

Mapleton School District #32

Academic Excellence Through Student Achievement

**Proposed Budget
Fiscal Year 2023-2024**

Mapleton School District #32
10868 East Mapleton Road, Mapleton, OR 97453
541-268-4312
www.mapleton.k12.or.us

Adopted:

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Introduction

What is a budget?

A budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. The District operates within a fiscal year beginning on July 1 and ending the following June 30. 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 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).

2023-2024 Budget Calendar Key Dates

March 15, 2023	Budget calendar approved by board
May 10, 2023	School Budget 101 Presentation for any interested parties
May 1, 2023	Notice of budget committee meeting published on District website (published online for at least 10 days before the meeting date)
May 5, 2023	Notice of budget committee meeting(s) published in The Siuslaw News (published five to 30 days before the meeting date)
May 17, 2023	First budget committee meeting
May 24, 2023	Second budget committee meeting (if necessary)
May 26, 2023	Notice of budget hearing and budget summary published in The Siuslaw News (published five to 30 days before the hearing date)
June 13, 2023	Regular board meeting: public hearing on approved budget; adoption of budget; appropriations authorized; tax levy declared
July 15, 2023	Deadline to submit certification of tax levy to County Assessor (ED-50, Resolution Adopting the Budget)
July 15, 2023	Deadline to submit complete budget document to State Superintendent of Public Instruction and Education Service District Superintendent
August 15, 2023	Deadline for electronic budget submission to the Department of Education
September 30, 2023	Deadline for submission of budget document to County Clerk

The Budget Committee

Board of Directors		Term Expires (4 year term)	Position
Andrea Milbrett	Vice	June 30, 2025	1
Mizu Burruss		June 30, 2025	2
Mary Ellen Mansfield		June 30, 2023	3
Maree Beers		June 30, 2025	4
Michelle Holman	Chair	June 30, 2023	5

Budget Directors		Term Expires (3 year term)
Nancy Miranda		June 30, 2024
Tim Moffett		June 30, 2024
Will Weaver		June 30, 2025
Sharon Schrenk		June 30, 2025
Kathy Vermilyea		June 30, 2023

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

Mapleton School District is working to build a model rural community school that provides a supportive and safe learning environment where all students are encouraged and empowered to reach their educational and personal potential. This budget includes the allocation of financial resources based on the current Governor and Ways and Means Committee's proposed State School Fund (SSF) of \$9.9 billion for the 23-25 biennium. In partnership with districts and organizations across the State, we are advocating for this amount to increase to \$10.3 billion through the legislative session.

The new biennium brings a time of excitement for our district. Thanks to the support of state and federal relief funding, implementation of the Student Success Act through the Corporate Activity Tax, and fiscally responsible planning and spending, our district has navigated the pandemic and economic instability in ways that have grown our reserves. Our enrollment is beginning to increase and we have a goal of serving 200 students (currently 162 preK-12) with hands-on, student-centered, community-connected learning opportunities. While state funding does not support preschool, we are now a Preschool Promise program, which provides sustainable funding to ensure we can continue to provide free preschool for our youngest students. We were recently awarded the GEAR UP grant, which will support our district with building a college going culture, inclusive of four-year, two-year, apprenticeship, and other post-secondary training opportunities.

We are working with local partners including the Siuslaw Watershed Council, Siuslaw Vision, Peace Health, The Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, and the Western Lane County Boys and Girls Club, as well as county partners including Lane Arts Council, 15th Night, and Connected Lane County to build our capacity to become a full-service community school. Our vision includes development of makerspaces, farm to table programming that centers students in addressing local food insecurity challenges, increased access to health care and mental health supports for students and families, and regular opportunities for extracurricular and enrichment activities that meet the interests and needs of our students and community. Much of this work is and will be supported by grant funding and the time and talents of the many people in our Upriver community.

Our budget this year reflects a commitment to paying our educators for the great work they do to support our students and families each and every day. You will see an increase in personnel costs and this reflects our new salary schedules that aim to recruit and retain a wonderful certified and classified staff. Our scheduling will increase the amount of time and support available for professional learning and collaboration so that together we can design the experiences and build the systems that ensure every student is fully supported.

We have greatly benefited from the renovations provided by the local tax bond and continue to make improvements to our facilities, the elementary playground is amazing! Next efforts will include improvements to our industrial arts building with the aims of opening a makerspace with Construction classes, the middle school building with the aims of increasing student and community programming, our athletic facilities (concessions, grandstands, etc.) and of course, designing a future for the Pool building. We are excited that we have been able to respond to the local water district challenges by digging a well and will soon be positioned to provide potable water to our community during times of need.

The proposed budget demonstrates our commitment to providing students a challenging and well-rounded curriculum with opportunities to engage as artists, scientists, and leaders. Our Mapleton Portrait of a Graduate will drive our curricular planning and system building and position students to communicate their learning, their growth, and their meaningful contributions to their community. We continue to partner with Lane ESD to increase our Career and Technical Education offerings (development of Agriculture and Health Sciences programs) and our Dual Credit offerings. We are building our internal capacity to meet students social emotional and mental health needs and to meet the needs of students with disabilities within an inclusive learning model. And, we are connecting our students to opportunities across the county and also bringing those opportunities to Mapleton.

While we will use some of our reserves to meet our goals, we will continue to maintain a healthy ending fund balance to assist us in weathering any economic uncertainties. And, we will continue to seek the partnerships and grant funding that allow for innovation and growth.

I am grateful for the commitment of our Mapleton School Board, our Budget Committee members for their dedication to ensuring visionary and responsible funding. Giant thanks to our Business Manager Jeron Ricks for turning all of that information to tables of budget codes and balanced numbers. Thank you to our students and families who believe in the power and potential of our school and community. And, thank you to every single staff member who work together to turn the money in this budget into the magic of building an incredible school district! I am honored to be part of this amazing community.

Sue Wilson
Superintendent
Mapleton SD 32

Business Manager's Budget Summary

Budget Components

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 ODE 2023-24 State School Fund Estimates (released February 22, 2023).

Salaries and associated payroll cost of Certified Licensed and Extra Duty positions are estimated using the effective 2023-2026 Mapleton Education Association Collective Bargaining Agreement. Salaries and associated payroll cost of Classified positions are estimated using the 2023-2026 Association of Classified Employees Collective Bargaining Agreement.

BUDGET HIGHLIGHTS

FINANCIAL STABILITY

The district has regularly stressed financial stability and the unappropriated ending fund balance (UEFB) has continued to rise. The district's fleet of busses has an average age of 5 years old with an additional spare bus on order, providing longevity in an area that can be costly. With a beginning balance in excess of 60% of General Fund revenue, the district has chosen to be more competitive with salaries and to put forth efforts in improving additional building spaces. A 32% budgeted drop in the ending fund balance is an investment in staff and structures in an effort to attract and retain high quality staff and provide more programs to attract and retain families and students. Collective bargaining agreements allocate smaller increases to salaries over the following two years, providing an opportunity for revenues to catch up to expenditures.

Worst Case Scenario Budgeting

Some aspects of the budget are calculated as worst case scenario, such as health insurance in the event that the majority of eligible employees required a more expensive insurance option. This provides the necessary budgeted dollars, but in the past five years has shown to be a safety net that ultimately has helped increase the ending fund balance. With these precautions, it is anticipated that the final deficit will fall short of the current \$650,000 reduction in UEFB.

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:

-2023-24: Science

-2024-25: Health and Physical Education

MAPLETON ATHLETICS

Mapleton School District follows a five year uniform replacement schedule. The following teams are planned to have new uniforms purchased this fiscal year:

-HS/MS Track

-MS Boys 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

Acronyms

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

Definitions

ADM (Average Daily Membership): Average Daily Membership is the year-to-date average of daily student enrollment.

ADMw (Average Daily Membership Weighted): The state calculates the ADMw a District has and multiplies that by the per ADMw funding amount to determine how much State School Fund revenue the District will receive. ADMw includes the number of students (ADM) and additional weightings for certain classifications, such as: Poverty, IEP, etc. These amounts can be seen on the SSF estimate.

Adopted Budget: The financial plan that is the basis for school and department 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 supplementary 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 budgeted material and information and to physically prepare the proposed budget.

Budget Transfers: Amounts moved from one fund finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital Outlay: Money an organization spends to purchase or extend the life of a fixed asset.

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 sell 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 a 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.

Extended ADMw: This gives a district the greater ADMw of the current year or previous year. It allows districts with declining enrollment to plan adjustments rather

Full-Time Equivalent (FTE): Amount of a regular staff 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: (1000) Instruction, (2000) Support Service, (3000) Enterprise and Community Services, (4000) Facilities Acquisition and Construction, (5000) Other Fund Transactions and Debt Service, (6000) Contingency, (7000) 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: As relating to a school district, the school board.

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

Individual Account Program (IAP): The IAP is a defined contribution retirement program for all active Tier One/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 encumbrances.

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 a result of a specific expenditure. Seven major object categories exist: (100) Salaries, (200) Employee Benefits, (300) Purchased Services, (400) Supplies and Materials, (500) Capital Outlay, (600) Other Objects, and (700) Transfers.

Oregon Public Service Retirement Plan (OPSRP): Employees hired after August 29, 2003, which work more than 600 hours a year for a PERS employer. 2023-2025 UAL rates are 25.03% of gross salary paid by MSD.

Payroll Expenses: Amounts paid by the district on behalf of employees in addition to gross salary, ie. group health premiums, contributions to PERS, social security, 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. MSD's permanent rate is set at \$4.8917 per \$1,000 of assessed value.

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.

PERS Tier 1: Member Employees hired prior to 1996. 2023-2025 UAL rates are 27.87% of gross salary paid by MSD.

PERS Tier 2: Member Employees hired between 1996-August 29, 2003. 2023-2025 UAL rates are 27.87% of gross salary paid by MSD.

PFMLI: Paid Family and Medical Leave Insurance - Employee benefit created in 2019 by the state by creating a payroll tax of 1% for certain employees. 0.4% to be paid by the employer and 0.6% to be paid by employee.

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 an advertisement 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.

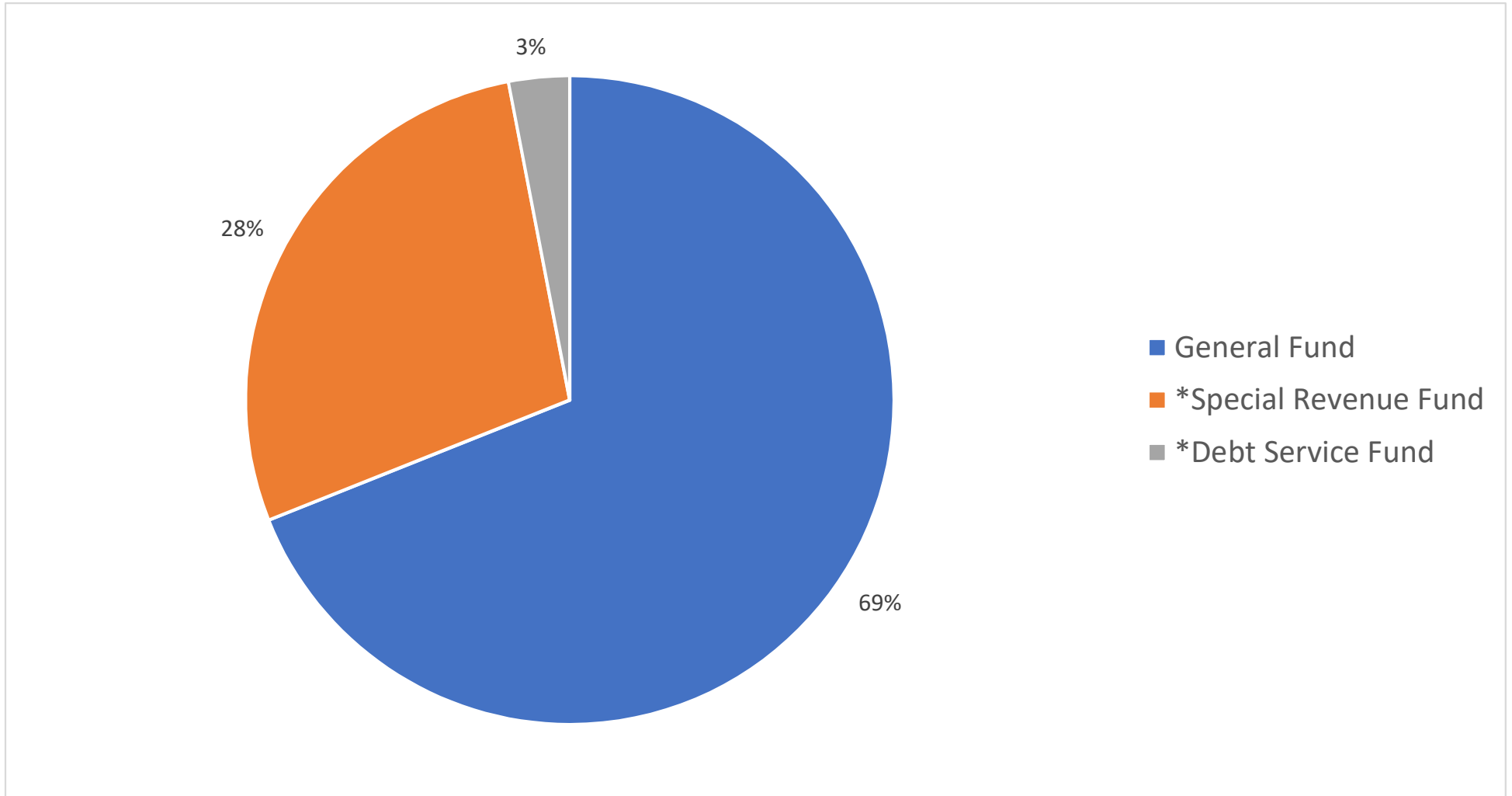
State School Fund (SSF): Oregon K-12 Public Schools are funded through a combination of local revenues and money appropriated by Legislature. The Oregon Department of Education distributes money by the Legislature through the SSF. The SSF's goal is to equalize funding across the state and achieves this 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 characteristics 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.

Unfunded Actuarial Liability (UAL): The excess of the actuarial (estimated) accrued liability over the actuarial value of assets. The UAL is amortized over a fixed period of time to determine the UAL rate component of employer contribution rates.

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 Graph



Funds Total: \$7,451,630

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

General Fund 100

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

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

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

Number of Weights x Funding Per Weight = Local Revenue + 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 Rev	SSF	Total Funds
A	100	\$ 75	\$ 25	\$ 100
B	100	\$ 10	\$ 90	\$ 100

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.

STATE SCHOOL FUND GRANT
2023-2024
 Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023
Lane County, Mapleton SD 32 - 2085

2023-2024 Local Revenue	2023-2024 Transportation Grant
Property Taxes and In-lieu of property taxes from local sources = \$828,751.00	Salaries = N/A
Federal Forest Fees = \$0.00	Payroll = N/A
Common School Fund = \$20,542.18	Purchased Services = N/A
County School Fund = \$17,400.00	Supplies = N/A
State Managed Timber = \$0.00	Other = N/A
ESD Equalization = \$0.00	Garage Depreciation = N/A
In-Lieu of Property Taxes(non-local sources) = \$0.00	Bus Depreciation = N/A
Revenue Adjustments = \$0.00	Fees Collected = N/A
Sum of Local Revenue = \$866,693.18	Non-Reimbursable = N/A
2023-2024 Experience Adjustment	Net Eligible Trans Expenditures = \$275,000.00
District Average Teacher Experience = 13.62	Transportation per ADMw Rank = 88%
State Average Teacher Experience = 11.90	Transportation Reimbursement Rate = 80.00%
Experience Adjustment (Difference In District and State Teacher Experience) = 1.72	80.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$220,000.00

2023-2024 ADMw 287.84	2023-2024 Extended ADMw 290.14
	Extended ADMw 290.14

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.72 by \$25 then add \$4500 to the result = \$4,543.00
 Then multiply \$4,543.00 by the Extended ADMw 290.1406 and then by the funding ratio 2.160205173097 = \$2,847,385.33

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$2,847,385.33 to the Transportation Grant \$220,000.00 = \$3,067,385.33

2023-2024 State School Fund Grant

Subtract the Local Revenue \$866,693.18 from the Total Formula Revenue \$3,067,385.33 = \$2,200,692.15

2023-2024 Rates per ADMw

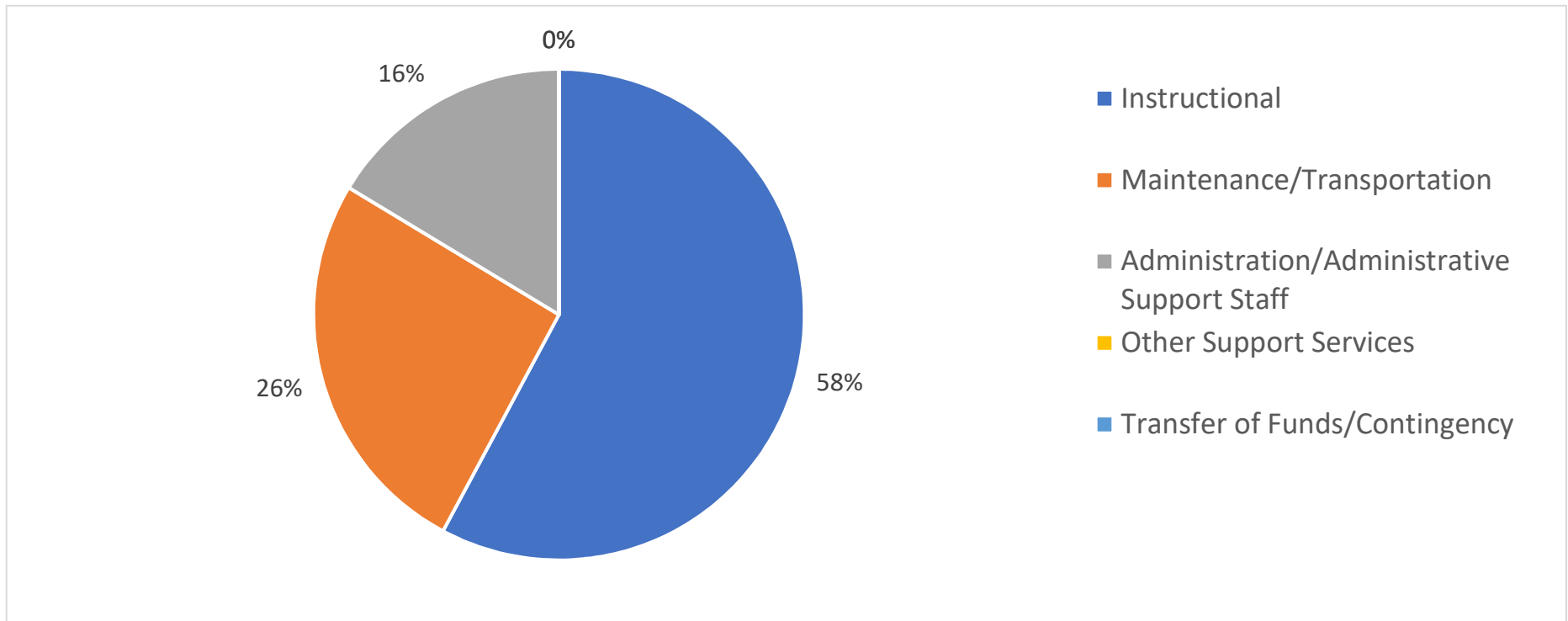
General Purpose Grant per Extended ADMw = \$9,814 Total Formula Revenue per Extended ADMw = \$10,572
 Charter Schools Rate(ORS 338.155) = \$9,892

Payments	
SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

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 teaching and student resources. The Reserve account is not included below because it is a *non-operating* program.



Instructional: includes all activities that direct the teaching of students, or the interaction between teacher and students at Mapleton Elementary School (K-6) and Mapleton High School (7-12).

Maintenance/Transportation: Includes utilities, plant operation and maintenance, and student transportation.

Administration/Administrative Support Staff: Includes Superintendent, Principal, and Administrative Support Staff

Other Support Services: Includes Board of Education, Technology, Fiscal Services, and Staff Development.

Transfer of Funds/Contingency: This is money transferred to special revenue accounts, such as: Textbooks, Capital Improvement, Retirement.

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 Secondary 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.

2120 Guidance Services- Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices.

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.

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.

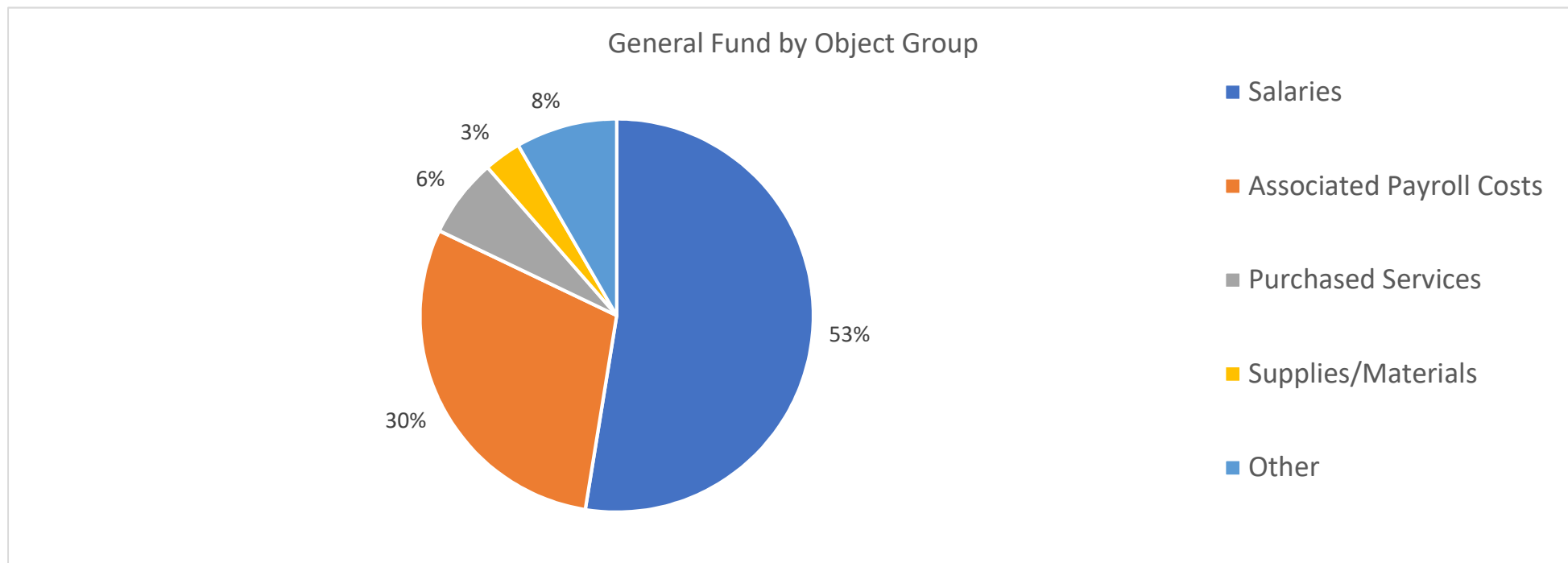
General Fund Function Detail

Function	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Instructional							
1111	ELEMENTARY K-6	\$ 352,581	\$ 388,503	\$ 493,873	\$ 689,183	\$ 689,183	\$ 689,183
1122	MIDDLE SCHOOL EXTRACURRICULAR	\$ 7,225	\$ 12,279	\$ 26,544	\$ 31,360	\$ 31,360	\$ 31,360
1131	SECONDARY PROGRAMS 7-12	\$ 549,475	\$ 416,689	\$ 590,736	\$ 775,536	\$ 775,536	\$ 775,536
1132	HIGH SCHOOL EXTRACURRICULAR	\$ 59,639	\$ 60,492	\$ 90,092	\$ 107,598	\$ 107,598	\$ 107,598
1250	LESS RESTRICTIVE SPED PROGRAMS	\$ 249,406	\$ 244,231	\$ 271,103	\$ 299,701	\$ 299,701	\$ 299,701
1280	ALTERNATIVE EDUCATION	\$ 400	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Instructional		\$ 1,218,725	\$ 1,122,193	\$ 1,477,347	\$ 1,908,377	\$ 1,908,377	\$ 1,908,377
Support Services							
2130	HEALTH SERVICES	\$ -	\$ 10,475	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
2210	IMPROVEMENT OF INSTRUCTION	\$ 10,577	\$ 6,790	\$ 13,000	\$ 23,000	\$ 23,000	\$ 23,000
2310	BOARD OF EDUCATION	\$ 23,268	\$ 27,377	\$ 43,675	\$ 34,675	\$ 34,675	\$ 34,675

2321	EXECUTIVE ADMINISTRATION	\$ 99,552	\$ 125,646	\$ 89,073	\$ 90,468	\$ 90,468	\$ 90,468
2410	OFFICE OF THE PRINCIPAL	\$ 320,555	\$ 336,470	\$ 311,955	\$ 449,392	\$ 449,392	\$ 449,392
2520	FISCAL SERVICES	\$ 516,722	\$ 119,681	\$ 117,629	\$ 133,034	\$ 133,034	\$ 133,034
2540	OPERATION AND MAINTENANCE	\$ 353,721	\$ 396,425	\$ 457,708	\$ 512,663	\$ 512,663	\$ 512,663
2552	STUDENT TRANSPORTATION	\$ 220,865	\$ 249,457	\$ 254,819	\$ 269,324	\$ 269,324	\$ 269,324
2558	SPED TRANSPORTATION	\$ 14,007	\$ 28,099	\$ 35,066	\$ 69,860	\$ 69,860	\$ 69,860
2640	STAFF SERVICES	\$ -	\$ 60	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
2660	TECHNOLOGY SERVICES	\$ 25,280	\$ 45,888	\$ 45,371	\$ 66,854	\$ 66,854	\$ 66,854
Total Support Services		\$ 1,584,547	\$ 1,346,369	\$ 1,378,696	\$ 1,659,670	\$ 1,659,670	\$ 1,659,670
Transfers and Contingency		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
5200	Transfers of Funds	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Transfers and Contingency		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Unappropriated Ending Fund Balance		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
7000	Unappropriated Ending Fund Balance	\$ 1,884,802	\$ 2,163,502	\$ 2,077,960	\$ 1,421,100	\$ 1,421,100	\$ 1,421,100
Total Unappropriated Ending Fund Balance		\$ 1,884,802	\$ 2,163,502	\$ 2,077,960	\$ 1,421,100	\$ 1,421,100	\$ 1,421,100
Total General Fund Expenditures by Function		\$ 4,838,073	\$ 4,782,064	\$ 5,084,004	\$ 5,139,147	\$ 5,139,147	\$ 5,139,147

General Fund Operating by Object

The graph below displays how the General Fund is budgeted by object. As the graph indicates, the overwhelming majority 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. Reserves are not included below because they are non-operating programs.



Salaries and Associated Payroll Costs: Includes salaries for all General Fund 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 and 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, ie. dues and fees, district insurance, and transfers to Special Revenue Accounts.

General Fund Object Detail

Object	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Salaries							
111	CERTIFIED SALARIES	\$ 591,946	\$ 557,506	\$ 688,451	\$ 864,000	\$ 864,000	\$ 864,000
112	CLASSIFIED SALARIES	\$ 260,770	\$ 296,164	\$ 318,369	\$ 393,770	\$ 393,770	\$ 393,770
113	ADMINISTRATORS	\$ 198,138	\$ 221,165	\$ 158,525	\$ 234,926	\$ 234,926	\$ 234,926
114	MANAGERIAL	\$ 184,213	\$ 225,741	\$ 225,733	\$ 273,412	\$ 273,412	\$ 273,412
116	SUPP RET STIPENDS	\$ 5,095	\$ -	\$ -	\$ -	\$ -	\$ -
121	CERT. SUB. SALARY	\$ 9,115	\$ 10,079	\$ 40,724	\$ 37,500	\$ 37,500	\$ 37,500
122	CLASS. SUB. SALARY	\$ 2,067	\$ 2,957	\$ 16,410	\$ 12,300	\$ 12,300	\$ 12,300
130	ADDITIONAL SALARY	\$ 44,792	\$ 42,075	\$ 66,373	\$ 84,943	\$ 84,943	\$ 84,943
140	TRAVEL STIPEND	\$ 5,400	\$ 5,400	\$ 5,719	\$ 15,000	\$ 15,000	\$ 15,000
145	INSURANCE STIPEND	\$ 33,966	\$ 47,847	\$ 36,670	\$ 38,500	\$ 38,500	\$ 38,500
Total Salaries		\$ 1,335,502	\$ 1,408,934	\$ 1,556,974	\$ 1,954,351	\$ 1,954,351	\$ 1,954,351
Associated Payroll Costs							
210	PERS	\$ 415,094	\$ 396,995	\$ 462,108	\$ 633,042	\$ 633,042	\$ 633,042
220	SSA- FICA- PFMLI	\$ 132,037	\$ 118,275	\$ 147,080	\$ 179,369	\$ 179,369	\$ 179,369
230	OTHER PAYROLL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	CONTRACTUAL EMP BENEFITS	\$ 180,431	\$ 166,478	\$ 220,281	\$ 285,180	\$ 285,180	\$ 285,180
Total Associated Payroll Costs		\$ 727,561	\$ 681,748	\$ 829,469	\$ 1,097,591	\$ 1,097,591	\$ 1,097,591
Purchased Services							
310	INSTRUCTIONAL PROF SERVICES	\$ 5,244	\$ 6,219	\$ 20,515	\$ 25,000	\$ 25,000	\$ 25,000
320	PROPERTY SERVICES	\$ 88,889	\$ 92,219	\$ 114,090	\$ 116,500	\$ 116,500	\$ 116,500
330	STUD TRANS SERVICES	\$ 50	\$ -	\$ 2,369	\$ 2,500	\$ 2,500	\$ 2,500
340	TRAVEL	\$ 849	\$ 2,498	\$ 6,317	\$ 6,700	\$ 6,700	\$ 6,700
350	COMMUNICATION	\$ 19,617	\$ 28,429	\$ 26,958	\$ 27,500	\$ 27,500	\$ 27,500
380	NON-INSTRUCTIONAL PROF SERVICES	\$ 29,921	\$ 43,676	\$ 64,275	\$ 60,375	\$ 60,375	\$ 60,375
390	OTHER GENERAL SERVICES	\$ 1,880	\$ 2,090	\$ 2,575	\$ 2,700	\$ 2,700	\$ 2,700
Total Purchased Services		\$ 146,450	\$ 175,132	\$ 237,099	\$ 241,275	\$ 241,275	\$ 241,275
Supplies and Materials							
		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt

410	CONSUMABLE SUPPLIES	\$ 48,684	\$ 63,017	\$ 81,985	\$ 97,030	\$ 97,030	\$ 97,030
460	NON-CONSUMABLE SUPPLIES	\$ 7,140	\$ 7,856	\$ 6,736	\$ 6,000	\$ 6,000	\$ 6,000
470	COMPUTER SOFTWARE	\$ 922	\$ 842	\$ 2,200	\$ 4,200	\$ 4,200	\$ 4,200
480	COMPUTER HARDWARE	\$ 2,693	\$ 11,793	\$ 2,200	\$ 7,000	\$ 7,000	\$ 7,000
Total Supplies and Materials		\$ 59,438	\$ 83,508	\$ 93,121	\$ 114,230	\$ 114,230	\$ 114,230
Capital Outlay		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
564	BUSES AND CAP BUS IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Objects		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
640	DUES AND FEES	\$ 104,999	\$ 119,240	\$ 139,381	\$ 160,600	\$ 160,600	\$ 160,600
650	INSURANCE AND JUDGEMENTS	\$ 429,322	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Objects		\$ 534,320	\$ 119,240	\$ 139,381	\$ 160,600	\$ 160,600	\$ 160,600
Transfers		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
710	FUND MODIFICATIONS	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Transfers		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Other Use of Funds		2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
820	RESERVED FOR NEXT YEAR	\$ 1,884,802	\$ 2,163,502	\$ 2,077,960	\$ 1,421,100	\$ 1,421,100	\$ 1,421,100
Total Other Use of Funds		\$ 1,884,802	\$ 2,163,502	\$ 2,077,960	\$ 1,421,100	\$ 1,421,100	\$ 1,421,100
Total General Fund Expenditures by Object		\$ 4,838,073	\$ 4,782,064	\$ 5,084,004	\$ 5,139,147	\$ 5,139,147	\$ 5,139,147

FUND 200

Special Revenue Funds

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

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

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

Title V-A REAP Flex: Provides flexibility to local school districts 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.

Student Investment Account: This account was created in 2021 by the state in the Student Success Act. The funds are used for student improvement based on community responses.

High School Success: This account was created by the state from Measure 98 and is used to support efforts at the high school level for increased opportunities.

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 began with grants in 2017 and has been shifted to state grants through Preschool Promise.

PERS-Retirement 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 (Tier 1/2: 27.2%, OPSRP 27.2%). In 2020 the Board passed a directive to provide a basic retirement stipend for employees that have been with the district for 20 years or more. Duration is one month per PERS eligible year worked and the payment can be taken as the cheapest single insurance plan offered by the district, or as a cash equivalent payment.

Capital 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.

Fund 300

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. 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.

General Obligation Bonds

Series	Purpose	Issue Date	Maturity	Initial Amt	Outstanding as of July 1
2016	Finance costs of capital projects	8/17/2016	6/15/2041	\$ 4,000,000	\$ 3,555,000

Fund 400

These funds account 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 were related to the GO Bonds issued in 2016.

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.

FUND 100 - General Fund

General Fund Revenues Details

Fund	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Local State School Fund with Local Revenue								
100	R1110	Ad Val Tax Levied By Dist	\$ 2	\$ 2	\$ 10	\$ 10		
100	R1111	Current Year's Taxes	\$ 700,839	\$ 725,317	\$ 759,322	\$ 814,341		
100	R1112	Prior Year's Taxes	\$ 12,232	\$ 8,985	\$ 12,000	\$ 12,000		
100	R1113	Back Taxes	\$ -	\$ -	\$ -			
100	R1114	Payment in Lieu of Prop Tax	\$ -	\$ -	\$ -			
100	R1190	Penalties and Int on Taxes	\$ 2,717	\$ 2,339	\$ 2,000	\$ 2,000		
100	R1500	Interest on Taxes	\$ 116	\$ 135	\$ 400	\$ 400		
100	R2101	County School Fund	\$ 10,890	\$ 7,409	\$ 17,400	\$ 17,400		
100	R3101	State School Fund	\$ 1,851,686	\$ 2,043,339	\$ 1,998,030	\$ 2,150,692		
100	R3103	Common School Fund	\$ 17,844	\$ 17,365	\$ 14,763	\$ 20,542		
100	R3104	State Man. County Timber	\$ -	\$ -	\$ -			
100	R3199	Other Unrestricted Grants	\$ -	\$ 789	\$ -			
Total State School Fund with Local Revenue			\$ 2,596,326	\$ 2,805,680	\$ 2,803,925	\$ 3,017,385	\$ -	\$ -
Other Local Revenue								
100	R1510	Interest on Investments	\$ 21,631	\$ 13,810	\$ 25,000	\$ 30,000		
100	R1710	Admission Fees	\$ 7,016	\$ -	\$ 550	\$ 2,000		
100	R1910	Property Rental	\$ 18,299	\$ 5,105	\$ 5,245	\$ 5,402		
100	R1920	Private Source Donations	\$ 4,915	\$ 5,101	\$ -	\$ -		
100	R1960	Recover Prior Year Expenses	\$ 10,875	\$ 12,889	\$ -	\$ -		
100	R1990	Miscellaneous	\$ (68)	\$ -	\$ 4,800	\$ 4,800		
100	R2102	ESD Apportionment	\$ 58,785	\$ 50,559	\$ 26,000	\$ -		
100	R2199	Heavy Equip Rental Tax	\$ 1,180	\$ 1,928	\$ 550	\$ 600		
100	R3299	Restricted Grants	\$ -	\$ -	\$ -	\$ -		
100	R5300	Sale of Assets	\$ 6,955	\$ 2,190	\$ 1,000	\$ 1,000		
Total Other Local Revenue			\$ 129,588	\$ 91,581	\$ 63,145	\$ 43,802	\$ -	\$ -
Total General Fund Revenues			\$ 2,725,914	\$ 2,897,262	\$ 2,867,070	\$ 3,061,187	\$ -	\$ -

General Fund Function 1000 Details

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Elementary K-6								
1001111258000000	111	CERTIFIED SALARIES	\$ 206,324	\$ 228,130	\$ 282,319	\$ 370,000		Increased certified wages
1001111258000000	112	CLASSIFIED SALARIES	\$ 291	\$ 2,543	\$ -	\$ 18,000		Increased classified wages
1001111258000000	121	CERT. SUB. SALARY	\$ 1,065	\$ 2,387	\$ 18,025	\$ 15,000		
1001111258000000	122	CLASS. SUB. SALARY	\$ 650	\$ 1,294	\$ 3,471	\$ 3,000		
1001111258000000	130	ADDITIONAL SALARY	\$ 1,038	\$ 2,571	\$ 2,202	\$ 2,500		
1001111258000000	145	INSURANCE STIPEND	\$ -	\$ 4,297	\$ 4,500	\$ 6,500		
1001111258000000	211	EMPLOYER CONTR.	\$ 19,618	\$ 17,173	\$ 26,822	\$ 26,975		
1001111258000000	212	PERS PICK-UP	\$ 10,325	\$ 14,223	\$ 16,810	\$ 24,900		
1001111258000000	216	EMPLR. CONT. OPSRP	\$ 37,320	\$ 37,941	\$ 49,133	\$ 83,000		
1001111258000000	220	SOCIAL SECURITY/FICA	\$ 15,355	\$ 18,196	\$ 21,468	\$ 31,748		
1001111258000000	231	WORKERS' COMP.	\$ 3,641	\$ 770	\$ 2,040	\$ 4,150		
1001111258000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 1,402	\$ 1,660		
1001111258000000	240	INSURANCE	\$ 50,656	\$ 48,106	\$ 53,656	\$ 86,000		
1001111258000000	245	DIST PD ANNUITY	\$ 360	\$ 360	\$ 600	\$ 750		
1001111258000000	410	SUPPLIES AND MATERIALS	\$ 2,386	\$ 6,116	\$ 6,000	\$ 8,000		
1001111258000000	419	SUPPLIES/ODS	\$ -	\$ 1,259	\$ -	\$ 2,000		
1001111258000000	470	COMPUTER SOFTWARE	\$ 428	\$ -	\$ -	\$ -		
1001111258000000	640	DUES & FEES	\$ 3,125	\$ 3,135	\$ 5,425	\$ 5,000		
Total Elementary K-6			\$ 352,581	\$ 388,503	\$ 493,873	\$ 689,183	\$ -	\$ -
Secondary Ed 7-12								
1001131628060000	111	CERTIFIED SALARIES	\$ 327,254	\$ 242,652	\$ 337,844	\$ 428,000		Increased certified wages
1001131628060000	112	CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ 18,000		Increased classified wages
1001131628060000	121	CERT. SUB. SALARY	\$ 8,032	\$ 7,692	\$ 20,330	\$ 20,000		
1001131628060000	122	CLASS. SUB. SALARY	\$ 583	\$ 1,250	\$ 1,712	\$ 2,000		
1001131628060000	130	ADDITIONAL SALARY	\$ 1,960	\$ 18	\$ 1,391	\$ 2,000		
1001131628060000	145	INSURANCE STIPEND	\$ -	\$ 4,500	\$ 5,000	\$ 6,500		
1001131628060000	211	EMPLOYER CONTR.	\$ 68	\$ 14,087	\$ -	\$ -		
1001131628060000	212	PERS PICK-UP	\$ 18,132	\$ 9,595	\$ 20,673	\$ 28,590		
1001131628060000	216	EMPLR. CONT. OPSRP	\$ 80,326	\$ 36,165	\$ 83,326	\$ 126,273		
1001131628060000	220	SOCIAL SECURITY/FICA	\$ 23,413	\$ 19,443	\$ 26,186	\$ 36,452		
1001131628060000	231	WORKERS' COMP.	\$ 5,522	\$ 910	\$ 2,200	\$ 4,765		

1001131628060000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 1,697	\$ 1,906		
1001131628060000	240	INSURANCE	\$ 76,783	\$ 70,587	\$ 78,280	\$ 86,000		
1001131628060000	245	DIST PD ANNUITY	\$ 227	\$ 132	\$ 250	\$ 350		
1001131628060000	340	TRAVEL	\$ -	\$ 51	\$ -	\$ 1,200		
1001131628060000	355	PRINTING AND BINDING	\$ -	\$ -	\$ 1,284	\$ 1,500		
1001131628060000	410	SUPPLIES AND MATERIALS	\$ 5,511	\$ 6,839	\$ 7,000	\$ 11,000	Combine sec office supply	
1001131628060000	640	DUES & FEES	\$ -	\$ 264	\$ 963	\$ 1,000		
Total Secondary Ed 7-12			\$ 547,811	\$ 414,185	\$ 588,136	\$ 775,536	\$ -	\$ -

Secondary Office Supplies			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001131628290000	410	SUPPLIES AND MATERIALS	\$ 1,664	\$ 2,504	\$ 2,600	\$ -	Move to Secondary	
Total Secondary Office Supplies			\$ 1,664	\$ 2,504	\$ 2,600	\$ -	\$ -	\$ -

MS Extracurricular			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001122378250000	130	ADDITIONAL SALARY	\$ -	\$ 894	\$ 1,481	\$ 1,629		
1001122378250000	212	PERS PICK-UP	\$ -	\$ 54	\$ 95	\$ 98		
1001122378250000	216	EMPLR. CONT. OPSRP	\$ -	\$ 212	\$ 370	\$ 408		
1001122378250000	220	SOCIAL SECURITY/FICA	\$ -	\$ 68	\$ 113	\$ 125		
1001122378250000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 7	\$ 7		
1001122378250000	231	WORKERS' COMP.	\$ -	\$ 3	\$ 8	\$ 16		
Total MS Extracurricular			\$ -	\$ 1,231	\$ 2,074	\$ 2,282	\$ -	\$ -

Secondary Extracurricular			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001132628250000	130	ADDITIONAL SALARY	\$ 1,021	\$ 894	\$ 9,134	\$ 10,047		
1001132628250000	212	PERS PICK-UP	\$ 61	\$ 54	\$ 584	\$ 603		
1001132628250000	216	EMPLR. CONT. OPSRP	\$ 271	\$ 212	\$ 2,283	\$ 2,515		
1001132628250000	220	SOCIAL SECURITY/FICA	\$ 78	\$ 68	\$ 699	\$ 769		
1001132628250000	231	WORKERS' COMP.	\$ 4	\$ 3	\$ 52	\$ 40		
1001132628250000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 45	\$ 100		
Total Secondary Extracurricular			\$ 1,435	\$ 1,231	\$ 12,797	\$ 14,074	\$ -	\$ -

Special Education			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001250000320000	111	CERTIFIED SALARIES	\$ 58,368	\$ 86,724	\$ 68,288	\$ 66,000		
1001250000320000	112	CLASSIFIED SALARIES	\$ 81,427	\$ 69,748	\$ 82,400	\$ 94,000		
1001250000320000	113	ADMINISTRATORS	\$ 17,203	\$ 14,432	\$ 8,525	\$ 14,000		

1001250000320000	121	CERT. SUB. SALARY	\$ 18	\$ -	\$ 2,369	\$ 2,500	
1001250000320000	122	CLASS. SUB. SALARY	\$ 616	\$ 413	\$ 3,708	\$ 3,700	
1001250000320000	130	ADDITIONAL SALARY	\$ 3,328	\$ 140	\$ 1,030	\$ 500	
1001250000320000	145	INSURANCE STIPEND	\$ 462	\$ 6,512	\$ 670	\$ -	
1001250000320000	211	EMPLOYER CONTR.	\$ 14,461	\$ 9,247	\$ 9,505	\$ 11,746	
1001250000320000	212	PERS PICK-UP	\$ 8,983	\$ 8,272	\$ 9,048	\$ 10,842	
1001250000320000	216	EMPLR. CONT. OPSRP	\$ 27,468	\$ 24,527	\$ 31,491	\$ 36,140	
1001250000320000	220	SOCIAL SECURITY/FICA	\$ 10,375	\$ 13,601	\$ 10,671	\$ 13,824	
1001250000320000	231	WORKERS' COMP.	\$ 2,411	\$ 614	\$ 845	\$ 1,807	
1001250000320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 834	\$ 723	
1001250000320000	240	INSURANCE	\$ 18,746	\$ 3,487	\$ 19,897	\$ 16,200	
1001250000320000	245	DIST PD ANNUITY	\$ 13	\$ 19	\$ 21	\$ 20	
1001250000320000	313	STUDENT SERVICES	\$ 5,204	\$ 6,219	\$ 20,000	\$ 25,000	
1001250000320000	340	TRAVEL	\$ 51	\$ -	\$ 258	\$ 300	
1001250000320000	380	NON-INSTR PROF SERV	\$ -	\$ -	\$ 1,030	\$ 1,000	
1001250000320000	410	SUPPLIES AND MATERIALS	\$ 272	\$ 14	\$ -	\$ 200	
1001250000320000	470	COMPUTER SOFTWARE	\$ -	\$ -	\$ -	\$ 1,200	
1001250000320000	640	DUES & FEES	\$ -	\$ 263	\$ 515	\$ -	
Total Special Education			\$ 249,406	\$ 244,231	\$ 271,103	\$ 299,701	\$ -

HS Alt Education Online

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001280628050000	640	DUES & FEES	\$ 400	\$ -	\$ 5,000	\$ 5,000		
Total HS Alt Education Online			\$ 400	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -

General Athletics

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001132628230000	130	ADDITIONAL SALARY	\$ 5,876	\$ 5,881	\$ 9,000	\$ 12,500		Increased Athletic Dir rate
1001132628230000	211	EMPLOYER CONTR.	\$ 99	\$ 72	\$ -	\$ 813		
1001132628230000	212	PERS PICK-UP	\$ 338	\$ 353	\$ 670	\$ 750		
1001132628230000	216	EMPLR. CONT. OPSRP	\$ 1,414	\$ 1,331	\$ 2,600	\$ 2,500		
1001132628230000	220	SOCIAL SECURITY/FICA	\$ 430	\$ 449	\$ 800	\$ 956		
1001132628230000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 45	\$ 50		
1001132628230000	231	WORKERS' COMP.	\$ 96	\$ 22	\$ 65	\$ 125		
1001132628230000	340	TRAVEL	\$ 743	\$ 1,363	\$ 1,000	\$ 2,000		
1001132628230000	410	SUPPLIES AND MATERIALS	\$ 1,028	\$ 1,016	\$ 500	\$ 2,000		
1001132628230000	460	NON-CONSUMABLE SUP.	\$ 5,066	\$ 7,856	\$ 5,500	\$ 6,000		

1001132628230000	640	DUES & FEES	\$ 2,801	\$ 3,406	\$ 3,000	\$ 3,500		
1001132628230000	654	STUDENT INSURANCE PREM	\$ -	\$ -	\$ 300	\$ 300		
Total General Athletics			\$ 17,892	\$ 21,748	\$ 23,480	\$ 31,494	\$ -	\$ -

MS Volleyball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001122378230100	130	ADDITIONAL SALARY	\$ -	\$ 1,556	\$ 2,744	\$ 3,018	10% increase to all coach	
1001122378230100	211	EMPLOYER CONTR.	\$ -	\$ 417	\$ -	\$ 196	positions	
1001122378230100	212	PERS PICK-UP	\$ -	\$ 93	\$ 176	\$ 181		
1001122378230100	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 686	\$ 604		
1001122378230100	220	SOCIAL SECURITY/FICA	\$ -	\$ 119	\$ 210	\$ 231		
1001122378230100	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 13	\$ 12		
1001122378230100	231	WORKERS' COMP.	\$ -	\$ 6	\$ 15	\$ 30		
1001122378230100	380	NON-INSTR PROF SERV	\$ -	\$ 145	\$ 750	\$ 1,000	Increased ref costs	
1001122378230100	410	SUPPLIES AND MATERIALS	\$ 43	\$ -	\$ 50	\$ 100		
Total MS Volleyball			\$ 43	\$ 2,336	\$ 4,644	\$ 5,373	\$ -	\$ -

HS Volleyball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001132628230100	130	ADDITIONAL SALARY	\$ 4,667	\$ 2,814	\$ 4,899	\$ 5,389		
1001132628230100	211	EMPLOYER CONTR.	\$ -	\$ -	\$ -	\$ 350		
1001132628230100	212	PERS PICK-UP	\$ 280	\$ 169	\$ 314	\$ 323		
1001132628230100	216	EMPLR. CONT. OPSRP	\$ 1,240	\$ 667	\$ 1,225	\$ 1,078		
1001132628230100	220	SOCIAL SECURITY/FICA	\$ 357	\$ 214	\$ 375	\$ 412		
1001132628230100	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 24	\$ 22		
1001132628230100	231	WORKERS' COMP.	\$ 17	\$ 10	\$ 28	\$ 54		
1001132628230100	380	NON-INSTR PROF SERV	\$ 667	\$ 1,858	\$ 2,000	\$ 2,500		
1001132628230100	410	SUPPLIES AND MATERIALS	\$ 319	\$ 35	\$ 250	\$ 250		
Total HS Volleyball			\$ 7,547	\$ 5,767	\$ 9,115	\$ 10,378	\$ -	\$ -

MS Football			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001122378230200	130	ADDITIONAL SALARY	\$ -	\$ 668	\$ 2,744	\$ 3,018		
1001122378230200	212	PERS PICK-UP	\$ -	\$ -	\$ 176	\$ 181		
1001122378230200	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 686	\$ 604		
1001122378230200	220	SOCIAL SECURITY/FICA	\$ -	\$ 51	\$ 210	\$ 231		
1001122378230200	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 13	\$ 12		
1001122378230200	231	WORKERS' COMP.	\$ -	\$ 2	\$ 15	\$ 30		

1001122378230200	380	NON-INSTR PROF SERV	\$	-	\$	-	\$	800	\$	1,500
1001122378230200	410	SUPPLIES AND MATERIALS	\$	-	\$	567	\$	1,500	\$	1,500
Total MS Football			\$	-	\$	1,289	\$	6,144	\$	7,076
									\$	-
									\$	-

HS Football			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
1001132628230200	130	ADDITIONAL SALARY	\$	5,734	\$	4,667	\$	5,734	\$	6,307
1001132628230200	211	EMPLOYER CONTR.	\$	1,168	\$	-	\$	-	\$	410
1001132628230200	212	PERS PICK-UP	\$	219	\$	243	\$	367	\$	378
1001132628230200	216	EMPLR. CONT. OPSRP	\$	-	\$	961	\$	1,434	\$	1,261
1001132628230200	220	SOCIAL SECURITY/FICA	\$	439	\$	357	\$	439	\$	483
1001132628230200	233	OR FAMILY LEAVE	\$	-	\$	-	\$	28	\$	25
1001132628230200	231	WORKERS' COMP.	\$	19	\$	17	\$	32	\$	63
1001132628230200	380	NON-INSTR PROF SERV	\$	1,417	\$	170	\$	2,000	\$	2,500
1001132628230200	410	SUPPLIES AND MATERIALS	\$	3,138	\$	1,616	\$	5,500	\$	6,000
Total HS Football			\$	12,134	\$	8,030	\$	15,534	\$	17,428
									\$	-
									\$	-

MS Boys Basketball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
1001122378230300	130	ADDITIONAL SALARY	\$	1,556	\$	1,336	\$	2,744	\$	3,018
1001122378230300	212	PERS PICK-UP	\$	7	\$	-	\$	176	\$	181
1001122378230300	216	EMPLR. CONT. OPSRP	\$	32	\$	-	\$	686	\$	604
1001122378230300	220	SOCIAL SECURITY/FICA	\$	128	\$	111	\$	210	\$	231
1001122378230300	233	OR FAMILY LEAVE	\$	-	\$	-	\$	13	\$	12
1001122378230300	231	WORKERS' COMP.	\$	6	\$	5	\$	15	\$	30
1001122378230300	380	NON-INSTR PROF SERV	\$	120	\$	185	\$	1,000	\$	2,000
1001122378230300	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	50	\$	100
Total MS Boys Basketball			\$	1,849	\$	1,637	\$	4,894	\$	6,176
									\$	-
									\$	-

HS Boys Basketball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
1001132628230300	130	ADDITIONAL SALARY	\$	5,286	\$	5,286	\$	4,900	\$	5,815
1001132628230300	212	PERS PICK-UP	\$	-	\$	-	\$	314	\$	349
1001132628230300	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	1,225	\$	1,163
1001132628230300	220	SOCIAL SECURITY/FICA	\$	404	\$	404	\$	375	\$	445
1001132628230300	233	OR FAMILY LEAVE	\$	-	\$	-	\$	24	\$	23
1001132628230300	231	WORKERS' COMP.	\$	18	\$	18	\$	28	\$	58
1001132628230300	380	NON-INSTR PROF SERV	\$	1,335	\$	3,396	\$	3,000	\$	3,700

1001132628230300	410	SUPPLIES AND MATERIALS	\$ 64	\$ -	\$ 200	\$ 300		
Total HS Boys Basketball			\$ 7,108	\$ 9,104	\$ 10,066	\$ 11,853	\$ -	\$ -

MS Girls Basketball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001122378230400	130	ADDITIONAL SALARY	\$ 1,336	\$ 1,336	\$ 2,744	\$ 3,018		
1001122378230400	212	PERS PICK-UP	\$ 80	\$ 80	\$ 176	\$ 181		
1001122378230400	216	EMPLR. CONT. OPSRP	\$ 355	\$ 317	\$ 686	\$ 604		
1001122378230400	220	SOCIAL SECURITY/FICA	\$ 116	\$ 101	\$ 210	\$ 231		
1001122378230400	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 13	\$ 12		
1001122378230400	231	WORKERS' COMP.	\$ 5	\$ 5	\$ 15	\$ 30		
1001122378230400	380	NON-INSTR PROF SERV	\$ 180	\$ 1,042	\$ 1,000	\$ 2,000		
1001122378230400	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 50	\$ 100		
Total MS Girls Basketball			\$ 2,073	\$ 2,880	\$ 4,894	\$ 6,176	\$ -	\$ -

HS Girls Basketball			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001132628230400	130	ADDITIONAL SALARY	\$ 4,314	\$ 5,053	\$ 4,900	\$ 5,815		
1001132628230400	212	PERS PICK-UP	\$ 148	\$ -	\$ 314	\$ 349		
1001132628230400	216	EMPLR. CONT. OPSRP	\$ 654	\$ -	\$ 1,225	\$ 1,163		
1001132628230400	220	SOCIAL SECURITY/FICA	\$ 329	\$ 387	\$ 375	\$ 445		
1001132628230400	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 24	\$ 23		
1001132628230400	231	WORKERS' COMP.	\$ 15	\$ 18	\$ 28	\$ 58		
1001132628230400	380	NON-INSTR PROF SERV	\$ 1,339	\$ 3,395	\$ 3,000	\$ 3,700		
1001132628230400	410	SUPPLIES AND MATERIALS	\$ 64	\$ -	\$ 200	\$ 300		
Total HS Girls Basketball			\$ 6,863	\$ 8,852	\$ 10,066	\$ 11,853	\$ -	\$ -

MS Track			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001122378230600	130	ADDITIONAL SALARY	\$ 2,320	\$ 2,321	\$ 2,744	\$ 3,018		
1001122378230600	212	PERS PICK-UP	\$ 139	\$ 80	\$ 176	\$ 181		
1001122378230600	216	EMPLR. CONT. OPSRP	\$ 617	\$ 317	\$ 686	\$ 604		
1001122378230600	220	SOCIAL SECURITY/FICA	\$ 176	\$ 178	\$ 210	\$ 231		
1001122378230600	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 13	\$ 12		
1001122378230600	231	WORKERS' COMP.	\$ 8	\$ 9	\$ 15	\$ 30		
1001122378230600	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 50	\$ 200		
Total MS Track			\$ 3,260	\$ 2,904	\$ 3,894	\$ 4,276	\$ -	\$ -

HS Track			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1001132628230600	130	ADDITIONAL SALARY	\$ 4,314	\$ 3,961	\$ 5,734	\$ 6,307		
1001132628230600	212	PERS PICK-UP	\$ 259	\$ 90	\$ 367	\$ 378		
1001132628230600	216	EMPLR. CONT. OPSRP	\$ 1,147	\$ 356	\$ 1,434	\$ 1,261		
1001132628230600	220	SOCIAL SECURITY/FICA	\$ 330	\$ 303	\$ 439	\$ 483		
1001132628230600	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 28	\$ 25		
1001132628230600	231	WORKERS' COMP.	\$ 15	\$ 14	\$ 32	\$ 63		
1001132628230600	410	SUPPLIES AND MATERIALS	\$ 595	\$ 715	\$ 1,000	\$ 1,500		
1001132628230600	640	DUES & FEES	\$ -	\$ 321	\$ -	\$ 500		
Total HS Track			\$ 6,660	\$ 5,760	\$ 9,034	\$ 10,518	\$ -	\$ -
No longer used codes			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Total No Longer Used Codes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Function 1000			\$ 1,218,725	\$ 1,122,193	\$ 1,477,347	\$ 1,908,377	\$ -	\$ -

General Fund Function 2000 Details

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Elementary Health Services								
1002130258000000	380	NON-INSTR PROF SERV	\$ -	\$ 4,405	\$ 2,500	\$ 2,500		
1002130258000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 163	\$ 1,000	\$ 1,000		
Total Elementary Health Services			\$ -	\$ 4,568	\$ 3,500	\$ 3,500	\$ -	\$ -
High School Health Services								
1002130628000000	380	NON-INSTR PROF SERV	\$ -	\$ 5,638	\$ 3,500	\$ 3,500		
1002130628000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 270	\$ 1,500	\$ 1,500		
Total High School Health Services			\$ -	\$ 5,907	\$ 5,000	\$ 5,000	\$ -	\$ -
Staff Improvement								
1002210000000000	212	PERS PICK-UP	\$ 86	\$ -	\$ -			
1002210000000000	216	EMPLR. CONT. OPSRP	\$ 382	\$ -	\$ -			
1002210000000000	220	SOCIAL SECURITY/FICA	\$ 109	\$ -	\$ -			
1002210000000000	244	TUITION REIMB	\$ 10,000	\$ 6,790	\$ 10,000	\$ 20,000	Classified contract added	
1002210000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 3,000	\$ 3,000		
1002210000000000	640	DUES & FEES	\$ -	\$ -	\$ -			
Total Staff Improvement			\$ 10,577	\$ 6,790	\$ 13,000	\$ 23,000	\$ -	\$ -
Board of Education								
1002310000000000	340	TRAVEL	\$ -	\$ -	\$ 2,000	\$ 2,000		
1002310000000000	354	ADVERTISING	\$ 1,207	\$ 9,374	\$ 1,800	\$ 1,800		
1002310000000000	381	AUDIT SERVICES	\$ 17,560	\$ -	\$ 22,000	\$ 23,000		
1002310000000000	382	LEGAL SERVICES	\$ 2,378	\$ 15,179	\$ 15,000	\$ 5,000		
1002310000000000	388	ELECTION SERVICES	\$ -	\$ 429	\$ 375	\$ 375		
1002310000000000	410	SUPPLIES AND MATERIALS	\$ 100	\$ 34	\$ 500	\$ 500		
1002310000000000	640	DUES & FEES	\$ 2,024	\$ 2,361	\$ 2,000	\$ 2,000		
Total Board of Education			\$ 23,268	\$ 27,377	\$ 43,675	\$ 34,675	\$ -	\$ -
Office of Superintendent								
1002321008000000	113	ADMINISTRATORS	\$ 60,846	\$ 81,135	\$ 45,000	\$ 53,000		
1002321008000000	140	TRAVEL STIPEND	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		
1002321008000000	145	INSURANCE STIPEND	\$ 3,960	\$ 3,960	\$ -			

1002321008000000	211	EMPLOYER CONTR.	\$ 19,395	\$ 23,636	\$ -	\$ -		
1002321008000000	212	PERS PICK-UP	\$ 3,583	\$ 5,286	\$ 5,154	\$ 3,360		
1002321008000000	216	EMPLR. CONT. OPSRP	\$ -	\$ -	\$ 12,600	\$ 14,840		
1002321008000000	220	SOCIAL SECURITY/FICA	\$ 4,765	\$ 6,718	\$ 6,162	\$ 4,284		
1002321008000000	231	WORKERS' COMP.	\$ 1,649	\$ 253	\$ 453	\$ 560		
1002321008000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 431	\$ 224		
1002321008000000	240	INSURANCE	\$ 254	\$ 245	\$ 13,110	\$ 8,000		
1002321008000000	640	DUES & FEES	\$ 2,101	\$ 1,413	\$ 3,163	\$ 3,200		
Total Office of Superintendent			\$ 99,552	\$ 125,646	\$ 89,073	\$ 90,468	\$ -	\$ -

Elementary Principal

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002410258000000	113	ADMINISTRATORS	\$ 44,014	\$ 54,090	\$ 60,000	\$ 70,294		
1002410258000000	114	MANAGERIAL	\$ 32,229	\$ 35,130	\$ 34,650	\$ 49,092		
1002410258000000	116	RETIREMENT STIPEND	\$ 5,095	\$ -	\$ -			
1002410258000000	140	TRAVEL STIPEND	\$ -	\$ -	\$ -	\$ 4,000		
1002410258000000	145	INSURANCE STIPEND	\$ 10,206	\$ 9,240	\$ 13,000	\$ 6,500		
1002410258000000	211	EMPLOYER CONTR.	\$ 15,209	\$ 15,221	\$ 16,800	\$ 23,379		
1002410258000000	212	PERS PICK-UP	\$ 3,551	\$ 5,908	\$ 6,509	\$ 7,793		
1002410258000000	216	EMPLR. CONT. OPSRP	\$ 3,331	\$ 9,898	\$ 9,702	\$ 11,040		
1002410258000000	220	SOCIAL SECURITY/FICA	\$ 6,994	\$ 7,523	\$ 7,781	\$ 9,936		
1002410258000000	231	WORKERS' COMP.	\$ 1,943	\$ 309	\$ 572	\$ 1,299		
1002410258000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 552	\$ 520		
1002410258000000	240	INSURANCE	\$ 384	\$ 398	\$ 1	\$ 16,200		
1002410258000000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ 180		
1002410258000000	412	POPS	\$ -	\$ 406	\$ 460			
1002410258000000	640	DUES & FEES	\$ -	\$ -	\$ 230			
Total Elementary Principal			\$ 122,956	\$ 138,124	\$ 150,256	\$ 200,234	\$ -	\$ -

High School Principal

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002410628000000	113	ADMINISTRATORS	\$ 76,075	\$ 71,508	\$ 45,000	\$ 97,632	added .25 fte	
1002410628000000	114	MANAGERIAL	\$ 43,320	\$ 50,949	\$ 45,150	\$ 50,207		
1002410628000000	122	CLASSIFIED SUBSTITUTE	\$ 218	\$ -	\$ -			
1002410628000000	140	TRAVEL STIPEND	\$ 2,400	\$ 2,400	\$ 2,719	\$ 3,000		
1002410628000000	145	INSURANCE STIPEND	\$ 12,738	\$ 12,738	\$ 6,500	\$ 12,000		
1002410628000000	211	EMPLOYER CONTR.	\$ 26,583	\$ 24,041	\$ -	\$ -		

1002410628000000	212	PERS PICK-UP	\$ 7,861	\$ 8,829	\$ 8,991	\$ 9,770		
1002410628000000	216	EMPLR. CONT. OPSRP	\$ 12,865	\$ 13,651	\$ 25,242	\$ 43,152		
1002410628000000	220	SOCIAL SECURITY/FICA	\$ 10,367	\$ 11,218	\$ 10,747	\$ 12,457		
1002410628000000	231	WORKERS' COMP.	\$ 3,068	\$ 484	\$ 791	\$ 1,628		
1002410628000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 732	\$ 651		
1002410628000000	240	INSURANCE	\$ 537	\$ 526	\$ 13,110	\$ 16,200		
1002410628000000	245	DIST PD ANNUITY	\$ 347	\$ 341	\$ 407	\$ 180		
1002410628000000	412	POPS	\$ 258	\$ 524	\$ 880	\$ 880		
1002410628000000	640	DUES & FEES	\$ 963	\$ 1,138	\$ 1,430	\$ 1,400		
Total High School Principal			\$ 197,599	\$ 198,346	\$ 161,699	\$ 249,159	\$ -	\$ -

Fiscal Services

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002520008000000	114	MANAGERIAL	\$ 41,299	\$ 62,873	\$ 62,159	\$ 68,589		
1002520008000000	140	TRAVEL STIPEND	\$ -	\$ -	\$ -	\$ 3,000		
1002520008000000	212	PERS PICK-UP	\$ 2,478	\$ 3,772	\$ 4,305	\$ 4,295		
1002520008000000	216	EMPLR. CONT. OPSRP	\$ 10,977	\$ 14,913	\$ 11,977	\$ 18,971		
1002520008000000	220	SOCIAL SECURITY/FICA	\$ 2,941	\$ 4,814	\$ 5,383	\$ 5,477		
1002520008000000	231	WORKERS' COMP.	\$ 866	\$ 222	\$ 396	\$ 716		
1002520008000000	232	UNEMPLOYMENT COMP	\$ 9,252	\$ 50	\$ 396	\$ 2,500		
1002520008000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 352	\$ 286		
1002520008000000	240	INSURANCE	\$ 11,910	\$ 23,079	\$ 18,910	\$ 20,200		
1002520008000000	340	TRAVEL	\$ -	\$ 1,084	\$ 2,750	\$ -		
1002520008000000	353	POSTAGE	\$ 904	\$ 1,926	\$ 3,300	\$ 3,000		
1002520008000000	380	NON-INSTR PROF SERV	\$ -	\$ 123	\$ 1,100	\$ -		
1002520008000000	410	SUPPLIES AND MATERIALS	\$ 231	\$ 578	\$ 1,100	\$ 500		
1002520008000000	640	DUES & FEES	\$ 6,542	\$ 6,247	\$ 5,500	\$ 5,500		
1002520008000000	650	INSURANCE & JUDGEMENTS	\$ 429,321	\$ -	\$ -	\$ -		
Total Fiscal Services			\$ 516,720	\$ 119,681	\$ 117,629	\$ 133,034	\$ -	\$ -

Technology

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002660000000000	114	MANAGERIAL	\$ 887	\$ 6,986	\$ 6,985	\$ 15,000		
1002660000000000	130	ADDITIONAL SALARY	\$ 2,042	\$ 2,042	\$ 2,042	\$ 2,042		
1002660000000000	140	TRAVEL STIPEND	\$ -	\$ -	\$ -	\$ 2,000		
1002660000000000	212	PERS PICK-UP	\$ 176	\$ 542	\$ 528	\$ 1,143		
1002660000000000	216	EMPLR. CONT. OPSRP	\$ 778	\$ 2,141	\$ 2,427	\$ 5,046		

1002660000000000	220	SOCIAL SECURITY/FICA	\$ 208	\$ 691	\$ 660	\$ 1,457	
1002660000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 44	\$ 76	
1002660000000000	231	WORKERS' COMP.	\$ 48	\$ 32	\$ 44	\$ 190	
1002660000000000	240	INSURANCE	\$ 541	\$ 2,564	\$ 1,541	\$ 4,200	
1002660000000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 2,200	\$ -	
1002660000000000	324	RENTALS	\$ 5,215	\$ 5,920	\$ 6,500	\$ 6,500	
1002660000000000	351	TELEPHONE	\$ 4,461	\$ 4,386	\$ 4,800	\$ 4,800	
1002660000000000	359	OTHER COMMUNICATION SERV	\$ 7,299	\$ 6,790	\$ 8,800	\$ 9,200	
1002660000000000	380	NON-INSTR PROF SERV	\$ -	\$ 297	\$ 1,100	\$ 1,100	
1002660000000000	410	SUPPLIES AND MATERIALS	\$ 363	\$ 802	\$ 2,200	\$ 3,000	
1002660000000000	470	COMPUTER SOFTWARE	\$ 494	\$ 842	\$ 2,200	\$ 3,000	
1002660000000000	480	COMPUTER HARDWARE	\$ 2,693	\$ 11,793	\$ 2,200	\$ 7,000	Planned HS 1:1 keep device
1002660000000000	640	DUES & FEES	\$ 75	\$ 60	\$ 1,100	\$ 1,100	
Total Technology			\$ 25,280	\$ 45,888	\$ 45,371	\$ 66,854	\$ - \$ -

Maintenance

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002540068000000	112	CLASSIFIED SALARIES	\$ 99,279	\$ 122,088	\$ 136,326	\$ 141,338		
1002540068000000	114	MANAGERIAL	\$ 13,296	\$ 13,961	\$ 19,569	\$ 26,000		
1002540068000000	122	CLASS. SUB. SALARY	\$ -	\$ -	\$ 3,605	\$ 3,600		
1002540068000000	130	ADDITIONAL SALARY	\$ -	\$ -	\$ 206	\$ 5,000		
1002540068000000	145	INSURANCE STIPEND	\$ 1,320	\$ 1,320	\$ 1,500	\$ 1,500		
1002540068000000	211	EMPLOYER CONTR.	\$ 16,139	\$ 14,556	\$ 17,139	\$ 23,067		
1002540068000000	212	PERS PICK-UP	\$ 6,834	\$ 8,242	\$ 9,420	\$ 10,646		
1002540068000000	216	EMPLR. CONT. OPSRP	\$ 16,880	\$ 19,715	\$ 17,880	\$ 23,954		
1002540068000000	220	SOCIAL SECURITY/FICA	\$ 8,676	\$ 10,455	\$ 11,959	\$ 13,574		
1002540068000000	231	WORKERS' COMP.	\$ 2,840	\$ 3,153	\$ 4,241	\$ 1,774		
1002540068000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 773	\$ 710		
1002540068000000	240	INSURANCE	\$ 9,444	\$ 9,614	\$ 9,270	\$ 9,500		
1002540068000000	322	REPAIRS & MAINT.	\$ 2,985	\$ 3,624	\$ 7,725	\$ 7,800		
1002540068000000	325	ELECTRICITY	\$ 60,962	\$ 60,574	\$ 63,860	\$ 68,000		
1002540068000000	327	WATER AND SEWAGE	\$ 4,146	\$ 7,948	\$ 10,815	\$ 9,000		
1002540068000000	328	GARBAGE	\$ 6,563	\$ 5,940	\$ 6,695	\$ 8,000		
1002540068000000	329	SECURITY SERVICE	\$ 7,599	\$ 6,945	\$ 9,600	\$ 10,500		
1002540068000000	340	TRAVEL	\$ -	\$ -	\$ 103	\$ 1,200		
1002540068000000	380	NON-INSTR PROF SERV	\$ 820	\$ 4,466	\$ 1,545	\$ 1,500		

1002540068000000	410	SUPPLIES AND MATERIALS	\$ 4,339	\$ 3,492	\$ 10,300	\$ 28,000	Combine all supply items
1002540068000000	415	GAS/OIL/MAINT/SUPPLIES	\$ 2,318	\$ 2,737	\$ 4,120	\$ -	
1002540068000000	417	JANITORIAL SUPPLIES	\$ 11,126	\$ 8,390	\$ 12,360	\$ -	
1002540068000000	640	DUES & FEES	\$ 495	\$ 415	\$ 1,030	\$ 1,000	
1002540068000000	651	LIABILITY INSURANCE	\$ 77,661	\$ 88,789	\$ 97,668	\$ 117,000	20% increased insurance
Total Maintenance			\$ 353,721	\$ 396,425	\$ 457,708	\$ 512,663	\$ - \$ -

Transportation			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002552038000000	112	CLASSIFIED SALARIES	\$ 70,034	\$ 81,850	\$ 73,893	\$ 73,432		
1002552038000000	114	MANAGERIAL	\$ 53,183	\$ 55,842	\$ 57,220	\$ 64,524		
1002552038000000	122	CLASS. SUB. SALARY	\$ -	\$ -	\$ 3,914			
1002552038000000	130	ADDITIONAL SALARY	\$ -	\$ 638	\$ -	\$ 4,000		
1002552038000000	145	INSURANCE STIPEND	\$ 5,280	\$ 5,280	\$ 5,500	\$ 5,500		
1002552038000000	211	EMPLOYER CONTR.	\$ 8,038	\$ 6,295	\$ 8,202	\$ 9,585		
1002552038000000	212	PERS PICK-UP	\$ 7,038	\$ 8,617	\$ 8,652	\$ 8,847		
1002552038000000	216	EMPLR. CONT. OPSRP	\$ 24,507	\$ 28,499	\$ 25,507	\$ 29,491		
1002552038000000	220	SOCIAL SECURITY/FICA	\$ 9,750	\$ 10,855	\$ 11,887	\$ 11,280		
1002552038000000	231	WORKERS' COMP.	\$ 3,757	\$ 2,782	\$ 5,434	\$ 1,475		
1002552038000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 773	\$ 590		
1002552038000000	240	INSURANCE	\$ 229	\$ 229	\$ 1,229	\$ 1,200		
1002552038000000	318	PROF & IMP COSTS NON-INST	\$ 40	\$ -	\$ 515	\$ -		
1002552038000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 5,150	\$ 5,000		
1002552038000000	325	ELECTRICITY	\$ 1,419	\$ 1,267	\$ 1,545	\$ 1,700		
1002552038000000	331	REIMBURSABLE STUDENT TRAN	\$ 50	\$ -	\$ 2,060	\$ 2,000		
1002552038000000	340	TRAVEL	\$ 55	\$ -	\$ 206	\$ -		
1002552038000000	351	TELEPHONE	\$ 993	\$ 737	\$ 1,030	\$ 1,000		
1002552038000000	359	OTHER COMMUNICATION SERV	\$ 4,754	\$ 5,217	\$ 4,944	\$ 5,200		
1002552038000000	380	NON-INSTR PROF SERV	\$ 4,106	\$ 2,950	\$ 2,575	\$ 3,500		
1002552038000000	390	LAUNDRY	\$ 1,880	\$ 2,090	\$ 2,575	\$ 2,700		
1002552038000000	410	SUPPLIES AND MATERIALS	\$ 285	\$ -	\$ 515	\$ 25,000	All supplies	
1002552038000000	414	VEHICLE SUPPLIES	\$ 34	\$ 24,708	\$ 19,000			
1002552038000000	415	GAS/OIL/MAINT/SUPPLIES	\$ 14,546	\$ 232	\$ -			
1002552038000000	416	TIRES/BATTERIES	\$ -	\$ -	\$ -			
1002552038000000	460	NON-CONSUMABLE SUP.	\$ 2,074	\$ -	\$ 1,236			
1002552038000000	640	DUES & FEES	\$ 25	\$ 702	\$ 258	\$ 300		

1002552038000000	651	LIABILITY INSURANCE	\$ 8,787	\$ 10,668	\$ 11,000	\$ 13,000		
Total Transportation			\$ 220,865	\$ 249,457	\$ 254,819	\$ 269,324	\$ -	\$ -
SPED Transportation			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002558038320000	112	CLASSIFIED SALARIES	\$ 9,739	\$ 19,935	\$ 25,750	\$ 49,000	Eugene + Florence Drivers	
1002558038320000	212	PERS PICK-UP	\$ 584	\$ 1,196	\$ 1,545	\$ 2,940		
1002558038320000	216	EMPLR. CONT. OPSRP	\$ 2,589	\$ 4,729	\$ 3,589	\$ 12,985		
1002558038320000	220	SOCIAL SECURITY/FICA	\$ 745	\$ 1,525	\$ 1,545	\$ 3,749		
1002558038320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 268	\$ 196		
1002558038320000	231	WORKERS' COMP.	\$ 350	\$ 714	\$ 2,060	\$ 490		
1002558038320000	331	REIMBURSABLE STUDENT TRAN	\$ -	\$ -	\$ 309	\$ 500		
Total SPED Transportation			\$ 14,007	\$ 28,099	\$ 35,066	\$ 69,860	\$ -	\$ -
Staff Recruitment			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002640008000000	354	ADVERTISING	\$ -	\$ -	\$ 1,000	\$ 1,000		
1002640008000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 100	\$ 100		
1002640008000000	640	DUES & FEES	\$ -	\$ 60	\$ 800	\$ 800		
Total Staff Recruitment			\$ -	\$ 60	\$ 1,900	\$ 1,900	\$ -	\$ -
No Longer Used Codes			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1002120008000000	111	CERTIFIED SALARIES	\$ -	\$ -	\$ -	\$ -		
Total No Longer Used Codes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Function 2000 Expenditures			\$ 1,584,545	\$ 1,346,369	\$ 1,378,696	\$ 1,659,670	\$ -	\$ -

General Fund Function 5000, 6000, 7000 Details

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Transfer of Funds			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1005200000000000	710	FUND MODIFICATIONS	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		
Total Transfer of Funds			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -
Contingency			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
1006110008000000	810	PLANNED RESERVE	\$ 2	\$ (1)	\$ -	\$ -		
Total Contingency			\$ 2	\$ (1)	\$ -	\$ -	\$ -	\$ -

Total General Fund Operating Expenditures			\$ 2,953,271	\$ 2,618,562	\$ 3,006,044	\$ 3,718,047	\$ -	\$ -
Total General Fund Operating Revenues			\$ 2,725,914	\$ 2,897,262	\$ 2,867,070	\$ 3,061,187	\$ -	\$ -
Beginning and Ending Balances			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
100	R5400	BEGINNING FUND BALANCE	\$ 2,112,159	\$ 1,884,802	\$ 2,216,934	\$ 2,077,960		
1007000008000000	820	RESERVED FOR NEXT YEAR	\$ 1,884,802	\$ 2,163,502	\$ 2,077,960	\$ 1,421,100		
Total General Fund Revenues			\$ 4,838,073	\$ 4,782,064	\$ 5,084,004	\$ 5,139,147	\$ -	\$ -
Total General Fund Expenditures			\$ 4,838,073	\$ 4,782,064	\$ 5,084,004	\$ 5,139,147	\$ -	\$ -

Fund 200 - Special Revenue Fund

Special Revenue Fund Revenues Details

Fund	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Federal Grant Funds								
204	R4509	US GOV GRANT SRSA	\$ 12,578	\$ 12,983	\$ 13,000	\$ 11,000		
205	R4550	TITLE V/IIA/REAP	\$ 17,435	\$ 16,152	\$ 17,435	\$ 21,380		
206	R4508	IDEA GRANT	\$ 50,524	\$ 64,979	\$ 68,000	\$ 53,960		
210	R4500	TITLE I	\$ 68,941	\$ 58,608	\$ 67,000	\$ 153,798	HS Targeted	
214	R4500	ESSER	\$ 106,526	\$ 500,411	\$ 250,000	\$ 10,000		
214	R5400	ESSER BEG BALANCE	\$ -	\$ (32,694)	\$ -	\$ -		
215	R1990	ERATE	\$ -	\$ 12,000	\$ -	\$ -		
Total Federal Grant Funds			\$ 256,004	\$ 632,439	\$ 415,435	\$ 250,138	\$ -	\$ -
State Grants								
251	R3299	STUDENT INVESTMENT ACCT	\$ 65,898	\$ 191,145	\$ 168,000	\$ 195,000		
252	R3299	MEASURE 98	\$ 68,959	\$ 71,454	\$ 75,000	\$ 58,905		
255	R3299	Gear Up	\$ -	\$ -	\$ -	\$ 110,388	New Grant	
255	R4500	GEER/CDL	\$ 100,051	\$ -	\$ -	\$ -		
255	R5400	CDL BEG BALANCE	\$ -	\$ (1,403)	\$ -	\$ -		
259	R3299	MISC STATE GRANTS	\$ -	\$ 94,011	\$ 12,000	\$ 71,500	TAP Grants	
260	R1920	PRESCHOOL PRIVATE GRANTS	\$ 74,120	\$ -	\$ -	\$ -		
260	R3299	PRESCHOOL PROMISE	\$ -	\$ -	\$ -	\$ 150,000		
260	R5200	PRESCHOOL INTERFUND TXR	\$ -	\$ -	\$ -	\$ -		
260	R5400	PRESCHOOL BEG BALANCE	\$ 30,000	\$ 14,288	\$ -	\$ -		
Total State Grant Funds			\$ 339,028	\$ 369,494	\$ 255,000	\$ 585,793	\$ -	\$ -
Local Funds								
261	R1510	TRANS- INTEREST	\$ 535	\$ 14	\$ -	\$ -		
261	R3105	STATE SCHOOL TRANSP DEPR	\$ -	\$ -	\$ -	\$ 55,000		
261	R5400	TRANS- BEG BALANCE	\$ 76,203	\$ 54,295	\$ 155,000	\$ 216,432		
262	R5200	TEXTBOOK INTERFUND	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		
262	R5400	TEXTBOOK- BEG BALANCE	\$ 30,595	\$ 54,132	\$ -	\$ -		
263	R5200	PERS-RETIRE INTERFUND TXR	\$ 125,000	\$ -	\$ -	\$ -		
263	R5400	PERS-RETIRE BEG BALANCE	\$ 125,000	\$ 241,855	\$ 220,000	\$ 200,000		

264	R1510	CAP IMP INTEREST	\$ 644	\$ -	\$ -	\$ -		
264	R5200	CAP IMP INTERFUND	\$ -	\$ 125,000	\$ 125,000	\$ 125,000		
264	R5400	CAP IMP BEG BALANCE	\$ 241,735	\$ 238,712	\$ 380,000	\$ 355,000		
265	R1920	MISC DONATIONS/GRANTS	\$ 15,045	\$ 13,500	\$ 6,000	\$ 35,000		
265	R1960	PREVIOUS YEAR EXPENSES	\$ 467	\$ -	\$ -	\$ -		
265	R5400	MISC GRANT BEG BALANCE	\$ 2,441	\$ 98	\$ -	\$ -		
Total Local Funds			\$ 642,666	\$ 752,606	\$ 911,000	\$ 1,011,432	\$ -	\$ -
Other Grants			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
271	R2200	YTP	\$ 15,143	\$ 6,270	\$ 12,800	\$ 12,800		
272	R4507	LESD - PERKINS	\$ -	\$ -	\$ -	\$ 4,000		
Total Other Grants			\$ 15,143	\$ 6,270	\$ 12,800	\$ 16,800	\$ -	\$ -
Student Body Funds			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
280	R1990	MISC	\$ 11,125	\$ 36,431	\$ 35,000	\$ 35,000		
280	R5400	RESOURCES-BEG. FUND BAL.	\$ 85,745	\$ 78,634	\$ 82,000	\$ 82,000		
Total Student Body Funds			\$ 96,870	\$ 115,065	\$ 117,000	\$ 117,000	\$ -	\$ -
Food Programs Fund			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
299	R1620	DAILY SALES NON-REIMBURSE	\$ -	\$ 894	\$ 450	\$ 450		
299	R3102	SSF/SCHOOL LUNCH MATCH	\$ 867	\$ 867	\$ 870	\$ 870		
299	R3299	RESTRICTED REVENUES	\$ (389)	\$ (353)	\$ -	\$ 1,000		
299	R4500	FRESH FRUITS & VEGGIES	\$ -	\$ 13,953	\$ 3,900	\$ 4,500		
299	R4502	FRESH FRUITS -- Outdated	\$ 4,990	\$ -	\$ -	\$ -		
299	R4505	NSLP BREAKFAST	\$ 42,903	\$ 31,080	\$ 40,000	\$ 24,000		
299	R4506	NSLP LUNCH	\$ 69,944	\$ 67,332	\$ 60,000	\$ 52,000		
299	R4900	REV ON BEHAL OF DISTRICT	\$ 4,701	\$ 7,634	\$ 6,000	\$ 6,000		
299	R5200	INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -		
299	R5400	RESOURCES-BEG. FUND BAL.	\$ 16,404	\$ 27,848	\$ 16,000	\$ 16,000		
Total Food Programs Fund			\$ 139,420	\$ 149,255	\$ 127,220	\$ 104,820	\$ -	\$ -
No Longer Used Codes			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
200	R4532	SPR&I GRANT	\$ -	\$ -	\$ -	\$ -		
Total No Longer Used Codes			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Special Revenue Funds Revenues

\$ 1,489,130	\$ 2,025,130	\$ 1,838,455	\$ 2,085,983	\$ -	\$ -
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Special Revenue Funds Expenditures

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Federal Grants								
Small Rural Schools Grant								
2042220000000000	112	CLASSIFIED SALARIES	\$ 7,099	\$ 9,416	\$ 9,000	\$ 7,000		
2042220000000000	212	PERS PICK-UP	\$ 784	\$ 565	\$ 540	\$ 540		
2042220000000000	216	EMPLR. CONT. OPSRP	\$ 3,472	\$ 2,233	\$ 2,875	\$ 2,875		
2042220000000000	220	SOCIAL SECURITY/FICA	\$ 999	\$ 720	\$ 200	\$ 200		
2042220000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 59	\$ 59		
2042220000000000	231	WORKERS' COMP.	\$ 224	\$ 49	\$ 326	\$ 326		
Total Small Rural School Grant			\$ 12,578	\$ 12,983	\$ 13,000	\$ 11,000	\$ -	\$ -
Title IIA/V Reap/Flex								
2051299000000000	112	CLASSIFIED SALARIES	\$ 12,332	\$ 11,740	\$ 11,900	\$ 14,900		
2051299000000000	212	PERS PICK-UP	\$ 725	\$ 704	\$ 770	\$ 1,000		
2051299000000000	216	EMPLR. CONT. OPSRP	\$ 3,214	\$ 2,785	\$ 3,400	\$ 3,700		
2051299000000000	220	SOCIAL SECURITY/FICA	\$ 925	\$ 898	\$ 980	\$ 1,280		
2051299000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 59	\$ 200		
2051299000000000	231	WORKERS' COMP.	\$ 238	\$ 24	\$ 326	\$ 300		
Total Title IIA/V Reap/Flex			\$ 17,435	\$ 16,152	\$ 17,435	\$ 21,380	\$ -	\$ -
IDEA Grant								
2061250000320000	112	CLASSIFIED SALARIES	\$ 30,222	\$ 46,492	\$ 48,433	\$ 35,720		
2061250000320000	211	EMPLOYER CONTR.	\$ 7,662	\$ 6,679	\$ 7,264	\$ 6,700		
2061250000320000	212	PERS PICK-UP	\$ 2,723	\$ 2,832	\$ 2,905	\$ 2,700		
2061250000320000	216	EMPLR. CONT. OPSRP	\$ 5,707	\$ 5,291	\$ 6,053	\$ 5,700		
2061250000320000	220	SOCIAL SECURITY/FICA	\$ 3,421	\$ 3,521	\$ 2,905	\$ 2,700		
2061250000320000	231	WORKERS' COMP.	\$ 789	\$ 165	\$ 200	\$ 200		
2061250000320000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 240	\$ 240		
Total IDEA Grant			\$ 50,524	\$ 64,979	\$ 68,000	\$ 53,960	\$ -	\$ -
Title I								
2101272000000000	111	CERTIFIED SALARIES	\$ 34,793	\$ 30,390	\$ 28,000	\$ 45,000		
2101272000000000	112	CLASSIFIED SALARIES	\$ 6,137	\$ 8,637	\$ 10,000	\$ 50,000		
2101272000000000	113	ADMINISTRATORS	\$ -	\$ -	\$ -	\$ 5,000		

2101272000000000	212	PERS PICK-UP	\$ 2,714	\$ 2,342	\$ 2,773	\$ 6,000
2101272000000000	216	EMPLR. CONT. OPSRP	\$ 12,022	\$ 9,257	\$ 10,000	\$ 26,500
2101272000000000	220	SOCIAL SECURITY/FICA	\$ 3,449	\$ 2,976	\$ 3,500	\$ 7,650
2101272000000000	231	WORKERS' COMP.	\$ 798	\$ 166	\$ 300	\$ 1,000
2101272000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 240	\$ 400
2101272000000000	240	INSURANCE	\$ 9,028	\$ 4,840	\$ 9,389	\$ 6,000
2101272000000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ 2,748
2101272000000000	640	DUES & FEES	\$ -	\$ -	\$ 2,798	\$ 3,500
Total Title I			\$ 68,941	\$ 58,608	\$ 67,000	\$ 153,798
						\$ -
						\$ -

ESSER			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2142240000000000	112	CLASSIFIED SALARIES	\$ 24,634	\$ 1,901	\$ -	\$ -		
2142240000000000	130	ADDITIONAL SALARY	\$ 9,570	\$ 92,114	\$ 60,000	\$ -		
2142240000000000	211	EMPLOYER CONTR.	\$ 941	\$ 6,023	\$ -	\$ -		
2142240000000000	212	PERS PICK-UP	\$ 1,207	\$ 5,438	\$ 3,600	\$ -		
2142240000000000	216	EMPLR. CONT. OPSRP	\$ 4,653	\$ 16,526	\$ 20,000	\$ -		
2142240000000000	220	SOCIAL SECURITY/FICA	\$ 2,590	\$ 7,192	\$ 3,600	\$ -		
2142240000000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 175	\$ -		
2142240000000000	231	WORKERS' COMP.	\$ 719	\$ 346	\$ 350	\$ -		
2142240000000000	311	INSTRUCTION SERVICES	\$ 10,855	\$ 1,620	\$ 2,500	\$ -		
2142240000000000	322	REPAIRS & MAINT.	\$ -	\$ -	\$ 17,250	\$ -		
2142240000000000	351	TELEPHONE	\$ 3,143	\$ 278	\$ -	\$ -		
2142240000000000	410	SUPPLIES AND MATERIALS	\$ 16,788	\$ 19,443	\$ 15,000	\$ 10,000	Library Grant	
2142240000000000	470	SOFTWARE	\$ 18,920	\$ 2,524	\$ -	\$ -		
2142240000000000	480	HARDWARE	\$ 10,471	\$ 5,489	\$ 10,000	\$ -		
2142240000000000	530	BUILDING IMPROVEMENTS	\$ 34,437	\$ 208,503	\$ -	\$ -		
2142550008000000	564	BUS PURCHASES	\$ -	\$ 104,900	\$ -	\$ -		
2147000000000000	820	ENDING BALANCE	\$ (32,694)	\$ (44,759)	\$ -	\$ -		
ESSER- Unfinished Learn								
2142240000000708	112	CLASSIFIED SALARIES	\$ -	\$ 5,284	\$ -	\$ -		
2142240000000708	130	ADDITIONAL SALARY	\$ -	\$ 9,028	\$ 55,000	\$ -		
2142240000000708	211	EMPLOYER CONTR.	\$ -	\$ 491	\$ -	\$ -		
2142240000000708	212	PERS PICK-UP	\$ -	\$ 520	\$ 3,500	\$ -		
2142240000000708	216	EMPLR. CONT. OPSRP	\$ -	\$ 1,621	\$ 15,000	\$ -		
2142240000000708	220	SOCIAL SECURITY/FICA	\$ -	\$ 1,090	\$ 3,500	\$ -		

2142240000000708	231	WORKERS' COMP.	\$	-	\$	71	\$	350	\$	-
2142240000000708	233	OR FAMILY LEAVE	\$	-	\$	-	\$	175	\$	-
2142240000000708	410	SUPPLIES AND MATERIALS	\$	292	\$	22,075	\$	40,000	\$	-
2142240000000708	640	DUES & FEES	\$	-	\$	-	\$	-	\$	-
Total ESSER			\$	106,526	\$	467,717	\$	250,000	\$	10,000
										\$ -
										\$ -

ERATE

2152660008000000	480	HARDWARE	\$	-	\$	12,000	\$	-	\$	-
Total ERATE			\$	-	\$	12,000	\$	-	\$	-
										\$ -
										\$ -

Total Federal Grant Expenditures

\$	256,004	\$	632,439	\$	415,435	\$	250,138	\$	-	\$	-
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State Grants

Student Investment Account

2021 Actual 2022 Actual 2023 Budget 2024 Prop 2024 Approv 2024 Adopt

Friday School

2511271008000000	113	ADMINISTRATORS	\$	-	\$	9,557	\$	-	\$	-
2511271008000000	130	ADDITIONAL SALARY	\$	-	\$	15,014	\$	12,274	\$	13,500
2511271008000000	211	EMPLOYER CONTR.	\$	-	\$	153	\$	-	\$	-
2511271008000000	212	PERS PICK-UP	\$	-	\$	488	\$	736	\$	810
2511271008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	1,862	\$	3,989	\$	3,578
2511271008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	1,143	\$	767	\$	1,033
2511271008000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	200	\$	54
2511271008000000	231	WORKERS' COMP.	\$	-	\$	63	\$	734	\$	135
2511271008000000	332	NON-REIMBURSABLE STUDENT	\$	-	\$	69,190	\$	5,000	\$	5,000
2511271008000000	340	TRAVEL	\$	-	\$	572	\$	1,200	\$	1,200
2511271008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	2,644	\$	4,000	\$	7,000
2511271008000000	640	DUES & FEES	\$	-	\$	-	\$	3,000	\$	3,000

Social Emotional Support

2512120008000000	111	CERTIFIED SALARIES	\$	28,181	\$	-	\$	60,000	\$	75,000
2512120008000000	130	ADDITIONAL SALARY	\$	608	\$	-	\$	-	\$	-
2512120008000000	145	INSURANCE STIPEND	\$	3,300	\$	-	\$	3,000	\$	3,500
2512120008000000	211	EMPLOYER CONTR.	\$	-	\$	-	\$	-	\$	-
2512120008000000	212	PERS PICK-UP	\$	1,995	\$	-	\$	4,000	\$	4,500
2512120008000000	216	EMPLR. CONT. OPSRP	\$	8,838	\$	-	\$	20,000	\$	22,000
2512120008000000	220	SOCIAL SECURITY/FICA	\$	2,506	\$	-	\$	4,000	\$	4,500

2512120008000000	231	WORKERS' COMP.	\$ 609	\$ -	\$ 350	\$ 500	
2512120008000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 220	\$ 400	
2512120008000000	240	INSURANCE	\$ 57	\$ 5	\$ 8,800	\$ 9,000	
2512120008000000	245	DIST PD ANNUITY	\$ -	\$ -	\$ -	\$ -	
2512120008000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ 1,000	\$ 1,000	
2512120008000000	640	DUES & FEES	\$ 1,000	\$ -	\$ -	\$ -	
Facilities							
2512540008000000	530	BUILDING IMPROVEMENTS	\$ 18,804	\$ -	\$ -	\$ -	
Intervention Support							
2511113258000000	111	CERTIFIED SALARIES	\$ -	\$ 21,636	\$ -	\$ -	
2511113258000000	112	CLASSIFIED SALARIES	\$ -	\$ 47,882	\$ 26,000	\$ 30,351	
2511113258000000	130	ADDITIONAL SALARY	\$ -	\$ 1,698	\$ -	\$ -	
2511113258000000	211	EMPLOYER CONTR.	\$ -	\$ 3	\$ -	\$ -	
2511113258000000	212	PERS PICK-UP	\$ -	\$ 2,726	\$ 1,300	\$ 1,350	
2511113258000000	216	EMPLR. CONT. OPSRP	\$ -	\$ 10,775	\$ 6,500	\$ 6,550	
2511113258000000	220	SOCIAL SECURITY/FICA	\$ -	\$ 5,446	\$ 830	\$ 900	
2511113258000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 50	\$ 70	
2511113258000000	231	WORKERS' COMP.	\$ -	\$ 236	\$ 50	\$ 70	
2511113258000000	240	INSURANCE	\$ -	\$ 51	\$ -	\$ -	
2511113258000000	410	SUPPLIES AND MATERIALS	\$ -	\$ -	\$ -	\$ -	
Total Student Investment Account			\$ 65,898	\$ 191,145	\$ 168,000	\$ 195,000	\$ -

M98 High School Success

			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2521131628050000	111	CERTIFIED SALARIES	\$ 28,986	\$ 34,602	\$ 47,249	\$ 35,000		
2521131628050000	121	CERT. SUB. SALARY	\$ 39	\$ -	\$ -	\$ -		
2521131628050000	130	ADDITIONAL SALARY	\$ 637	\$ 9,831	\$ 1,546	\$ 1,200		
2521131628050000	145	INSURANCE STIPEND	\$ 3,300	\$ 1,500	\$ -	\$ -		
2521131628050000	211	EMPLOYER CONTR.	\$ -	\$ 4,696	\$ -	\$ -		
2521131628050000	212	PERS PICK-UP	\$ 3,626	\$ 1,716	\$ 2,340	\$ 2,000		
2521131628050000	216	EMPLR. CONT. OPSRP	\$ 16,064	\$ 6,785	\$ 10,369	\$ 9,000		
2521131628050000	220	SOCIAL SECURITY/FICA	\$ 4,526	\$ 3,511	\$ 3,363	\$ 3,100		
2521131628050000	231	WORKERS' COMP.	\$ 1,095	\$ 130	\$ 244	\$ 220		
2521131628050000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ 480	\$ 450		
2521131628050000	240	INSURANCE	\$ 9,781	\$ 8,474	\$ 6,409	\$ 6,300		
2521131628050000	245	DIST PD ANNUITY	\$ 133	\$ 78	\$ -	\$ -		

2521131628050000	340	TRAVEL	\$	-	\$	-	\$	-			
2521131628050000	470	COMPUTER SOFTWARE	\$	365	\$	-	\$	-			
2521131628050000	640	DUES & FEES	\$	405	\$	131	\$	3,000	\$	1,635	
Total M98 High School Success			\$	68,959	\$	71,454	\$	75,000	\$	58,905	
									\$	-	
										\$	-

Gear Up			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt			
2552240008000000	112	CLASSIFIED SALARIES	\$	408	\$	-	\$	-	\$	75,000	
2552240008000000	114	MANAGERIAL	\$	24,346	\$	-	\$	-	\$	2,000	
2552240008000000	130	ADDITIONAL SALARY	\$	1,815	\$	-	\$	-			
2552240008000000	211	EMPLOYER CONTR.	\$	104	\$	-	\$	-	\$	5,005	
2552240008000000	212	PERS PICK-UP	\$	1,570	\$	-	\$	-	\$	4,620	
2552240008000000	216	EMPLR. CONT. OPSRP	\$	6,867	\$	-	\$	-	\$	15,400	
2552240008000000	220	SOCIAL SECURITY/FICA	\$	1,902	\$	-	\$	-	\$	5,891	
2552240008000000	231	WORKERS' COMP.	\$	720	\$	-	\$	-	\$	770	
2552240008000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-	\$	308	
2552240008000000	240	INSURANCE	\$	6,710	\$	-	\$	-	\$	-	
2552240008000000	311	INSTRUCTION SERVICES	\$	3,561	\$	-	\$	-	\$	-	
2552240008000000	410	SUPPLIES AND MATERIALS	\$	15,099	\$	-	\$	-	\$	1,394	
2552240008000000	470	SOFTWARE	\$	8,394	\$	-	\$	-	\$	-	
2552240008000000	480	HARDWARE	\$	29,958	\$	-	\$	-	\$	-	
2557000000000000	820	ENDING BALANCE	\$	(1,403)	\$	(1,403)	\$	-	\$	-	
Total GEER Comprehensive Distance Learning			\$	100,051	\$	(1,403)	\$	-	\$	110,388	
									\$	-	
										\$	-

Miscellaneous State Grants			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
2592550008000000	564	BUS PURCHASES	\$	-	\$	44,956	\$	-	\$	-
2591283008000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-
2592550008000000	211	EMPLOYER CONTR.	\$	-	\$	-	\$	-	\$	-
2591283008000000	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	-
2592550008000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	-
2591283008000000	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	-
2592550008000000	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	-
2591283008000000	380	NON-INSTR PROF SERV	\$	-	\$	-	\$	-	\$	-
2592550008000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-
2591283008000000	640	DUES & FEES	\$	-	\$	-	\$	-	\$	-

Summer School 22-23

2591283008000710	130	ADDITIONAL SALARY	\$	-	\$	15,326	\$	-						
2591283008000710	211	EMPLOYER CONTR.	\$	-	\$	302	\$	-						
2591283008000710	212	PERS PICK-UP	\$	-	\$	758	\$	-						
2591283008000710	216	EMPLR. CONT. OPSRP	\$	-	\$	1,390	\$	-						
2591283008000710	220	SOCIAL SECURITY/FICA	\$	-	\$	1,168	\$	-						
2591283008000710	231	WORKERS' COMP.	\$	-	\$	229	\$	-						
2591283008000710	233	OR FAMILY LEAVE	\$	-	\$	-	\$	-						
2591283008000710	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-						
Homeless ARP-HCY 22-23														
2591283008000790	111	CERTIFIED SALARIES	\$	-	\$	7,350	\$	-	\$	-				
2591283008000790	130	ADDITIONAL SALARY	\$	-	\$	-	\$	3,000	\$	-				
2591283008000790	211	EMPLOYER CONTR.	\$	-	\$	-	\$	-	\$	-				
2591283008000790	212	PERS PICK-UP	\$	-	\$	441	\$	180	\$	-				
2591283008000790	216	EMPLR. CONT. OPSRP	\$	-	\$	1,743	\$	900	\$	-				
2591283008000790	220	SOCIAL SECURITY/FICA	\$	-	\$	563	\$	180	\$	-				
2591283008000790	231	WORKERS' COMP.	\$	-	\$	28	\$	50	\$	-				
2591283008000790	410	SUPPLIES AND MATERIALS	\$	-	\$	2,441	\$	7,690	\$	-				
TAP Grants														
2591283008000720	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-				
2591283008000720	211	EMPLOYER CONTR.	\$	-	\$	-	\$	-	\$	-				
2591283008000720	212	PERS PICK-UP	\$	-	\$	-	\$	-	\$	-				
2591283008000720	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	-	\$	-				
2591283008000720	220	SOCIAL SECURITY/FICA	\$	-	\$	-	\$	-	\$	-				
2591283008000720	231	WORKERS' COMP.	\$	-	\$	-	\$	-	\$	-				
2591283008000720	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-				
2591283008000720	380	NON-INSTR PROF SERV	\$	-	\$	-	\$	-	\$	70,000				
Menstrual Dignity														
2591283008000730	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	1,500				
IDEA Equip Grant														
2591283008000740	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-				
Breakfast After Bell Grant														
2591283008000750	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	-				
2591283008000000	820	RESERVED FOR NEXT YEAR	\$	-	\$	17,316	\$	-	\$	-				
Total Miscellaneous State Grants			\$	-	\$	94,011	\$	12,000	\$	71,500	\$	-	\$	-

Total State Grants			\$ 234,908	\$ 355,206	\$ 255,000	\$ 435,793	\$ -	\$ -
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Local Funds			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
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Preschool								
2601140258000000	111	CERTIFIED SALARIES	\$ 36,253	\$ 7,507	\$ -	\$ 50,000		
2601140258000000	112	CLASSIFIED SALARIES	\$ 20,237	\$ 364	\$ -	\$ 50,000		
2601140258000000	145	INSURANCE STIPEND	\$ 6,600	\$ 2,303	\$ -	\$ -		
2601140258000000	212	PERS PICK-UP	\$ 3,716	\$ 610	\$ -	\$ 6,000		
2601140258000000	216	EMPLR. CONT. OPSRP	\$ 16,462	\$ 2,413	\$ -	\$ 26,500		
2601140258000000	220	SOCIAL SECURITY/FICA	\$ 4,738	\$ 778	\$ -	\$ 7,650		
2601140258000000	231	WORKERS' COMP.	\$ 1,105	\$ 107	\$ -	\$ 1,000		
2601140258000000	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 400		
2601140258000000	240	INSURANCE	\$ 126	\$ 75	\$ -	\$ -		
2601140258000000	332	NON-REIMBURSABLE STUDENT	\$ -	\$ -	\$ -	\$ 7,000		
2601140258000000	410	SUPPLIES AND MATERIALS	\$ 575	\$ 130	\$ -	\$ 1,450		
2601140258000000	640	DUES & FEES	\$ 20	\$ -	\$ -	\$ -		
2607000258000000	820	RESERVED FOR NEXT YEAR	\$ 14,288	\$ -	\$ -	\$ -		
Total Preschool			\$ 104,120	\$ 14,289	\$ -	\$ 150,000	\$ -	\$ -

Transportation			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2612554000000000	324	RENTALS	\$ 22,443	\$ 22,443	\$ -	\$ -		
2612554000000000	564	BUS PURCHASES	\$ -	\$ -	\$ -	\$ 271,432		
2617000000000000	820	RESERVED FOR NEXT YEAR	\$ 54,295	\$ 31,852	\$ 155,000	\$ -		
Total Transportation			\$ 76,738	\$ 54,295	\$ 155,000	\$ 271,432	\$ -	\$ -

Textbooks			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2622210000000000	420	TEXTBOOKS	\$ 1,463	\$ 41,724	\$ 25,000	\$ 25,000		
2627000000000000	820	RESERVED FOR NEXT YEAR	\$ 54,132	\$ 37,408	\$ -	\$ -		
Total Textbooks			\$ 55,595	\$ 79,132	\$ 25,000	\$ 25,000	\$ -	\$ -

PERS-Retirement Fund			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2632524000000000	116	RETIREMENT STIPEND	\$ -	\$ 12,438	\$ 62,000	\$ 62,000		
2632524000000000	211	EMPLOYER CONTR.	\$ 8,057	\$ 1,663	\$ 35,000	\$ 35,000		
2632524000000000	212	PERS PICK-UP	\$ 88	\$ -	\$ 1,200	\$ 1,200		

2632524000000000	216	EMPLR. CONT. OPSRP	\$	-	\$	-	\$	3,500	\$	3,500				
2632524000000000	220	SOCIAL SECURITY/FICA	\$	-	\$	952	\$	3,800	\$	3,800				
2632524000000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	300	\$	300				
2632524000000000	240	INSURANCE	\$	-	\$	-	\$	1	\$	1				
2637000000000000	820	RESERVED FOR NEXT YEAR	\$	241,855	\$	226,802	\$	114,199	\$	94,199				
Total PERS-Retirement Fund			\$	250,000	\$	241,855	\$	220,000	\$	200,000	\$	-	\$	-

Capital Improvement			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt						
2644150000000000	322	REPAIRS & MAINT.	\$	3,667	\$	5,079	\$	150,000	\$	300,000				
2647000000000000	820	RESERVED FOR NEXT YEAR	\$	238,712	\$	358,633	\$	355,000	\$	180,000				
Total Capital Improvement			\$	242,379	\$	363,712	\$	505,000	\$	480,000	\$	-	\$	-

Misc Donations/Grants			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
2652110008000000	340	TRAVEL	\$	-	\$	104	\$	-	\$	-
2652110008000000	380	NON-INSTR PROF SERV	\$	6,337	\$	1,400	\$	-	\$	-
2652110008000000	410	SUPPLIES AND MATERIALS	\$	6,839	\$	11,475	\$	-	\$	-
2657000000000000	820	RESERVED FOR NEXT YEAR	\$	98	\$	(8,365)	\$	-	\$	-

Local Grant- Snacks										
2652110008000710	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	-	\$	5,000

Local Grant- Scoreboard										
2652110008000720	322	REPAIRS & MAINT.	\$	-	\$	-	\$	-	\$	30,000

Nike/AVID														
2652240000318000	310	PROF & TECHNICAL SERVICES	\$	-	\$	-	\$	-						
2652240000318000	340	TRAVEL	\$	-	\$	-	\$	3,000						
2652240000318000	380	NON-INSTR PROF SERV	\$	-	\$	-	\$	-						
2652240000318000	410	SUPPLIES AND MATERIALS	\$	-	\$	40	\$	-						
2652240000318000	640	DUES & FEES	\$	4,679	\$	8,944	\$	3,000						
Total Misc Donations/Grants			\$	17,953	\$	13,599	\$	6,000	\$	35,000	\$	-	\$	-

Total Local Funds Expenditures			\$	746,785	\$	766,881	\$	911,000	\$	1,161,432	\$	-	\$	-
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Other Grants			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt		
YTP Grant										
2711131628270000	112	CLASSIFIED SALARIES	\$	9,779	\$	8,420	\$	8,249	\$	8,249
2711131628270000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	518	\$	518

2711131628270000	212	PERS PICK-UP	\$	587	\$	505	\$	494	\$	494
2711131628270000	216	EMPLR. CONT. OPSRP	\$	2,599	\$	1,997	\$	2,144	\$	2,144
2711131628270000	220	SOCIAL SECURITY/FICA	\$	748	\$	644	\$	511	\$	511
2711131628270000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	42	\$	42
2711131628270000	231	WORKERS' COMP.	\$	133	\$	28	\$	42	\$	42
2711131628270000	340	TRAVEL	\$	-	\$	-	\$	500	\$	500
2711131628270000	410	SUPPLIES AND MATERIALS	\$	1,246	\$	740	\$	300	\$	300
2711131628270000	640	DUES & FEES	\$	50	\$	199	\$	-	\$	-
2711131628270000	820	RESERVED FOR NEXT YEAR	\$	-	\$	(6,265)	\$	-		
Total YTP Grant			\$	15,143	\$	6,269	\$	12,800	\$	12,800
									\$	-
									\$	-

Perkins Grant

				2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt	
2721131628050000	410	SUPPLIES AND MATERIALS	\$	-	\$	-	\$	4,000		
Total Perkins Grant			\$	-	\$	-	\$	4,000	\$	-

Total Other Grants

\$	15,143	\$	6,269	\$	12,800	\$	16,800	\$	-	\$	-
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Student Body

				2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt			
2801113258000000	410	SUPPLIES AND MATERIALS	\$	3,014	\$	9,462	\$	8,000	\$	8,000		
2801122378000000	410	SUPPLIES AND MATERIALS	\$	-	\$	-						
2801132628000000	410	SUPPLIES AND MATERIALS	\$	15,222	\$	9,908	\$	26,000	\$	26,000		
2807000628000000	820	RESERVED FOR NEXT YEAR	\$	78,634	\$	95,695	\$	83,000	\$	83,000		
Total Student Body			\$	96,870	\$	115,065	\$	117,000	\$	-	\$	-

Food Services

Breakfast-Lunch Program

				2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt	
2993110098000000	112	CLASSIFIED SALARIES	\$	39,130	\$	41,808	\$	43,000	\$	39,000
2993110098000000	122	CLASS. SUB. SALARY	\$	630	\$	-	\$	1,400	\$	1,000
2993110098000000	130	ADDITIONAL SALARY	\$	-	\$	-	\$	-	\$	-
2993110098000000	211	EMPLOYER CONTR.	\$	10,614	\$	1,506	\$	10,800	\$	-
2993110098000000	212	PERS PICK-UP	\$	2,348	\$	1,658	\$	2,490	\$	2,340
2993110098000000	216	EMPLR. CONT. OPSRP	\$	1,593	\$	5,225	\$	2,053	\$	10,335
2993110098000000	220	SOCIAL SECURITY/FICA	\$	3,042	\$	3,198	\$	3,181	\$	2,984
2993110098000000	233	OR FAMILY LEAVE	\$	-	\$	-	\$	215	\$	156
2993110098000000	231	WORKERS' COMP.	\$	951	\$	1,093	\$	1,126	\$	390

2993110098000000	322	REPAIRS & MAINT.	\$ 1,472	\$ 1,617	\$ 2,500	\$ 2,500		
2993110098000000	340	TRAVEL	\$ 218	\$ 68	\$ -			
2993110098000000	410	SUPPLIES AND MATERIALS	\$ -	\$ 1,035	\$ 500	\$ 500		
2993110098000000	450	FOOD	\$ 46,360	\$ 55,034	\$ 40,000	\$ 38,615		
2993110098000000	460	NON-CONSUMABLE SUP.	\$ 900	\$ 299	\$ 1,800	\$ 500		
2993110098000000	542	REPLACE EQUIP	\$ -	\$ -	\$ 5,000	\$ -		
2993110098000000	640	DUES & FEES	\$ 698	\$ 934	\$ 1,030	\$ -		
2997000098000000	820	RESERVED FOR NEXT YEAR	\$ 27,848	\$ 30,553	\$ 8,225	\$ 2,001		
Total Breakfast-Lunch Program			\$ 135,803	\$ 144,028	\$ 123,320	\$ 100,320	\$ -	\$ -

Fresh Fruit and Vegetables			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2993110098000900	112	CLASSIFIED SALARIES	\$ 288	\$ 314	\$ 600	\$ 1,200		
2993110098000900	130	ADDITIONAL SALARY	\$ -	\$ -	\$ -	\$ -		
2993110098000900	211	EMPLOYER CONTR.	\$ -	\$ -	\$ 20	\$ -		
2993110098000900	212	PERS PICK-UP	\$ 17	\$ 19	\$ 50	\$ 72		
2993110098000900	216	EMPLR. CONT. OPSRP	\$ 77	\$ 75	\$ 20	\$ 220		
2993110098000900	220	SOCIAL SECURITY/FICA	\$ 22	\$ 24	\$ 20	\$ 78		
2993110098000900	231	WORKERS' COMP.	\$ 1	\$ 8	\$ 40	\$ 12		
2993110098000900	233	OR FAMILY LEAVE	\$ -	\$ -	\$ -	\$ 5		
2993110098000900	450	FOOD	\$ 3,212	\$ 4,787	\$ 3,150	\$ 2,913		
Total Fresh Fruit and Vegetables			\$ 3,617	\$ 5,227	\$ 3,900	\$ 4,500	\$ -	\$ -

Total Food Services			\$ 139,420	\$ 149,255	\$ 127,220	\$ 104,820	\$ -	\$ -
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No Longer Used Codes			2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
2077000000000000	820	RESERVED FOR NEXT YEAR	\$ -	\$ 14	\$ -	\$ -		
Total No Longer Used Codes			\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -

Total Special Revenue Funds Expenditures			\$ 1,489,130	\$ 2,025,130	\$ 1,838,455	\$ 2,085,983	\$ -	\$ -
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Total Special Revenue Funds Revenues			\$ 1,489,130	\$ 2,025,130	\$ 1,838,455	\$ 2,085,983	\$ -	\$ -
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Fund 300 - Debt Service Fund

Debt Service Fund Revenues

Fund	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
300	R1111	CURRENT YEAR'S TAXES	\$ 184,927	\$ 195,074	\$ 193,925	\$ 206,086		
300	R1112	PRIOR YEAR'S TAXES	\$ 3,188	\$ 2,313	\$ 1,600	\$ 2,000		
300	R1113	CO. TAX SALES FOR BACK TX	\$ 311	\$ -	\$ -	\$ -		
300	R1190	PENALTIES & INT ON TAXES	\$ 608	\$ 498	\$ 400	\$ 400		
300	R5400	RESOURCES-BEG. FUND BAL.	\$ 18,329	\$ 23,058	\$ 18,014	\$ 18,014		
Total Debt Service Fund Revenues			\$ 207,364	\$ 220,944	\$ 213,939	\$ 226,500	\$ -	\$ -

Debt Service Fund Expenditures

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
3005100000000000	610	REDEMPTION OF PRINCIPAL	\$ 80,000	\$ 90,000	\$ 95,000	\$ 105,000		
3005100000000000	621	INTEREST	\$ 104,306	\$ 102,723	\$ 100,925	\$ 99,500		
3007000000000000	820	RESERVED FOR NEXT YEAR	\$ 23,058	\$ 28,221	\$ 18,014	\$ 22,000		
Total Debt Service Fund Expenditures			\$ 207,364	\$ 220,944	\$ 213,939	\$ 226,500	\$ -	\$ -

Fund 400 - Capital Improvement Fund

Capital Improvement Fund Revenues

Fund	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
Capital Improvement								
400	R4300	RESTRICTED REV FR FED GOV	\$ -	\$ -	\$ -			
Total Capital Improvement			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond								
450	R3299	RESTRICTED REVENUES	\$ -	\$ -	\$ -			
Total Bond			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Fund Revenues			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Fund Expenditures

Account Number	Code	Title	2021 Actual	2022 Actual	2023 Budget	2024 Prop	2024 Approv	2024 Adopt
No Longer Used Codes								
4504150628000000	460	NON-CONSUMABLE SUP.	\$ -	\$ -	\$ -	-	-	-
Total No Longer Used Codes			\$ -	\$ -	\$ -	-	-	-
Total Capital Improvement Fund Expenditures			\$ -	\$ -	\$ -	-	-	-
Total Capital Improvement Fund Revenues			\$ -	\$ -	\$ -	-	-	-
Total District Expenditures			\$ 6,534,567	\$ 7,028,137	\$ 7,136,398	\$ 7,451,630	\$ -	\$ -
Total District Revenues			\$ 6,534,567	\$ 7,028,137	\$ 7,136,398	\$ 7,451,630	\$ -	\$ -