	-	-
325	Electricity	54,468	64,034	70,576	72,000	73,000
327	Water and Sewage	5,552	9,578	11,133	7,500	11,000
328	Garbage	4,800	4,860	7,008	5,600	6,000
329	Security Services	2,749	2,624	11,858	4,000	6,000
340	Travel	181	245	154	200	200
380	Professional Services	9,751	2,444	1,196	-	500
383	Architect and Engineering Services	41,812	-	-	-	-
410	Supplies and Maintenance	5,040	5,884	8,885	10,000	6,000
415	Gas/Oil	662	502	2,739	700	1,000
417	Janitorial Supplies	7,830	4,427	7,048	7,500	8,500
460	Non-consumable Supplies	4,113	6,537	5,183	-	-
520	Building Acquisitions	-	3,440	-	-	-
530	Improve Other than Build	-	-	-	-	-
541	Initial and Additional Equipment	-	-	-	-	-
542	Replace Equipment	-	7,450	9,064	20,000	10,000
640	Dues and Fees	-	181	735	500	500
651	Liability Insurance	45,088	44,836	56,990	60,000	60,000
TOTAL MAINTENANCE		\$ 308,967	\$ 301,859	\$ 364,544	\$ 359,049	\$ 386,132

TRANSPORTATION

100-2552-038-000-000

112	Classified Salaries	\$ 52,667	\$ 57,288	\$ 64,857	\$ 70,635	\$ 70,000
114	Managerial Salaries	45,970	47,253	48,670	50,131	52,136
122	Substitute - Classified	387	33	-	-	4,000
130	Additional Salary	223	467	30	-	-
145	Insurance Stipend	4,988	5,280	5,280	5,280	5,280
211	PERS Pension	5,665	5,694	8,312	7,311	12,490
212	PERS IAP	6,194	6,212	7,246	7,451	7,635
216	OPSRP Pension	13,734	13,764	19,269	19,044	22,667
220	Social Security Administration	7,776	8,305	8,996	9,642	9,126
231	Workers' Compensation	2,593	2,643	3,222	3,597	672
240	Health Insurance	689	246	246	192	-
318	Workshops	-	-	636	250	250
322	Repairs and Maintenance	7,159	8,266	3,973	5,000	5,000
325	Electricity	1,008	1,169	1,417	1,300	1,400

General Fund 100 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
329	Security Services	296	325	330	350	350
331	Reimbursable Student Transportation	-	1,366	498	450	500
340	Travel	-	194	85	200	200
351	Telephone	1,320	1,466	1,176	1,600	1,200
359	Other Communication Services	4,118	5,852	4,802	4,800	4,800
380	Professional Services	3,918	429	115	250	250
390	Laundry	1,386	1,574	1,602	1,400	1,600
410	Supplies and Maintenance	177	3	13	-	-
414	Vehicle Supplies	163	486	712	750	750
415	Gas/Diesel/Oil	13,926	18,435	24,851	28,000	28,000
416	Tires/Batteries	456	3,370	593	500	500
460	Non-consumable Supplies	1,896	4,238	480	2,000	2,000
640	Dues and Fees	25	350	312	250	250
651	Liability Insurance	7,531	8,907	8,075	10,000	10,000
TOTAL TRANSPORTATION		\$ 184,263	\$ 203,615	\$ 215,800	\$ 230,383	\$ 241,057

SPECIAL EDUCATION TRANSPORTATION

100-2558-038-320-000

112	Classified Salaries	\$ 3,899	\$ 46,482	\$ 51,845	\$ 59,926	\$ 27,178
122	Substitute - Classified	24,197	-	-	-	-
211	PERS Pension	751	3,629	5,449	6,750	-
212	PERS IAP	234	2,722	3,037	3,522	1,739
216	OPSRP Pension	94	5,135	6,689	6,393	5,979
220	Social Security Administration	2,141	3,549	3,952	4,584	2,079
231	Workers' Compensation	1,265	1,976	2,445	2,820	153
240	Health Insurance	3,283	-	-	-	-
TOTAL SPECIAL EDUCATION TRANSPORTATION		\$ 35,865	\$ 63,493	\$ 73,417	\$ 83,995	\$ 37,128

STAFF RECRUITMENT

100-2640-008-000-000

354	Advertising	\$ 663	\$ 697	\$ 93	\$ 250	\$ 250
410	Supplies and Maintenance	-	-	-	100	100
640	Dues and Fees	-	-	608	650	650
TOTAL STAFF RECRUITMENT		\$ 663	\$ 697	\$ 701	\$ 1,000	\$ 1,000

TECHNOLOGY

General Fund 100 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
100-2660-000-000-000						
130	Additional Salary	\$ 2,000	\$ 2,000	\$ 1,123	\$ 2,042	\$ 2,042
211	PERS Pension	447	447	305	516	-
212	PERS IAP	120	120	67	123	131
216	OPSRP Pension	-	-	-	-	449
220	Social Security Administration	149	152	86	156	156
231	Workers' Compensation	10	10	5	12	12
322	Repairs and Maintenance	-	-	627	13,000	13,000
324	Rentals	12,172	11,699	11,799	13,000	13,000
351	Telephone	10,198	10,130	9,825	10,750	5,000
359	SunGard Application	4,987	4,186	3,969	5,000	5,500
380	Technical Services	5,073	2,650	20,767	425	1,000
410	Supplies and Materials	384	180	2,197	500	500
470	Computer Software	-	2,068	3,366	1,000	-
480	Computer Hardware	1,434	-	31,548	5,000	-
640	Dues and Fees	-	75	75	75	75
TOTAL TECHNOLOGY		\$ 36,974	\$ 33,718	\$ 85,760	\$ 51,599	\$ 40,865
OTHER SUPPORT PROGRAMS						
100-1299-000-000-000						
410	Other Support Programs	\$ 6,967	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SUPPORT PROGRAMS		\$ 6,967	\$ -	\$ -	\$ -	\$ -
RETIREMENT PROGRAM						
100-2700-008-000-000						
116	Retirement Stipend	\$ 14,950	\$ 3,750	\$ -	\$ -	\$ -
220	Social Security Administration	1,144	287	-	-	-
231	Workers' Compensation	-	-	-	-	-
240	Health Insurance	5,714	958	-	-	-
RETIREMENT PROGRAM TOTAL		\$ 21,808	\$ 4,995	\$ -	\$ -	\$ -
TOTAL GENERAL FUND 100 SUPPORT SERVICES		\$ 1,049,840	\$ 1,073,502	\$ 1,254,435	\$ 1,261,219	\$ 1,339,932

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

The non-operating programs includes appropriations for interfund transfers, contingency, and unappropriated ending fund balance. Interfund transfers represent transfers of resources between funds.

MAJOR SUB-FUNCTIONS:

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

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

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

General Fund 100 Expenditures	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
TRANSFER OF FUNDS					
100-5200-000-000-000					
710 Fund Modifications	\$ -	\$ 40,000	\$ 45,000	\$ 68,525	\$ 298,350
TOTAL TRANSFER OF FUNDS	\$ -	\$ 40,000	\$ 45,000	\$ 68,525	\$ 298,350
CONTINGENCIES					
100-6110-008-000-000					
810 Planned Reserve	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL CONTINGENCIES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
UNAPPROPRIATED ENDING FUND BALANCE					
100-7000-008-000-000					
820 Reserved For Next Year	\$ 736,402	\$ 1,228,546	\$ 1,389,520	\$ 803,697	\$ 864,595
TOTAL UNAPPROPRIATED ENDING FUND BALANCE	\$ 736,402	\$ 1,228,546	\$ 1,389,520	\$ 803,697	\$ 864,595
TOTAL GENERAL FUND 100 NON-OPERATING	\$ 736,402	\$ 1,268,546	\$ 1,459,520	\$ 897,222	\$ 1,187,945
GRAND TOTAL GENERAL FUND 100 EXPENDITURES	\$ 2,807,974	\$ 3,452,190	\$ 3,899,530	\$ 3,482,586	\$ 3,992,085

FUND 200

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

Preschool Fund This fund was created with the goal of establishing a preschool program at Mapleton Elementary School. This program will begin operation in 2019-20.

PERS Coverage Fund This fund was created to cover irregular payments from historical reassessments by PERS. Additionally, it can cover the increase in PERS costs from the base year rates of 2018-19.

Special Revenue Fund 200 Revenues		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
280 STUDENT BODY FUND						
R1990	Miscellaneous	\$ 43,391	\$ 30,252	\$ 40,022	\$ 35,000	\$ 35,000
R5400	Beginning Fund Balance	60,213	69,802	70,045	65,000	65,000
TOTAL STUDENT BODY FUND REVENUE		\$ 103,604	\$ 100,054	\$ 110,067	\$ 100,000	\$ 100,000
200 PRESCHOOL FUND						
R1920	Restricted Contributions and Donations	\$ 1,220	\$ 4,606	\$ -	\$ -	\$ 134,000
R5200	Interfund Transfer					6,048
R5400	Beginning Fund Balance	-	1,220	5,586	5,600	12,600
TOTAL PRESCHOOL FUND REVENUE		\$ 1,220	\$ 5,826	\$ 5,586	\$ 5,600	\$ 152,648
GRANT FUNDS						
R1920	Restricted Contributions and Donations	\$ 12,925	\$ 20,774	\$ 3,767	\$ -	\$ -
R2200	Regional Grant (YTP)	5,838	-	16,255	16,497	17,366
R3299	Restricted Grant	-	26,814	1,000	25,000	-
R4500	Priority Schools Grant	18,774	30,747	4,677	-	-
R4501	Title I-A Grant	128,927	98,857	87,799	98,082	75,668
R4508	IDEA Grant	51,397	56,252	49,531	57,254	55,000
R4509	SRSA Grant	13,785	9,991	13,498	10,393	13,500
R4532	SPR&I Grant	1,200	1,180	1,128	1,055	1,060
R4533	IDEA Enhancement Grant	1,591	1,383	1,591	1,610	1,550
R4550	Title V-A/REAP Flex Grant	18,883	12,159	4,120	12,000	17,247
R5200	Interfund Transfer	-	-	-	18,525	-
R5400	Beginning Fund Balance	23,435	21,364	18,681	(18,525)	-
TOTAL GRANT FUNDS REVENUE		\$ 276,754	\$ 279,522	\$ 202,047	\$ 221,891	\$ 181,391
214 PERS COVERAGE FUND						
R5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 125,000
R5400	Beginning Fund Balance	-	-	-	-	-
TOTAL PERS COVERAGE FUND REVENUE		\$ -	\$ -	\$ -	\$ -	\$ 125,000
209 TEXTBOOK FUND						
R5200	Interfund Transfers	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 30,000
R5400	Beginning Fund Balance	10,781	6,005	2,695	3,000	10,000
TOTAL TEXTBOOK FUND REVENUE		\$ 10,781	\$ 16,005	\$ 22,695	\$ 23,000	\$ 40,000

Special Revenue Fund 200 Revenues		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
207 TRANSPORTATION FUND						
R1510 Interest	\$	404	\$ 690	\$ 1,102	\$ 400	\$ 1,200
R3105 State School Depreciation		30,000	35,000	39,871	45,000	45,000
R5400 Beginning Fund Balance		66,599	70,582	83,351	65,000	65,500
R5300 Sale of Fixed Assets		-	3,500	-	-	-
TOTAL TRANSPORTATION FUND REVENUE	\$	97,003	\$ 109,772	\$ 124,324	\$ 110,400	\$ 111,700
275 FOOD PROGRAMS FUND						
R1510 Interest	\$	8	\$ 8	\$ 6	\$ -	\$ -
R1620 Lunch Employees		446	465	640	450	450
R1920 Equipment Grant		-	3,575	-	-	-
R1990 Miscellaneous		262	-	250	-	-
R3102 School Lunch Match		809	802	766	800	800
R3299 FDP		474	210	-	200	200
R4502 Fresh Fruit and Vegetables Grant		4,907	4,475	3,942	5,044	3,754
R4505 NSLP Breakfast Reimbursement		97,306	36,803	37,468	39,550	38,000
R4506 NSLP Lunch Reimbursement		-	55,457	57,807	58,581	58,000
R4557 Equipment Grant		28,817	-	-	-	-
R4900 Commodities Value		5,292	6,925	5,945	6,000	6,000
R5200 Interfund Transfers		-	5,000	-	5,000	12,302
R5400 Beginning Fund Balance		1,181	3,380	4,006	7,500	-
TOTAL FOOD PROGRAMS FUND REVENUE	\$	139,503	\$ 117,101	\$ 110,830	\$ 123,125	\$ 119,506
TOTAL SPECIAL REVENUE FUND REVENUES	\$	628,866	\$ 628,280	\$ 575,549	\$ 584,016	\$ 705,245

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
STUDENT BODY FUND						
ELEMENTARY STUDENT BODY						
280-1113-258-000-000						
410	Supplies and Materials	\$ 7,663	\$ 7,852	\$ 5,798	\$ 8,000	\$ 8,000
TOTAL ELEMENTARY STUDENT BODY		\$ 7,663	\$ 7,852	\$ 5,798	\$ 8,000	\$ 8,000
MS STUDENT BODY						
280-1122-378-000-000						
410	Supplies and Materials	\$ 1,008	\$ 956	\$ 4,045	\$ 1,000	\$ -
TOTAL MS STUDENT BODY		\$ 1,008	\$ 956	\$ 4,045	\$ 1,000	\$ -
HS STUDENT BODY						
280-1132-628-000-000						
410	Supplies and Materials	\$ 25,131	\$ 21,201	\$ 22,010	\$ 25,000	\$ 26,000
TOTAL HS STUDENT BODY		\$ 25,131	\$ 21,201	\$ 22,010	\$ 25,000	\$ 26,000
7000 UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$ 69,802	\$ 70,045	\$ 78,214	\$ 66,000	\$ 66,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ 69,802	\$ 70,045	\$ 78,214	\$ 66,000	\$ 66,000
TOTAL STUDENT BODY FUND		\$ 103,604	\$ 100,054	\$ 110,067	\$ 100,000	\$ 100,000
PRESCHOOL FUND						
200-1140-258-000-000						
111	Licensed Salaries	\$ -	\$ -	\$ -	\$ -	\$ 35,000
112	Classified Salaries	-	-	-	-	33,767
212	PERS IAP	-	-	-	-	4,401
216	OPSRP Pension	-	-	-	-	17,192
220	Social Security Administration	-	-	-	-	5,261
231	Workers' Compensation	-	-	-	-	387
240	Health Insurance	-	-	-	-	15,840
332	Student Transport	-	-	-	-	24,800
410	Supplies and Materials	-	240	-	-	500
450	Food	-	-	-	-	15,500
TOTAL PRESCHOOL		\$ -	\$ 240	\$ -	\$ -	\$ 152,648

Special Revenue Fund 200 Expenditures			2015/16	2016/17	2017/18	2018/19	2019/20
			Actual	Actual	Actual	Budgeted	Proposed
7000	UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$	1,220	\$ 5,586	\$ 5,586	\$ 5,600	\$ -
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$	1,220	\$ 5,586	\$ 5,586	\$ 5,600	\$ -
TOTAL PRESCHOOL FUND		\$	1,220	\$ 5,826	\$ 5,586	\$ 5,600	\$ 152,648

GRANT FUNDS

YOUTH TRANSITION GRANT

200-1131-628-270-000

112	Classified Salaries	\$	-	\$ -	\$ 17,753	\$ 11,613	\$ 11,650
212	PERS IAP		-	-	996	654	746
216	OPSRP Pension		-	-	3,630	2,181	2,913
220	Social Security Administration		-	-	1,358	888	891
231	Workers' Compensation		-	-	97	61	66
340	Travel		-	-	1,239	500	500
410	Supplies and Materials		-	-	-	100	100
640	Dues and Fees		-	-	600	500	500
TOTAL YOUTH TRANSITION GRANT		\$	-	\$ -	\$ 25,673	\$ 16,497	\$ 17,366

TITLE V-A REAP FLEX GRANT (II & IV)

205-1299-000-000-000

112	Classified Salaries	\$	49	\$ 8,160	\$ 1,087	\$ -	\$ -
130	Additional Salary		5,064	253	-	-	-
211	PERS Pension		308	-	-	-	-
212	PERS IAP		187	479	65	-	-
216	OPSRP Pension		306	1,409	238	-	-
220	Social Security Administration		390	644	83	-	-
231	Workers' Compensation		26	44	6	-	-
340	Travel		3,247	37	-	-	15,247
410	Supplies and Materials		6,870	1,133	-	-	2,000
480	Computer Hardware		-	-	-	12,000	-
640	Dues and Fees		2,436	-	3,005	-	-
TOTAL REAP FLEX GRANT		\$	18,883	\$ 12,159	\$ 4,484	\$ 12,000	\$ 17,247

IDEA GRANT

206-1250-000-320-000

Special Revenue Fund 200 Expenditures

		2015/16		2016/17		2017/18		2018/19		2019/20
		Actual		Actual		Actual		Budgeted		Proposed
111	Licensed Salaries	\$ 25,043	\$	24,113	\$	34,422	\$	37,819	\$	32,083
112	Classified Salaries	1,849		14,457		-		-		-
130	Additional Salary	3,033		604		484		-		-
145	Insurance Stipend	3,300		3,630		4,686		4,686		-
211	PERS Pension	5,142		-		-		-		-
212	PERS IAP	3,003		2,526		2,497		2,550		2,053
216	OPSRP Pension	4,539		7,427		9,101		8,501		8,021
220	Social Security Administration	3,811		3,212		3,098		3,252		2,455
231	Workers' Compensation	265		210		202		206		181
240	Health Insurance	1,244		73		94		240		10,207
340	Travel	169		-		-		-		-
TOTAL IDEA GRANT		\$ 51,397	\$	56,252	\$	54,584	\$	57,254	\$	55,000

TITLE I-A GRANT**210-1272-000-000-000**

111	Licensed Salaries	\$ 39,133	\$	35,599	\$	40,705	\$	41,373	\$	32,974
112	Classified Salaries	26,079		17,653		22,842		15,722		12,530
113	Administrator Salary	8,072		7,260		6,223		5,342		-
121	Substitutes - Licensed	1,271		5,625		2,809		900		-
122	Substitutes - Classified	902		-		133		-		-
130	Additional Salary	1,080		261		446		-		-
145	Insurance Stipend	499		462		396		330		-
211	PERS Pension	1,953		1,724		1,800		1,432		-
212	PERS IAP	4,365		3,629		4,206		3,749		2,912
216	OPSRP Pension	11,291		9,308		13,883		11,362		11,376
220	Social Security Administration	5,629		4,944		5,637		4,871		3,481
231	Workers' Compensation	403		329		379		317		257
240	Health Insurance	12,038		11,818		12,978		12,684		12,138
311	Instructional Services	900		-		2,126		-		-
410	Supplies and Materials	1,670		118		-		-		-
470	Computer Software	183		125		-		-		-
480	Computer Hardware	9,520		-		-		-		-
640	Dues and Fees	3,940		-		350		-		-
TOTAL TITLE I-A GRANT		\$ 128,927	\$	98,857	\$	114,913	\$	98,082	\$	75,668

SRSA GRANT**204-2220-000-000-000**

Special Revenue Fund 200 Expenditures

		2015/16		2016/17		2017/18		2018/19		2019/20
		Actual		Actual		Actual		Budgeted		Proposed
112	Classified Salaries	\$ 10,386	\$	7,586	\$	9,963	\$	7,861	\$	10,211
130	Additional Salary	-		77		-		-		-
212	PERS IAP	631		432		577		436		566
216	OPSRP Pension	1,855		1,270		2,102		1,454		1,889
220	Social Security Administration	850		586		801		601		781
231	Workers' Compensation	62		40		55		41		53
TOTAL SRSA GRANT		\$ 13,785	\$	9,991	\$	13,498	\$	10,393	\$	13,500

PRIORITY SCHOOLS GRANT**200-2240-000-000-000**

112	Classified Salaries	\$ 139	\$	8,440	\$	-	\$	-	\$	-
121	Substitutes - Licensed	1,129		197		-		-		-
130	Additional Salary	9,648		1,309		-		-		-
211	PERS Pension	1,674		35		-		-		-
212	PERS IAP	587		551		-		-		-
216	OPSRP Pension	404		1,594		-		-		-
220	Social Security Administration	831		760		-		-		-
231	Workers' Compensation	56		51		-		-		-
240	Health Insurance	-		136		-		-		-
311	Instruction Services	2,625		3,000		4,677		-		-
340	Travel	919		3,078		-		-		-
380	Professional services	300		-		-		-		-
410	Supplies and Materials	461		7,925		-		-		-
470	Computer Software	1		753		-		-		-
640	Dues and Fees	-		2,918		-		-		-
TOTAL PRIORITY SCHOOLS GRANT		\$ 18,774	\$	30,747	\$	4,677	\$	-	\$	-

SPED PROGRAM REVIEW SPR&I GRANT**200-2240-000-320-000**

130	Additional Salary	\$ 829	\$	800	\$	806	\$	800	\$	805
211	PERS Pension	86		-		-		-		-
212	PERS IAP	67		47		54		50		50
216	OPSRP Pension	128		139		197		140		140
220	Social Security Administration	85		58		67		60		60
231	Workers' Compensation	6		4		4		5		5
340	Travel	-		132		-		-		-
TOTAL SPR&I GRANT		\$ 1,200	\$	1,180	\$	1,128	\$	1,055	\$	1,060

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
MINI GRANTS						
200-2240-000-318-000						
121	Substitutes - Licensed	\$ -	\$ 1,382	\$ -	\$ -	\$ -
130	Additional Salary	-	562	-	-	-
211	PERS Pension	-	10	-	-	-
212	PERS IAP	-	32	-	-	-
216	OPSRP Pension	-	88	-	-	-
220	Social Security Administration	-	148	-	-	-
231	Workers' Compensation	-	8	-	-	-
340	Travel	6,924	10,209	-	-	-
380	Technical Service	-	-	-	-	-
410	Supplies and Materials	-	1,820	-	-	-
640	Dues and Fees	11,839	2,968	-	-	-
710	Fund Modifications	2,071	-	-	-	-
TOTAL MINI GRANTS		\$ 20,834	\$ 17,228	\$ -	\$ -	\$ -
IDEA ENHANCEMENT GRANT						
200-2620-000-320-000						
130	Additional Salary	\$ 1,068	\$ 1,056	\$ 993	\$ 1,075	\$ 1,035
212	PERS IAP	99	62	100	100	90
216	OPSRP Pension	291	184	365	300	290
220	Social Security Administration	124	76	125	125	125
231	Workers' Compensation	9	5	8	10	10
TOTAL IDEA ENHANCEMENT GRANT		\$ 1,591	\$ 1,383	\$ 1,591	\$ 1,610	\$ 1,550
CAPITAL GRANTS						
200-4150-000-000-000						
383	Architect and Engineering Services	\$ -	\$ 24,360	\$ -	\$ 25,000	\$ -
460	Non-consumable Supplies and Materials	-	2,683	-	-	-
530	Improvements Other Than Buildings	-	6,000	-	-	-
TOTAL CAPITAL GRANTS		\$ -	\$ 33,043	\$ -	\$ 25,000	\$ -
7000 UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$ 21,364	\$ 18,681	\$ (18,501)	\$ -	\$ -
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ 21,364	\$ 18,681	\$ (18,501)	\$ -	\$ -

Special Revenue Fund 200 Expenditures		2015/16 Actual		2016/17 Actual		2017/18 Actual		2018/19 Budgeted		2019/20 Proposed	
TOTAL GRANT FUND		\$	276,754	\$	279,522	\$	202,047	\$	221,891	\$	181,391
PERS COVERAGE FUND											
213-2524-000-000-000											
211	PERS Pension	\$	-	\$	-	\$	-	\$	-	\$	20,000
212	PERS IAP	\$	-	\$	-	\$	-	\$	-	\$	1,000
216	OPSRP Pension	\$	-	\$	-	\$	-	\$	-	\$	1,000
TOTAL PERS COVERAGE FUND		\$	-	\$	-	\$	-	\$	-	\$	22,000
7000 UNAPPROPRIATED ENDING FUND BALANCE											
820	Reserved For Next Year	\$	-	\$	-	\$	-	\$	-	\$	103,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$	-	\$	-	\$	-	\$	-	\$	103,000
TOTAL PERS COVERAGE FUND		\$	-	\$	-	\$	-	\$	-	\$	125,000
TEXTBOOK FUND											
209-2210-000-000-000											
420	Textbooks	\$	4,776	\$	13,310	\$	11,949	\$	15,000	\$	15,000
TOTAL TEXTBOOK FUND		\$	4,776	\$	13,310	\$	11,949	\$	15,000	\$	15,000
7000 UNAPPROPRIATED ENDING FUND BALANCE											
820	Reserved For Next Year	\$	6,005	\$	2,694	\$	10,746	\$	8,000	\$	25,000
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$	6,005	\$	2,694	\$	10,746	\$	8,000	\$	25,000
TOTAL TEXTBOOK FUND		\$	10,781	\$	16,004	\$	22,695	\$	23,000	\$	40,000
TRANSPORTATION FUND											
207-2554-000-000-000											
324	Lease Payment	\$	26,301	\$	26,301	\$	48,744	\$	22,443	\$	23,000
640	Dues and Fees		120		120		-		120		-
TOTAL TRANSPORTATION FUND		\$	26,421	\$	26,421	\$	48,744	\$	22,563	\$	23,000
7000 UNAPPROPRIATED ENDING FUND BALANCE											
820	Reserved For Next Year	\$	70,582	\$	83,351	\$	75,580	\$	87,837	\$	88,700
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$	70,582	\$	83,351	\$	75,580	\$	87,837	\$	88,700

Special Revenue Fund 200 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
TOTAL TRANSPORTATION FUND		\$ 97,003	\$ 109,772	\$ 124,324	\$ 110,400	\$ 111,700
FOOD SERVICE FUND						
BREAKFAST AND LUNCH PROGRAM						
275-3110-098-000-000						
112	Classified Salaries	\$ 30,078	\$ 32,517	\$ 35,101	\$ 40,609	\$ 42,233
114	Managerial Salaries	-	2,627	-	-	-
122	Substitutes - Classified	32	33	440	1,433	1,400
130	Additional Salary	1,451	-	161	-	-
211	PERS Pension	6,716	7,171	7,373	7,583	4,223
212	PERS IAP	1,892	2,084	2,084	2,479	2,703
216	OPSRP Pension	256	463	1,668	2,258	8,024
220	Social Security Administration	2,415	2,658	2,731	3,216	3,231
231	Workers' Compensation	1,070	1,069	1,195	1,404	238
240	Insurance	-	471	-	-	-
322	Repairs and Maintenance	29	-	-	500	500
340	Travel	100	100	100	100	-
380	Professional Service	4,882	-	-	-	-
410	Supplies and Materials	762	351	1,113	500	500
450	Food	51,265	47,615	48,116	51,500	51,000
460	Non-consumable Items	-	267	2,511	-	500
470	Computer Software	-	299	-	299	-
542	Replace Equipment	-	6,066	-	5,000	-
640	Dues and Fees	1,451	1,065	797	1,200	1,200
TOTAL BREAKFAST AND LUNCH PROGRAM		\$ 102,398	\$ 104,857	\$ 103,390	\$ 118,081	\$ 115,752
FRESH FRUIT AND VEGETABLE GRANT						
275-3110-098-000-900						
112	Classified Salaries	\$ 1,088	\$ 680	\$ 1,106	\$ 1,511	\$ 748
130	Additional Salary	-	-	-	-	-
211	PERS Pension	243	249	16	-	-
212	PERS IAP	65	67	66	84	48
216	OPSRP Pension	-	-	229	282	187
220	Social Security Administration	83	85	85	116	57
231	Workers' Compensation	39	37	37	51	4
450	Food	3,390	3,357	2,731	3,000	2,710

Special Revenue Fund 200 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
TOTAL FRESH FRUIT AND VEGETABLES GRANT		\$ 4,907	\$ 4,475	\$ 4,270	\$ 5,044	\$ 3,754
LUNCH EQUIPMENT GRANT						
275-3110-098-000-901						
380	Professional Service	\$ 12,182	\$ -	\$ -	\$ -	\$ -
410	Supplies and Materials	-	3,325	-	-	-
460	Non-consumable Items	7,085	-	-	-	-
540	Capital Outlay	9,551	-	-	-	-
TOTAL LUNCH EQUIPMENT GRANT		\$ 28,817	\$ 3,325	\$ -	\$ -	\$ -
7000 UNAPPROPRIATED ENDING FUND BALANCE						
820	Reserved For Next Year	\$ 3,380	\$ 4,444	\$ 3,170	\$ -	\$ -
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ 3,380	\$ 4,444	\$ 3,170	\$ -	\$ -
TOTAL FOOD PROGRAMS FUND		\$ 139,503	\$ 117,101	\$ 110,830	\$ 123,125	\$ 119,506
TOTAL SPECIAL REVENUE FUND 200 EXPENDITURES		\$ 628,866	\$ 628,280	\$ 575,549	\$ 584,016	\$ 705,245

FUND 300
DEBT SERVICE FUND

DEBT SERVICE FUND

This fund accounts for payments of interest and principal on long-term debt. Mapleton School District's long term debt includes a 2016 General Obligation Bond Series and bus lease. General Obligation (GO) bonds are secured by the full-faith-and-credit and taxing power of the issuing municipality. The municipality pledges to pay the interest and principal on the debt as it matures. GO bonds may only be issued if authorized by a ballot election of the issuing jurisdiction. On May 17, 2016 voters of Mapleton School District approved the issuance of \$4,000,000 in bonds for district building renovations.

BUS LEASES:

Series	Purpose	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of 6/30/2017
2017	Bus Purchase	05/15/2017	07/15/2021	\$105,811	\$105,811

GENERAL OBLIGATION BONDS:

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

Debt Service Fund 300 Revenues	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
300 DEBT SERVICE FUND					
R1111 Taxes	\$ -	\$ 165,583	\$ 172,728	\$ 167,125	\$ 169,000
R1112 Prior Year Taxes	-	-	1,563	1,500	1,500
R1114 Payments in Lieu of Property Tax	-	73	159	-	-
R1190 Penalties and Interest on Taxes	-	55	106	-	-
R1500 Interest	-	-	-	-	-
R5400 Beginning Fund Balance	-	-	4,887	8,000	14,500
TOTAL DEBT SERVICE FUND REVENUE	\$ -	\$ 165,711	\$ 179,443	\$ 176,625	\$ 185,000
TOTAL DEBT SERVICE FUND 300 REVENUES	\$ -	\$ 165,711	\$ 179,443	\$ 176,625	\$ 185,000

Debt Service Fund 300 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
GENERAL OBLIGATION BOND						
5100						
610	Redemption of Principal	\$ -	\$ 70,000	\$ 60,000	\$ 65,000	\$ 75,000
620	Interest	-	90,824	108,246	107,125	105,826
TOTAL GENERAL OBLIGATION BOND		\$ -	\$ 160,824	\$ 168,246	\$ 172,125	\$ 180,826
UNAPPROPRIATED ENDING FUND BALANCE						
7000						
820	Reserved For Next Year	\$ -	\$ 4,887	\$ 11,197	\$ 4,500	\$ 4,174
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ 4,887	\$ 11,197	\$ 4,500	\$ 4,174
TOTAL DEBT SERVICE FUND 300 EXPENDITURES		\$ -	\$ 165,711	\$ 179,443	\$ 176,625	\$ 185,000

FUND 400

CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

These funds accounts for revenue and expenditures for capital improvements. These accounts are used to report financial resources that are restricted, committed, or assigned for capital outlays including the acquisition, construction, and renovation of capital facilities or other capital assets. Capital Project Funds revenues include an interfund transfer from the General Fund to the Building Improvement Fund and the remaining balance of the GO Bonds.

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

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

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

problems present in Oregon's schools. The OSCIM Program is funded with state-issued GO bonds.

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

Capital Project Fund 400 Revenues		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
CAPITAL GRANTS						
R4300	Restricted Federal Revenue	\$ -	\$ 42,023	\$ -	\$ 8,000	\$ -
TOTAL CAPITAL GRANTS REVENUE		\$ -	\$ 42,023	\$ -	\$ 8,000	\$ -
402 BUILDING IMPROVEMENT						
R1510	Interest	\$ 486	\$ 831	\$ 1,326	\$ 850	\$ 1,200
R1920	Restricted Contributions and Donations	-	12,754	-	-	-
R2200	Restricted Local Revenue	15,800	-	-	-	-
R3299	Restricted State Revenue	12,830	-	-	-	-
R5200	Interfund Transfers	-	25,000	25,000	25,000	125,000
R5400	Beginning Fund Balance	65,654	51,145	76,857	100,000	79,000
TOTAL BUILDING IMPROVEMENT REVENUE		\$ 94,769	\$ 89,730	\$ 103,183	\$ 125,850	\$ 205,200
QZAB LOAN						
R1510	Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
R5200	Interfund Transfers	-	-	-	-	-
R5400	Beginning Fund Balance	44,010	-	-	-	-
TOTAL QZAB LOAN REVENUE		\$ 44,010	\$ -	\$ -	\$ -	\$ -
BOND/OSCIM RENOVATION						
R1510	Interest	\$ -	\$ 38,656	\$ 17,398	\$ -	\$ -
R3299	OSCIM Grant	-	857,825	5,136,267	-	-
R5110	Bond Proceeds	-	4,000,000	-	-	-
R5120	Bond Premium	-	102,784	-	-	-
R5400	Beginning Fund Balance	-	-	3,953,918	400,000	72,000
TOTAL BOND/OSCIM RENOVATION REVENUE		\$ -	\$ 4,999,264	\$ 9,107,583	\$ 400,000	\$ 72,000
SEISMIC REHABILITATION GRANT						
R3299	Seismic Grant	\$ -	\$ -	\$ -	\$ 350,000	\$ -
R5400	Beginning Fund Balance	-	-	-	-	-
TOTAL SEISMIC GRANT REVENUE		\$ -	\$ -	\$ -	\$ 350,000	\$ -
TOTAL CAPITAL PROJECT FUND 400 REVENUES		\$ 138,779	\$ 5,131,017	\$ 9,210,766	\$ 883,850	\$ 277,200
TOTAL ALL FUNDS REVENUES		\$ 3,601,957	\$ 9,403,996	\$ 13,917,542	\$ 5,180,314	\$ 5,159,530

Capital Project Fund 400 Expenditures		2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budgeted	2019/20 Proposed
CAPITAL GRANTS						
4150	CAPITAL GRANTS					
383	Architect and Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -
530	Improvements Other Than Buildings	-	42,023	-	8,000	-
TOTAL CAPITAL GRANTS		\$ -	\$ 42,023	\$ -	\$ 8,000	\$ -
BUILDING IMPROVEMENT						
4150	BUILDING IMPROVEMENT					
322	Repairs and Maintenance	\$ 5,827	\$ -	\$ -	\$ -	\$ 45,000
520	Building Acquisition	37,676	12,754	-	-	-
640	Dues and Fees	120	120	-	120	-
TOTAL BUILDING IMPROVEMENT		\$ 43,623	\$ 12,874	\$ -	\$ 120	\$ 45,000
UNAPPROPRIATED ENDING FUND BALANCE						
7000	UNAPPROPRIATED ENDING FUND BALANCE					
820	Reserved For Next Year	\$ 51,145	\$ 76,857	\$ 103,183	\$ 125,730	\$ 160,200
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ 51,145	\$ 76,857	\$ 103,183	\$ 125,730	\$ 160,200
TOTAL BUILDING IMPROVEMENT		\$ 94,768	\$ 89,731	\$ 103,183	\$ 125,850	\$ 205,200
QZAB LOAN						
5200	TRANSFER OF FUNDS					
710	Fund Modifications	\$ 44,010	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFER OF FUNDS		\$ 44,010	\$ -	\$ -	\$ -	\$ -
TOTAL QZAB LOAN		\$ 44,010	\$ -	\$ -	\$ -	\$ -
ELEMENTARY/ HIGH SCHOOL RENOVATION PROJECT						
4150	DISTRICT BOND/OSCIM					
322	Repairs and Maintenance	\$ -	\$ 8,873	\$ -	\$ -	\$ -
354	Advertising	-	200	-	-	-
382	Legal services	-	28,935	-	-	-
383	Architect and Engineer Services	-	601,469	313,059	50,000	-
389	Professional Services	-	64,461	16,024	-	-

Capital Project Fund 400 Expenditures		2015/16	2016/17	2017/18	2018/19	2019/20
		Actual	Actual	Actual	Budgeted	Proposed
460	Non-Consumable Supplies	-	-	37,751	-	-
470	Computer Software	-	-	2,985	-	-
480	Computer Hardware	-	-	108,138	-	-
520	Building Acquisition	-	61,422	5,794,677	345,000	72,000
530	Improvements Other Than Buildings	-	44,107	-	-	-
564	Bus Purchase	-	164,661	-	-	-
640	Dues and Fees	-	29,406	26,649	5,000	-
710	Fund Modification	-	41,812	-	-	-
TOTAL DISTRICT BOND/OSCIM		\$ -	\$ 1,045,346	\$ 6,299,283	\$ 400,000	\$ 72,000
4150	SEISMIC REHABILITATION GRANT					
383	Architect and Engineer Services	\$ -	\$ -	\$ 46,109	\$ 20,000	\$ -
520	Building Acquisition	-	-	1,337,269	330,000	-
640	Dues and Fees	-	-	1,067	-	-
TOTAL SEISMIC REHABILITATION GRANT		\$ -	\$ -	\$ 1,384,445	\$ 350,000	\$ -
7000	UNAPPROPRIATED ENDING FUND BALANCE					
820	Reserved For Next Year	\$ -	\$ 3,953,918	\$ 1,423,855	\$ -	\$ -
TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ 3,953,918	\$ 1,423,855	\$ -	\$ -
TOTAL ELEMENTARY/ HIGH SCHOOL RENOVATION PROJECT		\$ -	\$ 4,999,264	\$ 9,107,583	\$ 750,000	\$ 72,000
TOTAL CAPITAL FUND 400 EXPENDITURES		\$ 138,778	\$ 5,131,018	\$ 9,210,766	\$ 883,850	\$ 277,200
TOTAL ALL FUNDS EXPENDITURES		\$ 3,575,618	\$ 9,377,199	\$ 13,865,287	\$ 5,127,077	\$ 5,159,530