

Mapleton School District #32
Academic Excellence Through Student Achievement

ADOPTED 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).

2018-19 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 2019-2021 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 2019-21 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 fund. 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 Secondary 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 characteristics 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.

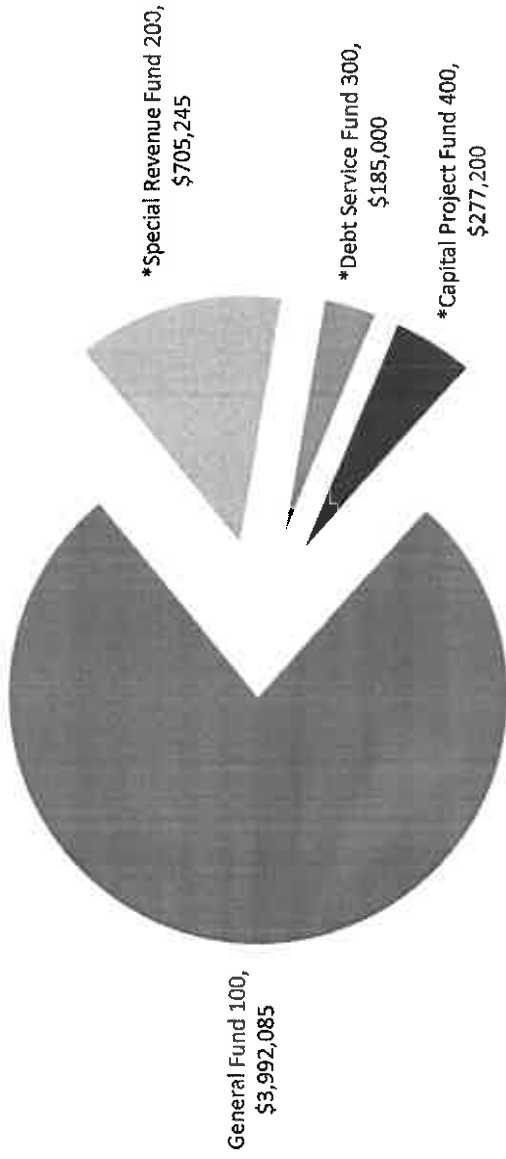
SPECIAL REVENUE FUND A fund used to account for the proceeds of specific revenue sources that are restricted for specific purposes. Some examples of special revenue funds might include: restricted state or federal grants-in aid.

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 outline below shows the amount of full-time equivalent (FTE) staff that is proposed for fiscal year 2019-20. 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.

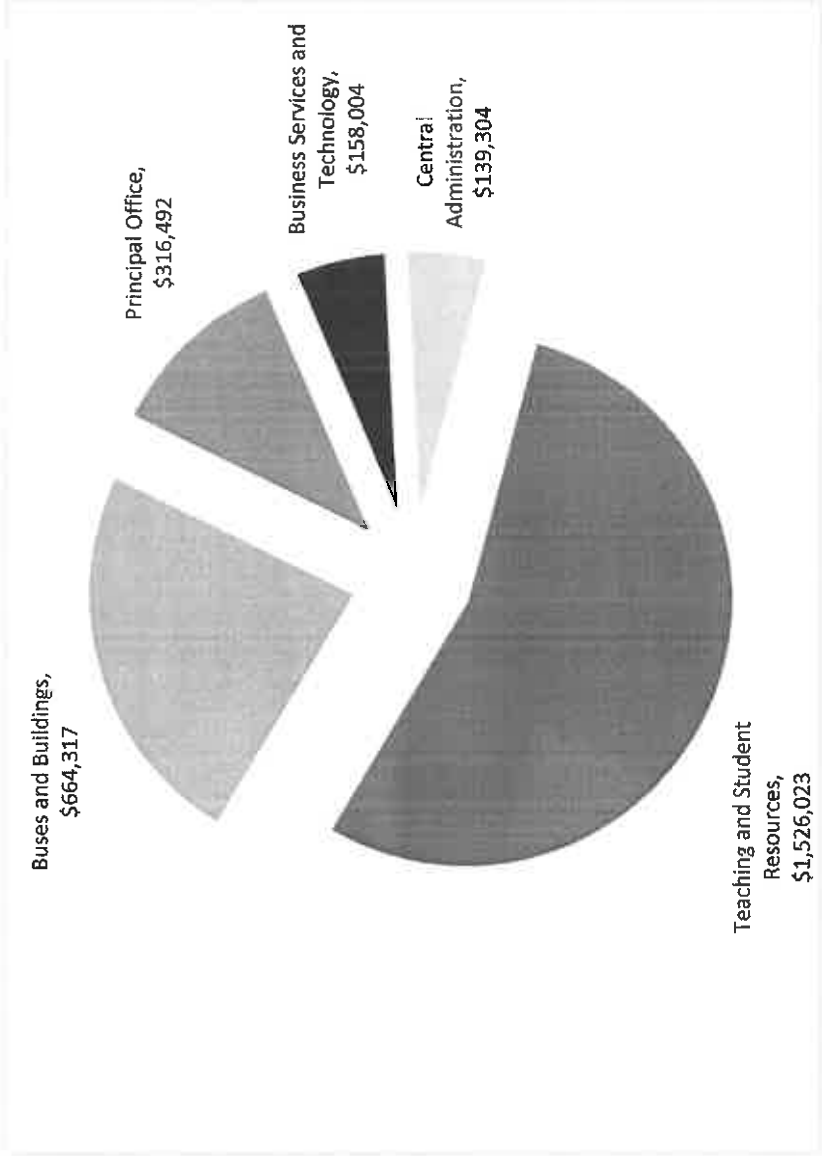
Administrative Staff (2.00 FTE): \$188,939
Includes superintendent, principals and special education director.

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.

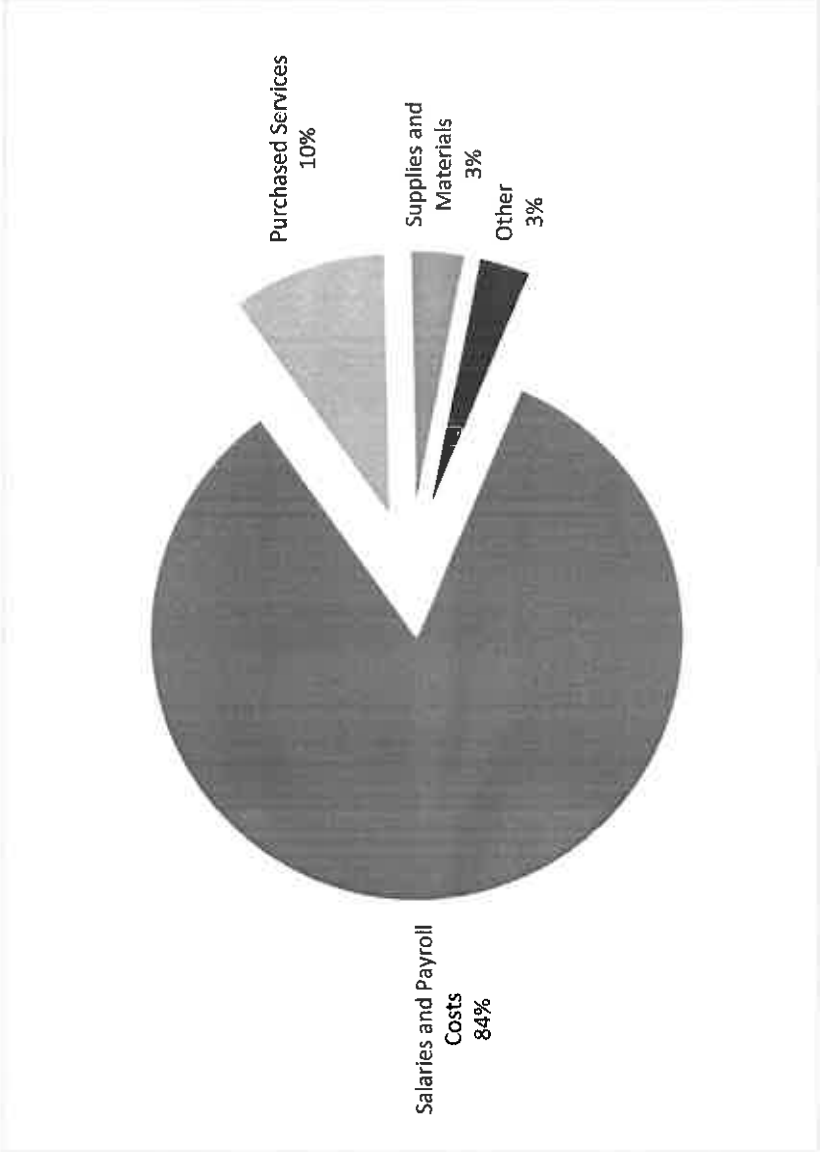
Buses and Buildings: Includes utilities, plant operation and maintenance, student transportation.

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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actuals | Actuals | Actuals | Budget | Proposed |
| 1000 INSTRUCTION | | | | | | |
| 1111 | Elementary, K-6 | \$ 320,745 | \$ 298,772 | \$ 408,243 | \$ 412,946 | \$ 485,004 |
| 1121 | Middle/Junior High Programs | 111,268 | 156,337 | 145,484 | 151,063 | - |
| 1122 | Middle/Junior High School Extracurricular | 15,726 | 14,429 | 17,561 | 26,635 | 25,973 |
| 1131 | Secondary School Programs | 311,952 | 284,014 | 358,193 | 386,146 | 623,160 |
| 1132 | High School Extra-curricular | 61,291 | 77,504 | 67,340 | 78,000 | 88,220 |
| 1210 | Programs for the Talented and Gifted | - | 160 | - | 1,230 | - |
| 1250 | Less restrictive programs for students with disabilities | 193,786 | 277,041 | 235,595 | 278,077 | 234,752 |
| 1280 | Alternative Education | - | 1,885 | 100 | 14,044 | 7,098 |
| 1299 | Other Programs | 6,966 | - | - | - | - |
| TOTAL INSTRUCTION | | \$ 1,021,733 | \$ 1,110,142 | \$ 1,232,516 | \$ 1,348,141 | \$ 1,464,208 |
| 2000 SUPPORT SERVICES | | | | | | |
| 2110 | Attendance and Social Work Services | \$ 58,082 | \$ 59,398 | \$ 64,000 | \$ 64,752 | \$ - |
| 2120 | Counseling Services | - | - | - | - | 38,417 |
| 2130 | Health Services | 670 | 900 | 878 | 2,742 | 4,512 |
| 2210 | Improvement of Instruction Services | 5,226 | 6,779 | 12,649 | 12,000 | 12,000 |
| 2220 | Educational Media Services | 2,891 | 170 | - | - | - |
| 2240 | Instructional Staff Development | - | - | 7,314 | 6,533 | 6,885 |
| 2310 | Board of Education Services | 19,859 | 20,265 | 20,222 | 22,920 | 25,020 |
| 2321 | Executive Administration Services | 86,889 | 94,412 | 98,922 | 103,732 | 114,284 |
| 2410 | Office of the Principal Services | 220,959 | 225,108 | 234,360 | 237,301 | 316,492 |
| 2520 | Fiscal Services | 86,091 | 84,890 | 104,272 | 114,454 | 116,140 |
| 2540 | Operation and Maintenance of Plant Services | 308,967 | 301,859 | 364,544 | 359,049 | 386,132 |
| 2552 | Student Transportation Services | 220,128 | 203,615 | 217,708 | 230,383 | 241,057 |
| 2558 | Special Education Transportation Services | - | 63,493 | 73,417 | 83,995 | 37,128 |
| 2640 | Staff Services | 663 | 697 | 701 | 1,000 | 1,000 |
| 2660 | Technology Services | 36,974 | 33,718 | 85,760 | 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 | \$ 1,284,748 | \$ 1,290,460 | \$ 1,339,932 |
| 5000 TRANSFER OF FUNDS | | | | | | |
| 5200 | Transfers of Funds | \$ - | \$ 40,000 | \$ - | \$ 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 | \$ - | \$ 68,525 | \$ 298,350 |
| 6000 CONTINGENCIES | | | | | |
| 6110 Contingency | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| TOTAL CONTINGENCIES | \$ - | \$ - | \$ 45,000 | \$ 25,000 | \$ 25,000 |
| 7000 UNAPPROPRIATED ENDING FUND BALANCE | | | | | |
| 7000 Unappropriated Ending Fund Balance | \$ 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 EXPENDITURES | \$ 2,834,311 | \$ 3,478,986 | \$ 3,951,784 | \$ 3,535,823 | \$ 3,992,085 |

General Fund Object Detail

100 SALARIES

| | 2015/16 Actuals | 2016/17 Actuals | 2017/18 Actuals | 2018/19 Budget | 2019/20 Proposed |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 111 Licensed Salaries | \$ 427,040 | \$ 423,842 | \$ 532,390 | \$ 558,684 | \$ 624,639 |
| 112 Classified Salaries | 219,671 | 253,411 | 262,888 | 314,915 | 295,639 |
| 113 Administrators | 169,378 | 175,254 | 176,291 | 182,648 | 188,939 |
| 114 Managerial - Classified | 181,272 | 184,017 | 199,921 | 206,150 | 206,476 |
| 116 Supplemental Retirement Stipends | 14,950 | 3,750 | - | - | - |
| 121 Substitutes -Licensed | 34,021 | 21,825 | 31,428 | 29,715 | 33,700 |
| 122 Substitute - Classified | 35,506 | 8,754 | 7,171 | 5,796 | 12,100 |
| 130 Additional Salary | 48,818 | 50,360 | 59,518 | 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 | 72,204 | 64,746 | 26,400 |
| TOTAL SALARIES | \$ 1,210,427 | \$ 1,193,557 | \$ 1,344,811 | \$ 1,432,741 | \$ 1,458,695 |

200 ASSOCIATED PAYROLL COSTS

| | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| 210 Public Employees Retirement System | \$ 287,909 | \$ 289,319 | \$ 365,771 | \$ 391,404 | \$ 494,733 |
| 220 Social Security Administration | 90,664 | 90,484 | 101,112 | 108,363 | 109,517 |
| 230 Other Required Payroll Costs | 11,783 | 11,913 | 14,324 | 25,505 | 8,407 |
| 240 Contractual Employee Benefits | 88,007 | 120,845 | 134,153 | 153,753 | 265,642 |
| TOTAL ASSOCIATED PAYROLL COSTS | \$ 478,363 | \$ 512,561 | \$ 615,359 | \$ 679,025 | \$ 878,300 |

300 PURCHASED SERVICES

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 310 Instructional; Professional; and Technical Services | \$ 51,067 | \$ 165,372 | \$ 131,727 | \$ 120,650 | \$ 59,950 |
| 320 Property Services | 90,801 | 107,626 | 129,868 | 132,045 | 138,545 |
| 330 Student Transportation Services | 3,283 | 1,366 | 498 | 450 | 500 |
| 340 Travel | 3,872 | 2,626 | 2,688 | 6,450 | 9,900 |
| 350 Communication | 27,538 | 27,366 | 25,592 | 28,050 | 20,400 |
| 374 Tuition paid to Other | 2,826 | 2,055 | - | - | - |
| 380 Non-instructional Professional and Technical Services | 87,085 | 35,028 | 53,347 | 34,650 | 37,475 |
| 390 Other General Professional and Technological Services | 1,386 | 1,574 | 1,876 | 1,400 | 1,600 |
| TOTAL PURCHASED SERVICES | \$ 267,859 | \$ 343,014 | \$ 345,596 | \$ 323,695 | \$ 268,370 |

400 SUPPLIES AND MATERIALS

| | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|
| 410 Consumable Supplies and Materials | \$ 69,418 | \$ 68,635 | \$ 74,623 | \$ 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 |
| 430 Library Books | - | - | - | 400 | - |
| 440 Periodicals | - | - | - | - | - |
| 460 Non-consumable Supplies | 6,008 | 12,946 | 9,790 | 4,500 | 8,000 |
| 470 Computer Software | - | 2,623 | 3,366 | 1,200 | 3,600 |
| 480 Computer hardware | 2,451 | - | 35,106 | 5,150 | 5,000 |
| TOTAL SUPPLIES AND MATERIALS | \$ 77,878 | \$ 84,205 | \$ 122,885 | \$ 94,850 | \$ 96,500 |
| 500 CAPITAL OUTLAY | | | | | |
| 520 Buildings Acquisition | - | 3,440 | - | - | - |
| 540 Depreciable Equipment | - | 7,450 | 9,064 | 20,000 | 10,000 |
| 564 Buses and Capital Bus Improvements | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | \$ - | \$ 10,890 | \$ 9,064 | \$ 20,000 | \$ 10,000 |
| 600 OTHER OBJECTS | | | | | |
| 640 Dues and Fees | 10,763 | 12,163 | 14,484 | 17,690 | 21,975 |
| 650 Insurance and Judgments | 52,619 | 54,051 | 65,065 | 70,600 | 70,300 |
| TOTAL OTHER OBJECTS | \$ 63,382 | \$ 66,214 | \$ 79,549 | \$ 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 |
| 820 Reserved for Next Year | 736,402 | 1,228,546 | 1,389,520 | 803,697 | 864,595 |
| TOTAL OTHER USE OF FUNDS | \$ 736,402 | \$ 1,228,546 | \$ 1,389,520 | \$ 828,697 | \$ 889,595 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 2,834,311 | \$ 3,478,986 | \$ 3,951,784 | \$ 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.

$$\text{NUMBER OF WEIGHTS} \times \text{FUNDING PER WEIGHT} = \text{LOCAL REVENUES} + \text{STATE SCHOOL FUND GRANT}$$

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 | | 2019-2020 Transportation Grant | |
|---|---------------------|---------------------------------------|---|
| Property Taxes and in-lieu of property taxes from local sources = | \$664,076.00 | Salaries = | N/A |
| Federal Forest Fees = | \$0.00 | Payroll = | N/A |
| Common School Fund = | \$13,576.23 | Purchased Services = | N/A |
| County School Fund = | \$17,411.00 | Supplies = | N/A |
| State Managed Timber = | \$225,000.00 | Other = | N/A |
| ESD Equalization = | \$0.00 | Garage Depreciation = | N/A |
| In-Lieu of Property Taxes(non-local sources) = | \$225.00 | Bus Depreciation = | N/A |
| Revenue Adjustments = | \$0.00 | Fees Collected = | N/A |
| Local Revenue = | \$920,288.23 | Non-Reimbursable = | N/A |
| 2019-2020 Experience Adjustment | | Net Eligible Trans. Expend. = | \$250,000.00 |
| District Average Teacher Experience = | 8.79 | Trans per ADMr Rank. 89% | Transportation Reimburs. Rate 80.00% |
| State Average Teacher Experience = | 12.09 | Grant (Rate* Net Eligible Expend) = | \$200,000.00 |
| Experience Adjustment (Difference in District and State Teacher Experience) = | -3.31 | | |

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

| 2019-2020 General Purpose Grant | 2019-2020 Total Formula Revenue |
|---|--|
| <i>(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio</i> | <i>General Purpose Grant + Transportation Grant</i> |
| $(300.36 \times [\$4500 + (\$25 \times -3.31)]) \times 1.850302658026 = \mathbf{\$2,454,934}$ | $= \mathbf{\$2,454,934} + \mathbf{\$200,000} = \mathbf{\$2,654,934}$ |

| 2019-2020 State School Fund Grant | | |
|--|-------------|----------------------|
| <i>Total Formula Revenue - Local Revenue</i> | | |
| = \$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 | | | Estimated Remaining Balance Due | | | High Cost Disability |
|---------------------------|----------------|----------------|--|----------------|----------------|-----------------------------|
| SSF | Small HS Grant | Facility Grant | SSF | Small HS Grant | Facility Grant | |
| | | | | | | |

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 | |
|---|-------------------------------------|---------------|-----------------------|---------------|
| ADM: | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Budgeted | 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 | \$ - | \$ - | \$ 45,685 | \$ - | \$ 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 | 128 | - | 3,000 |
| 145 | Insurance Stipend | - | - | - | - | - |
| 211 | PERS Pension | (252) | 452 | 729 | - | 33,198 |
| 212 | PERS IAP | (83) | 1,372 | 2,993 | 810 | 20,293 |
| 216 | OPSRP Pension | 155 | 3,669 | 10,584 | 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 | 4,701 | 1,135 | 25,825 |
| 231 | Workers' Compensation | 91 | 160 | 316 | 77 | 1,902 |
| 240 | Health Insurance | - | - | 17,727 | - | 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 | \$ 102,505 | \$ 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

TOTAL HS GENERAL ATHLETICS

MS VOLLEYBALL

100-1122-378-230-100

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| \$ | 9,838 | \$ 20,853 | \$ 11,373 | \$ 20,292 | \$ 28,931 |
| 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 | - | - | 366 | 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 | \$ 2,585 | \$ 4,585 | \$ 4,631 |

MS FOOTBALL

100-1122-378-230-200

| | | | | | |
|------------------------------------|--------------|-----------------|-----------------|-----------------|-----------------|
| \$ | 1,556 | \$ 1,336 | \$ 1,336 | \$ 2,744 | \$ 2,744 |
| 130 Additional Salary | - | - | 80 | 165 | 176 |
| 212 PERS IAP | - | - | 292 | 549 | 686 |
| 216 OPSRP Pension | 119 | 102 | 102 | 210 | 210 |
| 220 Social Security Administration | 9 | 6 | 7 | 15 | 15 |
| 231 Workers' Compensation | 688 | 690 | 366 | 800 | 800 |
| 380 Officiating Services | 4,405 | 1,140 | 1,316 | 1,500 | 1,500 |
| 410 Supplies and Materials | 10 | 20 | - | 20 | - |
| 640 Dues and Fees | - | - | - | - | - |
| TOTAL MS FOOTBALL | 6,787 | \$ 3,294 | \$ 3,499 | \$ 6,003 | \$ 6,131 |

MS BOYS BASKETBALL

100-1122-378-230-300

| | | | | | |
|------------------------------------|-------|--------|----------|----------|----------|
| \$ | 1,336 | \$ 149 | \$ 2,321 | \$ 2,744 | \$ 2,744 |
| 130 Additional Salary | - | 9 | 107 | 165 | 176 |
| 212 PERS IAP | - | 26 | 391 | 549 | 686 |
| 216 OPSRP Pension | 102 | 11 | 169 | 210 | 210 |
| 220 Social Security Administration | 8 | 1 | 12 | 15 | 15 |
| 231 Workers' Compensation | - | - | 366 | 750 | 750 |
| 380 Officiating Services | - | - | 533 | 50 | 50 |
| 410 Supplies and Materials | - | - | - | - | - |

| General Fund 100 Expenditures | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|----------------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 640 | Dues and Fees | 10 | 20 | 20 | 20 | - |
| TOTAL MS BOYS BASKETBALL | | \$ 1,456 | \$ 216 | \$ 3,919 | \$ 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 | - | - | 366 | 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 | \$ 3,563 | \$ 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 |

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 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 |

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Budgeted | 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|---------|---------|---------|----------|----------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | |
| | Actual | Actual | Actual | Budgeted | 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 | | | | | | |
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | |
| | Actual | Actual | Actual | Budgeted | Proposed | |
| 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 | | | | | | |
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | |
| | Actual | Actual | Actual | Budgeted | Proposed | |
| 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 | | | | | | |
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | |
| | Actual | Actual | Actual | Budgeted | Proposed | |
| 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|--------------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | |
| | Actual | Actual | Actual | Budgeted | 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 | - | - | - | - | - | |
| 145 Insurance Stipend | 4,750 | 5,219 | - | - | - | |
| 211 PERS Pension | - | - | - | - | - | |
| 212 PERS IAP | - | - | - | - | - | |
| 216 OPSRP Pension | 285 | 313 | - | - | - | |
| 220 Social Security Administration | 838 | 921 | - | - | - | |
| 231 Workers' Compensation | 362 | 392 | - | - | - | |
| 240 Health Insurance | 25 | 26 | - | - | - | |
| | 2,063 | 2,351 | - | - | - | |
| TOTAL MS COMPUTERS | \$ 8,324 | \$ 9,221 | \$ - | \$ - | \$ - | |
| MS INDUSTRIAL ARTS | | | | | | |

| General Fund 100 Expenditures | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|--------------------------------|-------------|-------------|-------------|---------------|-------------|
| | | Actual | Actual | Actual | Budgeted | 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|-----------|-----------|---------|----------|----------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | \$ 1,232,516 | \$ 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|------------------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Actual | Budgeted | 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 | 12,649 | 12,000 | 12,000 |
| | TOTAL IMPROVEMENT OF INSTRUCTION | \$ 5,291 | \$ 6,779 | \$ 12,649 | \$ 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|--|------------------------|-------------|-------------|-----------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Budgeted | 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|----------------------|------------------------|---------|---------|---------|----------|----------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|-----------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 | \$ |

| SECONDARY PRINCIPAL | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------------------|---------|---------|---------|----------|-----------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 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 SECONDARY 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 | 1,876 | 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 | 2,115 | 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 | \$ 217,708 | \$ 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Budgeted | 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 | \$ 1,284,748 | \$ 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 | <u>\$ -</u> | <u>\$ 40,000</u> | <u>\$ 45,000</u> | <u>\$ 68,525</u> | <u>\$ 298,350</u> |
| CONTINGENCIES | | | | | |
| 100-6110-008-000-000 | | | | | |
| 810 Planned Reserve | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| TOTAL CONTINGENCIES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 25,000</u> | <u>\$ 25,000</u> |
| 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 | <u>\$ 736,402</u> | <u>\$ 1,228,546</u> | <u>\$ 1,389,520</u> | <u>\$ 803,697</u> | <u>\$ 864,595</u> |
| TOTAL GENERAL FUND 100 NON-OPERATING | <u>\$ 736,402</u> | <u>\$ 1,268,546</u> | <u>\$ 1,434,520</u> | <u>\$ 897,222</u> | <u>\$ 1,187,945</u> |
| GRAND TOTAL GENERAL FUND 100 EXPENDITURES | <u>\$ 2,807,974</u> | <u>\$ 3,452,190</u> | <u>\$ 3,951,784</u> | <u>\$ 3,482,586</u> | <u>\$ 3,992,085</u> |

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 |
| 260 PRESCHOOL FUND | | | | | | |
| R1920 | Restricted Contributions and Donations | \$ 1,220 | \$ 4,606 | - | - | \$ 134,000 |
| R5200 | Interfund Transfer | - | 1,220 | 5,586 | 5,600 | 6,048 |
| R5400 | Beginning Fund Balance | - | - | - | - | 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| STUDENT BODY FUND | | | | | | |
| ELEMENTARY STUDENT BODY | | | | | | |
| 280-1113-258-000-000 | 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 | 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 | 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 | | | | | | |
| 260-1140-258-000-000 | 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 |
| 640 | Dues and Fees | - | - | - | - | - |
| TOTAL PRESCHOOL | | \$ - | \$ 240 | \$ - | \$ - | \$ 152,648 |

Special Revenue Fund 200 Expenditures

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 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

Special Revenue Fund 200 Expenditures

206-1250-000-320-000

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 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

Special Revenue Fund 200 Expenditures

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| 204-2220-000-000-000 | | | | | |
| 112 Classified Salaries | | 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

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|-------------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| 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

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 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 | - | - | - |

Special Revenue Fund 200 Expenditures

TOTAL SPR&I GRANT

MINI GRANTS

200-2240-000-318-000

| | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Budgeted | 2019/20 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| \$ | 1,200 | 1,180 | 1,128 | 1,055 | 1,060 |
| 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

| | | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
| \$ | 1,068 | 1,056 | 993 | 1,075 | 1,035 |
| 130 Additional Salary | 99 | 62 | 100 | 100 | 90 |
| 212 PERS IAP | 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

| | | | | | |
|---|----------|---------------|----------|---------------|----------|
| \$ | | 24,360 | | 25,000 | |
| 383 Architect and Engineering Services | | 2,683 | | | |
| 460 Non-consumable Supplies and Materials | | 6,000 | | | |
| 530 Improvements Other Than Buildings | | | | | |
| TOTAL CAPITAL GRANTS | - | 33,043 | - | 25,000 | - |

7000 UNAPPROPRIATED ENDING FUND BALANCE

| | | | | | |
|---|---------------|---------------|-----------------|----------|----------|
| \$ | 21,364 | 18,681 | (18,501) | | |
| 820 Reserved For Next Year | | | | | |
| TOTAL UNAPPROPRIATED ENDING FUND BALANCE | 21,364 | 18,681 | (18,501) | - | - |

Special Revenue Fund 200 Expenditures

| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Budgeted | Proposed |
| TOTAL GRANT FUND | \$ 276,754 | \$ 279,522 | \$ 202,047 | \$ 221,891 | \$ 181,391 |
| PERS COVERAGE FUND | | | | | |
| 213-2524-000-000 | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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 |

| Special Revenue Fund 200 Expenditures | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|--------------------------------|------------|------------|------------|------------|------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| TOTAL UNAPPROPRIATED ENDING FUND BALANCE | | \$ 70,582 | \$ 83,351 | \$ 75,580 | \$ 87,837 | \$ 88,700 |
| 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 |

| Special Revenue Fund 200 Expenditures | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Budgeted | Proposed |
| 450 | Food | 3,390 | 3,357 | 2,731 | 3,000 | 2,710 |
| | 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 | 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 | Outstanding as of 6/30/2019 |
|--------|-----------------------------------|---------------|------------------|---------------|-----------------------------|
| 2016 | Finance costs of capital projects | 8/17/2016 | 6/15/2041 | \$4,000,000 | \$3,805,000 |

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 | - | - | - | - | - |
| RS400 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 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|---|-------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Budgeted | 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 |
| 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/OSCM | \$ - | \$ 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 | \$ 13,917,542 | \$ 5,127,077 | \$ 5,159,530 |